FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales · Charity number 1146220

Details

Status	Registered
Legal form	Charitable company
Company number	07874206
Registered	2012-03-02
Register	View on the Charity Commission register

Contact

Address	6 Ashwood East Harptree Bristol BS40 6BW
Phone	07767069815
Email	connect@friendsofibba.org
Website	https://www.friendsofibba.org/

Activities

Objects: THE CHARITY'S OBJECTS ARE, FOR THE PUBLIC BENEFIT - 3.1 THE ADVANCEMENT OF EDUCATION IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING FINANCIAL AND OTHER FORMS OF SUPPORT FOR THE BUILDING, ESTABLISHMENT AND RUNNING OF A GIRLS SCHOOL IN IBBA, SOUTH SUDAN TO PROVIDE HIGH QUALITY EDUCATION ROOTED IN CHRISTIAN VALUES; 3.2 TO PROVIDE FUNDING AND SUCH OTHER FORMS OF SUPPORT TO ENABLE ACCESS FOR CHILDREN OF ALL FAITHS (AND NONE) WHATEVER THEIR BACKGROUND, STATUS OR FINANCES; 3.3 TO PROVIDE FUNDING FOR RESIDENTIAL FACILITIES SO THAT THE SCHOOL MAY SERVE THE NEEDS NOT ONLY OF IBBA VILLAGE AND IBBA COUNTY BUT WESTERN EQUATORIA STATE AS WELL; AND 3.4 TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED TO THE CHARITABLE WORK OF THE CHARITY AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: The UK charity supports and funds a school for girls in Ibba, South Sudan. The school opened to its first intake of 40 girls in 2014. Each year about 40 more girls have joined, so that the school is now full with 360 girls in 2023. The school employs 40 people as teachers, matrons, cooks, cleaners, etc. The charity continues to raise funds to finance school buildings and operating costs.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People

Geography

- South Sudan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£539,418	£408,257	£190,380	1
2023-12-31	£242,492	£435,370	-	-
2022-12-31	£352,689	£435,627	-	-
2021-12-31	£478,314	£479,446	-	-
2020-12-31	£488,139	£253,731	-	-

Trustees

Name	Role	Appointed
Christopher John Trott	Chair	2024-06-23
Dame Rosalind Marsden		2017-03-29
Eleanor Mary Elizabeth Caine		2025-11-25
JULIA SANDERS		2015-09-25
John Forde		2025-12-10
Justin Nyieer Gordon Muortat		2019-09-11
Kristine Atong Malok		2025-02-05
PROFESSOR JEAN FRASER HARTLEY		2012-02-16
Sarah Harding		2024-04-11

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FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales - Charity number 1146220

Accounts

FRIENDS OF
IBBA GIRLS SCHOOL
SOUTH SUDAN

Annual Report and Accounts
For the Year Ended 31 December 2024

COMPANY INFORMATION

Friends of Ibba Girls School, South Sudan, is a charitable company limited by guarantee. Registered in England, company number 7874206 and charity number 1146220, registered address 6 Ashwood, East Harptree, Bristol, BS40 6BW.

Trustees

Christopher Trott (Chair; appointed trustee 23rd June 2024 and Chair 4th July 2024)

David Lewis (Chair; resigned 3rd July 2024)

Sarah Harding (Treasurer; appointed 11th April 2024)

Hugh Paget (Company Secretary)

Justin Gordon-Muortat

Professor Jean Hartley

Kristine Atong Malok (appointed 5th February 2025)

Dame Rosalind Marsden

Julia Sanders

Oliver Badger (resigned 20th February 2025)

Margaret Eddershaw (resigned 28th February 2025)

Julie Lodrick (resigned 19th April 2024)

Mark O'Donoghue (resigned 9th May 2024)

Vice-Presidents

Emeritus Professor John Benington CBE

Lord Michael Bichard

Baroness Estelle Morris

Rev Michael Paget-Wilkes

Bankers

Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester M60 4EP

Independent Examiner

Tosin Adegun CPFA, ACMA, CGMA

TRUSTEES' REPORT

Chair's Introduction

It was an honour to join the Board of Friends of Ibba Girls School, South Sudan, in June 2024 and to take on the baton of Chair from David Lewis. I am grateful for a warm welcome into this community united around the mission to educate and empower marginalised young women in South Sudan. I worked for five years on and in South Sudan, including as British Ambassador to South Sudan between 2019 and 2021, and that experience has shown me just how much difference educating girls can make – both in the local context and at the national level. Ibba Girls Boarding School is among the best examples of an institution transforming girls' education in South Sudan. It is recognised as such not just by education specialists and donors, but by the national and state government and most importantly by the community itself. Friends of Ibba Girls School (FIGS) works hard to financially support Ibba Girls Boarding School (IGBS) and to provide professional advice and assistance where needed. We are pleased to have commissioned Windle Trust International (WTI, registered charity number 1092834) as our local partners on the ground in South Sudan, to provide technical, financial and managerial assistance and governor training to the school.

This has been a milestone year – 2024 was the 10th anniversary of the opening of Ibba Girls Boarding School. The school has grown from a single cohort of 40 girls to now over 300 girls across nine cohorts from mid-primary to the end of secondary. Students, staff and stakeholders from diverse South Sudanese backgrounds have worked together to achieve remarkable results. Its impact includes a 100% pass rate both in end of primary and in end of secondary national examinations; cohorts of confident and empowered women helping their families and communities; the school widely recognised in South Sudan as a beacon of hope and inspiration; and an economic multiplier effect of the school itself. A wonderful achievement for a school that is even younger than the country in which it sits!

FIGS has used 2024 to focus its fundraising and professionalise as an organisation, given the scale of funding needed to keep over 300 girls in school, 40 staff employed, and share the learning from this step-change school. I am pleased that our new Honorary Treasurer is a qualified accountant with experience of working in Africa, and we have also appointed an additional fundraiser. WTI continues to provide a valued partnership. So, we are increasingly well-placed as a UK charity.

The year was not without its challenges. In South Sudan, the IGBS Trustees accepted the resignation of the Head Teacher in May 2024, and after national, open recruitment, appointed the IGBS Senior Woman Teacher, Rita Akelo, to the role. The fundraising climate in the UK and around the world remains difficult. Wars around the world, including in South Sudan's neighbour Sudan, have placed huge strain on communities, international aid and development efforts.

I am deeply grateful for the 360 individuals and 20 organisations, across a dozen countries, who gave financially in 2024, as well as to all those who gave of their time and effort. My thanks also go to our partners at WTI – the practical support provided by their staff in both South Sudan and the UK has been invaluable.

By investing in community development and women's empowerment from the grassroots up and building institutions like schools, our international community can make a valued contribution to the world's newest nation, South Sudan.

Chris Trott

Chair of Trustees

Friends of Ibba Girls School

Aims and Purpose of Friends of Ibba Girls School

South Sudan is a country where few girls complete primary education (c. 25%) and even fewer complete secondary education (c. 10%). Friends of Ibba Girls School (FIGS) was established in response to a specific request from local community leaders to help them build and develop a boarding school for girls, enabling them to access high quality primary and secondary education.

Ibba Girls Boarding School (IGBS) is a community boarding school, not a private or government school. The school welcomes girls from across Western Equatoria State, from all tribes and backgrounds. There are no educational fees and only a small contribution from families towards the girls' living costs, so that low family income is not a barrier to education. As a boarding school, IGBS enables girls to learn from both the academic curriculum and from the co-curriculum. They can study and play, free from family domestic duties or the risk of early or forced marriage and without having to daily walk long distances between home and school. The provision of both primary and secondary education within the same school on the same campus creates a bridge into secondary education for girls who might otherwise drop out at the end of primary school. IGBS now educates over 300 primary and secondary students, taking their education from mid-primary right through to the end of secondary school and succeeding in the national secondary school examinations. The school employs 40 staff (teachers, matrons, cooks and other support staff).

The objects of FIGS for public benefit are:

- the advancement of education, in particular (but without limitation) by providing financial and other forms of support for the building, establishment and running of a girls' school in Ibba, South Sudan, to provide high quality education rooted in Christian values;
- to provide funding and such other forms of support to enable access for children of all faiths (and none), whatever their background, status or finances;
- to provide funding for residential facilities so that the school may serve the needs not only of Ibba village and Ibba County, but Western Equatoria State as well;
- and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the charity as the trustees may from time to time think fit.

The primary activities of FIGS are raising funds, providing support and guidance to the school and undertaking monitoring and evaluation. FIGS has commissioned Windle Trust International (WTI – a UK registered charity, number 1092834) to provide further technical support, including support to the leadership and management of IGBS.

The achievement of these aims, which are set out in the Articles of Association, can be seen in the establishment, building and continuing success of the school in Ibba as described below.

"IGBS is the place where less privileged girls attain education. I have almost everything free of charge for me at school. For instance, we have good dormitories that shelter us, a well-equipped clinic and good food. Thank you to FIGS, who work tirelessly to ensure that our lives are better here at school."

Ninagu, Primary Student

Governance of Friends of Ibba Girls School

FIGS is a charitable company, registered with the Charity Commission for England and Wales (registration number 1146220) and Companies House (as a company limited by guarantee, registration number 7874206). The charity trustees are also the company directors. The governing document is the Memorandum and Articles of Association dated 30 November 2011, when FIGS was created.

FIGS has a clear strategy to pursue its aims, which is kept under review by its trustees. The pursuit and achievement of the aims and activities of FIGS contributes to its legal purposes under charity law.

