



## **Friends of St Mark's Juba**

Trustees' Annual Report and Accounts  
For the Period 1 April 2023 - 31 March 2024  
Registered Charity Number 1189595



## **I. Introduction**

The trustees of Friends of St Mark's Juba ("the charity") are pleased to present their annual report and accounts for the financial year ending 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) - Charities SORP (FRS 102).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) and Companies Act 2006.

## **II. Reference and administration**

The charity is known as Friends of St Mark's Juba. The trustees consider the charity to be a "small charity" under the rules of the Charity Commission of England and Wales.

### **Registered charity number**

1189595

### **Registered office**

6 Parker Close, Eynesbury, St Neots, Cambridgeshire, PE19 2HH, UK

### **Trustees**

Sharon Elizabeth Anne Neale, Chair  
Valeria Di Nisio (retired January 2024)  
Jemima McDonnell (retired January 2024)  
Lucy Elizabeth Kate Neale (appointed June 2023)  
Thomas Stewart MacLennan

### **Accountant**

Additude Ltd, 9 Rhapsody Ct, Wakeman Rd, London, NW10 5DF, UK

### **Bankers**

The Co-operative Bank plc, PO Box 101, 1 Balloon St, Manchester, M60 4EP, UK



### **III. Structure, governance and management**

The charity is a Charitable Incorporated Organization (“CIO”) registered as a charity on 21 May 2020. The charity was established under a Constitution which set out the objects and powers of the charity and its governance rules.

#### **Trustees**

The charity is governed by trustees who are trustees for the purpose of charity law. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for effective administration of the CIO.

It is the intention that all new trustees will attend an induction meeting with one of the existing trustees, observing how charity objectives are achieved. Should additional specialised training be required, appropriate training arrangements will be put in place.

Trustee meetings are held regularly to review and agree areas of policy, finance, risk management and charitable donations.

#### **Staffing**

The charity has no staff at present and all its activities are managed by the trustees who are volunteers and do not receive any remuneration.

#### **Risk management**

The trustees acknowledge their responsibility for managing risk. They will regularly review the risk management process adopted and will amend procedures as and when it is deemed necessary.

The principal risk faced by the charity is the source of funds, which is being mitigated by increased fundraising activities.

The trustees are solely responsible for managing fundraising and distribution of aid to ensure standards are upheld, provide stability and maintain transparency of fundraising and distribution efforts.

Trustees review all donations and funding allocations and take decisions supported by appropriate due diligence to confirm these efforts advance the objects of the charity, are devoid of onerous conditions and are not tied to illicit sources.



Moreover, the trustees are, perhaps, uniquely positioned, in that, prior to the onset of the pandemic, they made regular trips to the Republic of South Sudan to personally review and evaluate how allocated funds are distributed and to confirm and record proper receipt and use by intended beneficiaries.

### **Volunteer management**

When trustees are not in South Sudan, charity funds are distributed by volunteers who reside in Juba. The distributed funds are itemised and annotated with clear guidance as to allocation, with signatures sought from beneficiaries upon delivery of funds.

Records of these transactions are retained by trustees to provide further substantiation of aid distribution compliance.

### **Vulnerable beneficiaries**

The trustees who work with children have the required safeguarding credentials. All staff of St Mark's school have received safeguarding training in South Sudan. Teachers and pupils are also instructed with regard to safeguarding. Pastoral care staff are in place and Personal, social, health and economic (PSHE) education is part of the school curriculum. Teachers undergo a rigorous selection and interview process by a panel, ensuring they are fully qualified and recognised under South Sudanese and international teaching qualifications.

### **Public benefit**

The trustees are conscious that the Charities Act 2011 emphasises the requirement that all charities of every kind must be able to demonstrate that their work is of direct benefit to the public.

The trustees believe that the activities of the charity cover a wide range of issues which are demonstrably of public benefit. In addition to this, the trustees are in regular contact with local representatives to assess the efficacy of projects. The details received from these interactions further substantiate the long-term impacts and public benefit of the charity.

### **Charity mission and objects for the public benefit**

Friends of St Mark's Juba was established to complement the ongoing efforts of The Coptic Orthodox Diocese of Khartoum and the Republic of South Sudan and their work with St Mark's Orthodox School, Juba, Republic of South Sudan, helping ensure the school makes a difference in the lives of all local children and their families by providing hands on educational support.



