

CONGO CHURCH ASSOCIATION

England & Wales · Charity number 285760

Details

Other names ZAIRE CHURCH ASSOCIATION

Status Registered

Legal form Other

Registered 1982-12-21

Register [View on the Charity Commission register](#)

Contact

Address Hockliffe Grange
Hockliffe
Leighton Buzzard
LU7 9NL

Phone 07939260179

Email treasurer@congochurchassn.org.uk

Website www.congochurchassn.org.uk

Activities

Objects: A. TO ADVANCE THE CHRISTIAN RELIGION IN THE DEMOCRATIC REPUBLIC OF THE CONGO.B. IN PARTNERSHIP WITH THE ANGLICAN CHURCH IN THE DEMOCRATIC REPUBLIC OF CONGO TO RELIEVE POVERTY AND TO PROVIDE FOR THE NEEDS OF REFUGEES AND THE DISPLACED.C. IN PARTNERSHIP WITH THE ANGLICAN CHURCH IN THE DRC AND CIVIL SOCIETY THERE TO PROMOTE AND SUSTAIN SCHEMES FOR PEACE AND RECONCILIATION, HEALTH, EDUCATION AND COMMUNITY DEVELOPMENT FOR THE WELFARE AND BENEFIT OF THE POPULATION.D. TO RELIEVE POVERTY AMONG THE CLERGY AND FORMER CLERGY OF THE ANGLICAN CHURCH AND THE WIDOWS AND DEPENDENTS OF ANY SUCH PERSONS.

Activities: To advance the Christian Religion in the Democratic Republic of the Congo (DRC) and to relieve poverty among the clergy and former clergy and their widows and dependents.In partnership with the Anglican Church in the DRC, to relieve poverty, to provide for the needs of refugees and the displaced and to promote schemes for peace and reconciliation, health, education and community development.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** CONGO
- Congo (Democratic Republic)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£232,741	£219,171	-	-
2024-06-30	£167,303	£164,497	-	-
2023-06-30	£130,826	£152,676	-	-
2022-06-30	£109,727	£123,471	-	-
2021-06-30	£150,893	£148,199	-	-

Trustees

Name	Role	Appointed
JULIA ELIZABETH DICKENS		2020-10-24
MARTIN ROBERT JENNINGS		2020-10-24
PAUL MICHAEL JOHN DICKENS		
Rev Peter Wyard		2025-05-13

CONGO CHURCH ASSOCIATION

England & Wales - Charity number 285760

Accounts

CONGO CHURCH ASSOCIATION

REGISTERED CHARITY NO. 285760

ANNUAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2025



CONGO CHURCH ASSOCIATION

**YEAR ENDED 30TH JUNE 2025
ANNUAL REPORT AND FINANCIAL STATEMENTS**

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**TRUSTEES' REPORT FOR THE CONGO CHURCH ASSOCIATION (CCA)
REGISTERED CHARITY NO 285760, NOVEMBER 2025**

The Congo Church Association, registered charity number 285760, is an unincorporated association governed by a written constitution.

Trustees

The Association's Chairman is appointed by the Archbishop of the Anglican Church of Congo (Eglise Anglicane du Congo). Other trustees are appointed by the members at its Annual General Meeting. None of the officers or other trustees receives a salary or any other benefits from the Association.

The principal officers of the Association and their addresses are as follows:

Chairman	Honorary Secretary	Honorary Treasurer
Vacant	Julia Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL	Paul Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL

Since the Association does not have a principal or registered office, all correspondence should be addressed to one of the above persons. The other trustees who served during the year were:

Elected (at 2024 AGM): Revd. Matthew Grayshon, Martin Jennings, Paul & Julia Dickens

Co-opted during the year: Peter Wyard on 13th May 2025. Peter Wood served as a Trustee up to the AGM but chose not to be reelected than.

Bankers: Bank accounts are held with CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent ME19 4JQ

Independent Examiner: Mr Anthony Williams, A J Carter & Co Limited, Chartered Certified Accountants, 22b High Street, Witney, Oxon OX28 6RB

The Association's objects are:

- a) To advance the Christian Religion in the Democratic Republic of the Congo;
- b) In partnership with the Anglican Church in the Democratic Republic of Congo to relieve poverty and to provide for the needs of refugees and the displaced;
- c) In partnership with the Anglican Church in the DRC and civil society there to promote and sustain schemes for peace and reconciliation, health, education and community development for the welfare and benefit of the population;
- d) To relieve poverty among the clergy and former clergy of the Anglican Church and the widows and dependents of any such persons.

There being no Chairman at present, this report is from the Secretary.

The Committee of the Association, who are also the Trustees, met 3 times during the year. All committee meetings were held on Zoom. The Annual General Meeting 2024 took place on 16th November 2024, on Zoom only.

Highlights of the 2024 AGM were:

- Approval of the constitution for the new Charitable Incorporated Organisation [CIO]. In practical terms, this is a legal nicety, but it offers greater protection for Trustees, and is the Charity Commission's preferred form for small charities like CCA.
- Noting the trustees' decision to use a legacy from Lou Scott-Joynt to fund 2024 diocesan grants.
- Noting that under the new constitution, decisions about grant-making will rest solely with the Board of Trustees, rather than with members attending the AGM.

The Trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit in executing the activities of the CCA. Grants have been disbursed from the General Fund and the Restricted Funds for purposes that are in line with the Objects of the Association.

Work on converting the Trust to a Charitable Incorporated Organisation (CIO) was finally completed in the autumn. The new charity was registered on 28th November 2024, and a new charity number issued: 1211160. The Charity Commission has a preferred format for the objects of the association, which have been incorporated into the new constitution.

Once registered, there were a number of administrative tasks to complete, and the trustees decided to start operating under the new constitution from the start of the new financial year on 1st July 2025. All policies and paperwork have now been amended to reflect the change. Our bankers have been informed. Mercifully no account numbers will have to be changed; and all donors will be asked to complete new Gift Aid declarations in favour of the new CIO.

We were delighted that Peter Wyard agreed to be co-opted by the committee as a trustee in May 2025.

The pattern of disbursing funds continued in 2024/25, offering equal grants to the 14 dioceses, and to two Provincial Departments: Evangelism & Christian Education [EvCE]; and the Youth and Children's Department.

As mentioned in the 2024 Trustees report, Trustees had decided that funds would no longer be held over for dioceses not applying for project grants in timely fashion, to ensure that funds received in the UK are not held for excessive periods of time. In January 2025, therefore, trustees decided that some dioceses who hadn't made new applications, should forfeit their entitlement to 2023 grants.

Dioceses will be reminded that failure to make applications for grants within the timescale set by CCA will result in the forfeit of grants, and the funds will be returned to the General Fund for distribution in the next round of grants. In all cases, no grant money will be sent unless previous reporting is up-to-date.

At the 2023 AGM, it was agreed that we would phase out the number of bursaries to UAC. To ensure that all those students being supported by CCA bursaries could finish their training, the actual pattern was agreed with the Director of UAC. As a result, the first instalment of 6 bursaries

was sent in 2024/25. Just one student will be supported in 2025/26, with the final bursary being due in the financial year 2026/27.

CCA's Annual Grants to dioceses support a wide range of activities undertaken by the Anglican Church of Congo [EAC]. Despite the challenges caused by ongoing serious insecurity, population displacement and violence, a remarkable number of ordinary activities have continued. For instance, during the year to June 2025, grants have enabled the following projects:

- Roofing for classrooms in Aru, using 4 years' worth of grants all rolled together, and including their 2024 grant;
- Church roofs in Beni and Katanga;
- Purchase of land in Goma diocese;
- Leadership training and prayer books in Kamango;
- A continuation of a project providing breeding goats to the families of ordinands for income generation in Kindu;
- Support for theology students in the university in North Kivu;
- Musical instruments and some tutoring to teach young people to play. A band is being formed, which can travel out to other churches, evangelising and enhancing worship in many places. (This is a repeat of a previous project. Rev Bisoke sent a delightful video of the instruments in use.)
- Refresher training for evangelists through the Department for Evangelism and Christian Education (EvCE).

Trustees carry out regular reviews of policies in line with Charity Commission guidelines on compliance. One outcome has been to improve the quality of accounting and reporting on the use of funds sent to DRC, and trustees have enjoyed several high-quality reports from dioceses on their projects. These have included not just details of expenditure, but also some wonderful pictures, stories, and videos of how UK funds are spent, and the difference your support can make.

Restricted gifts continue to provide significant support for a wide range of projects and ministries. For a list, see the back page of these financial statements.

Regular prayer points for the monthly Zoom Prayer Sessions are widely circulated and help to keep the Congolese story in the forefront of our minds.

CCA will continue to work in close partnership with the Anglican Church of Congo, encouraging prayer, interest and support for their vital ministries from our supporters. We know that EAC leaders will steward well the resources given by overseas friends, whether large or small. CCA Trustees are very appreciative of the ongoing generous financial support and interest shown by many over the past year, and we look forward to continuing this further in the coming year.

Julia Dickens, Secretary, on behalf of the CCA Trustees
October 2025.

Treasurer's commentary on the accounts – Paul Dickens (Hon Treasurer)

Introduction

The purpose of this commentary is to explain and to amplify the Congo Church Association's accounts for the year ended 30th June 2025. These accounts, which follow on pages 6 to 10, show the Association's activities over the last year and its assets at the end of June 2025.

At the year end the balance of our General Fund, representing money which the trustees can use to further the Association's objects, stood at about £43,212. £8,000 of this is earmarked for unpaid diocesan grants and we keep a reserve of £5,000 for emergencies. We are immensely grateful to all our donors.

The Association's other funds can only be used for pre-determined purposes. A surplus or deficit on these funds, and changes in the value of our total net assets, will often result from timing differences between receipt and distribution of income.

Income

Almost all of the Association's income (99%) comes from donations, with the remainder coming from investments and interest.

As in previous years, our donations fell into 2 main categories. Specific donations are those which can only be used for a pre-determined purpose which the donor has identified. Where there are no restrictions upon how a donation may be used, it is classed as general. General donations (£31,425) are up considerably compared with last year.

Income includes tax both recovered and recoverable from the Inland Revenue for the current financial year. Since we rely far more on donations than on investment income, the Gift Aid Regulations have proved very beneficial to the Association.

Expenditure

Almost all of our expenditure relates directly to the Association's objectives. A few specific items (such as payments of bursaries to the Theological Faculty at UAC ("UACThF", previously known as "ISThA")) are separately identified in the Income and Expenditure account. The remainder is analysed in Notes 2 and 6, which splits it between that which was met from the General Fund (Note 2) and that funded by specific donations or income from restricted funds (Note 6).

Where a donor has specified a purpose for which their donation should be used, then, so long as it is within the Association's objects, it will be accepted and allocated to that cause. The largest item met from our General Fund is support for UACThF, but this is in the process of changing. At the moment, we continue to apply the scheme agreed by the AGM in November 2012, as amended from time to time at subsequent AGMs. After keeping a £5,000 reserve, the funds available in General Fund will be applied as follows:- firstly to pay for 7 bursaries at the UACThF (but see later); secondly to be divided into a number of equal portions (the exact number has changed from year to year) and allocated in equal shares to the dioceses and certain Provincial Departments, who will be invited to submit proposals for projects where the funds available might be spent. The committee has discretion to include Congo Brazzaville and other areas as separate dioceses and to "tweak" the number and destination of provincial grants where appropriate. In this way, the dioceses are treated equally, and the Association can better monitor the use of its funds. However, the 2023 AGM decided that, as from 1 July 2024, the UACThF bursaries would be phased out by two per year. As our general fund income has diminished, the UACThF bursaries were becoming an ever-larger proportion of our overall grants. Administrative and financial expenses remain at a very low level (under 1% of total income). The key items included under this heading are the fee charged by our independent examiner, and the costs of producing and distributing the newsletter. The newsletter is a vital part of the Association's work, being one of the few means people have of finding out about the church in DR Congo.

Assets

Investments are stated at their market value on the balance sheet date (30th June 2025). The only investments which have to be valued as a result of this policy are those in the CBFCE Investment Fund. These investments have decreased in value by about £942 as share prices have moved downwards.

Reserves

The statement of funds (note 6) shows how our assets may be used, the General Fund representing that portion which can be used for any purpose which falls within the Association's objects. The Kisangani Clergy Children's Fund represents shares and moneys deposited in CBF Funds on behalf of the Diocese of Kisangani, together with income on these investments.

