

**EPISCOPAL CHUCH OF SOUTH SUDAN AND SUDAN UNIVERSITY PARTNERSHIP**  
**ACCOUNTS**  
**FOR THE YEAR FROM 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2019**

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**TRUST INFORMATION**

<b>Address</b>	41 Allen Road Ely Cambridgeshire CB7 4NL
<b>Charity Registration Number</b>	1157335
<b>Trustees</b>	Dr E-M M John M C Horton Rev R G Hart H R John J V Wood A C Tutt
<b>Correspondent</b>	Dr E-M M John
<b>Bankers</b>	CAF, West Malling, Kent
<b>Independent Examiner</b>	David Spottiswoode, FCA 19 Reedley Road Westbury-on-Trym Bristol BS9 3SR

**EPISCOPAL CHURCH OF SOUTH SUDAN AND SUDAN UNIVERSITY PARTNERSHIP  
TRUSTEES' REPORT FOR THE YEAR FROM 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2019**

**Constitution**

The charity was registered as a Charitable Incorporated Organisation (CIO) on 5<sup>th</sup> June 2014. The charity is governed by its Constitution and the only voting members are its charity trustees. There are no restrictions in the governing document on the operation of the charity or on its investment powers, other than those imposed by general law.

**Aims of the charity**

The aim of the CIO is to advance the education of the public by assisting the Episcopal Church of South Sudan and Sudan to establish and develop a university in the Anglican Provinces of South Sudan and Sudan by providing professional expertise and support. The university will be a federation of existing colleges that are considered to be able to provide appropriate qualifications for university status.

Due to many years of educational neglect in South Sudan there are very few trained doctors, nurses, engineers, lawyers, teachers, business people and agriculturalists in the new country. As a result, the provision of the university is urgent.

**Main activities and achievements**

The trustees of the Episcopal Church of South Sudan and Sudan University Partnership (ECSSSUP) have achieved their objectives during this period by continuing to use their expertise to provide The Episcopal University (TEU) project team in South Sudan with appropriate advice as the team continued to progress the setting up of the university.

During the year much progress has been made. The Ministry of Higher Education, Science and Technology conferred a provisional licence to the university. This enabled it to enrol degree level students, whose degrees would be recognised by the Ministry provided that the university was able to move to full registration, following further inspections and achieving its land requirements. The university was officially launched at a ceremony in April.

During the year, ECSSSUP committed to funding all the salaries of the TEU staff from July 2019 to June 2020. This is a considerable commitment, given the current level of income, but the trustees are confident that this will be achieved.

Following a series of negotiations and consultation meetings, 12 square kilometres of land were acquired by TEU at Rokon for multi-purpose use by TEU. The intention is for this to serve as the administration centre for the university, as well as for teaching. A foundation stone was built and laid in December. The church and the community have now started to raise funds for building the first block for the university. The costs of the land and the foundation stone were paid from restricted funds given to ECSSSUP by a donor in the USA, who has confirmed their agreement to this use of the funds.

It was recognised by both TEU and the trustees of ECSSSUP that there was an urgent requirement for a specialist finance manager to be recruited for the university. Following advice from the trustees, TEU advertised for the position of Finance Manager. As a result, an appointment was made in December, with the successful applicant commencing work in January 2020. This will considerably strengthen the financial controls at the university.

With additional funds provided by ECSSSUP, TEU was able to arrange the audit of its accounts for the years 2017, 2018 and 2019. These audits are essential to enable TEU to obtain appropriate and consistent funding in the future, and will be continued into 2020 and future years.

In November 2019 the principals of the majority of the participating colleges met to discuss strategic steps towards creating standard curricula, admission forms and regulations. A committee is to be set up in 2020 to prepare a single, unified curriculum (certificate, diploma and degree programmes).

The trustees of ECSSSUP will continue to advise and monitor the progress of the university during 2020. Specific focuses for 2020 include making applications for funding from grant makers, appointment of a Vice Chancellor to lead the university during this “start-up” phase and ongoing support to ensure strong financial management of TEU from Juba?

### **Reserves**

The charity’s level of reserves will depend on the success of future fundraising but the trustees will ensure that a sufficient running balance will be maintained to cover likely future requirements. In particular, the trustees will ensure that sufficient funds are available to enable the Deputy Vice Chancellor to return home, if necessary, in an emergency situation.

### **Public benefit**

The trustees have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

### **Financial review**

The Statement of Financial Activities shows a net surplus for the year of a revenue nature of £6,326 (2018 a net loss of £8,440). Income of £1927 was also received of a restricted nature, but this was expended during the year. The total reserves at the end of the year stood at £21,775 (2018 £15,449), of which £11,707 (£11,707 in 2018) was of a restricted nature.

The charity’s balances were high at the year-end. However, two substantial payments were made in January 2020, including £7,888 from the restricted funds.

### **Risk management**

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these. In particular, with regard to the finances of the charity, the charity’s only material financial instruments are the bank balances which are constantly monitored and reported at trustees’ meetings. The trustees also ensure that all donations made are in accordance with the pre-set budgets of the charity. These budgets are also notified to TEU, and the purposes for which the donations are given are also agreed.

