

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

Registered Charity No: 1180881

incorporating THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

TRUSTEES REPORT for the year ended 31st December 2023

Objectives and Activities

The Church Association for Sudan & South Sudan's [CASSS] aim and purpose is to promote and maintain interest in and support for the Provinces of the Episcopal Church of Sudan [ECS] and the Episcopal Church of South Sudan [ECSS].

The Association pursues this objective by:

- providing regular grants to ECS and ECSS through their Provincial Offices;
- publishing a biannual magazine "Sudan Church Review" to promote interest in and concern for ECS and ECSS;
- maintaining partnership with ECS and ECSS through visits;
- advocating the cause of ECS and ECSS in church and governmental circles;
- providing additional grants in support of ECS and ECSS when funds allow.

To achieve these aims the Association encourages its members to support its work through donations, involvement in its fundraising activity, being committed to regular prayer for ECS and ECSS, and keeping informed of current affairs in church and national life in Sudan and South Sudan.

The Trustees consider that CASSS meets with the public benefit guidelines set out by the Charity Commission both through the provision of spiritual and community support to the peoples of Sudan and South Sudan by ECS and ECSS and its empowerment of the poor.

Achievements and Performance

Supporting the Episcopal Churches in Sudan and South Sudan doesn't seem to get any easier as the years roll by, and 2023 has been another challenging year for the charity. Happily, we were able to resolve our banking difficulties early in the year which has meant that income began to flow again and we have been able to transfer funds to ECS and ECSS. A claim for compensation was rejected. The trustees decided not to pursue the matter further given our dependence on our bank to transfer funds to Sudan and South Sudan.

It wasn't long, however, before the next challenge was upon us. In April a para-military group known as the Rapid Support Force attacked the Sudanese Armed Forces, and a bitter civil war has ensued in Sudan. Almost 9 million people have

been displaced from their homes making it the world's worst humanitarian crisis. The food supply has been seriously disrupted and many people now face starvation as a result.

The Episcopal Church has continued functioning throughout, with local pastors actively serving their congregations. Archbishop Ezekiel Kondo put together a survival plan, to distribute relief supplies through 77 church centres, and we responded by launching an appeal (believed to be the first in our history) to help fund his plan. The response from supporters was very generous and, working with other partners, we managed to meet the Archbishop's target, transferring funding to the displaced Provincial Office in Port Sudan. In comparison a report from the Vatican says that the Catholic Church in Sudan has been reduced to almost nothing. There is still no end in sight to the conflict and we are involved in funding a revised survival plan for 2024.

The situation in South Sudan has been more stable this year and one of our trustees was able to visit to begin the capacity building work in the Provincial Accounts Office that we had offered as part of the package of funding to the Juba Guesthouse. Good progress was made and further visits are planned in the coming year. There have also been good reports that the Guesthouse which we helped fund is functioning well in its vastly improved facilities and the benefits are showing in the annual accounts of the Province in terms of income generated.

Our scholarship programme has continued to support two Sudanese students training in Kenya and Egypt, and one from South Sudan training in Uganda.

During the year, our trustees met twice as a full board, and the Standing Committee met four times between those meetings using Zoom. We convened the national Sudan Roundtable three times during the year, conferring with other Christian agencies on how together we could best respond to the war in Sudan, coordinating efforts to support ECS.

We mailed out over 600 copies of our magazine both times it was produced, and also circulated a much appreciated monthly e-News about the crisis in Sudan, keeping anyone interested in touch with what life has been like there, both joys and sorrows.

We welcomed a new trustee in November and began a recruitment process for other new ones who will stand for election at the AGM. CASSS remains in good shape to meet the challenges that Sudan and South Sudan continually throw our way.

Risk Management

The Trustees maintain a risk analysis for factors that might adversely affect the Association's work, outlining management strategies and procedures designed to mitigate or manage any potential impact on CASSS should those risks materialise.