The objects of the charity, as set out in the governing document, are:

- (1) To advance education for the public benefit in the Republic of South Sudan, in particular but not exclusively by:
  - (a) providing grants of financial assistance to support the operation of St Mark's Orthodox School, Juba and to assist in the provision of facilities, resources and equipment for education at the school, including the training and continuing professional development of staff;
  - (b) awarding educational scholarships and bursaries;
  - (c) providing grants of financial assistance to The Coptic Orthodox Diocese of Khartoum and Republic of South Sudan to fund school maintenance projects, teachers' salaries and other educational operational costs.
  - (d) carrying out activities, including collaborating with other organisations and agencies, to promote the value of education within the communities in the vicinity of St Mark's Orthodox School, Juba, to encourage the education of girls, as well as boys, in a co-educational environment and to seek to limit the effects of gender specific barriers to education.
- (2) The prevention or relief of poverty or financial hardship in the Republic of South Sudan, and in particular in the communities within the vicinity of St Mark's Orthodox School, Juba by providing grants, items and services to individuals in need.
- (3) The preservation and protection of good health in the Republic of South Sudan, and in particular in the communities within the vicinity of St Mark's Orthodox School, Juba, by providing access to clean drinking water supplies and providing grants of financial assistance to access medical treatment.

The trustees confirm that in carrying out the objects of the charity due regard has been paid to the public benefit guidance published by the Charity Commission.

### **Grant making policy**

The charity offers a range of funding for individuals and organisations, which advance the objects as set out in its Constitution and will consider giving partial or full grants to individuals or organisations for, but not limited to, the following:

- (1) To cover school fees paid to enrol pupils at St Mark's Orthodox School, Juba.
- (2) To cover the cost of school uniforms and footwear for pupils attending the school.



- (3) To assist St Mark's Orthodox School's parents financially to fund medical treatment for their child, siblings or parents.
- (4) To financially assist teachers and support staff working at St Mark's Orthodox School to pay for medical treatment, family bereavement expenses, cost of footwear and clothes, and educational training.
- (5) To financially support The Coptic Orthodox Diocese of Khartoum and Republic of South Sudan to fund the school maintenance projects, teachers' salaries and other operational costs.

#### **IV. Review of activities undertaken and future developments**

The work of Friends of St Mark's Juba ("FSMJ"), in its fourth year as a registered charity, has continued despite the difficulties brought on by protracted global issues such as the wars in the Middle East, Ukraine, the volatile political situation in the Republic of South Sudan ("South Sudan") and civil war in Sudan. This has continued to mean that the trustees have been unable to travel to Juba, the capital of South Sudan, to carry out our work at the school, in person. However, the work in Juba continues thanks to the commitment of individuals in South Sudan with whom we have built lasting relationships and who share our mission to nurture the school and surrounding communities.

We have continued our fundraising in the UK with the vast majority of proceeds going to the charity, not salaries, administration or similar.

##### **Awarding educational scholarships and bursaries**

We have helped pay the yearly school fees for 10 children whose parents could not afford the 50 US dollar annual fees. Many beneficiaries of the charity's School Fees Support Programme are children who are raised by single mothers or grandmothers. Some are orphans who lost their parents in the 2012 ethnic conflict, others are struggling with learning difficulties or disabilities. AIDS continues to be a contributing factor to the deaths of both parents in some families.

We have also continued to award annual academic scholarships to a male and female all-rounder who might not continue in education due to financial difficulties. The scholars receive their support money on a monthly basis.

In Juba, the annual tuition for primary school attendance varies widely, from 80 US dollars to 300 US dollars per child. The school fees at St Mark's school are the lowest in the capital. The Coptic Orthodox Diocese of Khartoum and Republic of South Sudan substantially subsidise the education of each pupil at the school. Without our support and the church's subsidies, education would be out of reach for many children in the area.



### **Inclusive education for children with disabilities**

Most children with disabilities in South Sudan do not receive education due to financial, physical or social barriers. We work with the school teaching staff and management to help facilitate access to education for these children by restructuring the school's cultures, policies, and practices. In so doing, we have helped establish an inclusive, flexible culture at St Mark's school that not only is open to enrol children with disabilities from the school locality (Munuki), but also a system that provides the required support to facilitate the provision of effective education for children with disabilities.

We are delighted that our cost-effective intervention is enabling children with disabilities to receive the necessary assistance needed to acquire quality education to achieve their full potential; an opportunity they would not have received had it not been for our intervention and support.

Though not disabled, we also encourage girls who are pregnant to remain at school and obtain qualifications. Many schools discourage these girls from finishing their education.