In the event of the work in South Sudan having to cease, the trustees will review the situation and repay any remaining donations held to the donors.

### **Appointment of trustees**

Trustees are appointed on the basis of having specialist skills required by the charity or having local interest in universities, especially in Africa.

### **Governance**

The trustees assisted by providing specimen instruments of governance, which were discussed, adapted and formally accepted at a conference in Juba at which all participating colleges were represented, prior to the launch in April. At the launch of the University, the Project team was replaced by a formally appointed Project Board, and Rev Dr. Joseph Bilal was appointed as Deputy Vice-Chancellor.

**Trustees' responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the trustees are required to:-

-select suitable accounting policies and then apply them consistently;

-make judgements and estimates that are reasonable and prudent;

-prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and

-state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report.

Approved by the Board of Trustees and signed on its behalf by:

Signed: .....

Date: .....

Dr E-M M John  
On behalf of the Trustees

EPISCOPAL CHURCH OF SOUTH SUDAN AND SUDAN UNIVERSITY PARTNERSHIP  
 ACCOUNTS FOR THE YEAR FROM 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2019

STATEMENT OF FINANCIAL ACTIVITIES  
 YEAR FROM 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2019

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2019	2019	2019	2018
		£	£	£	£
<b>Income from:</b>					
Donations	1	43,815	1,927	45,742	43,837
<b>Total</b>		<b>43,815</b>	<b>1,927</b>	<b>45,742</b>	<b>43,837</b>
<b>Expenditure on:</b>					
Charitable activities	1	37,241	1,927	39,168	40,091
Fees and expenses	1	248	-	248	479
<b>Total</b>		<b>37,489</b>	<b>1,927</b>	<b>39,416</b>	<b>40,570</b>
<b>Net income/(expenditure)</b>		<b>6,326</b>	<b>-</b>	<b>6,326</b>	<b>3,267</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movements in funds</b>		<b>6,326</b>	<b>-</b>	<b>6,326</b>	<b>3,267</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		3,742	11,707	15,449	12,182
Total funds carried forward		10,068	11,707	21,775	15,449

**EPISCOPAL CHURCH OF SOUTH SUDAN AND SUDAN UNIVERSITY PARTNERSHIP  
ACCOUNTS FOR THE YEAR FROM 1<sup>ST</sup> JANUARY TO 31<sup>ST</sup> DECEMBER 2019**

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**BALANCE SHEET AS AT 31<sup>ST</sup> DECEMBER 2019**

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	2019 £	2018 £
<b>Current Assets</b>		
Cash at bank and in hand	21,775	15,449
<b>Net assets</b>	<u>21,775</u>	<u>15,449</u>
 <b>The funds of the charity</b>		
<b>Restricted funds</b>	11,707	11,707
<b>Unrestricted funds</b>		
Unrestricted income funds	10,068	3,742
<b>Total charity funds</b>	<u>21,775</u>	<u>15,449</u>

Approved by the Board of Trustees and signed on its behalf by:

.....  
M.C.Horton  
Trustee

Date.....



## **NOTES TO THE ACCOUNTS**

### **1. Accounting Policies**

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP FRS102)", issued in July 2014, and applicable accounting standards.

#### **Income**

The charity's income during the year comprised voluntary donations of a general nature, plus a single donation of a restricted nature. All donations are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient accuracy.

The amount of the charity's income donated by the trustees during the year was £18,280 (2018 £10,307).

#### **Expenditure**

Expenditure included in the SOFA is on a cash payment basis. There are no liabilities at the end of December 2019.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

A summary of the expenditure is as follows:

	£
Support for the project in South Sudan	37,241
Bank and Paypal Fees	248

#### **Fixed Assets**

The charity has no fixed assets.

#### **Investments**

The charity has no investments, other than its bank account balance

### **2. Trustees' Expenses**

During the year three of the trustees travelled to South Sudan to provide specialist advice on the project's progress, including financial controls and other matters. This is in accordance with the charity's objectives. No payment was made for this, except that the charity paid the relevant travelling expenses to South Sudan. The cost of these expenses amounted to £3,168 and has been included as support for the project and treated as a charitable activity.

The trustees have received no other payments.

### **3. Employees**

The charity has no employees.

**4. Related Party Transactions**

There are no related party transactions

**5. Taxation**

The CIO is a registered charity and is, therefore, exempt from taxation.

**6. Post Balance Sheet Events**

The current Covid-19 pandemic is not considered to have any material effect on the financial sustainability of the charity. However, it may have some effect on the on-going work of developing the university in South Sudan. The level of such effect cannot be quantified at the present time.

**INDEPENDENT EXAMINER’S REPORT TO TRUSTEES OF  
THE EPISCOPAL CHURCH OF SOUTH SUDAN AND SUDAN UNIVERSITY PARTNERSHIP**

I report to the trustees on my examination of the accounts of the above charity (“the Partnership”) for the year ended 31<sup>st</sup> December 2019, as set out on ages 6 to 9.

As the charity’s trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the Act”).

I report in respect of my examination of the Partnership’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

Signed: .....

Date: .....

David Spottiswoode, FCA  
Chartered Accountant  
19 Reedley Road  
Westbury-on-Trym  
BRISTOL  
BS9 3SR