The Bishops' Pension Fund was for three particular bishops, who have themselves contributed to it. One bishop took his entitlement during 2015/16 and one during 2016/17; so only one remains entitled.

This Trustees' Report was approved by the Trustees on 1st November 2025 and signed on their behalf by:

Julia Dickens (Hon Secretary)

**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2025
INDEPENDENT EXAMINER'S REPORT**

I report to the Trustees on my examination of the accounts of the Congo Church Association for the year ended 30th June 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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.

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 charity 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.

A P Williams FCCA CTA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

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**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025
STATEMENT OF FINANCIAL ACTIVITIES**

		2024 - 2025		2023-2024	
	Notes	General	Restricted	Total	
		Funds	Funds	£	
		£	£	£	£
<u>INCOMING RESOURCES</u>					
<u>Voluntary income</u>					
General Donations & Subscriptions		31,425.17	0.00	31,425.17	29,272.87
Other Specific Donations		0.00	200,117.07	200,117.07	136,837.00
Total voluntary income		31,425.17	200,117.07	231,542.24	166,109.87
Investment income – bank interest/dividends		746.37	451.97	1,198.34	1,192.84
Total incoming resources	1	32,171.54	200,569.04	232,740.58	167,302.71
<u>RESOURCES EXPENDED</u>					
<u>Charitable activities</u>					
Project grants to the Dioceses and Province		15,500.00	0.00	15,500.00	16,900.00
UACThF Bursaries		5,101.65	0.00	5,101.65	12,340.16
Other UACThF support		1,024.88	3,000.00	4,024.88	3,000.00
Other donations		0.00	193,609.27	193,609.27	131,389.42
Admin/publicity/governance costs	3	935.69	0.00	935.69	867.39
Total charitable activities	2 & 6	22,562.22	196,609.27	219,171.49	164,496.97
Net incoming resources		9,609.32	3,959.77	13,569.09	2,805.74
Transfers		0.00	0.00	0.00	0.00
Increase in value of Investments		(485.38)	(456.32)	(941.70)	1,727.17
Total Funds brought forward		34,088.28	27,950.49	62,038.77	57,505.86
Total Funds carried forward		43,212.22	31,453.94	74,666.16	62,038.77

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025
BALANCE SHEET**

		30/06/2025	30/06/2024
ASSETS			
Investments	4	31,230.87	32,004.86
Cash at Bank and in hand		42,725.78	24,630.63
Current (CAFCash)			
Deposit (CAFGold)			
Debtors	5	<u>1,399.51</u>	<u>6,093.28</u>
		75,356.16	62,728.77
Creditors - (independent examiners)		<u>(690.00)</u>	<u>(690.00)</u>
TOTAL NET ASSETS		<u>74,666.16</u>	<u>62,038.77</u>
STATEMENT OF FUNDS			
Kisangani Clergy Children's Fund		17,959.13	18,131.19
Bishops' Pensions		1,123.23	955.52
Other restricted funds		12,371.58	8,863.78
General fund *		<u>43,212.22</u>	<u>34,088.28</u>
TOTAL	6	<u>74,666.16</u>	<u>62,038.77</u>

Approved by the Trustees on 1st November, 2025
and signed on their behalf by:

Martin Jennings (Trustee)

* Our reserves policy is to keep back £5,000 for emergencies and winding-up costs. The Association has virtually no running costs and does not, therefore, need to identify any particular period for which reserves are kept for the purpose of covering such costs.

The notes on pages 9 & 10 form part of these accounts

ACCOUNTING POLICIES **for the year ended 30th June 2025**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

g) Debtors

Debtors and prepayments are recognised at the settlement amounts.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025
NOTES TO THE ACCOUNTS

1. INCOMING RESOURCES

Income includes tax recoverable (but not recovered) from the Inland Revenue for the current year (**£1,399.51**)

The aggregate of donations made to the Association during 2024/25 by its Trustees is **£1,500.00**.

2. CHARITABLE ACTIVITIES - GENERAL FUND

Grants for Diocesan and Provincial projects (new system)	15,500.00
UACThF – student bursaries and other support	6,126.53
TOTAL	21,626.53

3. GOVERNANCE AND ADMINISTRATION COSTS

	2024-2025	2023-2024
AGM costs	0.00	0.00
Financial/Independent Examiner's fees payable (2022/23 year)	690.00	690.00
Independent Examiner excess over estimate	0.00	0.00
Newsletters and postage	61.20	0.00
Bank charges	60.00	60.00
Internet service provider & Webmaster	124.49	117.39
Gift Aid adjustment	0.00	0.00
	<u>935.69</u>	<u>867.39</u>

4. INVESTMENTS

	2024-2025	2023-2024
	£	£
CBF Church of England Deposit Fund	10,617.73	10,450.02
CBF Church of England Investment Fund	<u>20,613.14</u>	<u>21,554.84</u>
	<u>31,230.87</u>	<u>32,004.86</u>

Our investment in the CBF Church of England Investment Fund includes **£9,988.45** held on behalf of the Kisangani Clergy Children's Fund. The remainder is allocated to our General Endowment.

5. DEBTORS

		30/06/2025	30/06/2024
Taxation recoverable	FY 23-24	0.00	6,093.28
Taxation recoverable	FY 24-25	<u>1,399.51</u>	0.00
		<u>1,399.51</u>	<u>6,093.28</u>

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2025
NOTES TO THE ACCOUNTS

6. STATEMENT OF FUNDS

	Opening Balance at 01/07/24	Incoming	Expended	GF T/F out	Gain/ loss	Closing Balance at 30/06/2025
	£	£	£	£	£	£
Restricted and Designated funds						
Kisangani Clergy Children's Fund	18,131.19	284.26			(456.32)	17,959.13
Bishops' Pensions	955.52	167.71	0.00			1,123.23
Other restricted funds						
Aru Diocese Gifts	0.00	7,228.13	6940.63			287.50
Aru Theological Resources (<i>Note A</i>)	3,965.18	180.00	0.00			4145.18
Boga Diocese Gifts	0.00	6803.12	6803.12			0.00
Provincial Youth Office Gifts	0.00	7,279.56	7,245.18			34.38
Rev. Bisoke Personal	0.00	1,665.00	1,665.00			0.00
Goma Diocese Gifts	412.50	86,345.67	86,748.17			10.00
Bp's orphaned children education	550.00	9,400.00	9,950.00			0.00
UACThF Gifts	0.00	3,000.00	3,000.00			0.00
Kisangani Diocese Gifts (<i>Note B</i>)	500.00	0.00	0.00			500.00
PEAC HQ in Kinshasa	125.00	0.00	0.00			125.00
Rev. Barozi studies	48.00	48.00	0.00			96.00
Bukavu Asst. Bishop support	155.00	2,715.00	2,682.50			187.50
Kindu Diocese Gifts	0.00	144.00	144.00			0.00
Kalima Diocese Gifts	0.00	2,250.00	2,250.00			0.00
Katanga Diocese Gifts	75.00	10,450.00	10,525.00			0.00
Archbishop's Discretionary Fund	0.00	1,000.00	1,000.00			0.00
Aru Computers	142.05	0.00	0.00			142.05
Aru Housing Project	0.00	3,125.00	3,125.00			0.00
Aru Medical Resources	244.08	0.00	244.08			0.00
Aru Service Medical Palliative care	0.00	18,974.08	18,794.08			180.00
Aru Service Medical house	0.00	83.25	0.00			83.25
Draru studies (<i>Note A</i>)	468.75	0.00	0.00			468.75
Aloro studies (Aru)	0.00	1,593.75	787.50			806.25
Bikes for clergy (<i>Note A</i>)	0.00	2,000.67	0.00			2,000.67
Centre Hospitalier	0.00	750.00	700.00			50.00
Service Medical (Aru)	0.00	1,658.00	1,658.00			0.00
Kurudu School (Aru)	0.00	1,850.00	1,850.00			0.00
Bukavu MU Orphans' education	0.00	841.60	841.60			0.00
Compassion Orphanage General	930.00	2,760.00	2,458.17			1,231.83
Chester Crisis Appeal (<i>Note A</i>)	1,248.22	0.00	0.00			1,248.22
Kindu theological student	0.00	1,250.00	475.00			775.00
Youth Department Music & AV	0.00	222.24	222.24			0.00
Youth Department Conference	0.00	2,000.00	2,000.00			0.00
Youth Department Peace Centre	0.00	24,500.00	24,500.00			0.00
General Fund (<i>Note C</i>)	34,088.28	32,171.54	22,562.22		(485.38)	43,212.22
TOTALS	62,038.77	232,740.58	219,171.49		(941.70)	74,666.16

Note A Funds held back at donor's and/or donee's request

Note B Retained pending decision by donor as to how the money is to be used

Note C General Fund balance of £43,212.22 includes £5,000 reserves and £8,000 in agreed but as yet unpaid grants.

CONGO CHURCH ASSOCIATION

England & Wales - Charity number 285760

Accounts

CONGO CHURCH ASSOCIATION

REGISTERED CHARITY NO. 285760

ANNUAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2024



CONGO CHURCH ASSOCIATION

**YEAR ENDED 30TH JUNE 2024
ANNUAL REPORT AND FINANCIAL STATEMENTS**

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**TRUSTEES' REPORT FOR THE CONGO CHURCH ASSOCIATION (CCA)
REGISTERED CHARITY NO 285760, NOVEMBER 2024**

The Congo Church Association, registered charity number 285760, is an unincorporated association governed by a written constitution.

Trustees

The Association's Chairman is appointed by the Archbishop of the Anglican Church of Congo (Eglise Anglicane du Congo). Other trustees are appointed by the members at its Annual General Meeting. None of the officers or other trustees receives a salary or any other benefits from the Association.

The principal officers of the Association and their addresses are as follows:

Chairman	Honorary Secretary	Honorary Treasurer
Vacant	Julia Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL	Paul Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL

Since the Association does not have a principal or registered office, all correspondence should be addressed to one of the above persons. The other trustees who served during the year were:

Elected (at 2023 AGM): Revd. Matthew Grayshon, Martin Jennings, Revd. Peter Wood

Co-opted during the year: None

Bankers: Bank accounts are held with Santander, 2 Triton Square, Regent's Place, London, NW1 3AN and with CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent ME19 4JQ

Independent Examiner: Mr Anthony Williams, A J Carter and Co, Chartered Accountants, 22b High Street, Witney, Oxon OX28 6RB

The Association's objects are:

- a) To advance the Christian Religion in the Democratic Republic of the Congo;
- b) In partnership with the Anglican Church in the Democratic Republic of Congo to relieve poverty and to provide for the needs of refugees and the displaced;
- c) In partnership with the Anglican Church in the DRC and civil society there to promote and sustain schemes for peace and reconciliation, health, education and community development for the welfare and benefit of the population;
- d) To relieve poverty among the clergy and former clergy of the Anglican Church and the widows and dependents of any such persons.

There being no Chairman at present, this report is from the Secretary

The Committee of the Association, who are also the Trustees, met 3 times during the year. All committee meetings were held on Zoom. The Annual General Meeting 2023 took place on 7th October 2023, both face to face and on Zoom. Bishop David Williams gave a thoughtful and informative talk on the need for continuing support for the Province, through prayer and personal contact as well as with financial support.

Other highlights of the 2023 AGM were:

1. A decision authorising the Trustees to start the process of converting Congo Church Association [CCA] to a Charitable Incorporated Organisation [CIO]. In practical terms, this is a legal nicety, but it offers greater protection for Trustees, and is the Charity Commission's preferred form for small charities like CCA.
2. The General Fund at the y/e 2023 was insufficient to provide useful grants to all 14 dioceses and 2 provincial departments. The meeting agreed that there is little point in saving for a rainy day when you're in the middle of a thunderstorm, and it was agreed therefore that the General Endowment Fund should be used for this purpose.
3. It was also agreed that since funds are now so limited, and the pattern of theological training in DRC is changing, it would be wise to wind down CCA's support for bursaries at UAC, over a period of 3 ½ years.

The Trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit in executing the activities of the CCA. Grants have been disbursed from the General Fund and the Restricted Funds for purposes that are in line with the Objects of the Association. The pattern of disbursing funds continued in 2023/24, notably awarding equal grants to the dioceses, to the Provincial Department for Evangelism & Christian Education [EvCE], and to the Provincial Youth and Children's Department as well as 7 bursaries for theological education at the Anglican University of Congo [UAC]. In the light of the decisions made at the 2023 AGM, this will change in 2024/25 and onwards.

CCA's grants support a wide range of activities undertaken by the Anglican Church of Congo [EAC]. Despite the challenges caused by ongoing serious insecurity, population displacement and violence, a remarkable number of ordinary activities have continued. For instance, CCA 2023 grants have supported the following:

- Roofing for classrooms in Aru, using 4 years' worth of grants all rolled together, and including their 2024 grant;
- Church roofs and repairs to cathedrals in Beni, Kasai, and Katanga;
- A conference for pastors in Bukavu;
- Securing land for church building in Goma;
- Swahili bibles in Kalima;
- Support for theology students in the university in North Kivu;
- Musical instruments and some tutoring to teach young people to play. A band is being formed, which can travel out to other churches, evangelising and enhancing worship in many places. They have applied for the same for their 2024 grant.
- Support for a strategic planning meeting for all dioceses under the auspices of EvCE.

Trustees carry out regular reviews of policies in line with Charity Commissioners guidelines on compliance. One outcome has been to improve the quality of accounting and reporting on the use of funds sent to DRC, and trustees have enjoyed several high-quality reports from dioceses on their projects. These have included not just details of expenditure, but also some wonderful

pictures, stories, and videos of how UK funds are spent, and the difference your support can make. These are available to view on the website.

One notable decision during the 2023/24 year was that funds would no longer be held over for dioceses not applying for project grants in timely fashion.

A small number of Dioceses have not produced adequate reports for funds previously sent, and will not therefore qualify to apply for further grants until they do. Funds not distributed this year will be put back into the general pot and no longer held over unless there are substantial, and well-justified, reasons to do otherwise.

Restricted gifts provided, amongst other things, support for particular dioceses and ministries; a visit to the UK by Rev Bisoke (Provincial Youth Coordinator); the orphanage at Butembo; clergy families and orphans; youth ministry; and palliative care work in Aru Diocese.

Trustees have been exercised by the need to keep news and information up to date, and freely available. We are grateful to Judy Acheson once again for editing another wonderful newsletter.

We are grateful also to Nina Cooke who has been doing much work in getting current news onto the website. Keeping this up-to-date is a challenge, and both Nina and the trustees will be eternally grateful for any offers of help with the task.

Regular prayer points for the monthly Zoom Prayer Sessions are widely circulated and help to keep the Congolese story in the forefront of our minds.

CCA will continue to work in close partnership with the Anglican Church of Congo, encouraging prayer, interest and support for their vital ministries from our supporters. We know that EAC leaders will steward well the resources given by overseas friends, whether large or small. CCA Trustees are very appreciative of the ongoing generous financial support and interest shown by many over the past year, and we look forward to continuing this further in the coming year.

Julia Dickens, Secretary,
on behalf of the CCA Trustees
November 2024

Treasurer's commentary on the accounts – Paul Dickens (Hon Treasurer)

Introduction

The purpose of this commentary is to explain and to amplify the Congo Church Association's accounts for the year ended 30th June 2024. These accounts, which follow on pages 6 to 11, show the Association's activities over the last year and its assets at the end of June 2023.

At the year end the balance of our General Fund, representing money which the trustees can use to further the Association's objects, stood at about £34,088.28. £10,500 of this is earmarked for unpaid diocesan grants and we keep a reserve of £5,000 for emergencies. We are immensely grateful to all our donors.

The Association's other funds can only be used for pre-determined purposes. A surplus or deficit on these funds, and changes in the value of our total net assets, will often result from timing differences between receipt and distribution of income.

Income

Almost all of the Association's income (99%) comes from donations, with the remainder coming from investments and interest.

As in previous years, our donations fell into 2 main categories. Specific donations are those which can only be used for a pre-determined purpose which the donor has identified. Where there are no restrictions upon how a donation may be used, it is classed as general. General donations (£19,273, ignoring a generous £10,000 legacy) are the same as last year, and quite a bit lower than the previous two years.

Income includes tax both recovered and recoverable from the Inland Revenue for the current financial year. Since we rely far more on donations than on investment income, the Gift Aid Regulations have proved very beneficial to the Association.

Expenditure

Almost all of our expenditure relates directly to the Association's objectives. A few specific items (such as payments of bursaries to the Theological Faculty at UAC ("UACThF", previously known as "ISThA")) are separately identified in the Income and Expenditure account. The remainder is analysed in Notes 2 and 6, which splits it between that which was met from the General Fund (Note 2) and that funded by specific donations or income from restricted funds (Note 6).

Where a donor has specified a purpose for which their donation should be used, then, so long as it is within the Association's objects, it will be accepted and allocated to that cause. The largest item met from our General Fund is support for UACThF, but this is about to change. At the moment, we continue to apply the scheme agreed by the AGM in November 2012, as amended from time to time at subsequent AGMs. After keeping a £5,000 reserve, the funds available in General Fund will be applied as follows:- firstly to pay for 7 bursaries at the UACThF (but see later); secondly to be divided into a number of equal portions (the exact number has changed from year to year) and allocated in equal shares to the dioceses and certain Provincial Departments, who will be invited to submit proposals for projects where the funds available might be spent. The committee has discretion to include Congo Brazzaville and other areas as separate dioceses and to "tweak" the number and destination of provincial grants where appropriate. In this way, the dioceses are treated equally, and the Association can better monitor the use of its funds. However, the 2023 AGM decided that, as from 1 July 2024, the UACThF bursaries would be phased out by two per year. As our general fund income has diminished, the UACThF bursaries were becoming an ever-larger proportion of our overall grants. Administrative and financial expenses remain at a very low level (under 1% of total income). The key items included under this heading are the fee charged by our independent examiner, and the costs of producing and distributing the newsletter (there wasn't one during the current year). The newsletter is a vital part of the Association's work, being one of the few means people have of finding out about the church in DR Congo.

Assets

Investments are stated at their market value on the balance sheet date (30th June 2024). The only investments which have to be valued as a result of this policy are those in the CBFCE Investment Fund. These investments have increased in value by about £1,727 as share prices have moved upwards.

Reserves

The statement of funds (note 6) shows how our assets may be used, the General Fund representing that portion which can be used for any purpose which falls within the Association's objects. The Kisangani Clergy Children's Fund represents shares and moneys deposited in CBF Funds on behalf of the Diocese of Kisangani, together with income on these investments. Income from the General Endowment is credited to the General Fund as in previous years. Interest received on the UACThF Endowment is used as a contribution towards our UACThF bursaries. This year the AGM decided to close the General Endowment fund to enable the Association to afford to continue to pay grants to the Dioceses and provincial departments.

The Bishops' Pension Fund was for three particular bishops, who have themselves contributed to it. One bishop took his entitlement during 2015/16 and one during 2016/17; so only one remains entitled.

This Trustees' Report was approved by the Trustees on 16th November 2024 and signed on their behalf by:

Julia Dickens (Hon Secretary)

**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2024
INDEPENDENT EXAMINER'S REPORT**

I report to the Trustees on my examination of the accounts of the Congo Church Association for the year ended 30th June 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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.

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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2024

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024
STATEMENT OF FINANCIAL ACTIVITIES**

		2023 - 2024		2022-2023	
	Notes	General	Restricted	Total	
		Funds	Funds	£	
		£	£	£	£
<u>INCOMING RESOURCES</u>					
<u>Voluntary income</u>					
General Donations & Subscriptions		29,272.87	0.00	29,272.87	19,530.20
Other Specific Donations		0.00	136,837.00	136,837.00	110,360.94
Total voluntary income		29,272.87	136,837.00	166,109.87	129,891.14
Investment income – bank interest/dividends		140.82	1,052.02	1,192.84	934.52
Total incoming resources	1	29,413.69	137,889.02	167,302.71	130,825.66
<u>RESOURCES EXPENDED</u>					
<u>Charitable activities</u>					
Project grants to the Dioceses and Province		16,900.00	0.00	16,900.00	17,000.00
UACThF Bursaries		12,340.16	0.00	12,340.16	12,462.96
Other UACThF support		0.00	3,000.00	3,000.00	3,000.00
Other donations		0.00	131,389.42	131,389.42	117,272.50
Admin/publicity/governance costs	3	867.39	0.00	867.39	2,940.24
Total charitable activities	2 & 6	30,107.55	134,389.42	164,496.97	152,675.70
Net incoming resources		(693.86)	3,499.60	2,805.74	(21,850.04)
Transfers	2	18,639.09	(18,639.09)	0.00	0.00
Increase in value of Investments		0.00	1,727.17	1,727.17	617.68
Total Funds brought forward		16,143.05	41,362.81	57,505.86	78,738.22
Total Funds carried forward		34,088.28	27,950.49	62,038.77	57,505.86

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024
BALANCE SHEET**

		30/06/2024	30/06/2023
ASSETS			
Investments	4	32,004.86	30,148.81
Cash at Bank and in hand		24,630.63	24,915.27
Current (CAF Cash)			
Deposit (CAF Gold)			
Debtors	5	<u>6,093.28</u>	<u>3,131.78</u>
		62,728.77	58,195.86
Creditors - (independent examiners)		<u>(690.00)</u>	<u>(690.00)</u>
TOTAL NET ASSETS		<u>62,038.77</u>	<u>57,505.86</u>
STATEMENT OF FUNDS			
Kisangani Clergy Children's Fund		18,131.19	17,015.30
Bishops' Pensions		955.52	826.64
Gen. Endowment		0.00	17,104.67
Other restricted funds		8,863.78	6,416.20
General fund *		<u>34,088.28</u>	<u>16,143.05</u>
TOTAL	6	<u>62,038.77</u>	<u>57,505.86</u>

Approved by the Trustees on 16th November, 2024
and signed on their behalf by:

Martin Jennings (Trustee)

* Our reserves policy is to keep back £5,000 for emergencies and winding-up costs. The Association has virtually no running costs and does not, therefore, need to identify any particular period for which reserves are kept for the purpose of covering such costs.

The notes on pages 9 to 11 form part of these accounts

ACCOUNTING POLICIES **for the year ended 30th June 2024**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

g) Debtors

Debtors and prepayments are recognised at the settlement amounts.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024
NOTES TO THE ACCOUNTS**

1. INCOMING RESOURCES

Income includes tax recoverable (but not recovered) from the Inland Revenue for the current year (**£6,093.28**).

The aggregate of donations made to the Association during 2023/24 by its Trustees is **£2,460.00**.

2. CHARITABLE ACTIVITIES - GENERAL FUND

Grants for Diocesan and Provincial projects (new system)	16,900.00
UACThF – student bursaries and other support	12,340.16
TOTAL	29,240.16

Transfers from restricted/designated funds to General Fund:

General Endowment closure including accumulated interest	18,639.09
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3. GOVERNANCE AND ADMINISTRATION COSTS

	2023-2024	2022-2023
AGM costs	0.00	37.50
Financial/Independent Examiner's fees payable (2022/23 year)	690.00	690.00
Independent Examiner excess over estimate	0.00	12.00
40 th Anniversary event & Bishops' UK travel	0.00	1,370.39
Newsletters and postage	0.00	119.35
Bank charges	60.00	63.00
Internet service provider & Webmaster	117.39	498.00
Gift Aid adjustment	0.00	150.00
	<u>867.39</u>	<u>2,940.24</u>

4. INVESTMENTS

	2023-2024	2022-2023
	£	£
CBF Church of England Deposit Fund	10,450.02	10,321.14
CBF Church of England Investment Fund	21,554.84	19,827.67
	<u>32,004.86</u>	<u>30,148.81</u>

Our investment in the CBF Church of England Investment Fund includes **£9,607.84** held on behalf of the Kisangani Clergy Children's Fund. The remainder is allocated to our General Endowment.