### **Identifying families in need**

Beyond the support we provide pupils, individually, we reach out to the local community to provide assistance to families in need. We rely on two key sources to achieve this. Firstly, recommendations from Head Teachers of the three St Mark's schools (nursery, primary and high school). They are acutely aware of the hardships, personal struggles and backgrounds of their pupils. Secondly, through Ritaz Laku, a teacher and mother of two boys and a girl who attend the school and live in the village of Munuki. Ritaz alerts us to hardship being faced by families. Each week she speaks to children, parents or grandparents who are caring for pupils on limited means and sends us video evidence. She has also informed us of families who have suffered loss through disease or sexual violence. We make donations to these families to ease their immediate hardships.

### **Internet connection and wi-fi network**

We have equipped St Mark's school with a wi-fi router and have been supporting, on a monthly basis, a mobile phone data package to connect the school to the internet. We have also provided senior teaching staff and the school manager with laptops and a power projector. This initiative has allowed teachers at the school to update their learning and teaching materials, and has also enabled the charity trustees to communicate with the school on a regular basis via email or social media.

We witness, first-hand, the impact of bringing information and telecommunication technologies (ICT) into the classroom, and how it has led to an improvement of the quality and effectiveness



of teaching at St Mark's. This is especially true in the new High School which boasts a science laboratory and computer suite; unheard of in Munuki.

### **Teacher recruitment programme**

We have continued to fund and oversee a teachers' recruitment drive at St Mark's school. The recruitment drive not only helps increase the total number of qualified teachers at the school, it also helps the school maintain an adequate pupil teacher ratio of 40:2.

We encourage staff to explore ways of increasing their knowledge and improving their teaching skills. There are three St Mark's teachers who attend evening classes at Juba University.

One of our trustees is consulted with regard to curriculum and staffing in all schools. She speaks with school management every week.

### **Fair living wage pay scheme**

We have encouraged and worked with The Coptic Orthodox Diocese of Khartoum and Republic of South Sudan ("Diocese") to ensure teachers at the school receive a Fair Living Wage.

We have made a substantial commitment to helping teachers who work at the school earn enough to meet their needs and those of their families. The key concept of Living Wage underpins at least eight of the twelve UN's Sustainable Development Goals (SDGs), a framework that also informs and guides our work in addressing many of the challenges we encounter in South Sudan.

In 2017, the historically rampant hyperinflation rate in South Sudan reached 188%. As a result, we have worked with the Diocese to mitigate this risk and advised they pay teachers at St Mark's in US dollars or an amount equivalent to the US dollar market rate. Our intervention has helped teachers at the school avoid seeing the value of their limited salary fall, in real terms, by 10 to 20 percent every few weeks.

For example, in 2021, teachers' monthly salaries in public schools (government schools) in South Sudan had hit a rock bottom. Teachers received, on average, an equivalent of 5 US dollars per month. As a result, many of these teachers currently take a concurrent second teaching job at faith-based or private schools. In these schools teachers receive salaries in the range of 60 to 100 US dollars. However, these salaries are still very low and well below the cost of living.

Teachers at St Mark's are not allowed to take any other teaching jobs outside the school, however, in exchange they are paid a salary higher than any other school in the area. At





present, salaries are in the range of 150 to 300 US dollars depending on qualifications and experience.

The Fair Living Wage Pay Scheme places a huge financial commitment on the Diocese as the money it raises from school fees does not meet even a third of the total staff cost at the school. Our future plans include engaging with individuals and the private sector in the UK to further contribute to St Mark's Fair Living Wage Pay Scheme.

### **Organisational collaboration**

Over the course of its work with St Mark's Orthodox School, the charity is fostering relationships with other organisations in the region, including: The Coptic Orthodox Diocese of Khartoum and Republic of South Sudan, Girls Education in South Sudan (GESS), the United Nations Children's Fund (UNICEF), the World Food Programme (WFP), the Foreign, Commonwealth & Development Office (FCDO) and the United States Agency for International Development (USAID), to advance education and the quality of life of children and families for the public benefit in South Sudan.

One of our more recent initiatives was to collaborate with the Luol Deng Foundation. The CEO is a former NBA player; he is also a British citizen. He has returned to his birthplace to help the youth of South Sudan develop their sporting skills. We have negotiated with them and they have built a basketball court on the school premises. This is not only for the use of the school but also the local community. We look forward to 2024 when the foundation also has plans to build an international court and shower block on the school grounds.

We continue to provide menstrual packs donated by Days for Girls to the Primary and High School. We also, through Days for Girls, provide a Sex Education programme.

The children of Eynesbury C of E Primary School in the UK, as part of their Courageous Advocacy policy, have continued to support the children of St Mark's. They have collected funds to pay for the education of pupils in Juba. This year, once again, they went out into the local community carol singing and collecting donations to help support the purchase of Christmas treats for the children of St Mark's.