The long-term strategy of FIGS is based on four key pillars which are: consolidating the charity's existing position; strengthening fundraising and governance to support the development of long-term income-generating activities at IGBS; sharing and spreading the learning from IGBS across other states within South Sudan, as a tried-and-tested demonstration project; and community outreach (including, in the longer-term, a farming co-operative and a vocational and life skills training centre). Given that fundraising is a key part of its work, the charity has a fundraising strategy to ensure the raising of sufficient funds each year to keep the school open, and to work towards the aim of completing the buildings on the school campus.

There are currently eight trustees who, with several honorary advisers, together cover various disciplines and areas of experience, to enable the FIGS trustees to better fulfil their responsibilities. Trustees include people with experience in finance and accountancy, fundraising, law, public policy making and management

(including education, health, national, regional and local government), school leadership and educational development, programme evaluation, international development, and detailed knowledge of South Sudan. Trustees are appointed through an open selection process, with regard to the range of skills required by the trustee board. Selection is agreed by the whole trustee body. New trustees are provided with Charity Commission guidance on the role of trustees and follow the FIGS induction process which includes meetings with individual trustees, staff and other key contacts.

The FIGS Trustees currently meet every other month to agree the charity's budget, accounts and fundraising, to approve contracts, and to receive progress reports from working groups, WTI and the school. The working groups primarily focus on: risk assessment, management and mitigation; fundraising; communications; contracts; educational capacity-building; and continuing professional development in South Sudan. Trustees set up ad hoc working groups as required, e.g. for recruitment of trustees, contractors and volunteers, and diaspora engagement. Trustees line-manage the work of fundraising employees, keeping in close contact through regular email, review of reports and weekly team meetings.

The trustees are aware of, and follow, the Charity Commission guidance on due diligence, monitoring and verifying end use of charitable funds when working with IGBS and our partners in South Sudan. For example, they receive regular reports from, and are in regular contact with, their agents and partners, WTI, in South Sudan. Internet connection with IGBS enables online communications with the senior leadership team of the school, so that FIGS Trustees stay informed of how the school is performing. When the security situation allows, trustees visit IGBS in person to carry out additional monitoring and evaluation work.

We have considered the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities, and the trustees are confident that the activities of the charity are furthering the charity's objects for the public benefit. The charity's public added value and impact continues to be regularly monitored and evaluated by the trustees. Girls' education has been described as the world's best investment with the widest-ranging returns, contributing to numerous development outcomes.

Risk Management

Managing risks effectively is integral to the achievement of our objects. Structures are in place to ensure that key risks are identified and mitigated. The trustees are ultimately responsible for risk management and the effectiveness of the charity's internal control systems. The following framework is in place to identify and manage risk:

- We hold a comprehensive risk register that is reviewed and updated at every trustee meeting.
- We receive regular reports, and collaborate regularly and closely with our partners in South Sudan. This includes monitoring performance against budget.
- We have trustees with specialist knowledge of the political and socio-economic conditions in South Sudan.
- We recognise the risks of funding a school in South Sudan, and follow appropriate Charity Commission guidance on this.
- We review and update our policies and procedures annually.

Key current specific risks and their mitigation:

<u>Internal conflict in South Sudan:</u> South Sudan is a country still affected by decades of the earlier independence struggle and internal conflict. The revitalised peace agreement is fragile and the holding of elections has been deferred by a further two years. Violent conflict erupts from time to time, including in parts of Western Equatoria State. The economy has been strained by the war in neighbouring Sudan and the

subsequent damage to one of two pipelines carrying oil from South Sudan (the country's main export). Many refugees and 'returnee refugees' have crossed the border into South Sudan. Climate change is exacerbating both flooding in the wet season and drought in the dry season.

This context makes the need for education, empowerment and leadership by girls and women even more critical. Empowered women are vital if South Sudan is to develop its indigenous skills and strengths.

FIGS monitors the political and economic context closely, and the trustees include experts on Sudan and South Sudan. We also draw on WTI and reports from the school and monitor carefully the funds channelled through WTI to the school through budget processes and review.

Fundraising challenges: Fundraising for a large school with over 300 students and 40 staff is a challenging undertaking for FIGS now that the school is full size in terms of subjects and classes taught but does not have a guaranteed income. FIGS employed a full-time fundraiser in 2024 (and part-time fundraising administrator in March 2025) and has developed a clear fundraising strategy with the key aims of increasing the level of regular income and widening the donor base to improve long-term financial security.

Ibba Girls Boarding School (IGBS)

FIGS supports the governance and funding of IGBS, which educates over 300 girls in primary and secondary school in a residential setting. IGBS is a registered community boarding school in South Sudan. It is protected by a Ministerial Order issued by the national government, confirming its status as a community school and confirming that the land on which it exists is protected for the purposes of the school.

"IGBS has improved the lives of girls through leadership skills. For example, some of the pioneer students of IGBS are now teachers in primary schools and others are doing voluntary works to improve their capacities. IGBS has educated girls on how to have confidence of the knowledge they have gained."

Kila, Secondary Student

The objectives of IGBS, as expressed in its 2014 founding legal Constitution, are:

- to provide high quality education rooted in Christian values, open and welcoming to people of all faiths and none, whatever their background or status;
- to focus on girls through nine years of schooling, from Primary 4 to Primary 8 and then Senior 1 to Senior 4 (to bridge between primary and secondary school and reduce dropout from school, because this transition is where drop-out rates are highest nationally);
- to provide residential education, to make it possible for girls from the catchment area of the whole of Western Equatoria State to attend, and to study safely, shielded from competing demands for their attention;
- to foster learning with both "the pen and the hoe", combining academic knowledge with a wide range of vocational and life skills such as personal, social, health and economic (PSHE) education, agriculture, sport, debating, drama and music;

- to prepare pupils to contribute as knowledgeable, transformed and empowered women to the development of their communities, and to the leadership of this new nation (independent from Sudan since 2011).

IGBS has its own Board of Trustees and constitution (dated June 2014). IGBS trustees are responsible for the strategy, values and resources of the school. The Chair of FIGS trustees is a member of the IGBS Board of Trustees *ex officio*, and FIGS trustees also have a second rotating seat on the IGBS Board. The Board of IGBS Trustees is led by a senior local Zande leader, Archbishop Samuel Peni, and includes several senior African leaders from the Western Equatoria State government, community elders and Solidarity Teacher Training College. The IGBS trustees delegate specific responsibilities to the local Board of Governors, the Parent Teacher Association and the senior management staff.

FIGS has commissioned Windle Trust International (WTI, registered charity number 1092834) to act as its agent and partner in South Sudan. WTI has more than 40 years' experience of education and development work in eastern Africa, including in Sudan and South Sudan. It has staff in both South Sudan and the UK. It provides technical financial and managerial assistance to the school. WTI provides close support on the ground, helping, with FIGS and IGBS, to construct the operational budget for the year, to provide HR support and to ensure the school meets South Sudan law and regulations, and has appropriate policies and procedures for employment, finance, safeguarding and more.

FIGS and WTI work together through a Memorandum of Understanding (MOU), signed in March 2023 and renewed in 2025, which sets out the responsibilities of each partner. There is also an MOU between WTI, FIGS Trustees, IGBS Trustees and the national Ministry of General Education and Instruction, so that the school is managed according to national education policies and within the rubric of the Ministerial Order.

Measures of Achievement and Impact

Achievement and Impact at FIGS in 2024

FIGS is a small organisation by personnel though raising a substantial amount of funds each year to cover the costs of a large, residential school in a rural area of South Sudan. Although much of the work is undertaken by trustees, a decision was made in 2024 to employ a full-time fundraiser, given the size of the fundraising task, and to keep donors informed through regular communications. FIGS has a small but loyal network of regular supporters, which it aims to grow further in 2025.

In addition to appointing staff, FIGS has used 2024 to recruit new trustees and improve its operational processes.

In June 2024, FIGS recruited Chris Tott as the new Chair of Trustees, taking over from David Lewis who resigned after three-and-a-half years leading the team of trustees. Chris is currently British Ambassador to the Holy See in Rome. He was British Ambassador to South Sudan between 2019 and 2021. The UK government at that time was the second largest development partner in South Sudan and Chris worked closely with the United Nations and other international partners like UNICEF in support of the fragile peace process. He also worked closely with South Sudan government officials in the design and delivery of the Girls' Education for South Sudan (GESS) programme, where he first heard about FIGS and IGBS.

In April 2024, FIGS recruited Sarah Harding through open competition as the new Honorary Treasurer. She took over the role from Acting Treasurer Hugh Paget, who continues as Company Secretary. Sarah is a highly qualified and experienced chartered accountant, who has been Honorary Treasurer for several small charities, as well as having worked as an employee in the charity sector. She has also previously worked as an

operational accountant for the Charity Commission, and as an audit manager for Price Waterhouse in the UK and Johannesburg.

In September 2024, FIGS recruited Tedros Getachew as a Senior Fundraiser. Tedros has a background in fundraising and support work for a UK homelessness charity. He was educated in Paris and London, with degrees in media, communications and sociology, and in public policy. His arrival as an employee extends the fundraising capacity of FIGS.

FIGS also celebrated the 10-year anniversary of IGBS with an online webinar with 50 supporters from around the world (including Australia, France, Germany, Spain, South Sudan, and the UK). Contributors reflected on the early days of establishing IGBS as well as looking forward to the next 10 years.