5. DEBTORS

		30/06/2024	30/06/2023
Taxation recoverable	FY 22-23	0.00	3,131.78
Taxation recoverable	FY 23-24	6,093.28	0.00
		<u>6,093.28</u>	<u>3,131.78</u>

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2024
NOTES TO THE ACCOUNTS

6. STATEMENT OF FUNDS	Opening Balance at 01/07/23	Incoming	Expended	GF T/F out	Gain/ loss	Closing Balance at 30/06/2024
	£	£	£	£	£	£
Restricted and Designated funds						
Kisangani Clergy Children's Fund	17,015.30	278.96	0.00		836.93	18,131.19
Bishops' Pensions	826.64	128.88	0.00			955.52
Gen. Endowment	17,104.67	644.18	0.00	(18,639.09)	890.24	0.00
Other restricted funds						
Aru Diocese Gifts	256.25	23,546.24	23,802.49			0.00
Aru Theological Resources (Note A)	1,016.90	6,980.58	4,032.30			3,965.18
Boga Diocese Gifts	0.00	7,382.51	7,382.51			0.00
Provincial Youth Office Gifts	0.00	2,025.00	2,025.00			0.00
Rev. Bisoke UK trip	0.00	3,250.00	3,250.00			0.00
Goma Diocese Gifts	20.00	60,199.15	59,806.65			412.50
Bp's orphaned children education (Note A)	0.00	8,750.02	8,200.02			550.00
Bp. Sabiti medical	0.00	1,434.00	1,434.00			0.00
DR Congo Displaced people	2,000.00	0.00	2,000.00			0.00
UACThF Gifts	0.00	3,000.00	3,000.00			0.00
Kisangani Diocese Gifts (Note B)	500.00	0.00	0.00			500.00
PEAC HQ in Kinshasa	125.00	0.00	0.00			125.00
Rev. Barozi studies	0.00	48.00	0.00			48.00
Rev. Gisore student studies	0.00	450.00	450.00			0.00
Bukavu Asst. Bishop support	195.00	2,717.50	2,757.50			155.00
Kinshasa Diocese Gifts	0.00	132.00	132.00			0.00
Kindu Diocese Gifts	12.00	144.00	156.00			0.00
Kalima Diocese Gifts	0.00	4,461.50	4,461.50			0.00
Katanga Diocese Gifts	0.00	450.00	375.00			75.00
Aru Computers	100.00	525.00	482.95			142.05
Aru Medical Resources (Note A)	244.08	0.00	0.00			244.08
Aru Service Medical Palliative care	0.00	6,770.00	6,770.00			0.00
Draru studies (Note A)	468.75	0.00	0.00			468.75
Service Medical (Aru)	0.00	1,436.50	1,436.50			0.00
Compassion Orphanage General	230.00	3,135.00	2,435.00			930.00
Chester Crisis Appeal (Note A)	1,248.22	0.00	0.00			1,248.22
General Fund (Note C)	16,143.05	29,413.69	30,107.55	18,639.09		34,088.28
	57,505.86	167,302.71	164,496.97	0.00	1,727.17	62,038.77

Note A Funds held back at donor's and/or donee's request

Note B Retained pending decision by donor as to how the money is to be used

Note C General Fund balance of **£34,088.28** includes £5,000 reserves and £10,500 in agreed but as yet unpaid grants.

CONGO CHURCH ASSOCIATION

England & Wales - Charity number 285760

Accounts

CONGO CHURCH ASSOCIATION

REGISTERED CHARITY NO. 285760

ANNUAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2023



**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2023
ANNUAL REPORT AND FINANCIAL STATEMENTS**

<u>Page</u>	<u>Description</u>
1 - 4	Trustees' Report, including:
1	Trustees' Information, Bankers and Independent Examiner;
2 - 3	Objects of the Association, Report from the Secretary;
3 - 4	Treasurer's Commentary on the Accounts.
5	Independent Examiner's Report.
6	Statement of Financial Activities.
7	Balance Sheet.
8	Accounting policies
9 - 11	Notes to the Accounts.

**TRUSTEES' REPORT FOR THE CONGO CHURCH ASSOCIATION (CCA)
REGISTERED CHARITY NO 285760, OCTOBER 2023**

The Congo Church Association, registered charity number 285760, is an unincorporated association governed by a written constitution.

Trustees

The Association's Chairman is appointed by the Archbishop of the Anglican Church of Congo (Eglise Anglicane du Congo). Other trustees are appointed by the members at its Annual General Meeting. None of the officers or other trustees receives a salary or any other benefits from the Association.

The principal officers of the Association and their addresses are as follows:

Chairman	Honorary Secretary	Honorary Treasurer
The role became vacant on 11 th January 2022 when Judy Rous retired to take up a post in Aru, DR Congo	Mrs. Julia Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL	Mr. Paul Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL

Since the Association does not have a principal or registered office, all correspondence should be addressed to one of the above persons. The other trustees who served during the year were:

Elected (at 2022 AGM): Revd. Tim Naish, Revd. Matthew Grayshon, Martin Jennings,

Co-opted during the year: Revd. Peter Wood

Bankers: Bank accounts are held with Santander, 2 Triton Square, Regent's Place, London, NW1 3AN and with CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent ME19 4JQ

Independent Examiner: Mr Anthony Williams, A J Carter and Co, Chartered Accountants, 22b High Street, Witney, Oxon OX28 6RB

The Association's objects are:

- a) To advance the Christian Religion in the Democratic Republic of the Congo;
- b) In partnership with the Anglican Church in the Democratic Republic of Congo to relieve poverty and to provide for the needs of refugees and the displaced;
- c) In partnership with the Anglican Church in the DRC and civil society there to promote and sustain schemes for peace and reconciliation, health, education and community development for the welfare and benefit of the population;
- d) To relieve poverty among the clergy and former clergy of the Anglican Church and the widows and dependents of any such persons.

There being no Chairman at present, this report is from the Secretary

The Committee of the Association, who are also the Trustees, met 3 times during the year. All committee meetings were held on Zoom. The Annual General Meeting 2022 took place on 15th October 2022, both face to face and on Zoom. There was no informal session or presentation that day, as it followed hot on the heels of the 40th Anniversary Celebrations which had been held in August. Of note, though, was a discussion about the continuing value of Prayer Zooms. The Trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit in executing the activities of the Congo Church Association (CCA). CCA has disbursed grants from the General Fund and the Restricted Funds for purposes that are in line with the Objects of the Association. The same pattern of disbursing funds has continued, notably awarding equal grants to the dioceses, to the Provincial Department for Mission and Evangelism and to the Provincial Youth and Children's Department as well as 7 bursaries for theological education at the Anglican University of Congo (UAC).

CCA's grants support a wide range of activities undertaken by the Anglican Church of Congo (EAC). Despite the challenges caused by ongoing serious insecurity, population displacement and violence, a remarkable number of ordinary activities have continued. For instance, CCA grants have supported the following:

- Church roofs and repairs in Beni, Brazzaville, and Bukavu
- Peace-making in Boga
- Swahili bibles and prayer books in Kalima
- Musical instruments to enhance worship in Kamango
- Clothing for vulnerable women in Kasai
- A carpentry workshop in Kisangani
- Support for theology students in the university in North Kivu
- Sunday School books for the Youth Dept.

Sometimes recipients have chosen to carry over their grant so that a bigger sum would be available in a subsequent year, and several of those above included such sums.

(NB: Subsequent applications for 2022 grants have been received from:

- Goma & Katanga for church roofs;
- Kindu for goats for retiring clergy
- Kinshasa for chairs for churches
- the Evangelism & Christian Education Dept (EvCE) for Training and liaison with Ugandan colleagues, to share best practice, and enhance their skills

These will appear in the accounts for 2023-24, and show that almost all dioceses are now catching up with their projects and grant applications.)

Trustees carry out regular reviews of policies in line with Charity Commissioners guidelines on compliance. One outcome has been to improve the quality of accounting and reporting on the use of funds sent to DRC.

Project reporting is essential before a new proposal can be considered; each proposal must be in line with the Objects of the Association; and the Trustees have been reminding beneficiaries of the need to account well for monies received. New reporting forms have helped a great deal with this, and good accounting is becoming standard, often with wonderful pictures and stories of the benefits gained.

Restricted gifts provided, amongst other things, support for particular dioceses and ministries; the Peace Centre at Rwampara; the building of a new school in Bunia; the orphanage at Butembo; opening of new churches in Goma; clergy families and orphans; youth ministry; and palliative care work in Aru Diocese.

The highlight of the year was the 40th Anniversary Celebration. Almost all the bishops were in the UK for the Lambeth 2022 Conference, with their wives, and it was a golden opportunity to gather with trustees, and UK friends, all under one roof, before they went their separate ways, either for UK visits or to return to DRC.

As can be seen from Note 3 on Page 10, this gave rise to rather higher-than-normal governance and administration costs for the year, but the time we were able to spend together was invaluable. As we reported last year, it was wonderful to renew friendships, meet new people, and hear stories first hand.

The trustees are grateful to many people who supported this venture, hosted bishops overnight, or provided help with onward travel.

For many of those who came on the day, or who met bishops as they went on to meet other communities around the UK, in Ireland, and on Jersey, this was the first opportunity to meet Congolese people and hear their stories direct. This experience has had a profound effect on many people. For example, Oxford diocese was inspired to launch a diocese-wide Harvest Appeal for the Anglican Church in DRC, funds which were used to enhance the project grants for the year.

Trustees have been exercised by the need to keep news and information up to date, and freely available. We are grateful to Judy Acheson for gathering material from all the dioceses, and editing a wonderful newsletter – the first for some time.

Regular prayer points for the monthly Zoom Prayer Sessions are widely circulated and help to keep the Congolese story in the forefront of our minds.

Finally, some work has been done to put in place a new platform for the website which will enable us to populate it more easily in 2023/4. Managing the dissemination of news and information is a constant challenge for the Trustees, and we are always grateful to volunteers who help with this.

CCA will continue to work in close partnership with the Anglican Church of Congo, encouraging prayer, interest and support for their vital ministries from our supporters. We know that EAC leaders will steward well the resources given by overseas friends, whether large or small. CCA Trustees are very appreciative of the ongoing generous financial support and interest shown by many over the past year, and we look forward to continuing this further in the coming year.

Julia Dickens, Secretary,
on behalf of the CCA Trustees
October 2023

Treasurer's commentary on the accounts – Paul Dickens (Hon Treasurer)

Introduction

The purpose of this commentary is to explain and to amplify the Congo Church Association's accounts for the year ended 30th June 2023. These accounts, which follow on pages 6 to 11, show the Association's activities over the last year and its assets at the end of June 2023.

At the year end the balance of our General Fund, representing money which the trustees can use to further the Association's objects, stood at about £16,143.05. £11,400 of this is earmarked for unpaid diocesan grants and we keep a reserve of £5,000 for emergencies. We are immensely grateful to all our donors.

The Association's other funds can only be used for pre-determined purposes. A surplus or deficit on these funds, and changes in the value of our total net assets, will often result from timing differences between receipt and distribution of income.

Income

Almost all of the Association's income (99%) comes from donations, with the remainder coming from investments and interest.

As in previous years, our donations fell into 2 main categories. Specific donations are those which can only be used for a pre-determined purpose which the donor has identified. Where there are no restrictions upon how a donation may be used, it is classed as general. General donations (£19,647) are quite a bit lower than the last two years. It should also be noted that the Association regularly receives relatively large donations from two or three individuals.

Income includes tax both recovered and recoverable from the Inland Revenue for the current financial year. Since we rely far more on donations than on investment income, the Gift Aid Regulations have proved very beneficial to the Association.

Expenditure

Almost all of our expenditure relates directly to the Association's objectives. A few specific items (such as payments of bursaries to the Theological Faculty at UAC ("UACThF", previously known as "ISThA")) are separately identified in the Income and Expenditure account. The remainder is analysed in Notes 2 and 6, which splits it between that which was met from the General Fund (Note 2) and that funded by specific donations or income from restricted funds (Note 6).

Where a donor has specified a purpose for which their donation should be used, then, so long as it is within the Association's objects, it will be accepted and allocated to that cause. The largest item met from our General Fund is support for UACThF. We continue to apply the scheme agreed by the AGM in November 2012, as amended from time to time at subsequent AGMs. After keeping a £5,000 reserve, the funds available in General Fund will be applied as follows:- firstly to pay for 7 bursaries at the UACThF; secondly to be divided into a number of equal portions (the exact number has changed from year to year) and allocated in equal shares to the dioceses and certain Provincial Departments, who will be invited to submit proposals for projects where the funds available might be spent. The committee has discretion to include Congo Brazzaville and other areas as separate dioceses and to "tweak" the number and destination of provincial grants where appropriate. In this way, the dioceses are treated equally and the Association can better monitor the use of its funds. Administrative and financial expenses remain at a very low level (under 1% of total income). The key items included under this heading are the fee charged by our independent examiner, and the costs of producing and distributing the newsletter. The newsletter is a vital part of the Association's work, being one of the few means people have of finding out about the church in the Congo. This year there is an additional charge for redesigning the website.