### **Plans for the future**

Friends of St Mark's Juba will continue to develop the initiatives it currently supports, while expanding our engagement into efforts that address the welfare of a growing school infrastructure and student base, across the St Mark's Nursery, Primary and High schools. These efforts will address curriculum, technology, facilities, equipment, as well as increase the number of children we are able to support through our bursary programmes.



We are also looking at expanding our efforts into the wider community, with thanks to the invaluable and tireless efforts of our local volunteers and in cooperation with other local aid organisations.

In order to build on our current work and continue to grow, we will need to expand our base of funding through more sophisticated social media efforts, events as well as recruitment of corporate, nonprofit and governmental donors.

In April of 2023 we entered into a fiscal sponsorship agreement with Myriad USA to help us raise funds from US donors and those around the globe, through their American Friends Fund programme.

As a forward-looking charity we continue to be hands-on, even from afar, which led to this year being a very productive and rewarding one. When we see the smiles on the faces of the children and families we support through our efforts, it inspires us to look for further opportunities to help the school and families impacted by the school. The messages of thanks we receive via social media from individuals and families in Juba are shared with our supporters, who continue to donate generously.

### **With thanks**

The trustees are grateful to all of our donors who share our vision to help children in war-ravaged South Sudan receive quality nursery, primary and secondary education.

Without our donors' support, the work of FSMJ would not have been possible.

We would also like to express our thanks to our volunteers and representatives on the ground who work hard to make certain our beneficiaries continue to receive their goods and funding:

Mrs Saree Mading, a US-trained educator who has been helping us recruit teachers, distribute monetary support, and train teachers at the school.

Akuja de Garang MBE, the Head of Girls Education in South Sudan (GESS) who has helped us access grants for girls at St Mark's.

Sisto Modi Mathew, a waiter, veterinarian and entrepreneur who helps organise the delivery of goods to the school and is a wonderful example of how the work of the charity changes lives. Sisto was a waiter when we first met him, yet a qualified veterinarian. He now has a small agricultural holding and shop that sells his produce and works for an NGO animal inoculation programme, all with encouragement and small financial support from Friends of St Mark's Juba.



Patrick Makur, the Managing Director of all three St Mark's schools for his interaction with the charity and the Ministry of Education in South Sudan. He also receives 250 US dollars monthly monetary support to use for the purchase of extra resources for the school, most recently a new photocopier and other stationery items.

Ritaz Laku, a mother of four and a teacher at St Mark's. Through her we are able to identify pupils in need. She is a trusted member of the Munuki community, within the capital city of Juba, who shares video evidence with us on a weekly basis. She also records daily life in the village.

## **V. Financial review**

The charity generated income of £8,074 (2023 - £11,313) on its charitable objects during the year. All the income generated was from donations which were unrestricted. Total expenditure for the year was £10,920 (2023 - £12,832), the majority of which was on charitable activities. At the end of the period, the charity generated a deficit of £2,846 (2023 – deficit of £1,519), all of which was unrestricted. The amount of reserves carried forward to the next financial year is £414 (2023 - £3,260).

### **Reserves policy**

The trustees have examined the charity's requirements for free reserves, i.e. those funds which are not invested in fixed assets, nor designated for specific purposes nor otherwise committed. In making their assessment, trustees have taken into consideration that at the date of approval of these statements the charity does not have commitments to employees or any creditors, although this position may change. As a result, at present the costs of cessation relate only to fulfilment of Charity Commission requirements. Given the nature of the charity's activities and its reliance on donations, the trustees, however, consider that it is prudent to maintain as far and for as long as possible a level of general funds to the sum of at least £1,000. The level of cash reserves at year-end was adequate to meet that purpose. All reserves held are unrestricted and available for furtherance of the objects of the charity.

### **Going concern**

The trustees are mindful of their obligations to ensure that the charity is a going concern in respect of a period of at least one year from the date of approval of the financial statements. In making this assessment, the trustees have considered the current year budget and cashflow forecast and they are satisfied that these will not affect the charity's ability to continue its charitable activities. In view of the cash reserves and the very limited liabilities, the trustees are satisfied that the charity is a going concern.