Achievement and Impact at IGBS in 2024

FIGS regularly monitors the achievements, setbacks and progress at IGBS through a variety of contacts with the school as well as both quantitative and qualitative data about the school.

IGBS Head Teacher Taban Kenyi resigned in May 2024. The IGBS trustees, with FIGS and WTI technical support, held open recruitment across South Sudan. The Senior Woman Teacher and Deputy Head, Rita Akelo, was selected as the new Head Teacher. Having taught at the school since 2019, she provides both a sense of continuity and fresh energy to drive the school forward.

At an earlier point in her life, Rita had to flee South Sudan due to conflict. Her early years of education were in a refugee camp in Uganda. After completing higher education outside the camp, she returned and taught for one year in the settlement before coming back to South Sudan. It is great to see this trajectory from refugee to Head Teacher.

"I am so grateful and energized to take up the role of Head Teacher in IGBS. This position will give me more opportunities to empower girl child education in Western Equatoria State and South Sudan at large. Investing in girl child education and empowerment is the best investment a nation and community can ever have. I do appreciate the priceless love and commitment FIGS and all the supporters of IGBS have for the school. This is helping to change and uplift the community."

Rita Akelo, Head Teacher

In spite of the challenging political and economic conditions in South Sudan, IGBS has flourished:

- It has provided high quality, student-centred education to over 300 girls in 2024 from mid-primary through to the end of secondary school, in both formal daytime teaching and in the co-curriculum, which includes debates, sport, music, dance and drama, and mentoring.
- The students performed to very high standards in national primary and national secondary examinations and there was a 100% pass rate in results received in 2024 (as in previous years).
- In 2024, the dropout rate from school was lower than the country as a whole. In 2024, there were 17 students who dropped out of IGBS during the academic year. Of these, six were due to sickness, three due to pregnancy and eight because of high transport costs to get to and from school (all from areas furthest from the school). Of the 17, nine

were primary students and eight were secondary students. These reasons are a reminder of some of the barriers to schooling in South Sudan.

- The community reported that they see the girls at IGBS as empowered and confident young women, able to help their families and communities.
- There were ripple effects of education, with girls teaching younger siblings, helping parents with literacy, improving health and hygiene. For example, an outbreak of yellow fever led to the recruitment of IGBS school leavers for a period of community outreach by health NGOs, given their education and standing in communities.
- Strong community support for the school was illustrated in the 10th anniversary celebration of the opening of IGBS, which was attended by over 600 people including national, state and local leaders.
- Each year, students are recruited through active outreach across the whole of Western Equatoria State, so that marginalised girls, whatever their background, can try for a place in the school.
- Tertiary education and jobs are difficult for school leavers to access, given the paucity of scholarships and the largely subsistence economy, but there are currently five former IGBS students studying midwifery at Maridi Health Institute. A further student, studying agricultural sciences at the Catholic University of Wau, came top of her class in the first-year examinations. Some school leavers are teaching in primary schools and although they are unqualified, their secondary school national qualification means that they are more knowledgeable than some teachers.
- IGBS provides steady jobs for the teachers and support staff. They are paid regularly and have bank accounts.
- IGBS also creates an economic multiplier effect, through purchasing contracts for food and other resources. The staff are able to provide for their own families and many are enabling relatives' children to go to school through their wages.
- Nationally, IGBS has gained a strong reputation for the quality of its education and there is scope to share the learning more widely.
- During 2024, FIGS, IGBS and WTI worked closely together to improve cost control at the school.

Over 600 people from the ten counties of Western Equatoria State attended the school's 10th anniversary celebration.

Financial Review for 2024

Income

Income in 2024 was more than double that of the previous year, reaching £539k (2023: £242k). The most significant reason for this increase was the notification of a generous £160k legacy towards the end of the year. Income from our regular donors remained unchanged between the years at £54k. One-off personal donations increased by £61k, grant income increased by £55k and the remaining increase came largely from donations from organisations and churches.

We gained nine new individual regular donors in the year and received grants and donations from eleven organisations which had not previously funded us.

The additional income, apart from the legacy mentioned above, was a result of changes to the fundraising approach and strategy that were put in place during 2024 and is a great achievement given the challenging fundraising environment in the UK and overseas.

Expenditure

Expenditure on raising funds fell slightly to just under £44k (2023: £47k). This fall, together with the increase in income meant that fundraising costs fell from 19% of total income to 8%. During the year the decision was made to employ a full-time fundraiser as a more cost-effective option than using contracted fundraisers.

Expenditure on charitable activities fell slightly to £364k (2023: £389k). Part of this reflects the temporary hold on further building work at IGBS while FIGS rebuilds financial reserves to cover operating costs (2023: £14k spent on capital works at IGBS, 2024: £0). There were also significant cost savings due to increased efficiencies and better cost control at IGBS achieved under the direction of WTI's staff in South Sudan. Offsetting these cost savings was the creation of a £60k long-term provision for "gratuity pay" liability due to staff at IGBS, under South Sudanese employment law. The entitlement to so-called gratuity pay reflects the labour law provision in lieu of a national pension scheme. It has accrued over the years 2018 to 2023 and will crystallise when staff members leave IGBS employment. The provision is explained in full in note 10 to the accounts.

Surplus and Reserves

We ended the year with net income of £131k (2023: net expenditure £193k) which meant that overall reserves increased from £59k to £190k.

Our reserves policy is to maintain a financial position that allows FIGS to fund all our operating costs for one term ahead, to give security to existing pupils and their parents. As there are 3 school terms in the year we define one term ahead as the next 4 months. In arriving at a target reserves level, consideration is given to:

- The expected income over that period, on a conservative basis of known regular donations,
- Expected operational costs over that period, including an appropriate portion of the long-term liability,
- The contribution of any restricted reserves towards operational costs over that period.

On this basis, our target level of unrestricted reserves at 31 December 2024 was £54k. After adjusting for the expected long-term crystallisation of the liability provision (over a 10-year period), our actual unrestricted reserves were £143k. This puts us in a secure financial position for 2025.

However, the general difficulty in raising unrestricted funds meant that we ended the year with a cash balance of £98k that was less than our restricted funds of £101k. To cover the need to use cash from restricted funds for other purposes, approval was obtained from the trustees and certain key providers of restricted funds to use their funding for other purposes in the short term.

To prevent this situation reoccurring, procedures have now been put in place to ensure that, as far as possible, all fundraising appeals and funding applications are for unrestricted funds.

In addition, to ensure financial resilience and maintain our target reserves level, the trustees:

- Have comprehensively updated our fundraising strategy, with clearly defined milestones and targets,
- Have appointed a full-time fundraiser (September 2024) and part-time fundraising administrator (March 2025) in place of fundraising consultants,
- Have put in place clear line management and reporting and review procedures for employees,

- Have a clear focus on increasing regular donation income and applying for unrestricted income,
- Are actively recruiting a new trustee with fundraising experience,
- Continue to review and control costs in partnership with WTI.

Going Concern

The financial statements have been prepared on a going concern basis. Cash flow forecasts have been prepared for a period of at least twelve months from the date of approval of the financial statements. These forecasts consider and analyse any risks that might affect the charity's resources or ability to continue operations. The forecasts take into consideration the challenging economic environment and its potential impact on income and expenditure.

Our reserves policy states that we should hold sufficient reserves to ensure that we can fund IGBS for a minimum of one term ahead. Our reserves have been below this level for the last two years. Hence, we introduced the package of measures listed above which have successfully started the process of rebuilding our reserves during 2024, and we are committed to seeing this continue.

We monitor performance, cashflow, and forecasts on a regular basis. The trustees have therefore concluded there is a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Goals for FIGS and IGBS in 2025

The immediate goal is to ensure sufficient funding to be able to educate over 300 girls at IGBS. This involves implementing the new fundraising strategy and action plan. FIGS also plans to strengthen its fundraising capacity with new trustees with experience in fundraising. A greater emphasis on regular donors will reduce the burden of fundraising.

As well as covering core costs of education, FIGS wishes to raise additional funds to continue and complete the building programme. Currently the dormitories are overcrowded and a new secondary dormitory is much needed. A teaching resource centre of modest proportions would enable the Head Teacher to have a private office for confidential conversations, and a staff room for the teachers in the same building would free up the classroom currently accommodating the teachers.

There is a need to develop a buildings maintenance programme at IGBS because some buildings are now 10 years old and are showing signs of wear and tear. This is being enacted in 2025.

The approach to monitoring and evaluation is being strengthened, now that WTI is an active partner working with IGBS and FIGS, so that both formative and summative evaluation can be carried out and used for continuous organisational learning and improvement.

"IGBS has encouraged agricultural activities that enhance girls' knowledge of farm activities like rearing goats, planting fruits and other crops. This has helped the community, because girls are able to practice these farming activities in their communities and they are able to teach others the farming skills gained from school—hence, improving the nutrition in the community."

Hipai, Secondary Student

The long-term sustainability of the school is under active discussion in both the UK and in South Sudan. There will be a gradual process to increase income from within South Sudan, at a rate which the local communities can stand and ensuring that the school continues to provide education for all, operating education without elitism. Increasing the scope and scale of the school farm is one area currently under active discussion.

The decision to work closely with WTI as a partner has been very productive and the two organisations have renewed and refreshed their MOU in 2025.