Together with other partners, we are closely monitoring the effects of the current war in Sudan to understand what effective support can be given to ECS.

Financial Review

Our income this year tilted towards funding for restricted purposes as we lead the national appeal to support ECS in its crisis following the outbreak of a new war in Sudan. Personal giving to our general funds looks lower, but last year we received an exceptional donation from one person, and overall, our income has increased.

The appeal focussed on a humanitarian response plan prepared by ECS Provincial Office. The target of £80,000 looked daunting, but thankfully was achieved in the six-month time span over which the plan was framed. During the appeal we received £13,840 from individuals and £66,260 from organisations, but we started receiving special funding for ECS before that, within one week of the outbreak of war. From April to August, we received £34,620 special gifts for ECS over and above the appeal total.

We are grateful for legacies received from the estates of Philip Bowcock and Phyllis Pugh, the latter specifically for ECSS. We are also grateful for the efforts of Jill Parry who, during a difficult year for her, has faithfully managed our sales of mint stamps raising funds for CASSS. Whilst sales fell compared with 2022, our income was kept steady by an increased return on our investments.

Our grants to ECS and ECSS have again far surpassed our income. This was planned as part of our intention to try and help them become self-supporting. A special grant of £100,000 was given to ECS for this purpose, with ECSS having been given the same in 2022. We are gratified to see that ECSS now has steady income streams of its own, but it is saddening to have seen those that ECS was developing being totally destroyed by the current war.

Reserves Policy

The Association holds considerable reserves which have been deliberately built up over many years. They are held in order to provide the Association with the continuing ability to help ECS and ECSS with its core costs at a meaningful level. In recent years our grants to them have exceeded the Association's income. It is anticipated that this will continue to be the case with the reserves gradually reduced to a nominal level over the next twenty years.

It is the fundamental hope of the Association that by that time both ECS and ECSS will progress towards being self-supporting. To that end, the Association is therefore ready to run down its reserves sooner by way of capital investment in Sudan and South Sudan if suitable proposals are presented that help the church towards sustainability. This policy is reviewed by the Trustees annually.

Structure, governance and management

The Association is a registered Charitable Incorporated Organization, number 1180881, governed by its Constitution. It is a membership organization, functioning in direct continuity from the Sudan Church Association (SCA) which was founded in 1956. Its reserves were received from SCA by merger, and its current income derives principally from its members and other supporters.

The Association is managed by a committee the members of which are the Association's Trustees. One third of the members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election. The Officers are subject to annual appointment.

Those who served during the year covered by this Report were:

Mary Brooks	Revd Graham Buttanshaw <i>(from Nov 23)</i>
Tim Flatman	Wendy Fry
Joanna Hunt	Elizabeth Newport
Revd Michael Paget-Wilkes	John Poole
Revd Joanna Udal	Revd Pauline Walker
Revd Ian Wallace	Revd Andrew Wheeler
Revd Canon Ian Woodward	

Officers:

Co-chairs:	Revd Pauline Walker & Revd Ian Wallace
Hon Secretary:	Joanna Hunt
Hon Treasurer:	John Poole

Administrative Information

Registered address:

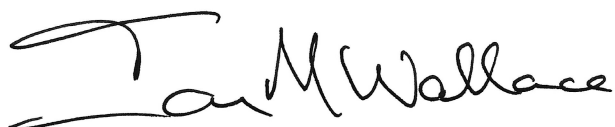
97 Canterbury Close, Yate, Bristol BS37 5TU

Correspondence addresses:

Hon Secretary:	76 Warminster Road, Bathampton, Bath BA2 6RU
Hon Treasurer:	23 Leylands Lane, Bradford BD9 5PX

Approved by the Trustees on: 15th June 2024

Signed by:



CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2023

		Unrestricted funds	Restricted Funds	Total Funds	Total Funds 2022
	Note	£	£	£	£
INCOME AND ENDOWMENTS from:					
<i>Donations and legacies</i>					
- Individuals		19,152	16,949	36,101	37,305
- Tax refunds		2,781	-	2,781	2,000
- Other organisations		1,835	167,068	168,903	45,058
- Legacies		13,293	100,000	113,293	85,359
Sub total: Donations and legacies		37,061	284,017	321,078	169,722
<i>Trading activity</i>					
Mint stamp trading	2	11,696	-	11,696	14,490
Sale of donated postcards & other items		-	-	-	50
Sub total: Trading activity		11,696	-	11,696	14,540
<i>Investments</i>					
	3	20,578	2,328	22,906	18,531
Total income		69,335	286,345	355,680	202,793
EXPENDITURE on:					
<i>Charitable activities:</i>					
Support of ECS & ECSS	4	163,517	247,583	411,100	197,084
Church Association Review & website		9,682	-	9,682	6,868
Visits to or from ECS & ECSS		288	-	288	4,206
Sub total: Charitable activities		173,487	247,583	421,070	208,158
<i>Raising funds:</i>					
Mint stamp trading	2	9,628	-	9,628	11,988
Sub total: Raising funds		9,628	-	9,628	11,988
<i>Other:</i>					
		45	-	45	-
Total expenditure		183,160	247,583	430,743	220,146
Net income/(expenditure)		(113,825)	38,762	(75,063)	(17,352)
<i>Gains/(losses) on investment assets:</i>		38,755	-	38,755	(56,834)
Net movement in funds		(75,070)	38,762	(36,308)	(74,186)
Reconciliation of funds					
Total funds b/fwd at 1 January		669,446	129,150	798,596	872,782
Total funds carried forward		594,375	167,912	£762,288	£798,596

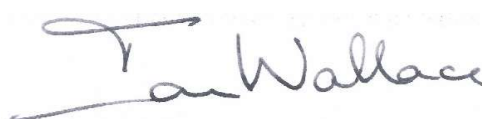
The comparative figures for each fund for last year are given in Note 10 below.
The Notes on the following pages form part of these accounts.

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

BALANCE SHEET AT 31 DECEMBER 2023

	Notes	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS			
Investments	9	<u>£618,612</u>	<u>581,515</u>
CURRENT ASSETS			
Cash at Bank		£162,397	209,737
Stock of mint stamps		£288	1,005
Debtors	6	<u>£20,274</u>	<u>9,409</u>
Total: Current assets		£182,959	220,150
LIABILITIES			
Creditors: amounts due within one year	7	<u>£39,283</u>	<u>3,070</u>
Net Current assets:		<u>£143,676</u>	<u>217,081</u>
TOTAL NET ASSETS		<u><u>£762,288</u></u>	<u><u>£798,596</u></u>
FUNDS ANALYSIS			
	8		
Unrestricted funds		594,375	669,446
Restricted funds		167,912	129,150
Total Net Assets:		<u><u>£762,288</u></u>	<u><u>£798,596</u></u>

The notes on the following pages form part of these accounts.



Approved by the Trustees on 11th April 2024

and signed on their behalf by the Revd Ian Wallace, co-Chair of the Trustees

CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

a Accounting convention

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2019), on the basis that CASSS is a public benefit entity as defined in FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

b Fund structure

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds comprise those funds which are to be used in accordance with specific restrictions set by donors. Any balance remaining unspent on a restricted fund at the year end is carried forward as a balance on that fund.

The Association does not usually bank or invest each fund separately.

c Income and expenditure

Income is accounted for in the period when receipt is probable, the charity is entitled to its use, and the amounts due are readily quantifiable. Expenditure is recognised when a liability is incurred, or a constructive obligation arises, that results in the payment being unavoidable.