## **Statement of trustee responsibilities**

The trustees are responsible for preparing the trustees' annual report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income or expenditure, of the charity for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper and adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 15 January 2025 and signed on their behalf by:

Sharon Elizabeth Anne Neale, Chair



**Statement of Financial Activities  
For the Year Ended 31 March 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	Notes	£	£
<b>INCOME</b>			
<b>Incoming resources from generated funds</b>			
Donations and legacies	2	8074	11,313
<b>Total incoming resources</b>		<b>8074</b>	<b>11,313</b>
<b>EXPENDITURE</b>	3		
Expenditure on charitable activities		10,920	12,832
<b>Total resources expended</b>		<b>10,920</b>	<b>12,832</b>
<b>NET INCOMING RESOURCES</b>		<b>(2,846)</b>	<b>(1,519)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>3,260</b>	<b>4,779</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>414</b>	<b>3,260</b>

All funds are unrestricted.

All resources derive from continuing operations.

The accompanying notes on pages 15 to 17 form an integral part of the statutory financial statements.



**Balance Sheet**  
**As at 31 March 2024**

		<b>2024</b>	<b>2023</b>
		<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets		-	-
<b>CURRENT ASSETS</b>			
Debtors		-	-
Cash at bank and in hand		1,389	4,160
		<b>1,389</b>	<b>4,160</b>
<b>CREDITORS</b>			
Amounts falling due within one year	4	975	900
<b>NET CURRENT ASSETS</b>		<b>414</b>	<b>3,260</b>
<b>NET ASSETS</b>		<b>414</b>	<b>3,260</b>
<b>FUNDS</b>	5		
Unrestricted funds		414	3,260
<b>TOTAL FUNDS</b>		<b>414</b>	<b>3,260</b>

For the year ended 31 March 2024 the charity was entitled to exemption under section 477 of the Companies Act 2006; and no notice has been deposited under section 476. No members have required the company to obtain an audit of its accounts for the year in question. The trustees acknowledge responsibility for: i) Ensuring the company keeps accounting records which comply with section 386; and ii) Preparing financial statements which give a true and fair view of the state of affairs of the company as at the year-end in accordance with requirements of section 394 and 395, and which otherwise comply with requirements of the Companies Act 2006 relating to financial statements, so far applicable to the company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the trustees on 15 January 2025 and signed on their behalf by:

Sharon Elizabeth Anne Neale, Chair



## **Notes to the Financial Statements For the Year Ending 31 March 2024**

### **1. Accounting policies**

#### **Accounting convention**

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) and Companies Act 2006.

#### **Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the Charity qualifies as a small charitable company.

#### **Taxation**

The Charity is exempt from corporation tax on its charitable activities. It is also exempt from VAT. VAT incurred on purchased goods and services is therefore unrecoverable and is included in expenditure under the cost heading to which it relates.

#### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. As a result commitments to donate and to sponsor are usually accounted for on a cash received basis. In the case of donations eligible for Gift Aid, the amounts receivable from HMRC will, in principle, be accounted for in the year in which the relevant donations are recognised (if appropriate, as accrued income).

#### **Resources expended**

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. At the year end, trustees will take a view on any material items of expenditure to decide on their treatment with regards to accruals and prepayments.



## Tangible fixed assets

Assets are recognised in the balance sheet to the extent that the cost exceeds the threshold of £5,000 per acquisition.

## Fund accounting

Unrestricted funds may be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds may only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. At the present time the charity has no restricted funds.

## Charitable Activities

Charitable activities are those activities which are included in the objects of the association as set out in the charity's Constitution (and summarised in the trustees' report).

### 2. Donations and legacies

	<b>2024</b>	<b>2023</b>
	<b>Total unrestricted</b>	<b>Total unrestricted</b>
	<b>£</b>	<b>£</b>
Individual donations	8,074	11,313
<b>Total</b>	<b>8,074</b>	<b>11,313</b>

There were no unfulfilled conditions or other contingencies attaching to these donations.

### 3. Expenditure on charitable activities

	<b>2024</b>	<b>2023</b>
	<b>Total unrestricted</b>	<b>Total unrestricted</b>
	<b>£</b>	<b>£</b>
Project expenses	9,646	11,604
Bank charges	299	328
Accountancy fees	975	900
<b>Total</b>	<b>10,920</b>	<b>12,832</b>





#### 4. Creditors amounts due within one year

	2024 £	2023 £
Accruals (accountancy fees)	975	900
<b>Total</b>	<b>975</b>	<b>900</b>

#### 5. Movements in funds

	At the start of the Year £	Incoming resources £	Outgoing resources £	At the end of the Year £
<b>Unrestricted funds</b>				
General funds	3,260	8,074	10,920	414
<b>Total funds</b>	<b>3,260</b>	<b>8,074</b>	<b>10,920</b>	<b>414</b>

#### Purposes of funds

**General funds:** these are available for use at the trustees' discretion in furtherance of the objects of the charity.