Assets

Investments are stated at their market value on the balance sheet date (30th June 2023). The only investments which have to be valued as a result of this policy are those in the CBFCE Investment Fund. These investments have increased in value by about £617 as share prices have moved upwards.

Reserves

The statement of funds (note 6) shows how our assets may be used, the General Fund representing that portion which can be used for any purpose which falls within the Association's objects. The Kisangani Clergy Children's Fund represents shares and moneys deposited in CBF Funds on behalf of the Diocese of Kisangani, together with income on these investments. Income from the General Endowment is credited to the General Fund as in previous years. Interest received on the UACThF Endowment is used as a contribution towards our UACThF bursaries.

Poverty in the Congo makes it vital that the Church gives support to retired clergy. Until recently, the Association held two pension funds. Firstly, one for the ordinary clergy (Clergy Pension Fund) which is funded both by special donations and from general funds. By agreement with Archbishop Masimango and the House of Bishops, this fund was distributed to Province in June 2020 to enable a house to be purchased in Goma, the income from which will be used to support retired clergy. The second pension fund is for three bishops, who have themselves contributed to it – one bishop took his entitlement during 2015/16 and one during 2016/17.

This Trustees' Report was approved by the Trustees on 7th October, 2023 and signed on their behalf by:

Julia Dickens (Hon Secretary)

**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2023
INDEPENDENT EXAMINER'S REPORT**

I report to the Trustees on my examination of the accounts of the Congo Church Association for the year ended 30th June 2023.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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.

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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2023

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023
STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	2022 - 2023			2021-2022
		General	Restricted	Total	
		Funds	Funds		£
		£	£	£	£
<u>INCOMING RESOURCES</u>					
<u>Voluntary income</u>					
General Donations & Subscriptions		19,530.20	0.00	19,530.20	26,715.30
Other Specific Donations		0.00	110,360.94	110,360.94	82,199.00
Total voluntary income		19,530.20	110,360.94	129,891.14	108,914.30
Investment income – bank interest/dividends		117.41	817.11	934.52	813.15
Total incoming resources	1	19,647.61	111,178.05	130,825.66	109,727.45
<u>RESOURCES EXPENDED</u>					
<u>Charitable activities</u>					
Project grants to the Dioceses and Province		17,000.00	0.00	17,000.00	8,200.00
UACThF Bursaries		12,462.96	0.00	12,462.96	12,193.23
Other UACThF support		0.00	3,000.00	3,000.00	2,750.00
Other donations		242.72	117,029.78	117,272.50	98,991.67
Admin/publicity/governance costs	3	2,940.24	0.00	2,940.24	1,336.48
Total charitable activities	2 & 6	32,645.92	120,029.78	152,675.70	123,471.38
Net incoming resources		(12,998.31)	(8,851.73)	(21,850.04)	(13,743.93)
Transfers	2	445.07	(445.07)	0.00	0.00
Increase in value of Investments		0.00	617.68	617.68	(1,033.62)
Total Funds brought forward		28,696.29	50,041.93	78,738.22	93,515.77
Total Funds carried forward		16,143.05	41,362.81	57,505.86	78,738.22

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023
BALANCE SHEET**

		30/06/2023	30/06/2022
ASSETS			
Investments	4	30,148.81	29,436.53
Cash at Bank and in hand		24,915.27	46,113.88
Current (Santander & CAFCash)			
Deposit (CAFGold)			
Debtors	5	<u>3,131.78</u>	<u>3,865.81</u>
		58,195.86	79,416.22
Creditors - (independent examiners)		<u>(690.00)</u>	<u>(678.00)</u>
TOTAL NET ASSETS		<u>57,505.86</u>	<u>78,738.22</u>
STATEMENT OF FUNDS			
Kisangani Clergy Children's Fund		17,015.30	16,438.55
Bishops' Pensions		826.64	732.04
Gen. Endowment		17,104.67	16,786.30
Other restricted funds		6,416.20	16,085.04
General fund *		<u>16,143.05</u>	<u>28,696.29</u>
TOTAL	6	<u>57,505.86</u>	<u>78,738.22</u>

Approved by the Trustees on 7th October, 2023
and signed on their behalf by:

Martin Jennings (Trustee)

* Our reserves policy is to keep back £5,000 for emergencies and winding-up costs. The Association has virtually no running costs and does not, therefore, need to identify any particular period for which reserves are kept for the purpose of covering such costs.

The notes on pages 9 to 11 form part of these accounts

ACCOUNTING POLICIES **for the year ended 30th June 2023**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

g) Debtors

Debtors and prepayments are recognised at the settlement amounts.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023
NOTES TO THE ACCOUNTS**

1. INCOMING RESOURCES

Income includes tax recoverable (but not recovered) from the Inland Revenue for the current year (**£3,131.78**).

The aggregate of donations made to the Association during 2022/23 by its Trustees is **£2,615.00**.

2. CHARITABLE ACTIVITIES - GENERAL FUND

Grants for Diocesan and Provincial projects (new system)	17,000.00
UACThF – student bursaries and other support	12,462.96
Emergency funds for Diocese of Kamango for replacement computer	242.72

TOTAL **29,705.68**

Transfers from restricted/designated funds to General Fund: **445.07**

Interest from General Endowment

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023
NOTES TO THE ACCOUNTS**

3. GOVERNANCE AND ADMINISTRATION COSTS

	2022-2023	2021-2022
AGM costs	37.50	130.49
Financial/Independent Examiner's fees payable (2022/23 year)	690.00	678.00
Independent Examiner excess over estimate	12.00	
40 th Anniversary event & Bishops' UK travel	1,370.39	150.00
Newsletters and postage	119.35	219.75
Bank charges	63.00	96.00
Internet service provider & Webmaster	498.00	62.24
Gift Aid adjustment	150.00	
	<u>2,940.24</u>	<u>1,336.48</u>

4. INVESTMENTS

	2022-2023	2021-2022
	£	
CBF Church of England Deposit Fund	10,321.14	10,226.54
CBF Church of England Investment Fund	19,827.67	19,209.99
	<u>30,148.81</u>	<u>29,436.53</u>

Our investment in the CBF Church of England Investment Fund includes **£9,607.84** held on behalf of the Kisangani Clergy Children's Fund. The remainder is allocated to our General Endowment.

5. DEBTORS

		30/06/2023	30/06/2022
Taxation recoverable	FY 21-22	0.00	3,865.81
Taxation recoverable	FY 22-23	3,131.78	0.00
		<u>3,131.78</u>	<u>3,865.81</u>

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2023
NOTES TO THE ACCOUNTS

6. STATEMENT OF FUNDS	Opening Balance at 01/07/22	Incoming	Expended	GF T/F out	Gain/ loss	Closing Balance at 30/06/2023
	£	£	£	£	£	£
Restricted and Designated funds						
Kisangani Clergy Children's Fund	16,438.55	277.44	0.00		299.31	17,015.30
Bishops' Pensions	732.04	94.60	0.00			826.64
Gen. Endowment	16,786.30	445.07	0.00	(445.07)	318.37	17,104.67
Other restricted funds						
Aru Diocese Gifts	0.00	6,439.68	6,183.43			256.25
Aru Theological Resources (Note A)	1,854.99	383.12	1,221.21			1,016.90
Boga Diocese Gifts	0.00	7,252.68	7,252.68			0.00
Kamango Diocese Gifts	0.00	600.00	600.00			0.00
Provincial Youth Office Gifts	0.00	4,025.06	4,025.06			0.00
Rev. Bisoke personal support	0.00	200.00	200.00			0.00
Rev. Bisoke Peace Centre	0.00	4,334.68	4,334.68			0.00
Rev. Bisoke Building	0.00	3,000.00	3,000.00			0.00
Goma Diocese Gifts	0.00	40,659.53	40,639.53			20.00
Bp's orphaned children education (Note A)	150.00	1,055.00	1205.00			0.00
Bp's widow & children gen. support (Note A)	2,267.02	7,761.00	10,028.02			0.00
DR Congo Displaced people	0.00	4,000.00	2,000.00			2,000.00
UACThF Gifts	0.00	3,000.00	3,000.00			0.00
Kisangani Diocese Gifts (Note B)	500.00	0.00	0.00			500.00
PEAC HQ in Kinshasa	0.00	125.00	0.00			125.00
Rev. Barozi studies	24.00	48.00	72.00			0.00
Rev. Gisore student studies	0.00	1,100.00	1,100.00			0.00
Bukavu Asst. Bishop support	0.00	3,076.25	2,881.25			195.00
Kindu Diocese Gifts	0.00	331.50	319.50			12.00
Kalima Diocese Gifts	0.00	3,543.00	3,543.00			0.00
Katanga Diocese Gifts (Note A)	37.50	450.00	487.50			0.00
Aru Archdeacon's grandchildren	0.00	300.00	300.00			0.00
Chantal (Aru)	0.00	200.00	200.00			0.00
Aru Computers	0.00	100.00	0.00			100.00
Aru Palliative Care (Note A)	8,930.23	934.38	9,864.61			0.00
Aru Medical Resources (Note A)	87.83	156.25	0.00			244.08
Aru Service Medical Palliative care	0.00	2,881.25	2,881.25			0.00
Aru Lingala books	0.00	7,250.00	7,250.00			0.00
Draru studies (Note A)	468.75	0.00	0.00			468.75
Service Medical (Aru)	96.50	2,658.00	2,754.50			0.00
Service Medical house	0.00	1,000.00	1,000.00			0.00
Compassion Orphanage General	420.00	3,496.56	3,686.56			230.00
Chester Crisis Appeal (Note A)	1,248.22	0.00	0.00			1,248.22
General Fund (Note C)	<u>28,696.29</u>	<u>19,647.61</u>	<u>32,645.92</u>	<u>445.07</u>		<u>16,143.05</u>
	78,738.22	130,825.66	152,675.70	0.00	617.68	57,505.86

Note A Funds held back at donor's and/or donee's request

Note B Retained pending decision by donor as to how the money is to be used

Note C General Fund balance of £16,143.05 includes £5,000 reserves and £11,400 in agreed but as yet unpaid grants.

CONGO CHURCH ASSOCIATION

England & Wales - Charity number 285760

Accounts

CONGO CHURCH ASSOCIATION

REGISTERED CHARITY NO. 285760

ANNUAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2022



**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2022
ANNUAL REPORT AND FINANCIAL STATEMENTS**

<u>Page</u>	<u>Description</u>
1 - 4	Trustees' Report, including:
1	Trustees' Information, Bankers and Independent Examiner;
2	Objects of the Association, Report from the Secretary;
3 - 4	Treasurer's Commentary on the Accounts.
5	Independent Examiner's Report.
6	Statement of Financial Activities.
7	Balance Sheet.
8	Accounting policies
9 - 11	Notes to the Accounts.

**TRUSTEES' REPORT FOR THE CONGO CHURCH ASSOCIATION (CCA)
REGISTERED CHARITY NO 285760, OCTOBER 2022**

The Congo Church Association, registered charity number 285760, is an unincorporated association governed by a written constitution.

Trustees

The Association's Chairman is appointed by the Archbishop of the Anglican Church of Congo (Eglise Anglicane du Congo). Other trustees are appointed by the members at its Annual General Meeting. None of the officers or other trustees receives a salary or any other benefits from the Association.

The principal officers of the Association and their addresses are as follows:

Chairman	Honorary Secretary	Honorary Treasurer
The role became vacant on 11 th January when Judy Rous retired to take up a post in Aru, DR Congo	Mrs. Julia Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL	Mr. Paul Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL

Since the Association does not have a principal or registered office, all correspondence should be addressed to one of the above persons. The other trustees who served during the year were:

Elected (at 2021 AGM): Revd. Tim Naish, Revd. Matthew Grayshon, Martin Jennings, Julia Dickens.