Our Commitment to Our Supporters

The FIGS trustees ensure that our fundraising is guided by our core values and that it complies with legal and regulatory frameworks. We rely on the generous donations of our supporters and each year undertake a range of activities to raise the funds needed to support IGBS. This fundraising includes asking for regular and one-off donations from both new and existing supporters through a range of channels, including digital media and, for a small group of committed supporters, over the telephone or in person. We promote legacy giving and community-based fundraising activities, supporting individuals who undertake events and challenges in aid of FIGS. We also make applications to trusts, foundations and institutional donors for grants. We endeavour for all our fundraising, and any fundraising undertaken on our behalf, to be conducted in a fair, transparent, and compliant manner. In 2025, we have registered with the Fundraising Regulator. We ensure all our fundraising activity is carried out in line with the Code of Fundraising Practice, charity law and all relevant legislation including General Data Protection Regulation (GDPR) and the Privacy and Electronic Communications Regulations (PECR).

We periodically ensure that our policies and procedures are reviewed and updated. We really appreciate all the support we receive and are committed to maintaining high standards of fundraising and supporter care.

This report was approved by the Trustees on 8th September 2025 and signed on their behalf:

Chris Trott
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

I report on the accounts of the Charity set out on the pages 14 to 22.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees (who are also Directors of Friends of Ibba Girls School, South Sudan, for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's report

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

- 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 Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
    - have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

T. Adegun

Tosin Adegun, CPFA, ACMA CGMA
8th September 2025

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds	Restricted Funds	2024 total	2023 Total
		£	£	£	£
Income from:					
Donations and legacies	3	397,847	133,796	531,643	241,389
Other trading activities	3	57	0	57	90
Interest		142	0	142	669
Other income		7,576	0	7,576	344
Total income		**405,622**	**133,796**	**539,418**	**242,492**
Expenditure on:					
Raising funds	4	43,846	0	43,846	46,745
Charitable activities	5	322,909	41,502	364,411	388,625
Total expenditure		**366,755**	**41,502**	**408,257**	**435,370**
Net income/(expenditure)		**38,867**	**92,294**	**131,161**	(192,878)
Transfers between funds		**0**	**0**	**0**	0
Net movement in funds		**38,867**	**92,294**	**131,161**	**(192,878)**
Reconciliation of funds					
Total funds brought forward		50,419	8,800	59,219	252,097
Total funds carried forward	11	**89,286**	**101,094**	**190,380**	**59,219**

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 total £	2023 Total £
Current assets					
Debtors and accrued income	8	174,297	15,674	189,971	43,615
Cash & bank accounts		0	98,042	98,042	120,239
		174,297	113,716	288,013	163,854
Current liabilities					
Creditors: amounts falling due within 1 year	9	25,011	12,622	37,633	104,635
Net current assets		149,286	101,094	250,380	59,219
Provisions for liabilities	10	60,000	0	60,000	0
Net assets		**89,286**	**101,094**	**190,380**	**59,219**
The funds of the charity:					
Restricted funds		0	101,094	101,094	8,800
Unrestricted funds		89,286	0	89,286	50,419
Total charity funds	11	**89,286**	**101,094**	**190,380**	**59,219**

For the period ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The notes on pages 17 to 22 form part of these accounts.

Approved by the Trustees on 8th September 2025 and signed on their behalf by:

Chris Trott, Chair of Trustees

STATEMENT OF CASHFLOWS 2024

	Note	2024 Total	2023 Total
		£	£
Net cash used in operating activities	12	**(22,197)**	**(116,825)**
Net cash provided by investing activities		0	0
Net cash provided by financing activities		0	0
Change in cash and cash equivalents in the year		**(22,197)**	**(116,825)**
Cash and cash equivalents at 1 January		120,239	237,064
Cash and cash equivalents at 31 December		**98,042**	**120,239**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Basis of preparation

Friends of Ibba Girls School, South Sudan, is a registered charity and, for accounting purposes, it is a public benefit entity.

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Statement of Accounting and Reporting (SORP) 2015 (Financial Reporting Standard 102) and the Companies Act 2006.

2 Accounting policies

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources;
- and the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts, but makes a valuable contribution to the operation of the charity and we would like to thank all those who kindly give of their time and expertise.

Investment income

This is included in the accounts when receivable.

Restricted income funds

Restricted income funds are funds which are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Trustees have not sought to apportion the interest earned on cash balances and bank fees paid across all the restricted funds on the grounds of materiality.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Going concern

The Trustees have prepared the accounts on the going concern basis. They recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. Cash flow is monitored by the trustees and actions taken to balance expenses with available resources.

3 Analysis of incoming resources

	2024 £	2023 £
Donations and legacies		
Donations from individuals	208,522	135,022
Legacy income	160,000	0
Gift Aid	41,374	23,693
Grants and donations from institutions	121,747	82,674
Total	**531,643**	**241,389**
Trading activities		
Sale of Christmas cards, calendars, CDs and other goods	57	90

4 Expenditure on raising funds

	2024 £	2023 £
Costs paid to fundraising consultancy company	24,378	39,887
Employee costs	10,586	0
Other expenses (incl. website hosting, postage, software)	1,684	3,279
Support costs (note 6)	7,198	3,579
Total	**43,846**	**46,745**

5 Expenditure on charitable activities

	2024 £	2023 £
Grants to IGBS for operating costs	0	25,891
Payments to Windle Trust International for IGBS operating costs	276,739	287,986
Management fee paid to Windle Trust International	27,672	28,222
Construction of buildings at IGBS	0	14,239
IGBS operating expenses paid direct by FIGS	0	32,002
Consulting fees (for work in IGBS)	0	285
Provision for gratuity liability (note 10)	60,000	0
Total	**364,411**	**388,625**

6 Support costs

	2024 £	2023 £
Bank charges, commissions and credit card fees	2,154	2,248
ICT services and software	1,079	574
Independent examination fee	800	0
Insurances	1,107	1,076
Advertising	655	0
Net loss/(gain) on currency exchange rates	(30)	(929)
Other general expenses	1,433	610
Total	**7,198**	**3,579**

All governance and support costs are allocated to the activity of fundraising on the basis of time spent by the employee of FIGS and the retained fundraising company.

No trustee received any remuneration or reimbursement of expenses to attend FIGS meetings.

The independent examination of the accounts has been carried out for a stipend of £800 (2023: £0).

7 Employee costs

At the start of September 2024 FIGS employed a full-time fundraiser. Staff costs for the 4 months were:

	2024	2023
	£	£
Wages and salaries	10,338	0
Employer's contribution to pension scheme	248	0
Total	**10,586**	**0**

8 Debtors and accrued income

	2024	2023
	£	£
Gift Aid due from HMRC	29,971	14,400
Legacy income	160,000	0
Big Give income not received by 31 December	0	29,215
Total	**189,971**	**43,615**

9 Creditors: amounts falling due within 1 year

	2024	2023
	£	£
FIGS bank charge card balance	173	0
Accruals	36,842	404,635
Taxation and social security	618	0
Total	**37,633**	**104,635**

10 Provision for gratuity liability

	2024	2023
	£	£
Provision at start of year	0	0
Recognised in year	60,000	0
Provision at end of year	**60,000**	**0**

The provision recognises the accrued liability for "gratuity pay" for IGBS staff from the years 2018-2023, in accordance with the Labour Act 2017 of South Sudan. It is a means by which South Sudan makes provision for employed staff in lieu of pension provision as there is no national scheme. The liability crystallises when staff leave IGBS employment. With current staff retention rates, it is estimated that the liability will crystallise over a period of 10 years and has been discounted to reflect this.

Gratuity pay from 2024 onwards is being paid annually and so no further liability will arise.

FIGS is not the legal employer of IGBS staff, but is the main funder of the school and so recognises the liability.

11 Unrestricted and restricted income funds

	Balance 01/01/24	Incoming resources	Outgoing resources	Transfers	Balance 31/12/24
Restricted funds	£	£	£	£	£
CAF Canada/Aqueduct Foundation – for 2024 IGBS staff costs	0	32,422	(32,422)	0	0
CB & HH Taylor 1984 Trust – towards a teaching resource centre	0	1,000	0	0	1,000
Eleanor Rathbone Charitable Trust - towards a teaching resource centre	0	2,000	0	0	2,000
Big Give Christmas 2024 campaign – for 2025 IGBS staff costs	0	98,094	0	0	98,094
Personal donation – towards teacher training costs	0	280	(280)	0	0
Woolhope Trust – Bursaries for 10 girls for 4 years (2021-2024)	8,800	0	(8,800)	0	0
Total restricted funds	**8,800**	**133,796**	**(41,502)**	**0**	**101,094**
Unrestricted funds	**50,419**	**405,622**	**(366,755)**	**0**	**89,286**
Total funds	**59,219**	**539,418**	**(408,257)**	**0**	**190,380**

12 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) from Statement of Financial Activities	131,161	(192,878)
Increase in debtors	(146,356)	(6,068)
(Decrease)/increase in creditors	(67,002)	82,121
Increase in provisions	60,000	0
Net cash used in operating activities	**(22,197)**	**(116,825)**

13 Transactions with related parties

Trustees and some of their family members make donations of varying amounts to Friends of Ibba Girls School. None of these donations carry conditions.

The total donations received from trustees without conditions in 2024 was £70,328 (2023: £21,503).

FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales - Charity number 1146220

Accounts

FRIENDS OF
IBBA GIRLS' SCHOOL
SOUTH SUDAN

Annual Report and Accounts for the Year Ended 31 December 2023

COMPANY INFORMATION

Friends of Ibba Girls School, South Sudan is a charitable company limited by guarantee. Registered in England, company number 7874206 and charity number 1146220, registered address 77 Styvechale Avenue, Coventry, West Midlands, CV5 6DW.

Trustees

Oliver Badger (from 7 March 2023)

Margaret Eddershaw

Justin Gordon-Muortat

Sarah Harding (Treasurer; from 11 April 2024)

Professor Jean Hartley

David Lewis (Chair; to 3 July 2024)

Julie Lodrick (to 19 April 2024)

Dame Rosalind Marsden

Mark O'Donoghue (to 9 May 2024)

Hugh Paget (Company Secretary)

Julia Sanders

Christopher Trott (Chair; from 23 June 2024)

Vice-Presidents

Emeritus Professor John Benington CBE

Lord Michael Bichard

Baroness Estelle Morris

Rev Michael Paget-Wilkes

Rev Dr Margaret Sentamu

Bankers

Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester M60 4EP

Independent Examiner

Tosin Adegun CPFA, ACMA CGMA

Trustees' Report

Structure, Governance & Purpose

Friends of Ibba Girls' School, South Sudan (FIGS) is registered with the Charity Commission for England and Wales as a charitable trust (registration number 1146220). It is also registered as a company limited by guarantee (registration number 7874206). The governing document is the Memorandum and Articles of Association, dated 30 November 2011, under which the first FIGS trustees were appointed.

The charity's objects are, for the public benefit: the advancement of education in particular (but without limitation) by providing financial and other forms of support for the building, establishment and running of a girls' school in Ibba, South Sudan, to provide high quality education rooted in Christian values; to provide funding and such other forms of support to enable access for children of all faiths (and none), whatever their background, status or finances; to provide funding for residential facilities so that the school may serve the needs not only of Ibba village and Ibba County, but Western Equatoria State as well; and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the charity as the trustees may from time to time think fit.

Friends of Ibba Girls School, South Sudan, was established in 2011 in response to a specific request from local community leaders to help them build and develop a boarding school for girls, enabling them to access high quality primary and secondary school education, in a country where few girls get education beyond the age of 10. Ibba Girls Boarding School (IGBS) now educates 360 primary and secondary students and employs 40 staff (teachers, matrons, cooks and other support staff). The school is based on a large, green campus and provides not only high-quality teaching and learning, but also is a visible demonstration of the benefits of girls' school education. FIGS is a relatively small organization but its work with IGBS is making an impact as a beacon school which offers a model of good quality girls schooling across South Sudan. FIGS continues to provide the majority of the school's funding, as well as providing professional and organisational advice. It has commissioned Windle Trust International (registered charity number 1092834) as its agent in South Sudan to provide technical, financial and managerial assistance to the school.

WTI has more than 30 years' experience of educational and development work in eastern Africa, including in both Sudan and South Sudan. They have both South Sudan and UK based staff. WTI have been appointed to work in partnership with FIGS, with IGBS Trustees, and with the Head Teacher and staff of IGBS, as a managing and implementing partner.

IGBS is a community school (not a private school or a government school). It opened in 2014 and since then has consistently provided a safe and secure learning environment for girls from across the whole of Western Equatoria State. Students are welcomed regardless of family background, with no educational fees but a small contribution from their families towards the girls' living costs. As a boarding school, IGBS enables girls to learn and play, free from family domestic duties or the risk of early or forced marriage and without having to daily walk long distances between home and school.

The school is widely recognised and appreciated in South Sudan and has built an excellent reputation at local, state and national levels. This led to a significant move in December 2022, when the South Sudan National Government Minister of General Education and Instruction, Hon. Awut Deng, signed a legally binding Ministerial Order to protect, in perpetuity, the land, buildings and assets of IGBS for continued use as a community boarding school, as an educational resource for the whole of Western Equatoria State and eventually for South Sudan as a whole. The Ministry, early in 2023, signed Memoranda of Understanding with IGBS Trustees, and with FIGS Trustees, along with Windle Trust International (WTI).

Under this new arrangement, instituted in March 2023, FIGS and IGBS Trustees continue to be responsible for guarding, developing, and promoting the vision, values and strategy for the school; holding the land and buildings and other assets in trust for the school; and for the selection of the IGBS head teacher and senior management team. The Board of IGBS Trustees is led by a senior local Zande leader, Archbishop Samuel Peni, and includes several senior African leaders from the State government, community elders and the local teacher training college. The IGBS trustees delegate specific responsibilities to the local Board of Governors, the Parent Teacher Association and the senior management staff.

The school Board of Governors meets once a term. Representatives from the FIGS trustees join if they are visiting the school at the time.

The objectives of Ibba Girls Boarding School (IGBS), as expressed in its 2014 founding legal Constitution, are:

- to provide high quality education rooted in Christian values, open and welcoming to people of all faiths and none, whatever their background or status;
- to focus on girls through nine years of schooling, from Primary 4 to Primary 8 and then Senior 1 to Senior 4, to bridge between primary and secondary school and reduce dropout from school, because this transition is where, nationally, drop-out rates are highest;
- to provide residential education, to make it possible for girls from the catchment area of the whole of Western Equatoria State to attend, and to study safely, shielded from competing demands for their attention;
- to foster learning both with "the pen and the hoe", combining academic knowledge with a wide range of vocational and life skills such as personal, social, health and economic (PSHE) education, agriculture, sport, debating, drama and music;
- to prepare pupils to contribute as knowledgeable, transformed and empowered women to the development of their communities, and to the leadership of this new nation (independent from Sudan since 2011).

WTI provide close support on the ground, helping, with FIGS and IGBS, to construct the operational budget for the year, providing employment contracts and ensuring the school meets South Sudan law and regulations and has appropriate policies and procedures for finance, safeguarding and more.

FIGS Charity Governance and Public Benefit

The FIGS trustees and several honorary advisers together cover various disciplines and areas of experience, to enable the FIGS trustees better to fulfil their responsibilities. These include people with experience in finance and accountancy, fund-raising, law, public policy making and management (including education, health, national, regional and local government), school leadership and educational development, programme evaluation, international development, and detailed knowledge of South Sudan. Trustees are appointed through an open selection process, with regard to the range of skills required by the trustee board. Selection is agreed by the whole trustee body.

The FIGS Trustees currently meet every other month to agree the charity's budget, accounts and fundraising, to approve contracts, and to receive progress reports from working groups and the school. FIGS working groups primarily focus on: risk assessment, management and mitigation; fundraising; communications; contracts; educational capacity-building; and continuing professional development in South Sudan. Trustees set up ad hoc working groups as required, e.g. for recruitment of trustees, contractors and volunteers, and diaspora engagement.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities, and the Trustees are convinced that the activities of the charity, summarised below, are furthering the charity's objects for the public benefit. The charity's public added value continues to be monitored and evaluated by the Trustees. This is aided by regular IGBS site visits and regular reports from, and meetings with, our implementing partners in WTI (online and in person). Girls' education has been described as the world's best investment with the widest-ranging returns, contributing to numerous development outcomes. We regularly track impacts.

Activity in 2023

In spite of the volatility which continues to destabilise Sudan, South Sudan, and parts of eastern Africa, Ibba Girls Boarding School (IGBS) has continued to act as a beacon of hope and inspiration for education in South Sudan. The conflict in Sudan to the north is not having a direct impact within the southern Western Equatoria State, although the overall economy of South Sudan is affected by that war due to its impact on the shared oil pipeline and other scarce resources (water, food, minerals). This context makes the need for education, empowerment and leadership by girls and women even more critical if South Sudan is to develop its indigenous skills and strengths.

Friends of Ibba Girls School (FIGS) has continued to raise funds and provide advice for the school, working closely with the school's leadership and our implementing partners at Windle Trust International (WTI).

We are able to celebrate many successes in 2023.

The partnership with WTI has proved to be very productive. FIGS, IGBS and WTI worked closely throughout 2023 to restructure aspects of the school policies and practices, improve budgeting practices, and seek out efficiencies in purchasing and procurement.

WTI have carried out training for IGBS Trustees, the school's Board of Governors, and Parent Teacher Association, and has overseen the elections to the Board of Governors and the PTA. They have provided training for teachers in classroom teaching and in safeguarding.

In 2023, WTI also carefully reviewed safeguarding at the school using a safeguarding specialist teacher, with a full written report indicating no concerns from students, staff or from observation.

IGBS provides employment for 40 staff (teachers, matrons, cooks, ground staff, security staff and cleaners). Their wages support the schooling of their relatives, extending the beneficial multiplier impact of IGBS.

South Sudan has an under-representation of women teachers in the workforce, given that so few girls completed secondary school let alone gained tertiary education. This was initially evident at IGBS too. However, in late 2023 the Senior Woman Teacher was appointed as Deputy Head Teacher in addition to her other duties, providing a role model in the community and school. It is very pleasing that, in addition, WTI have taken care to appoint, where feasible, suitable women teachers when vacancies arise so that the school now has 6 women teachers out of the total of 15.

FIGS has worked to enable IGBS to continue to provide high-quality teaching in a safe and secure environment for 360 girls. The school's provision of both primary and secondary school education creates a bridge between the two stages, which helps to reduce dropout at the end of primary school, which is otherwise so common in South Sudan.

