

ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATIONS SERVING SUDAN (ACROSS)
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE YEAR ENDED 31 DECEMBER 2018

INCOME	Note	2018 USD	2017 USD
Project Income	3	4,740,512	5,959,161
Administration Income	4	<u>845,894</u>	<u>831,058</u>
Total Income		<u>5,586,406</u>	<u>6,790,219</u>
EXPENDITURE			
Project Expenses	5	4,543,447	5,687,061
Administrative Expenses	6	<u>727,487</u>	<u>945,339</u>
Total Expenditure		<u>5,270,934</u>	<u>6,632,400</u>
Surplus/(deficit) for the year		<u>315,472</u>	<u>157,819</u>
Represented by			
Project surplus		197,065	272,100
Administrative surplus/(deficit)		<u>118,407</u>	<u>(114,281)</u>
		<u>315,472</u>	<u>157,819</u>

*The notes set out on pages 10 to 17 form an integral part of these financial statements

ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
 STATEMENT OF FINANCIAL POSITION
 AS AT 31 DECEMBER 2018

ASSETS	Note	2018 USD	2017 USD
Non-current Assets			
Motor vehicles, furniture and equipment	7	1,352,840	1,433,413
Equity and Investments	8	<u>12</u>	<u>12</u>
		<u>1,352,852</u>	<u>1,433,425</u>
Current Assets			
Receivables	9	299,604	132,185
Short term deposits	10	182,331	55,044
Bank and cash balances	10	<u>863,846</u>	<u>867,916</u>
		<u>1,345,781</u>	<u>1,055,145</u>
Total Assets		<u>2,698,633</u>	<u>2,488,570</u>
RESERVES AND LIABILITIES			
Trade and other Payables	11	922,496	85,654
Accumulated Fund Balances		<u>1,776,137</u>	<u>2,402,916</u>
		<u>2,698,633</u>	<u>2,488,570</u>

The financial statements on pages 6 to 17 were approved by the management on 06/06/2019 and signed on their behalf by:



 Board Chairperson



 Treasurer

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ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2018

	Capital Fund	General fund	Restricted Fund	Vehicle Renewal Reserve fund	Total Fund Balances
As at January 2017	1,572,761	559,937	8,969	232,431	2,374,099
Purchase of Assets	81,582	-	-	-	84,582
Depreciation Charge	(97,519)	-	-	-	(97,519)
Suplus for the Year	-	157,819	-	-	157,819
Equipment Replacement	-	-	-	(113,065)	(113,065)
					-
As as December 2017	<u>1,556,825</u>	<u>717,756</u>	<u>8,969</u>	<u>119,366</u>	<u>2,402,916</u>
					-
As at January 2018	1,556,825	717,756	8,969	119,366	2,402,916
Purchase of Assets	14,389	(14,389)	-	-	-
Depreciation Charge	(94,963)	-	-	-	(94,963)
Adjustment/system	(404,932)	(517,133)	876	73,900	(847,289)
Suplus for the Year	-	<u>315,473</u>	-	-	<u>315,473</u>
As at December 2018	<u>1,071,319</u>	<u>501,707</u>	<u>9,845</u>	<u>193,266</u>	<u>1,776,137</u>

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ASSOCIATION OF CHRISTIAN RESOURCE ORGANISATION SERVING SUDAN (ACROSS)
 STATEMENT OF CASHFLOWS
 FOR THE YEAR ENDED 31 DECEMBER 2018

Operating Activities	Notes	2018 USD	2017 USD
Operating surplus for the year		315,472	157,819
Adjustment for:			
Depreciation on motor vehicles, furniture and equipment	7	<u>94,963</u>	<u>97,519</u>
Operating deficit before working capital changes		<u>410,435</u>	<u>255,338</u>
Increase in receivables		(167,417)	(36,906)
Increase in payables and accruals		836,842	(194,454)
Decrease in General Reserves		(942,254)	(211,756)
Net cash (used in)/generated from operations		<u>137,606</u>	<u>(187,778)</u>
Cash Flows From Investing Activities			
Purchase of motor vehicles, furniture and equipment	6	(14,389)	(84,582)
Net cash used in investing activities		<u>(14,389)</u>	<u>(84,582)</u>
Decrease in Cash and Cash Equivalents		123,217	(272,360)
Cash and Cash Equivalents as at 1 January		<u>922,960</u>	<u>1,195,320</u>
Cash and Cash Equivalents as at 31 December	10	<u>1,046,177</u>	<u>922,960</u>

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