Co-opted during the year: None

Bankers: Bank accounts are held with Santander, 2 Triton Square, Regent's Place, London, NW1 3AN and with CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent ME19 4JQ

Independent Examiner: Mr Anthony Williams, A J Carter and Co, Chartered Accountants, 22b High Street, Witney, Oxon OX28 6RB

The Association's objects are:

- a) To advance the Christian Religion in the Democratic Republic of the Congo;
- b) In partnership with the Anglican Church in the Democratic Republic of Congo to relieve poverty and to provide for the needs of refugees and the displaced;
- c) In partnership with the Anglican Church in the DRC and civil society there to promote and sustain schemes for peace and reconciliation, health, education and community development for the welfare and benefit of the population;
- d) To relieve poverty among the clergy and former clergy of the Anglican Church and the widows and dependents of any such persons.

There being no Chairman at present, this report is from the Secretary

The Committee of the Association, who are also the Trustees, met 6 times during the year, rather more frequently than normal, as trustees came to terms with Judy Rous's departure. All committee meetings were held on Zoom. The Annual General Meeting 2021 took place on 16th October 2021, both face to face and on Zoom. Presentations included updates from various church leaders in DRC, both live and pre-recorded, as well as a photo presentation covering every diocese and national ministry. More people than normal were able to attend the gathering because it was online. Peter Wood was appointed as a trustee.

The Trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit in executing the activities of the Congo Church Association (CCA). CCA has disbursed grants from the General Fund and the Restricted Funds for purposes that are in line with the Objects of the Association. The same pattern of disbursing funds has continued, notably awarding equal grants to the dioceses, to the Provincial Department for Mission and Evangelism and to the Provincial Youth and Children's Department as well as 7 bursaries for theological education at the Anglican University of Congo (UAC).

CCA's grants support a wide range of activities undertaken by the Anglican Church of Congo (EAC). Despite the challenges caused by Covid-19, ongoing serious insecurity, population displacement and violence, a remarkable number of ordinary activities have continued. For instance, CCA grants have supported the following:

- *continuing construction of MU duplex for income generating in Beni*
- *help for displaced clergy and families following attacks May/June 21 in Boga*
- *2 week training retreat for 25 ordinands and their wives in Bukavu*
- *building a house for a theology student who will later church plant in the area in Goma*
- *school fees for clergy children; purchase Bibles and hymn books in Kamango*
- *church-planting initiative in Kasai*
- *purchase of roofing sheets and Bibles for new churches in Katanga*
- *purchase & distribution of bibles & hymn/song books for parishes & bible institute students in Kisangani*
- *support for 8 theology students in the university in North Kivu*

The remaining funds from the UAC Theology Faculty Endowment were released to complete the electrical installation in the new house. This is now let for income generation.

The third and final tranche of money from a generous legacy saw the completion of William Technical School in Kindu.

Project reporting is essential before a new proposal can be considered; each proposal must be in line with the Objects of the Association. Sometimes recipients choose to carry over their grant so that a bigger sum is available in a subsequent year.

Restricted gifts provided, amongst other things, support for particular dioceses and ministries; for the Peace Centre at Rwampara; for the orphanage at Butembo, both for building work and school fees for the children; support for clergy families and orphans; youth ministry; and palliative care work in Aru Diocese.

Chief among the challenges for trustees in the year to June 2022 has been coming to terms with Judy Rous's retirement from her role as chairman. We all knew there would be a void when she left; none of us quite appreciated the scale of the chasm that her departure would create. Her

depth of knowledge, her ability to distil information, and to understand the nuances of life in DRC; to communicate with all people at all levels, and to keep all this information in her head ... has brought CCA and our colleagues in DRC more benefit than any of us will ever understand. And we know that it will never be equalled.

We are truly in awe of what she was able to do; and miss her beyond words.

We were also considerably exercised in the planning of the celebrations for the 40th Anniversary of CCA, taking advantage of the fact that Archbishop Ande and so many of DRC's bishops would already be here in the UK for the Lambeth Conference. Preparations for this event were in full swing by the financial year end of 30th June 2022, and the event itself – on 8th August 2022 – does not properly fit into this report. Suffice it to say it was wonderful to renew friendships, meet new people, and hear stories first hand.

For many of those who came on the day, or who met bishops as they went on to meet other communities around the UK, in Ireland, and on Jersey, this was the first opportunity to meet Congolese people and hear their stories direct. This experience has had a profound effect on many people. For example Oxford diocese has been inspired to launch a diocese-wide Harvest Appeal for the Anglican Church in DRC.

We are reporting this here, and will discuss the implications at the AGM and in the coming weeks, in the hope of harnessing this energy and building better for the future.

CCA will continue to work in close partnership with the Anglican Church of Congo, encouraging prayer, interest and support for their vital ministries from our supporters. We know that EAC leaders will steward well the resources given by overseas friends, whether large or small. CCA Trustees are very appreciative of the ongoing generous financial support and interest shown by many over the past year, especially in the current challenging circumstances of the Covid-19 pandemic, and we look forward to continuing this further in the coming year.

Treasurer's commentary on the accounts – Paul Dickens (Hon Treasurer)

Introduction

The purpose of this commentary is to explain and to amplify the Congo Church Association's accounts for the year ended 30th June 2022. These accounts, which follow on pages 6 to 11, show the Association's activities over the last year and its assets at the end of June 2022.

At the year end the balance of our General Fund, representing money which the trustees can use to further the Association's objects, stood at about £28,696.29. £9,000 of this is earmarked for unpaid diocesan grants and we keep a reserve of £5,000 for emergencies. We are immensely grateful to all our donors.

The Association's other funds can only be used for pre-determined purposes. A surplus or deficit on these funds, and changes in the value of our total net assets, will often result from timing differences between receipt and distribution of income.

Income

Almost all of the Association's income (99%) comes from donations, with the remainder coming from investments and interest.

As in previous years, our donations fell into 2 main categories. Specific donations are those which can only be used for a pre-determined purpose which the donor has identified. Where there are no restrictions upon how a donation may be used, it is classed as general. General donations (£26,715) are quite a bit lower than the last two years (c. £33,000 - ignoring the £12,000 legacy in 2019/20). However, those two years were considerably higher than previous years. It should also be noted that the Association regularly receives relatively large donations from two or three individuals.

Income includes tax both recovered and recoverable from the Inland Revenue for the current financial year. Since we rely far more on donations than on investment income, the Gift Aid Regulations have proved very beneficial to the Association.

Expenditure

Almost all of our expenditure relates directly to the Association's objectives. A few specific items (such as payments of bursaries to the Theological Faculty at UAC ("UACThF", previously known as "ISThA")) are separately identified in the Income and Expenditure account. The remainder is analysed in Notes 2 and 6, which splits it between that which was met from the General Fund (Note 2) and that funded by specific donations or income from restricted funds (Note 6).

Where a donor has specified a purpose for which their donation should be used, then, so long as it is within the Association's objects, it will be accepted and allocated to that cause. The largest item met from our General Fund is support for UACThF. We continue to apply the scheme agreed by the AGM in November 2012, as amended from time to time at subsequent AGMs. After keeping a £5,000 reserve, the funds available in General Fund will be applied as follows:- firstly to pay for 7 bursaries at the UACThF; secondly to be divided into a number of equal portions (the exact number has changed from year to year) and allocated in equal shares to the dioceses and certain Provincial Departments, who will be invited to submit proposals for projects where the funds available might be spent. The committee has discretion to include Congo Brazzaville and other areas as separate dioceses and to "tweak" the number and destination of provincial grants where appropriate. In this way, the dioceses are treated equally and the Association can better monitor the use of its funds. Administrative and financial expenses remain at a very low level (under 1% of total income). The key items included under this heading are the fee charged by our independent examiner, and the costs of producing and distributing the newsletter. The newsletter is a vital part of the Association's work, being one of the few means people have of finding out about the church in the Congo.

Assets

Investments are stated at their market value on the balance sheet date (30th June 2022). The only investments which have to be valued as a result of this policy are those in the CBFCE Investment Fund. These investments have decreased in value by about £1,033 as share prices have moved downwards.

Reserves

The statement of funds (note 6) shows how our assets may be used, the General Fund representing that portion which can be used for any purpose which falls within the Association's objects. The Kisangani Clergy Children's Fund represents shares and moneys deposited in CBF Funds on behalf of the Diocese of Kisangani, together with income on these investments. Income from the General Endowment is credited to the General Fund as in previous years. Interest received on the UACThF Endowment is used as a contribution towards our UACThF bursaries.

Poverty in the Congo makes it vital that the Church gives support to retired clergy. Until recently, the Association held two pension funds. Firstly, one for the ordinary clergy (Clergy Pension Fund) which is funded both by special donations and from general funds. By agreement with Archbishop Masimango and the House of Bishops, this fund was distributed to Province in June 2020 to enable a house to be purchased in Goma, the income from which will be used to support retired clergy. The second pension fund is for three bishops, who have themselves contributed to it – one bishop took his entitlement during 2015/16 and one during 2016/17.

This Trustees' Report was approved by the Trustees on 15th October, 2022 and signed on their behalf by:

Julia Dickens (Hon Secretary)

**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2022
INDEPENDENT EXAMINER'S REPORT**

I report to the Trustees on my examination of the accounts of the Congo Church Association for the year ended 30th June 2022.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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.

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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2022

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022
STATEMENT OF FINANCIAL ACTIVITIES**

		2021 - 2022			2020-2021
Notes		General	Restricted	Total	
		Funds	Funds		
		£	£	£	£
<u>INCOMING RESOURCES</u>					
<u>Voluntary income</u>					
		26,715.30	0.00	26,715.30	33,275.33
		0.00	82,199.00	82,199.00	116,397.18
		26,715.30	82,199.00	108,914.30	149,672.51
		242.30	570.85	813.15	1,220.40
	1	26,957.60	82,769.85	109,727.45	150,892.91
<u>RESOURCES EXPENDED</u>					
<u>Charitable activities</u>					
		8,200.00	0.00	8,200.00	6,800.00
		12,193.23	0.00	12,193.23	11,713.00
		0.00	2,750.00	2,750.00	5,500.00
		1,950.00	97,041.67	98,991.67	123,210.12
	3	1,336.48	0.00	1,336.48	975.77
	2 & 6	23,679.71	99,791.67	123,471.38	148,198.89
		3,277.89	(17,021.82)	(13,743.93)	2,694.02
	2	289.54	(289.54)	0.00	0.00
		0.00	(1,033.62)	(1,033.62)	2,581.69
		25,128.86	68,386.91	93,515.77	88,240.06
		28,696.29	50,041.93	78,738.22	93,515.77

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022
BALANCE SHEET**

		30/06/2022	30/06/2021
ASSETS			
Investments	4	29,436.53	74,638.25
Cash at Bank and in hand		46,113.88	10,608.27
Current (Santander & CAFCash)			
Deposit (CAFGold)			
Debtors	5	<u>3,865.81</u>	<u>8,947.25</u>
		79,416.22	94,193.77
Creditors - (independent examiners)		<u>(678.00)</u>	<u>(678.00)</u>
TOTAL NET ASSETS		<u>78,738.22</u>	<u>93,515.77</u>
STATEMENT OF FUNDS			
Kisangani Clergy Children's Fund		16,438.55	16,667.54
UACThF Endowment		0.00	949.91
Bishops' Pensions		732.04	722.60
Gen. Endowment		16,786.30	17,319.06
Other restricted funds		16,085.04	32,727.80
General fund *		28,696.29	25,128.86
TOTAL	6	<u>78,738.22</u>	<u>93,515.77</u>

Approved by the Trustees on 15th October, 2022
and signed on their behalf by:

Martin Jennings (Trustee)

* Our reserves policy is to keep back £5,000 for emergencies and winding-up costs. The Association has virtually no running costs and does not, therefore, need to identify any particular period for which reserves are kept for the purpose of covering such costs.

The notes on pages 9 to 11 form part of these accounts

ACCOUNTING POLICIES **for the year ended 30th June 2022**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

g) Debtors

Debtors and prepayments are recognised at the settlement amounts.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022
NOTES TO THE ACCOUNTS**

1. INCOMING RESOURCES

Income includes tax recoverable (but not recovered) from the Inland Revenue for the current year (**£3,865.81**).

The aggregate of donations made to the Association during 2021/22 by its Trustees is **£2,975.00**.