The school achieved its first cohort of secondary school leavers in December 2022, who gained their national examinational results in March 2023. All passed with flying colours. FIGS and WTI have worked to find further funding for tertiary education. Of the 16 students who graduated in March 23, five have started training as midwives at Maridi Health Institute. One student is in the process of applying to The Catholic University of South Sudan at Wau to study Agriculture. Another has joined Wau Health Training Institute for Midwifery. Three students are also applying for courses at universities in Juba. FIGS is also in discussion with a teacher training institute in Western Equatoria State about places for IGBS leavers to train and qualify as primary school teachers. Not only are these school leavers achieving good academic results, but they are having a positive impact on their communities, sharing their learning and skills with others. In December 2023, the second cohort of girls completed Senior 4, taking national examinations. Their examination results are not yet known, due to the national government not having released any exam results across the country to date.

With these two cohorts, the pathway for girl students from the fourth year of primary to the completion of secondary school is now well established.

Meanwhile, the girls of the sixth cohort to complete Primary 8 at the school all passed their end of primary national exams, continuing the school's 100% pass rate. The students progressed into the Secondary 1 class in February 2024.

An indication of the quality of education and the empowerment of girls is shown by the team from IGBS which demonstrated their power of argument and communication by winning an inter-school peace debate competition organised by the International Committee of the Red Cross.

2024 and Beyond

For several professional and personal reasons, Mark O'Donoghue stepped down as FIGS Treasurer shortly after taking on the role last year. Hugh Paget kindly stepped in as Acting Treasurer (with background support and advice provided by the previous Treasurer, Gary Bandy, a qualified accountant). In April 2024, Sarah Harding was recruited through open competition as the new Treasurer. As a highly qualified and experienced accountant, Sarah is already a great asset to the charity.

At the end of 2023 and start of 2024, WTI conducted a review of IGBS staff costs and have implemented the decision by the IGBS and FIGS trustees to reduce staff pay in line with other comparable schools. This has helped improve the financial sustainability of the school.

In addition, the local community have taken to heart the need to gradually increase contributions from within South Sudan and have volunteered to increase family payments towards the girls' living costs. (Still a modest amount, with support from the PTA for low-income families.)

The FIGS strategic plan includes providing revenue and reserves to ensure the sustainability of the school. It also includes a plan for additional capital funding to build the final buildings needed at IGBS, when the revenue stream is secure.

The long-term strategy of FIGS, based on four key pillars, remains unchanged. These pillars are: consolidating the charity's existing position; strengthening fundraising and governance to support the development of long-term income-generating activities at IGBS; sharing and spreading the learning from IGBS across other states within South Sudan, as a tried-and tested demonstration project; and community outreach (including a farming co-operative and a vocational and life skills training centre, linked to the school).

Financial Review for 2023

During 2023, fundraising continued to be a challenge, now that the school has grown to its full capacity of 360 students and 40 teaching and support staff. At the same time, global crises of war, inflation and natural disaster have diverted donor attention and made our fundraising task difficult. As such, FIGS relied on reserves to cover a 2023 deficit. However, generous grants and donations in the year from loyal supporters of the charity, and another successful Big Give Christmas Challenge in December 2023 helped to ensure the continuation of the FIGS grant for the school.

Total income in 2023 was £242,492 (compared with £352,689 in the previous year). Donations and grants were received principally from charitable foundations, churches, and family trusts but also from more than a hundred individuals, and from fundraising events and activities. Total expenditure for the year was £435,370 (comparable with the £435,627 in 2022) resulting in an operating deficit of £192,878. Over 89% of the expenditure in 2023 was on charitable purposes compared with 92% in 2022.

The charity's net assets at the end of 2023 were £59,219 (compared with £252,097 at the end of 2022). This net worth is represented by restricted funds of £8,800 and unrestricted funds of £50,419.

Reserves Policy and Going Concern

The FIGS trustees aspire to maintain a financial position allowing it to fund operating costs at Ibba Girls Boarding School for one year ahead, to give security to existing pupils and their parents. This policy implies a target level of reserves which, when added to the anticipated donation inflow on a conservative basis of present regular monthly payments and predictable annual payments, totals around £150,000.

Reserves fell below this level at year end due to the difficult fundraising climate in 2023 and the decision to use reserves to cover the subsequent cash shortfall in the short term. In 2024 the trustees are addressing the shortfall by investing more resource in fundraising, expanding the donor base and seeking new sources of income. With new structures in place the trustees are confident that the charity can continue as a going concern.

This report was approved by the Trustees on the 3RD September 2024 and signed on their behalf:

Chris Trott
Chair of Trustees 3/9/24

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

I report on the accounts of the Charity set out on the pages 8 to 16.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees (who are also Directors of Friends of Ibba Girls School, South Sudan for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

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- 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 Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
    - have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tosin Adegun, CPFA, ACMA CGMA

3rd September 2024

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds	Restricted Funds	2023 total	2022 Total
		£	£	£	£
Income from:					
Donations and legacies	3	241,389	0	241,389	351,586
Other trading activities	3	90	0	90	114
Other income		344	0	344	261
Interest		669	0	669	728
Total income		**242,492**	**0**	**242,492**	**352,689**
Expenditure on:					
Raising funds	4	43,166	0	43,166	21,099
Charitable activities	5	365,416	23,209	388,625	401,979
Support costs	6	3,579	0	3,579	12,549
Total expenditure		**412,161**	**23,209**	**435,370**	**435,627**
Net expenditure		**(169,669)**	**(23,209)**	**(192,878)**	(82,938)
Transfers between funds		**59,377**	**(59,377)**	**0**	0
Net movement in funds		**(110,292)**	**(82,586)**	**(192,878)**	**(82,938)**
Reconciliation of funds					
Total funds brought forward		160,711	91,386	252,097	335,035
Total funds carried forward	9	**50,419**	**8,800**	**59,219**	**252,097**

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 total £	2022 Total £
Current assets					
Debtors	7	43,615	0	43,615	37,548
Cash & bank accounts		111,439	8,800	120,239	237,064
		155,054	8,800	163,854	274,612
Current liabilities					
Creditors: amounts falling due within 1 year	8	104,635	0	104,635	22,515
Net current assets		50,419	8,800	59,219	252,097
Net assets		**50,419**	**8,800**	**59,219**	**252,097**
The funds of the charity:					
Restricted funds		-	8,800	8,800	91,386
Unrestricted funds		50,419	-	50,419	160,711
Total charity funds	9	**50,419**	**8,800**	**59,219**	**252,097**

For the period ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 10 to 16 form part of these accounts.

Approved by the Trustees on 3rd September 2024 and signed on their behalf by:

Chris Trott, Chair of Trustees 3/9/24

STATEMENT OF CASHFLOWS 2023

	Note	2023 Total	2022 Total
		£	£
Receipts from donors		235,606	352,872
Payment to suppliers and IGBS		(354,118)	(444,236)
Interest received		669	728
Other operating receipts and payments		1,018	(357)
Cash flows from operating activities	10	**(116,825)**	**(90,993)**
Cash flows from investing activities		0	0
Cash flows from financing activities	11	0	(68,750)
Net cash outflow in the period		**(116,825)**	**(159,743)**
Cash and cash equivalents 1 January		237,064	396,807
Cash and cash equivalents 31 December		**120,239**	**237,064**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Basis of preparation

The Friends of Ibba Girls School, South Sudan, is a registered charity and, for accounting purposes, it is a public benefit entity.

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Statement of Accounting and Reporting (SORP) 2015 (Financial Reporting Standard 102) and the Companies Act 2006.

2 Accounting policies

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts, but makes a valuable contribution to the operation of the charity and we would like to thank all those who kindly give of their time and expertise.

Investment income

This is included in the accounts when receivable.

Restricted income funds

Restricted income funds are funds which are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Trustees have not sought to apportion the interest earned on cash balances and bank fees paid across all the restricted funds on the grounds of materiality.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance and support costs

Support costs have been allocated between governance costs and other support costs. Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Currency conversion

The charity makes overseas payments to IGBS and some suppliers in US dollars. Expenditure in US dollars has been accounted for in sterling using the market exchange rate on the date the expenditure was incurred because this is a feature of the Xero accounting system. Currency gains and losses arise partly from timing differences between the date of invoices and the date of payments, and also because the actual exchange rate received by the charity from its bankers is different from the market rate used in the Xero accounting system.

Going concern

The Trustees have prepared the accounts on the going concern basis. They recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. Cash flow is monitored by the trustees and actions taken to balance expenses with available resources.

3 Analysis of incoming resources

	2023 £	2022 £
Donations and legacies		
Donations from individuals	135,022	138,059
Gift Aid	23,693	19,265
Grants and donations from institutions	82,674	194,262
Total	**241,389**	**351,586**
Trading activities		
Sale of Christmas cards, calendars, CDs and other goods	90	114

4 Fundraising expenses

	2023 £	2022 £
Fundraising support	39,887	19,766
Other expenses (incl website hosting, postage, software)	3,279	1,333
Total	**43,166**	**21,099**

5 Expenditure on charitable activities

	2023 £	2022 £
Grants to IGBS for operating costs	25,891	245,438
Payments to Windle Trust International for IGBS operating costs	287,986	0
Management fee paid to Windle Trust International	28,222	0
Construction of buildings at IGBS	14,239	73,028
IGBS operating expenses paid direct by FIGS	32,002	58,653
Materials and equipment for IGBS	0	24,637
Consulting fees (for work in IGBS)	285	0
Other charitable expenditure	0	223
Total	**388,625**	**401,979**

Other charitable expenditure in 2022 includes £223 on arranging the travel to IGBS for volunteers as a group, which was refunded to the charity by the volunteers as donations.

