

# CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

**Registered Charity No: 1180881**

*incorporating* THE SUDAN CHURCH ASSOCIATION Registered Charity No: 290607

## **TRUSTEES REPORT for the year ended 31<sup>st</sup> December 2020**

### **Objectives and Activities**

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

The Association pursues this objective by:

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

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

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

### **Achievements and Performance**

The 2019 Annual Report gave an upbeat assessment of the work of CASSS with the Episcopal Churches of Sudan and South Sudan. There had been a very successful visit by some of the Trustees to Juba in November of 2019, restoring relationships which at one time had been a little distanced. When writing that report we had little idea of the challenges that lay just ahead. Within days the world was being thrown into turmoil by the Covid-19 pandemic and its global impact continues to this day. South Sudan quickly became renowned as the nation that had more Vice-Presidents than ventilators and in the scramble of the western powers to equip themselves with protective measures it seemed that many of the poorer nations of Africa were being

forgotten. 2020 quickly became more of a year about survival than about having any significant impact.

However, both CASSS and the Episcopal Churches of Sudan and South Sudan have done more than survive. Thankfully the pandemic does not appear to have had the devastating effect in Sudan and South Sudan that some feared it might, although they are not out of the woods yet and establishing an effective and far-reaching vaccination programme in both countries is going to be a far greater challenge than the challenges faced in the UK. As a charity we have been able to continue to function by holding Trustee meetings and the Annual General Meeting on Zoom. Thankfully our new constitution had been drafted to allow for such a possibility. We have also been able to continue discussions with both Provinces (ECS and ECSS) about their support needs. As a result, the Trustees have made a significant grant towards the refurbishment of the ECSS's Juba Guesthouse. This is an extremely important resource for the Church, not only for welcoming visitors but also as a key income generation project, intended to make the ECSS Provincial Office self-supporting. We have also continued our capacity building support for the Provincial Office of the ECS, although some of that support has had to be delivered remotely.

The political situation in both countries, while remaining fragile, seems to be more stable. The Peace Agreement in South Sudan has largely held and the challenging task of merging the government and rebel armed forces has got underway. Similarly, in Sudan the sometime difficult steps toward democracy and a secular state have held up. Far from being the 'wasted' year that it could have been it is possible to look back and see that things are different in January 2021 to the way they were in January 2020 both at a national level and within both Provinces. Both the ECS and ECSS have a sense of vision and purpose under the wise and capable leadership of Archbishop Ezekiel Kondo (ECS) and Archbishop Justin Badi (ECSS) and we feel privileged to work with them.

On the home front the former Sudan Church Association (SCA) has now been merged into The Church Association of Sudan and South Sudan (CASSS) so has effectively ceased to exist in its former state and all our business is now conducted under the name of CASSS. The Review continues to be published twice a year, supplemented by e-newsletters and refreshed website content.

The Trustees continued with their pattern of three meetings during the year, with a Standing Committee consisting of five trustees meeting in between times whenever needed.

## **Risk Management**

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

## **Financial Review**

Our key income, from donations, held fairly steady this year at £24,300 including over £11,050 given via Standing Orders from 167 people. That compares with £9,950 received in 2019 from 158 people. Others also gave donations, including several charities, in particular the Agros, Dingwall and Kingsmill Trusts, and the Girdlers Company Trust. We also gratefully acknowledge having received a legacy from the estate of Barbara Rogers.

Income from sales of mint stamps, now managed by members of Christ Church, Barnet, brought in £5,560 profit. Profit to us is about 19% of the value of the stamps sold, and we encourage members to buy stamps from the team. Sales of postcards has now effectively ceased with just a small, residual amount received.

Our expenditure on charitable activities was just over £64,000 which is as planned higher than our ordinary income, in line with our reserves policy. Of the grant funding given, £14,000 was given to the Episcopal Church in Sudan (ECS) and £42,000 to the Episcopal Church in South Sudan (ECSS). In addition, because of our particular knowledge and expertise we have continued to manage funding for ECS from the Archbishop of Canterbury's Anglican Communion Fund. We also received project funding from Mary Sumner House and Wycliffe Germany for work in Sudan, and gave a second year's Carlisle Bursary for an ECSS student from Yei.