2. CHARITABLE ACTIVITIES - GENERAL FUND

Grants for Diocesan and Provincial projects (new system)	8,200.00
UACThF – student bursaries and other support	12,193.23
Emergency funds for Diocese of Kamango to cross border	1,950.00

TOTAL	22,343.23
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Transfers from restricted/designated funds to General Fund:

Interest from General Endowment	289.54
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**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022
NOTES TO THE ACCOUNTS**

3. GOVERNANCE AND ADMINISTRATION COSTS

	2021-2022	2020-2021
AGM costs	130.49	0.00
Financial/Independent Examiner's fees payable (2020/21 year)	678.00	678.00
40 th Anniversary event & Bishops' UK travel	150.00	0.00
Newsletters and postage	219.75	170.05
Bank charges	96.00	78.00
Internet service provider	62.24	49.72
	<u>1,336.48</u>	<u>975.77</u>

4. INVESTMENTS

	2021-2022	
	£	
CBF Church of England Deposit Fund	10,226.54	10,217.10
United Trust Bank	0.00	38,735.98
Cambridge & Counties BS	0.00	5,441.56
CBF Church of England Investment Fund	19,209.99	20,243.61
	<u>29,436.53</u>	<u>74,638.25</u>

Our investment in the CBF Church of England Investment Fund includes **£9,308.53** held on behalf of the Kisangani Clergy Children's Fund. The remainder is allocated to our General Endowment.

5. DEBTORS

		30/06/2022	30/06/2021
Owed by Stewardship		0.00	970.00
Taxation recoverable	FY 20-21	0.00	7,977.25
Taxation recoverable	FY 21-22	3,865.81	0.00
		<u>3,865.81</u>	<u>8,947.25</u>

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2022
NOTES TO THE ACCOUNTS

6. STATEMENT OF FUNDS	Opening Balance at 01/07/21	Incoming	Expended	GF T/F out	Gain/ loss	Closing Balance at 30/06/2022
	£	£	£	£	£	£
Restricted and Designated funds						
Kisangani Clergy Children's Fund	16,667.54	271.87	0.00		(500.86)	16,438.55
UACThF Endowment	949.91	0.00	949.91			0.00
Bishops' Pensions	722.60	9.44	0.00			732.04
Gen. Endowment	17,319.06	289.54	0.00	(289.54)	(532.76)	16,786.30
Other restricted funds						
Aru Diocese Gifts	0.00	7,104.54	7,104.54			0.00
Aru Theological Resources (Note A)	2,018.31	1,880.00	2,043.32			1,854.99
Boga Diocese Gifts	0.00	7,884.55	7,884.55			0.00
Boga Displaced People	0.00	1,105.56	1,105.56			0.00
Rev. Bisoke personal support	0.00	1,985.00	1,985.00			0.00
Rev. Bisoke Peace Centre	0.00	3,000.00	3,000.00			0.00
Rev. Bisoke Displaced People	0.00	60.31	60.31			0.00
Rev. Bisoke student studies (Note A)	1,530.00	0.00	1,530.00			0.00
Goma Gifts	0.00	16,094.61	16,094.61			0.00
Bp's orphaned children education (Note A)	500.00	1,650.00	2,000.00			150.00
Bp's widow & children gen. support (Note A)	5,338.75	7,000.00	10,071.73			2,267.02
Bp's widow provision for car	0.00	1,807.10	1,807.10			0.00
UACThF Gifts	0.00	2,750.00	2,750.00			0.00
Kisangani Diocese Gifts (Note B)	500.00	0.00	0.00			500.00
Province Gifts	0.00	125.00	125.00			0.00
Rev. Barozi studies	0.00	298.00	274.00			24.00
Rev. Gisore student studies	0.00	790.00	790.00			0.00
Bukavu Asst. Bishop support	93.75	1,056.25	1,150.00			0.00
Provincial Youth Office	0.00	5,507.38	5,507.38			0.00
Kindu Diocese Gifts	0.00	2,394.00	2,394.00			0.00
Kalima church (Kindu)	0.00	226.00	226.00			0.00
Katanga Diocese Gifts (Note A)	7,702.50	450.00	8,115.00			37.50
Aru Archdeacon's grandchildren	0.00	300.00	300.00			0.00
Chantal (Aru)	0.00	200.00	200.00			0.00
Aru Palliative Care (Note A)	10,196.48	1,322.50	2,588.75			8,930.23
Aru Medical Resources (Note A)	98.83	0.00	11.00			87.83
Aru Service Medical Palliative care	362.50	475.00	837.50			0.00
Aru Covid Fund	0.00	637.50	637.50			0.00
Aru Hospital fence	0.00	11,191.39	11,191.39			0.00
Piriya medical	365.35	0.00	365.35			0.00
Draru studies (Note A)	0.00	468.75	0.00			468.75
Service Medical (Aru)	1,705.50	2,817.00	4,426.00			96.50
Compassion Orphanage General	562.50	1,618.56	1,761.06			420.00
Compassion Orph'ge Building	505.11	0.00	505.11			0.00
Chester Crisis Appeal (Note A)	1,248.22	0.00	0.00			1,248.22
General Fund (Note C)	25,128.86	26,957.60	23,679.71	289.54		28,696.29
	93,515.77	109,727.45	123,471.38	0.00	(1,033.62)	78,738.22

Note A Funds held back at donor's and/or donee's request

Note B Retained pending decision by donor as to how the money is to be used .

Note C General Fund balance of £28,696.29 includes £5,000 reserves and £9,000 in agreed but as yet unpaid grants.

CONGO CHURCH ASSOCIATION

England & Wales - Charity number 285760

Accounts

CONGO CHURCH ASSOCIATION

REGISTERED CHARITY NO. 285760

ANNUAL REPORT AND
FINANCIAL STATEMENTS

YEAR ENDED 30TH JUNE 2021



**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2021
ANNUAL REPORT AND FINANCIAL STATEMENTS**

<u>Page</u>	<u>Description</u>
1 - 5	Trustees' Report, including:
1	Trustees' Information, Bankers and Independent Examiner;
2	Objects of the Association, Report from the Chair;
3 - 4	Treasurer's Commentary on the Accounts.
4	Statement of Trustees' Responsibilities.
5	Independent Examiner's Report.
6	Statement of Financial Activities.
7	Balance Sheet.
8	Accounting policies
9 - 11	Notes to the Accounts.

**TRUSTEES' REPORT FOR THE CONGO CHURCH ASSOCIATION (CCA)
REGISTERED CHARITY NO 285760, OCTOBER 2021**

The Congo Church Association, registered charity number 285760, is an unincorporated association governed by a written constitution.

Trustees

The Association's Chairman is appointed by the Archbishop of the Anglican Church of Congo (Eglise Anglicane du Congo). Other trustees are appointed by the members at its Annual General Meeting. None of the officers or other trustees receives a salary or any other benefits from the Association.

The principal officers of the Association and their addresses are as follows:

Chairman	Honorary Secretary	Honorary Treasurer
Mrs. Judy Rous 353 Banbury Road Oxford OX2 7PL	Mrs. Julia Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL	Mr. Paul Dickens Hockliffe Grange Hockliffe Bedfordshire LU7 9NL

Since the Association does not have a principal or registered office, all correspondence should be addressed to one of the above persons. The other trustees who served during the year were:

Elected (at 2020 AGM): Revd. Tim Naish, Revd. Matthew Grayshon, Martin Jennings, Julia Dickens.

Co-opted during the year: None

Bankers: Bank accounts are held with Santander, 2 Triton Square, Regent's Place, London, NW1 3AN and with CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, Kent ME19 4JQ

Independent Examiner: Mr Anthony Williams, A J Carter and Co, Chartered Accountants, 22b High Street, Witney, Oxon OX28 6RB

The Association's objects are:

- a) To advance the Christian Religion in the Democratic Republic of the Congo;
- b) In partnership with the Anglican Church in the Democratic Republic of Congo to relieve poverty and to provide for the needs of refugees and the displaced;
- c) In partnership with the Anglican Church in the DRC and civil society there to promote and sustain schemes for peace and reconciliation, health, education and community development for the welfare and benefit of the population;
- d) To relieve poverty among the clergy and former clergy of the Anglican Church and the widows and dependents of any such persons.

A report from the chair – Judy Rous (Chairman)

The Committee of the Association, who are also the Trustees, met 4 times during the year and twice since year end; all meetings were held on Zoom. The Annual General Meeting 2020 took place on 24th October via Zoom too. Presentations included updates from various church leaders in DRC, both live and pre-recorded, as well as a photo presentation covering every diocese and national ministry. More people than normal were able to attend the gathering because it was online. Martin Jennings and Julia Dickens were appointed as Trustees.

The Trustees have had regard to the guidance issued by the Charity Commission in relation to public benefit in executing the activities of the Congo Church Association (CCA). CCA has disbursed grants from the General Fund and the Restricted Funds for purposes that are in line with the Objects of the Association. The same pattern of disbursing funds has continued, notably awarding equal grants to the dioceses, to the Provincial Department for Mission and Evangelism and to the Provincial Youth and Children's Department as well as 7 grants for theological education at the Anglican University of Congo (UAC). CCA's grants support a wide range of activities undertaken by the Anglican Church of Congo (EAC): theological education and capacity building, church planting and roofs for churches, humanitarian aid for those displaced from their homes by violence and insecurity, and income generating initiatives to support church ministry. Project reporting is essential before a new proposal can be considered; each proposal must be in line with the Objects of the Association. Sometimes recipients choose to carry over their grant so that a bigger sum is available in a subsequent year.

Despite the challenges of various periods of restrictions caused by Covid-19, ongoing serious insecurity, population displacement and violence in Ituri and North Kivu provinces, and the eruption of Mt Nyiragongo volcano in Goma, a remarkable number of ordinary activities have continued, including schools, Bible Institutes and universities completing the academic year.

Grants made this year were used, amongst other things, to support theological students at 3 Anglican Universities, towards construction of a rental house for income generation for the Mothers' Union in Beni Diocese, various training seminars prior to evangelistic outreach campaigns, a translation project to produce the Prayer Book in Kikongo language, capacity building seminars relevant to various contexts; roofing sheets for several new churches, largely built by local efforts; humanitarian aid for those displaced from their homes by violence and insecurity, and support to retired clergy, evangelists and clergy widows and their families.

Restricted gifts provided, amongst other things, support for particular dioceses and ministries, education fees for various students, clergy children and orphans; family support for the wife and children of a bishop who died suddenly, youth ministry, crisis assistance to Goma following the eruption of Mt Nyiragongo, and palliative care work in Aru Diocese.

After discussion with the leadership of the Anglican University of Congo (UAC) and Archbishop Masimango, the UAC Theology Faculty Endowment fund held by CCA was released to UAC for the construction of a rental house to provide income for the Theology Faculty. This will generate much more income than holding the money in a UK bank account.

CCA will continue to work in close partnership with the Anglican Church of Congo, encouraging prayer, interest and support for their vital ministries from our supporters. We know that EAC leaders will steward well the resources given by overseas' friends, whether large or small. CCA Trustees are very appreciative of the ongoing generous financial support and interest shown by many over the past year, especially in the current challenging circumstances of the Covid-19 pandemic, and we look forward to continuing this further in the coming year.

Judy Rous, Chair
September 22nd 2021

Treasurer's commentary on the accounts – Paul Dickens (Hon Treasurer)

Introduction

The purpose of this commentary is to explain and to amplify the Congo Church Association's accounts for the year ended 30th June 2021. These accounts, which follow on pages 6 to 11, show the Association's activities over the last year and its assets at the end of June 2021.

At the year end the balance of our General Fund, representing money which the trustees can use to further the Association's objects, stood at about £25,129. £16,200 of this is earmarked for unpaid diocesan grants and we keep a reserve of £5,000 for emergencies. We are immensely grateful to all our donors.

The Association's other funds can only be used for pre-determined purposes. A surplus or deficit on these funds, and changes in the value of our total net assets, will often result from timing differences between receipt and distribution of income.

Income

Almost all of the Association's income (99%) comes from donations, with the remainder coming from investments and interest.

As in previous years, our donations fell into 2 main categories. Specific donations are those which can only be used for a pre-determined purpose which the donor has identified. Where there are no restrictions upon how a donation may be used, it is classed as general. General donations (£33,275) are in line with last year (£33,412 - ignoring the £12,000 legacy). These two years are considerably higher than previous years. It should also be noted that the Association regularly receives relatively large donations from two or three individuals.