Grants payable are charged when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

All financial assets and liabilities that CASSS has are categorisable as basic financial instruments, and are accounted for on initial recognition at transaction value and subsequently at their settlement value if different.

d Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the trustees' annual report.

e Charitable activities and support costs

Costs of charitable activities include an apportionment of support costs. Support costs directly attributable to the cost of generating funds or charitable activities have been allocated accordingly, either direct to the activity incurring the cost or on the basis of use of resources.

f Fixed asset investments

Investments are shown at market value as at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

g Stock

Stock is included at the lower of cost or realisable value. Stock comprises mint stamps valued at current selling price less the normal gross profit margin.

h Going Concern

There are no material uncertainties about the Association's ability to continue as a going concern in the foreseeable future.

Notes to the Financial Statements for the period ended 31 December 2023 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

The Charity engages in the trading of mint UK stamps, which are sold at face value for postage purposes as a means of raising funds. The profits so generated are taxable, except the Small Trading tax exemption applies.

	<u>2023</u>	<u>2022</u>
Turnover	11,696	14,490
Cost of sales	(9,578)	(11,988)
Administrative expenses	(49)	-
Net surplus	<u>2,068</u>	<u>2,502</u>

3. INVESTMENT INCOME

Dividends on managed funds	19,282	17,162
Interest received	3,623	1,369
	<u>22,906</u>	<u>18,531</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

The Association's main charitable activity is making grant payments to the Episcopal Church Provinces of Sudan and of South Sudan (ECS & ECSS). It also promotes interest in and support for ECS & ECSS by publishing a magazine biannually and maintaining a website.

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2023</u>	Total <u>2022</u>
Unrestricted Funds					
Grants to ECS & ECSS	-	160,000	3,517	163,517	134,400
Sudan Church Review, & CASSS website	9,600	-	83	9,682	6,868
Visits to or from ECS & ECSS	286	-	2	288	4,206
	<u>9,885</u>	<u>160,000</u>	<u>3,602</u>	<u>173,487</u>	<u>145,474</u>
Restricted Funds					
Grants to ECS & ECSS	-	247,583	-	247,583	62,684
Total Funds	<u>9,885</u>	<u>407,583</u>	<u>3,602</u>	<u>421,070</u>	<u>208,158</u>

Governance Costs are all costs involving the public accountability of the Association and its compliance with regulation and good practice. They have been allocated in proportion to the amount spent on charitable activity from unrestricted funds.

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2021 accounts).

Reports commissioned £870 (nil); meeting room hire including Zoom facility £868 (£348); travel to meetings £1,040 (£454); visits to ECS & ECSS nil (£4,168); administration £824 (£299). Total: £3,602 (£5,269)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, six (last year: 5) trustees reported UK travel and administration costs totalling £842 (£753). Of those expenses £371 (last year £452) were returned by them as unrestricted voluntary contributions in support of the charitable activities of the Association, plus £286 visit to ECS costs.

The Association is run by volunteers and has no paid staff.

	<u>2023</u>	<u>2022</u>
6. DEBTORS	Unrestricted	Unrestricted
Donations receivable	10,150	260
Tax recoverable	2,400	3,800
Dividends & interest due	2,151	3,828
Prepayments	5,539	-
Other amounts receivable	34	1,521
	<u>20,274</u>	<u>9,409</u>
7. LIABILITIES		
Grants pending	21,561	796
Amounts payable	17,722	2,274
	<u>39,283</u>	<u>3,070</u>

8. FUND MOVEMENTS IN THE YEAR

		1st Jan 2023	Income	Expense	Transfers	Gains & losses	31st Dec 2023
Unrestricted funds		669,446	69,335	(183,160)	-	38,755	594,375
Restricted funds							
Carlisle Bursary	a	103,590	5,566	(11,245)	-	-	97,912
ECS Survival Appeal	b	-	80,101	(68,971)	-	-	11,130
ECS Translations Department	c	-	41,044	(8,701)	-	-	32,343
ABC ECS Anglican Communion Fund	d	12,249	-	(3,637)	-	-	8,612
ECSS Bishops Discretionary	e	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	f	1,438	-	-	-	-	1,438
Gifts for particular Dioceses & purposes	g	9,901	159,633	(155,028)	-	-	14,506
Totals for restricted funds		129,150	286,345	(247,583)	-	-	167,912
Total for all funds		798,596	355,680	(430,742)	-	38,755	762,288

a. The Bursary Fund was established to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training.