2020 began with a dramatic fall in the value of our investments, but by close of year they had picked up again, ending with only a small loss. The gains over the last three years have far outweighed the loss. The financial situation in both Sudan and South Sudan continues to be very difficult, and holding the reserves in our accounts has been of benefit to both ECS and ECSS. In early 2021 currency in Sudan was devalued, the value of GB£1 increasing overnight from 75 to 500 Sudanese Pounds.

## **Reserves Policy**

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

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

## Structure, governance and management

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

The Association is managed by a committee the members of which are the Association's Trustees. The officers and one quarter of the other members of the committee retire by rotation at each Annual General Meeting but are eligible for re-election.

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

Mary Brooks	Tim Flatman
Wendy Fry	Joanna Hunt
Elizabeth Newport (from 23 September 2020)	
Revd Michael Paget-Wilkes	John Poole
Revd Pauline Walker	Revd Ian Wallace
Revd Andrew Wheeler	Revd Canon Ian Woodward

Officers:

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

## Administrative Information

Correspondence addresses:

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

Approved by the Trustees on

14th June 2021

Signed by:

  
IAN M WALLACE  
CHAIR

# CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

## STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR TO 31 DECEMBER 2020

	Unrestricted funds	Restricted Funds	Total Funds	Total Funds 2019
Note	£	£	£	£
<b>INCOME AND ENDOWMENTS from:</b>				
<i>Donations and legacies</i>				
- Individuals	16,488	1,092	17,580	18,099
- Tax refunds	1,750	250	2,000	4,216
- Parishes	15	-	15	1,615
- Other organisations	6,034	21,248	27,281	18,215
- Legacies	9,414	-	9,414	3,086
Sub total: Donations and legacies	33,701	22,590	56,290	45,231
<i>Trading activity</i>				
2				
Mint stamp trading	30,007	-	30,007	24,499
Sale of donated postcards & other items	62	-	62	3,021
Sub total: Trading activity	30,069	-	30,069	27,520
<i>Investments</i>				
3				
	17,220	859	18,079	20,160
<i>Other</i>				
	130	-	130	-
<b>Total income</b>	<b>81,120</b>	<b>23,449</b>	<b>104,568</b>	<b>92,911</b>
<b>EXPENDITURE on:</b>				
<i>Charitable activities:</i>				
4				
Support of ECS & ECSS	56,143	21,765	77,908	100,741
Church Association Review & website	7,872	-	7,872	9,185
Visits to or from ECS & ECSS	-	-	-	2,851
Sub total: Charitable activities	64,015	21,765	85,780	112,777
<i>Raising funds:</i>				
2				
Mint stamp trading	24,449	-	24,449	18,817
Other	-	-	-	-
Sub total: Raising funds	24,449	-	24,449	18,817
<i>Other:</i>				
	105	-	105	-
<b>Total expenditure</b>	<b>88,569</b>	<b>21,765</b>	<b>110,334</b>	<b>131,594</b>
<b>Net income/(expenditure)</b>	(7,449)	1,683	(5,766)	(38,683)
<i>Gains/(losses) on investment assets:</i>	(4,498)	-	(4,498)	82,976
<b>Net movement in funds</b>	(11,947)	1,683	(10,264)	44,293
<b>Reconciliation of funds</b>				
Total funds b/fwd at 1 January	572,061	58,118	630,179	585,886
<b>Total funds carried forward</b>	<b>560,113</b>	<b>£59,801</b>	<b>£619,915</b>	<b>£630,179</b>

The comparative figures for each fund for last year are given in Note 11 below.  
The Notes on the following pages form part of these accounts.

**CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN**

**BALANCE SHEET AT 31 DECEMBER 2020**

	Notes	Total Funds 2020 £	Total Funds 2019 £
<b>FIXED ASSETS</b>			
Investments	9	<u>£610,571</u>	<u>613,378</u>
<b>CURRENT ASSETS</b>			
Cash at Bank		£42,240	58,328
Stock of mint stamps		£1,298	4,036
Debtors	6	<u>£8,026</u>	<u>4,437</u>
Total: Current assets		£51,564	66,801
<b>LIABILITIES</b>			
Creditors: amounts due within one year	7	<u>£42,220</u>	<u>50,000</u>
<b>Net Current assets:</b>		£9,344	16,801
<b>TOTAL NET ASSETS</b>		<u><u>£619,915</u></u>	<u><u>£630,179</u></u>
<b>FUNDS ANALYSIS</b>			
	8		
Unrestricted funds			
General fund		560,114	9,260
Reserve fund		<u>0</u>	<u>562,801</u>
Total: Unrestricted funds		560,114	572,061
Restricted funds		59,801	58,118
<b>Total Net Assets:</b>		<u><u>619,915</u></u>	<u><u>£630,179</u></u>