Income includes tax both recovered and recoverable from the Inland Revenue for the current financial year. Since we rely far more on donations than on investment income, the Gift Aid Regulations have proved very beneficial to the Association.

Expenditure

Almost all of our expenditure relates directly to the Association's objectives. A few specific items (such as payments of bursaries to the Theological Faculty at UAC ("UACThF", previously known as "ISThA")) are separately identified in the Income and Expenditure account. The remainder is analysed in Notes 2 and 6, which splits it between that which was met from the General Fund (Note 2) and that funded by specific donations or income from restricted funds (Note 6).

Where a donor has specified a purpose for which their donation should be used, then, so long as it is within the Association's objects, it will be accepted and allocated to that cause. The largest item met from our General Fund is support for UACThF. We continue to apply the scheme agreed by the AGM in November 2012, as amended from time to time at subsequent AGMs. After keeping a £5,000 reserve, the funds available in General Fund will be applied as follows:- firstly to pay for 7 bursaries at the UACThF; secondly to be divided into a number of equal portions (the exact number has changed from year to year) and allocated in equal shares to the dioceses and certain Provincial Departments, who will be invited to submit proposals for projects where the funds available might be spent. The committee has discretion to include Congo Brazzaville and other areas as separate dioceses and to "tweak" the number and destination of provincial grants where

appropriate. In this way, the dioceses are treated equally and the Association can better monitor the use of its funds. Administrative and financial expenses remain at a very low level (under 1% of total income). The key items included under this heading are the fee charged by our independent examiner, and the costs of producing and distributing the newsletter. The newsletter is a vital part of the Association's work, being one of the few means people have of finding out about the church in the Congo.

Assets

Investments are stated at their market value on the balance sheet date (30th June 2021). The only investments which have to be valued as a result of this policy are those in the CBFCE Investment Fund. These investments have increased in value by about £2,582 as share prices have moved upwards.

Reserves

The statement of funds (note 6) shows how our assets may be used, the General Fund representing that portion which can be used for any purpose which falls within the Association's objects. The Kisangani Clergy Children's Fund represents shares and moneys deposited in CBF Funds on behalf of the Diocese of Kisangani, together with income on these investments. Income from the General Endowment is credited to the General Fund as in previous years. Interest received on the UACThF Endowment is used as a contribution towards our UACThF bursaries.

Poverty in the Congo makes it vital that the Church gives support to retired clergy. Until recently, the Association held two pension funds. Firstly, one for the ordinary clergy (Clergy Pension Fund) which is funded both by special donations and from general funds. By agreement with Archbishop Masimango and the House of Bishops, this fund was distributed to Province in June 2020 to enable a house to be purchased in Goma, the income from which will be used to support retired clergy. The second pension fund is for three bishops, who have themselves contributed to it – one bishop took his entitlement during 2015/16 and one during 2016/17.

This Trustees' Report was approved by the Trustees on 16th October, 2021 and signed on their behalf by:

Judy Rous (Chairman)

**CONGO CHURCH ASSOCIATION
YEAR ENDED 30TH JUNE 2021
INDEPENDENT EXAMINER'S REPORT**

I report to the Trustees on my examination of the accounts of the Congo Church Association for the year ended 30th June 2021.

Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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.

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 charity 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.

A P Williams FCCA CTA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 2021

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021
STATEMENT OF FINANCIAL ACTIVITIES**

		2020 - 2021			2019-2020
Notes		General	Restricted	Total	
		Funds	Funds		
		£	£	£	£
<u>INCOMING RESOURCES</u>					
<u>Voluntary income</u>					
		33,275.33	0.00	33,275.33	45,412.33
		0.00	116,397.18	116,397.18	82,245.72
		33,275.33	116,397.18	149,672.51	127,658.05
		951.26	269.14	1,220.40	1,802.34
	1	34,226.59	116,666.32	150,892.91	129,460.39
<u>RESOURCES EXPENDED</u>					
<u>Charitable activities</u>					
		6,800.00	0.00	6,800.00	27,100.00
		11,713.00	0.00	11,713.00	11,350.00
		4,000.00	1,500.00	5,500.00	3,250.00
		656.99	122,553.13	123,210.12	198,872.25
	3	975.77	0.00	975.77	989.03
	2 & 6	24,145.76	124,053.13	148,198.89	241,561.28
		10,080.83	(7,386.81)	2,694.02	(112,100.89)
	2	(2,699.74)	2,699.74	0.00	0.00
		0.00	2,581.69	2,581.69	697.17
		17,747.77	70,492.29	88,240.06	199,643.78
		25,128.86	68,386.91	93,515.77	88,240.06

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021
BALANCE SHEET**

		30/06/2021	30/06/2020
ASSETS			
Investments	4	74,638.25	71,404.49
Cash at Bank and in hand		10,608.27	
Current (Santander & CAFCash)			3,969.98
Deposit (CAFGold)			47.15
Debtors	5	<u>8,947.25</u>	<u>13,496.44</u>
		94,193.77	<u>17,513.57</u>
Creditors - (independent examiners)		<u>(678.00)</u>	<u>(678.00)</u>
TOTAL NET ASSETS		<u>93,515.77</u>	<u>88,240.06</u>
STATEMENT OF FUNDS			
Kisangani Clergy Children's Fund		16,667.54	15,153.61
UACThF Endowment		949.91	18,369.91
Boga Pension Fund		0.00	139.33
Bishops' Pensions		722.60	716.39
Gen. Endowment		17,319.06	15,988.37
Other restricted funds		32,727.80	20,124.68
General fund *		<u>25,128.86</u>	<u>17,747.77</u>
TOTAL	6	<u>93,515.77</u>	<u>88,240.06</u>

Approved by the Trustees on 16th October, 2021
and signed on their behalf by:

Judy Rous (Chairman)

* Our reserves policy is to keep back £5,000 for emergencies and winding-up costs. The Association has virtually no running costs and does not, therefore, need to identify any particular period for which reserves are kept for the purpose of covering such costs.

The notes on pages 9 to 11 form part of these accounts

ACCOUNTING POLICIES **for the year ended 30th June 2021**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

f) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

g) Debtors

Debtors and prepayments are recognised at the settlement amounts.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and Provisions

Creditors and provisions are recognised where the Charity has an obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021
NOTES TO THE ACCOUNTS**

1. INCOMING RESOURCES

Income includes tax recoverable (but not recovered) from the Inland Revenue for the current year (**£7,977.25**).

The aggregate of donations made to the Association during 2019/20 by its Trustees is £5,970.

2. CHARITABLE ACTIVITIES - GENERAL FUND

Grants for Diocesan and Provincial projects (new system)	6,800.00
UACThF – student bursaries and other support	15,713.00
Archbishop emergency travel	656.99
TOTAL	23,169.99

Transfers from restricted/designated funds to General Fund:

Interest from General Endowment	300.26
Support for Bp Desire's widow and children	(3,000.00)

**CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021
NOTES TO THE ACCOUNTS**

3. GOVERNANCE AND ADMINISTRATION COSTS

	2020-2021	2019-2020
AGM costs	0.00	100.00
Partnership in World Mission subscription	0.00	50.00
Financial/Independent Examiner's fees payable (2020/21 year)	678.00	678.00
Independent Examiner's fees (extra on estimated fees)	0.00	0.00
Newsletters and postage	170.05	66.29
Bank charges	78.00	60.00
Internet service provider	49.72	34.74
	<u>975.77</u>	<u>989.03</u>

4. INVESTMENTS

	2020-2021	2019-2020
	£	
CBF Church of England Deposit Fund	10,217.10	10,210.89
United Trust Bank	38,735.98	38,095.56
Cambridge & Counties BS	5,441.56	5,436.12
CBF Church of England Investment Fund	20,243.61	17,661.92
	<u>74,638.25</u>	<u>71,404.49</u>

Our investment in the CBF Church of England Investment Fund includes £9,809.39 held on behalf of the Kisangani Clergy Children's Fund. The remainder is allocated to our General Endowment.

5. DEBTORS

	30/06/2021	30/06/2020
Owed by Stewardship	970.00	0.00
Taxation recoverable FY 19-20	0.00	13,496.44
Taxation recoverable FY 20-21	7,977.25	0.00
	<u>8,947.25</u>	<u>13,496.44</u>

CONGO CHURCH ASSOCIATION
ACCOUNTS FOR THE YEAR ENDED 30TH JUNE 2021
NOTES TO THE ACCOUNTS

6. STATEMENT OF FUNDS	Opening Balance at 01/07/20	Incoming	Expended	GF T/F out	Gain/ loss	Closing Balance at 30/06/2021
	£	£	£	£	£	£
Restricted and Designated funds						
Kisangani Clergy Children's Fund	15,153.61	262.93	0.00		1251.00	16,667.54
UACThF Endowment	18,369.91	0.00	17,420.00			949.91
Boga Pension Fund	139.33	0.00	139.33			0.00
Bishops' Pensions	716.39	6.21	0.00			722.60
Gen. Endowment	15,988.37	300.26	0.00	(300.26)	1330.69	17,319.06
Other restricted funds						
Aru Diocese Gifts	625.00	8,099.88	8,724.88			0.00
Aru Theological Resources (Note A)	2,840.54	1,532.50	2,354.73			2,018.31
Beni Diocese Gifts	0.00	602.00	602.00			0.00
Boga Diocese Gifts	625.00	7,173.63	7,798.63			0.00
Boga Displaced People	0.00	1,581.25	1,581.25			0.00
Rev. Bisoke personal support	0.00	775.00	775.00			0.00
Rev. Bisoke Bibles	0.00	1,966.00	1,966.00			0.00
Rev. Bisoke student studies (Note A)	1,845.00	3,750.00	4,065.00			1,530.00
Bukavu Diocese Gifts	0.00	250.00	250.00			0.00
Goma Diocese Gifts	0.00	250.00	250.00			0.00
Other Goma Gifts	0.00	26,826.75	26,826.75			0.00
Bp's widow & children housing support	0.00	1,250.00	1,250.00			0.00
Bp's orphaned children education (Note A)	0.00	2,000.00	1,500.00			500.00
Bp's widow & children gen. support (Note A)	0.00	23,838.75	21,500.00	3,000.00		5,338.75
North Kivu Diocese Gifts	0.00	1,250.00	1,250.00			0.00
UACThF Gifts	0.00	1,500.00	1,500.00			0.00
Kinshasa Diocese Gifts	0.00	1,400.00	1,400.00			0.00
Kisangani Diocese Gifts (Note B)	500.00	0.00	0.00			500.00
Rev. Barozi studies	4.00	348.00	352.00			0.00
Bukavu Asst. Bishop support	25.00	1,306.25	1,237.50			93.75
Kamango Diocese gifts	0.00	500.00	500.00			0.00
Provincial Youth Office	0.00	9,607.56	9,607.56			0.00
Kindu Diocese Gifts	0.00	2,394.00	2,394.00			0.00
Kalima church (Kindu)	0.00	300.00	300.00			0.00
Katanga Diocese Gifts (Note A)	7,252.50	450.00	0.00			7,702.50
Aru Archdeacon's grandchildren	0.00	300.00	300.00			0.00
Chantal (Aru)	0.00	200.00	200.00			0.00
Aru Palliative Care (Note A)	703.25	11,082.50	1,589.27			10,196.48
Aru Medical Resources (Note A)	1,778.56	0.00	1,679.73			98.83
Aru Service Medical Palliative care	0.00	475.00	112.50			362.50
Piriya medical	0.00	365.35	0.00			365.35
Service Medical (Aru)	62.50	3,600.00	1,957.00			1,705.50
Christians in Ngiri	0.00	560.00	560.00			0.00
Compassion Orphanage General	1,365.11	562.50	1365.11			562.50
Compassion Orph'ge Building (Note A)	1,250.00	0.00	744.89			505.11
Chester Crisis Appeal (Note A)	1,248.22	0.00	0.00			1,248.22
General Fund (Note C)	17,747.77	34,226.59	24,145.76	(2,699.74)		25,128.86
	88,240.06	150,892.91	148,198.89	0.00	2,581.69	93,515.77

Note A Funds held back at donor's and/or donee's request

Note B Retained pending decision by donor as to how the money is to be used

Note C General Fund balance of £25,128.86 includes £5,000 reserves and £16,200 in agreed but as yet unpaid grants.