

ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATIONS SERVING SUDAN (ACROSS)
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2017

INCOME	Note	2017 USD	2016 Restated* USD
Project Income	4	5,959,161	3,836,918
Administration Income	5	<u>831,058</u>	<u>957,347</u>
Total Income		<u>6,790,219</u>	<u>4,794,265</u>
EXPENDITURE			
Project Expenses	6	5,687,061	4,247,282
Administrative Expenses	7	<u>945,339</u>	<u>786,574</u>
Total Expenditure		<u>6,632,400</u>	<u>5,033,856</u>
Surplus/(deficit) for the year		<u>157,819</u>	<u>(239,591)</u>
Represented by			
Project surplus/(deficit)		272,100	(410,364)
Administrative surplus/(deficit)		<u>(114,281)</u>	<u>170,773</u>
		<u>157,819</u>	<u>(239,591)</u>

*Certain amounts shown here do not correspond to the 2016 financial statements and reflect adjustments made, refer to Note 3.

ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
 STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2017

		2017	2016
		USD	Restated*
ASSETS	Note		
Non-current Assets			
Motor vehicles, furniture and equipment	8	1,433,413	1,446,350
Equity and Investments	9	<u>12</u>	<u>12</u>
		<u>1,433,425</u>	<u>1,446,362</u>
Current Assets			
Receivables	10	132,185	95,279
Short term deposits	11	55,044	51,893
Bank and cash balances	11	<u>867,916</u>	<u>1,143,427</u>
		<u>1,055,145</u>	<u>1,290,599</u>
Total Assets		<u>2,488,570</u>	<u>2,736,961</u>
RESERVES AND LIABILITIES			
Trade and other Payables	12	85,654	280,108
Deferred Income		-	211,756
Accumulated fund		<u>2,402,916</u>	<u>2,245,097</u>
		<u>2,488,570</u>	<u>2,736,961</u>

*Certain amounts shown here do not correspond to the 2016 financial statements and reflect adjustments made, refer to Note 3.

The financial statements on pages 6 to 16 were approved by the directors on 31st July 2018 and signed on their behalf by:


 Board Chairperson


 Treasurer

ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2017

As at 1 January 2016	2,484,688
Restated Deficit for the year	<u>(239,591)</u>
At 31 December 2016 (Restated)	<u>2,245,097</u>
As at 1 January 2017	2,245,097
Surplus for the year	<u>157,819</u>
At 31 December 2017	<u>2,402,916</u>

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ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
 STATEMENT OF CASHFLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2017

Operating Activities	Notes	2017 USD	2016 USD
Operating deficit for the year		157,819	(239,591)
Adjustment for:			
Depreciation on motor vehicles, furniture and equipment	8	<u>97,519</u>	<u>113,066</u>
Operating deficit before working capital changes		<u>255,338</u>	<u>(126,525)</u>
(Increase)/decrease in receivables		(36,906)	307,895
Decrease in payables and accruals		(194,454)	(900,695)
(Decrease)/ increase in deferred income		<u>(211,756)</u>	<u>211,756</u>
Net cash (used in)/generated from operations		<u>(187,778)</u>	<u>(507,569)</u>
Cash Flows From Investing Activities			
Purchase of motor vehicles, furniture and equipment	8	(84,582)	(152,065)
Net cash used in investing activities		<u>(84,582)</u>	<u>(152,065)</u>
Decrease in Cash and Cash Equivalents		(272,360)	(659,634)
Cash and Cash Equivalents as at 1 January		<u>1,195,320</u>	<u>1,854,954</u>
Cash and Cash Equivalents as at 31 December		<u>922,960</u>	<u>1,195,320</u>

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