b. Funding received in response to a special appeal for relief funding for ECS.

c. Funding received to support work of ECS Translations Department.

d. Funding from the Archbishop of Canterbury's Anglican Communion Fund for capacity building in ECS, work monitored by the Sudan Roundtable chaired by CASSS.

e. The ECSS Bishops Discretionary Fund derives from a gift entrusted to the Association for the rebuilding of the church at Akot and such other church building purposes as an Archbishop of ECSS may determine.

f. The ECS & ECSS Bishops' Retirement Fund was established in 2003 and derives from donations received to be used for making lump sum payments to ECS & ECSS bishops at retirement.

g. Donations for particular Dioceses and purposes within ECS & ECSS, usually only held short-term, before forwarding to ECS & ECSS.

9. INVESTMENTS

	2023	2022
Market value at 1st January	581,515	638,349
Additions at cost	76,373	1,656
Disposals at book value	(78,030)	-
Revaluation gains/(losses)	38,755	(58,490)
Market value at Balance Sheet date	<u>£618,612</u>	<u>£581,515</u>
Investments at market value comprised:		
BlackRock Charities UK	89,068	86,769
CAF IFSL Equity Growth Fund	-	75,153
CBF Fixed Interest Fund	4,699	4,451
CBF Investment Fund	206,956	189,160
COIF Fixed Interest Fund	26,559	25,228
COIF Investment Fund	147,279	134,885
Epworth Equity Fund	79,728	-
M&G Charifund	64,322	65,870
	<u>£618,612</u>	<u>£581,515</u>
Historical cost as at 31 December	<u>£404,234</u>	<u>£363,246</u>

10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2022

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS from:			
<i>Donations and legacies</i>			
- Individuals	25,995	11,310	37,305
- Tax refunds	1,950	50	2,000
- Other organisations	1,725	43,333	45,058
- Legacies	6,915	78,443	85,359
Sub total: Donations and legacies	36,585	133,137	169,722
<i>Trading activity</i>			
Mint stamp trading	14,490	-	14,490
Sale of donated stamps & postcards	50	-	50
Sub total: Trading activity	14,540	-	14,540
<i>Investments</i>	17,760	771	18,531
<i>Other</i>	-	-	-
Total income	68,886	133,908	202,793
EXPENDITURE on:			
<i>Charitable activities:</i>			
Support of ECS & ECSS	134,400	62,684	197,084
Sudan Church Review & CASSS website	6,868	-	6,868
Visits to or from ECS & ECSS	4,206	-	4,206
Sub total: Charitable activities	145,474	62,684	208,158
<i>Raising funds:</i>			
Mint stamp trading	11,988	-	11,988
Total expenditure	157,462	62,684	220,146
Net income/(expenditure)	(88,576)	71,224	(17,352)
<i>Gains/(losses) on investment assets:</i>	(56,834)	-	(56,835)
Net movement in funds	(145,410)	71,224	(74,186)
Total funds b/fwd at 1 January	814,856	57,926	872,782
Total funds carried forward	669,446	129,150	798,596

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

I report to the trustees on my examination of the accounts of the Church Association for Sudan & South Sudan (the Association) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Association, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Association's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. I can confirm that I am qualified to undertake the examination because I am a registered member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Association as required by section 130 of the Act; or,
2. the accounts do not accord with those records; or,
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



John Arthur Inglis-Jones

Chartered Management Accountant, Chartered Global Management Accountant
The Old Livery, 28-30 Main Street, Felton, Morpeth, Northumberland NE65 9PN

31 March 2024