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

Approved by the Trustees on 14th June 2021

and signed on their behalf by T M Wallace

## CHURCH ASSOCIATION FOR SUDAN & SOUTH SUDAN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

#### **1. ACCOUNTING POLICIES**

##### **a Accounting convention**

These financial statements have been prepared under the Charities Act 2011 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice FRS 102 (effective 1 January 2015), on the basis that CASSS is a public benefit entity within the meaning of FRS 102. They have been prepared under the historical cost convention, except for investment assets which are shown at market value.

##### **b Fund structure**

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

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

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

##### **c Income and expenditure**

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

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

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

##### **d Volunteers and donated services and facilities**

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

##### **e Charitable activities and support costs**

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

##### **f Fixed asset investments**

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

##### **g Stock**

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

##### **h Going Concern**

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

Notes to the Financial Statements for the period ended 31 December 2020 - continued

2. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

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

	<u>2020</u>	<u>2019</u>
Turnover	30,007	24,499
Cost of sales	(24,449)	(18,733)
Administrative expenses	-	(84)
Net surplus	<u>5,557</u>	<u>5,682</u>

3. INVESTMENT INCOME

Dividends on managed funds	17,977	19,935
Interest received	102	225
	<u>18,079</u>	<u>20,160</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

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

	Activity undertaken <u>direct</u>	Grant funded <u>activity</u>	Governance <u>costs</u>	Total <u>2020</u>	Total <u>2019</u>
<b>Unrestricted Funds</b>					
Grants to ECS & ECSS	-	55,969	174	56,143	65,650
Sudan Church Review, & CASSS website	7,848	-	24	7,872	9,185
Visits to or from ECS & ECSS	-	-	-	-	2,851
	<u>7,848</u>	<u>55,969</u>	<u>198</u>	<u>64,015</u>	<u>77,686</u>
<b>Restricted Funds</b>					
Grants to ECS & ECSS	-	21,765	-	21,765	35,091
<b>Total Funds</b>	<u>7,848</u>	<u>77,734</u>	<u>198</u>	<u>85,780</u>	<u>112,777</u>

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

Analysis of Governance Costs: (figures in brackets are the comparative figures from the 2019 accounts).

Meeting room hire £0 (£694); travel to meetings £0 (£571); visits to ECS & ECSS £0 (£2,851); administration expenses £198 (£125). Total: £198 (£4,241)

5. TRUSTEES' EXPENSES AND REMUNERATION, AND STAFF

The Association's trustees are not remunerated. They are entitled to reimbursement of expenses for attending meetings and for activity directly related to their duties as trustees. In this accounting period, due to the widespread Covid-19 virus all meetings were held via the internet.

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

	<u>2020</u>	<u>2019</u>
<b>6. DEBTORS</b>	Unrestricted	Unrestricted
Tax recoverable & Dividends due	6,400	4,400
Trade debtor	1,626	37
	<u>8,026</u>	<u>4,437</u>
<b>7. LIABILITIES</b>		
Grants pending	42,000	50,000
Trade creditors	220	-
	<u>42,220</u>	<u>50,000</u>

## 8. FUND MOVEMENTS IN THE YEAR

		1st Jan <u>2020</u>	<u>Income</u>	<u>Expense</u>	<u>Transfers</u>	<u>Gains &amp; losses</u>	31st Dec <u>2020</u>
<b>Unrestricted funds</b>							
General Fund		9,260	71,706	(88,569)	567,716	-	560,114
Reserve Fund	a	562,801	9,414	-	(567,716)	(4,498)	0
Totals for unrestricted funds		572,061	81,120	(88,569)	-	(4,498)	560,114
<b>Restricted funds</b>							
Carlisle Bursary	b	29,209	859	(1,620)	-	-	28,448
ECSS Bishops Discretionary	c	1,972	-	-	-	-	1,972
ECS & ECSS Bishops Retirement	d	1,438	-	-	-	-	1,438
ABC ECS Anglican Communion Fund	e	4,195	2,075	(5,698)	-	-	572
Gifts for particular Dioceses & purposes	f	21,304	20,515	(14,448)	-	-	27,371
Totals for restricted funds		58,118	23,449	(21,766)	-	-	59,801
<b>Total for all funds</b>		<b>630,179</b>	<b>104,568</b>	<b>(110,334)</b>	<b>-</b>	<b>(4,498)</b>	<b>619,915</b>