6 Support costs

	2023 £	2022 £
Bank charges, commissions and credit card fees	2,248	5,061
Trustee travel and subsistence	0	4,200
ICT services and software	168	23
Insurances	1,076	1,542
Advertising	0	575
Net loss/(gain) on currency exchange rates	(929)	471
Other general expenses	1,016	677
Total	**3,579**	**12,549**

All support costs are allocated to the activity of running IGBS.

No trustee received any remuneration or reimbursement of expenses to attend FIGS meetings. In 2022, flights for trustees to visit South Sudan were booked and paid for by FIGS and the trustees made donations to FIGS to cover the costs.

The independent examination of the accounts has been carried out free of charge.

7 Debtors and accrued income

	2023 £	2022 £
Gift Aid due from HMRC	14,400	19,265
Big Give income not received by 31 December	29,215	18,283
Total	**43,615**	**37,548**

8 Creditors: amounts falling due within 1 year

	2023 £	2022 £
Windle Trust International (for operating expenses unpaid on 31 December)	101,201	21,040
Fundraising and administration costs	3,434	1,475
Total	**104,635**	**22,515**

9 Unrestricted and restricted income funds

	Balance 01/01/23	Incoming resources	Outgoing resources	Transfers	Balance 31/12/23
Restricted funds	£	£	£	£	£
Personal donation – for development of the school	69,581	0	(10,204)	(59,377)	0
Keith & Christine Binks – for latrines	1,000	0	(1,000)	0	0
Serena Lancaster – for latrines	1,605	0	(1,605)	0	0
Woolhope Trust – Bursaries for 10 girls for 4 years (2021-2024)	19,200	0	(10,400)	0	8,800
Total restricted funds	**91,386**	**0**	**(23,209)**	**(59,377)**	**8,800**
Unrestricted funds	**160,711**	**242,492**	**(412,161)**	**59,377**	**50,419**
Total funds	**252,097**	**242,492**	**(435,370)**	**0**	**59,219**

10 Reconciliation of net deficit to net cash flow from operating activities

	2023	2022
	£	£
Net deficit from Statement of Financial Activities	(192,878)	(82,938)
(Increase)/decrease in debtors and prepayments	(6,068)	985
Increase/(decrease) in trade creditors	82,121	(30,080)
Net cash used in operating activities	**(116,825)**	**(112,033)**

11 Cash flows from financing activities

	2023	2022
	£	£
Repayment of the principal element of long-term loans as explained in note 12	0	68,750

12 Transactions with related parties

Trustees and some of their family members make donations of varying amounts to Friends of Ibba Girls School. The amounts of these donations are exempt from disclosure because none of them carry conditions.

On 1 January 2022 there was £68,750 owed to two creditors for interest-free loans that were due to be repaid in December 2024. The loan principal was £34,375 to John Benington and £34,375 to Jean Hartley (a trustee). The trustees decided to make an early repayment of the loans and this decision was executed in January 2022.

FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales - Charity number 1146220

Accounts

FRIENDS OF
IBBA GIRLS' SCHOOL
SOUTH SUDAN

Annual report and accounts for the year ended 31 December 2022

COMPANY INFORMATION

Friends of Ibba Girls School, South Sudan is a charitable company limited by guarantee. Registered in England No: 7874206. Registered Charity No: 1146220

Trustees

Gary Bandy (Treasurer) (until 30 September)

Margaret Eddershaw

Justin Gordon-Muortat

Professor Jean Hartley

David Lewis (Chair)

Julie Lodrick (Sabbatical)

Dame Rosalind Marsden

Hugh Paget (Company Secretary)

Julia Sanders

Vice-Presidents

Emeritus Professor John Benington CBE

Lord Michael Bichard

Baroness Estelle Morris

Rev Michael Paget-Wilkes

Rev Margaret Sentamu

Bankers

Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester M60 4EP

Independent Examiner

Chris West FCPFA

Trustees Report

Structure and Governance of the Charity

Friends of Ibba Girls' School, South Sudan (FIGS) is a company limited by guarantee (registration number 7874206) and is registered in England as a charitable trust, (registration number 1146220). The governing document is the Memorandum and Articles of Association, dated 30 November 2011, under which the first trustees were appointed.

The UK trustees and several honorary advisers together cover various disciplines and areas of experience, to enable the trustees better to fulfil their responsibilities. These include people with experience in finance and accountancy, fund-raising, law, public policy making and management (including education, health, national, regional and local government), school leadership and educational development, economic and community development, programme evaluation, and international development work.

The FIGS trustees aim to work in partnership with the South Sudanese trustees of Ibba Girls Boarding School (IGBS). The IGBS trustees are responsible for guarding, developing, and promoting the vision, values and strategy for the school; holding the land and buildings and other assets in trust for the school; and for the selection of the head teacher and senior management team.

The Board of IGBS Trustees is led by a senior local Zande leader, Archbishop Samuel Peni, and includes several senior African leaders from the State government, community elders and the local teacher training college. Over the course of the year this governance has been stabilised and is becoming more effective. (See the paragraph below headed A Beacon School for South Sudan for the pro-active steps FIGS has taken to strengthen South Sudanese governance, leadership and management of IGBS.)

IGBS trustees delegate specific responsibilities to a local Board of Governors which meets three times a year and is responsible for implementing the strategy, developing a school educational plan, and supporting the Headteacher and staff in the

achievement of these goals. IGBS governors also include the State Minister and Director General for Education; the County Commissioner; chair of the Parent Teacher Association; local leaders of the main churches; the Paramount Chief; other local elders; and representatives from the Friends of Ibba Girls' School trustees if they are visiting the school at the time. The membership and effective functioning of this body has also been strengthened.

The objectives of Ibba Girls Boarding School (IGBS), as expressed in its 2014 founding legal Constitution, are to:

- provide high quality education rooted in Christian values, open and welcoming to people of all faiths and none, whatever their background or status;
- focus on girls through nine years of schooling, from Primary 4 to Primary 8 and then Senior 1 to Senior 4, because these are the years of schooling during which drop-out rates are highest;
- provide residential education, to make it possible for girls from the catchment area of the whole of Western Equatoria State to attend, and to study safely, shielded from competing demands for their attention;
- foster learning both with "the pen and the hoe", combining academic knowledge with a wide range of vocational and life skills such as personal, social, health and economic (PSHE) education, agriculture, sewing, embroidery, sport, debating, drama and music;
- prepare pupils to contribute as knowledgeable, transformed and empowered women, to the development of their communities, and to the leadership of this new nation.

Charity Governance and the Public Benefit

The FIGS Trustees currently meet every other month to agree the charity's budget and accounts, approve contracts, and receive progress reports from working groups and the school. Working groups primarily focus on risk assessment, management and mitigation; fundraising and communications, contracts, educational capacity-building and continuing professional development in South Sudan. Trustees set up ad hoc working groups as required, e.g. for recruitment of staff and diaspora engagement.

The Trustees are convinced that the activities of the charity, summarised below, are furthering the charity's objects for the public benefit, and the charity's public added value continues to be monitored and evaluated by the Trustees. Girls' education has been described as the world's best investment with the widest-ranging returns, contributing to a range of development outcomes.

Activity in 2022

FIGS has continued to implement the third phase of its development plan and fundraising strategy, with a view to taking the school to its full capacity of 360 students. In 2022 the school saw its first class of Senior 4 students, meaning that it now successfully educates girls for the 9 years from the fourth year of primary to the completion of secondary school. The first cohort of girls to complete the national secondary school leaving certificate exams successfully took their examinations in the Spring of 2023, all passing with flying colours.

Fundraising continues to be a challenge, with FIGS being grateful for significant support from institutional and personal donors, as well as another successful Big Give Christmas Challenge in December 2022. Recruitment to strengthen the Board was undertaken during the year and concluded successfully at the beginning of 2023 with the appointment of three additional trustees, including one with fundraising experience and one to fulfil the role of Treasurer.

On the communications and engagement front FIGS organised a well-attended webinar in February 2022 entitled 'New Developments at Ibba Girls School', with high level video contributions from South Sudan (e.g. Hon Jemma Nunu Kumba; and from the Head Teacher and IGBS students). In August, FIGS organized a half-day event with a distinguished panel at a venue in Westminster in London including the UK Minister for Schools (Nick Gibb MP); the South Sudan Government's Ambassador to London, (Madame Agnes Oswaha); Chair of IGBS Trustees (Archbishop Samuel Peni); and Under-Secretary at the national Ministry for Peace-Building (Hon Pia Philip). The event attracted representatives from the Foreign and Commonwealth Development Office (FCDO), several NGO's involved in South Sudan, and many supporters, including members of the South Sudanese diaspora across the UK. The FIGS comms team has continued to produce a series of well-received newsletters and prayer letters and an effective Big Give Campaign in December.

Headteacher, Emmanuel Kenyi Taban has continued to develop the school. The strengthened leadership and accountability at the school has paid dividends and he has worked hard with the girls to develop a peer mentoring scheme aimed at encouraging girls to support each other in remaining in education. He has also built close relationships with the girls' school in nearby Maridi with the girls visiting to undertake practical science work together. As Head he is also notably engaged in building relationships with the school's Trustees and its Board of Governors and PTA, hosting events and ensuring that comprehensive training is in place for those involved in the school's governance.