a. The Reserve Fund is an unrestricted fund to which legacies and exceptional donations are credited. These are then invested to provide a long term investment income for the General Fund, giving an income flow to enable the Association to continue its activities into the future. From 31st December it will no longer be listed as a separate fund.

b. The Carlisle Bursary Fund was established during 1999 upon the retirement of the Association's former Chair, Mr Brian Carlisle CBE DSC. The fund has been set up to support Sudanese students who have been recommended by an ECS or ECSS Archbishop for further leadership training. A small group considers nominations and makes a recommendation to the trustees.

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

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

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

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

## 9. INVESTMENTS

	<u>2020</u>	<u>2019</u>
Market value at 1st January	613,378	528,033
Additions at cost	1,691	2,370
Disposals at book value	-	-
Revaluation gains/(losses)	(4,498)	82,976
Market value at Balance Sheet date	<u>£610,571</u>	<u>£613,378</u>
Investments at market value comprised:		
Black Rock Charishare income units	81,091	87,184
CAF Equity Growth Fund	85,621	89,424
CBF Fixed Interest Fund shares	5,507	5,319
CBF Property Fund	24,720	26,014
CBF Investment Fund income shares	187,566	175,497
COIF Investment Fund income shares	30,871	29,865
COIF Fixed Interest Fund	133,671	125,636
M&G Charifund income units	61,524	74,439
	<u>£610,571</u>	<u>£613,378</u>
Historical cost as at 31 December	<u>£404,274</u>	<u>£404,274</u>

## 10. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES FOR YEAR ENDED 31 DECEMBER 2019

	Unrestricted funds	Restricted Funds	Total Funds
	£	£	£
<b>INCOME AND ENDOWMENTS from:</b>			
<i>Donations and legacies</i>			
- Individuals	16,999	1,100	18,099
- Tax refunds	4,216	-	4,216
- Parishes	615	1,000	1,615
- Other organisations	3,215	15,000	18,215
- Legacies	3,086	-	3,086
Sub total: Donations and legacies	<u>28,131</u>	<u>17,100</u>	<u>45,231</u>
<i>Trading activity</i>			
Sale of donated stamps & postcards	3,021	-	3,021
Mint stamp trading	24,499	-	24,499
Sub total: Trading activity	<u>27,520</u>	<u>-</u>	<u>27,520</u>
<i>Investments</i>	19,211	949	20,160
<i>Other</i>	-	-	-
<b>Total income</b>	<u><b>74,862</b></u>	<u><b>18,049</b></u>	<u><b>92,911</b></u>
<b>EXPENDITURE on:</b>			
<i>Charitable activities:</i>			
Support of ECS & ECSS	65,650	35,091	100,741
Sudan Church Review & CASSS website	9,185	-	9,185
Visits to or from ECS & ECSS	2,851	-	2,851
Sub total: Charitable activities	<u>77,686</u>	<u>35,091</u>	<u>112,777</u>
<i>Raising funds:</i>			
Mint stamp trading	18,817	-	18,817
<b>Total expenditure</b>	<u><b>96,503</b></u>	<u><b>35,091</b></u>	<u><b>131,594</b></u>
<b>Net income/(expenditure)</b>	(21,641)	(17,042)	(38,683)
<i>Gains/(losses) on investment assets:</i>	82,976	-	82,976
<b>Net movement in funds</b>	<u>61,335</u>	<u>(17,042)</u>	<u>44,293</u>
Total funds b/fwd at 1 January	510,726	75,160	585,886
<b>Total funds carried forward</b>	<u><b>572,061</b></u>	<u><b>58,118</b></u>	<u><b>630,179</b></u>

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

I report on the accounts of the Trust for the year ended 31 December 2020, comprising Statement of Financial Activities, Balance Sheet and Notes.

## **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

## **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

## **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Stephen Cutler FCA DChA

23 Grasmere Close, Guildford, GU1 2TG

Dated:31/03/2021