FIGS chair David Lewis and founding trustee Jean Hartley visited South Sudan in October 2022. They invested a lot of time refreshing and developing strong relationships with a wide number of people in Juba and Yambio, , the Undersecretary at the National Ministry of Peace-Building; the Undersecretary at the Ministry of General Education and Instruction, the King and Queen of the Zande people, the Speaker of the National Legislative Assembly, the Governor and Deputy Governor of Western Equatoria State, several State Ministers including the Minister of Education, and many church and local community leaders. The school is widely recognised and appreciated in South Sudan and has built an excellent reputation, at local, state and national levels. This led to a significant move in December 2022 and Jan 2023, reported below. Both FIGS trustees attended a

meeting, hosted at Solidarity Teacher Training College in Yambio, of the new Ibba Girls Boarding School Board of Trustees, and were able to witness and engage in the governance of the school being discharged at first hand. They were also delighted to be able to visit the school in Ibba, meeting with the Headteacher, staff and pupils. They were very encouraged to find the girls in good heart and were able to see lessons being taught and received feedback on the needs of the school and its students. It is clear that a high-quality education is being provided at the school and that it is producing confident, articulate and impressive young women who have ambitions to change and improve their communities.

A Beacon School for WES and South Sudan

Following meetings with FIGS Trustees in December 2022, the South Sudan National Government Minister of General Education and Instruction (MoGEI) signed a legally binding Ministerial Order to protect (in perpetuity) the land, buildings and assets of IGBS for continued use as a community boarding school and as an educational resource for the whole of Western Equatoria State (WES) and eventually for South Sudan as a whole.

The Ministry of General Education and Instruction has also (early in 2023) signed Memorandum of Understanding (MOU) with IGBS and FIGS Trustees and with Windle Trust International who have been commissioned to act as their managing agents in South Sudan and Western Equatoria State. Windle Trust International has more than thirty years' experience of educational and development work in sub-Saharan Africa, including in both Sudan and South Sudan, and has been appointed to work in Ibba and Yambio in partnership with the new Chairs of FIGS and IGBS Trustees and with the Head Teacher and staff of IGBS.

These measures are designed to empower and strengthen the African governance, leadership and management of IGBS so they can manage the transition to the next phase of IGBS development for the next 3 to 5 to 10 years.

Hopefully IGBS, working in partnership with government, the churches of all denominations, traditional leaders, and people and organisations of all faiths and none, will continue to act as a beacon of hope and light for girls' education in South Sudan.

Looking forward to 2023 and beyond

It is hoped that additional funding can be raised to commission some of the other buildings that are needed to complete the school. These include the final dormitory, a classroom block for science, technology, engineering and maths teaching, and an administration block.

The long-term strategy, based on four key pillars, remains unchanged. These pillars are: consolidating the charity's existing position; strengthening fundraising and governance to support the development of long-term income-generating activities; sharing and spreading the learning from IGBS across other states within South Sudan, as a tried-and tested demonstration project; and community outreach (including a farming co-operative and a vocational and life skills training centre, linked to the school).

Finally, FIGS hopes to extend its successful communications and engagement work by developing a programme of online seminars and events focusing on the value added by girls' education and celebrating the work of the school. These will continue to showcase what the school does, consider how girls' education can empower and support development, and explore the challenges facing South Sudan as a nation.

Financial Review for 2022

Total income in 2022 was £352,689 compared with £478,314 in the previous year. Donations and grants were received principally from charitable foundations, churches, and family trusts but also from more than a hundred individuals, and from special fund-raising events and activities.

Total expenditure for the year was £435,627 (£479,446 in 2021) resulting in an operating deficit of £82,938.

Over 92% of the expenditure in 2022 was on charitable purposes compared with 93% in 2021.

In January 2022 the trustees chose to make an early repayment of £68,750 from the interest free loans thereby paying off the outstanding debt.

After making the early repayment of the loans the net worth of the charity at the end of 2022 stood at £252,097 compared with £335,035 at the end of 2021. The net worth is represented by restricted funds of £91,386 (almost all restricted for investment in buildings and infrastructure) and unrestricted funds of £160,711.

The level of reserves at the end of 2022 put the charity in a position to be confident to undertake some small building work and operate the school throughout 2023. However, the trustees recognise the continuing fundraising challenge to ensure sufficient regular (i.e. monthly) income to support the operation and growth of the school. To that end, the charity’s cash flow is monitored regularly and actions taken to balance expenses with available resources.

Reserves Policy

The trustees aspire to maintain a financial position allowing it to fund the operating costs of Ibba Girls Boarding School for one year ahead, to be able to give security to existing pupils and their parents. This policy implies a target level of reserves which, when added to the anticipated donation inflow on a conservative basis of present regular monthly payments and predictable annual payments (not including unpredicted large donations), totals around £150,000.

During the period where the school is being constructed (i.e. until 2023) the trustees recognise that from time to time they will prefer to use funds for new buildings rather than holding them as reserves, but the policy stated above will not be abandoned without the agreement of the trustees and after due warning of the possible consequences.

Approved by the Trustees on the 4th September 2023 and signed on their behalf:

David Lewis

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

I report on the accounts of the Charity set out on the pages 8 to 17.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees (who are also Directors of Friends of Ibba Girls School, South Sudan for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters.

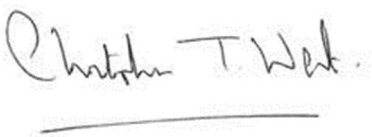
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's report

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

- 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 Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

  have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chris West FCPFA

14th September 2023

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds	Restricted Funds	2022 total	2021 Total
		£	£	£	£
Income from:					
Donations and legacies	3	292,421		292,421	328,438
Fundraising events	3	36,714		36,714	50,148
Other trading activities	3	114		114	242
Bursary income	3	22,451		22,451	97,960
Other income	3	261		261	1,127
Interest and investment income	3	728		728	399
Total income		**352,689**	**0**	**352,689**	**478,314**
Expenditure on:					
Raising funds	4	21,099		21,099	16,865
Charitable activities	5	303,519	98,460	401,979	448,247
Other expenditure	6	12,549		12,549	14,334
Total expenditure		**337,167**	**98,460**	**435,627**	**479,446**
Net surplus/(deficit)		15,522	(98,460)	(82,938)	(1,132)
Other recognised gains/(losses)		0	0	0	0
Net movement in funds		**15,522**	**(98,460)**	**(82,938)**	**(1,132)**

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2022

	Note	Unrestricted Funds	Restricted Funds	2022 total	2021 Total
		£	£	£	£
Current assets					
Debtors	7	37,548	0	37,548	38,533
Cash & bank accounts		145,678	91,386	237,064	396,807
		183,226	91,386	274,612	435,340
Current liabilities					
Creditors: amounts falling due within 1 year	8	22,515	0	22,515	31,555
Net current assets		160,711	91,386	252,097	403,785
Creditors: amounts falling after more than 1 year	9	0	0	0	68,750
Net assets		**160,711**	**91,386**	**252,097**	**335,035**
The funds of the charity:					
Funds brought forward		145,189	189,846	335,035	336,167
Net movement in funds	10	15,522	(98,460)	(82,938)	(1,132)
Total charity funds		**160,711**	**91,386**	**252,097**	**335,035**

STATEMENT OF CASH FLOWS 2022

	Note	2022 Total	2021 Total
		£	£
Receipts from donors		352,872	520,127
Payment to suppliers and IGBS		(444,236)	(446,835)
Interest received		728	399
Other operating receipts and payments		(357)	(4,397)
Cash flows from operating activities	11	**(90,993)**	**69,294**
Cash flows from investing activities		0	0
Cash flows from financing activities	12	(68,750)	(70,000)
Net cash inflow/(outflow) in the period		**(159,743)**	**(706)**
Cash and cash equivalents 1 January		396,807	397,513
Cash and cash equivalents 31 December		**237,064**	**396,807**

For the period ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 17 form part of these accounts.

Approved by the Trustees on 14th September 2023 and signed on their behalf by:

David Lewis
Chair of Trustees

Mark O'Donoghue
Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Basis of preparation

The Friends of Ibba Girls School is a registered charity and, for accounting purposes, it is a public benefit entity.

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Statement of Accounting and Reporting (SORP) 2015 (Financial Reporting Standard 102) and the Companies Act 2006.

2 Accounting policies

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Restricted income funds

Restricted income funds are funds which are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Trustees have not sought to apportion the interest earned on cash balances and bank fees paid across all the restricted funds on the grounds of materiality.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Currency conversion

The charity makes overseas payments to IGBS and some suppliers in US dollars. Expenditure in US dollars has been accounted for in sterling using the market exchange rate on the date the expenditure was incurred because this is a feature of the Xero accounting system. Currency gains and losses arise partly from timing differences between the date of invoices and the date of payments, and also because the actual exchange rate received by the charity from its bankers is different from the market rate used in the Xero accounting system.

Going concern

The Trustees have prepared the accounts on the going concern basis. They recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. Cash flow is monitored by the trustees and actions taken to balance expenses with available resources.

3 Analysis of incoming resources

	2022 £	2021 £
Donations and legacies		
Donations	273,156	311,254
Gift Aid	19,265	17,184
Total	**292,421**	**328,438**
Fundraising events		
The Big Give Christmas Challenge 2022	36,714	50,148
Trading activities		
Sale of Christmas cards, calendars, CDs and other goods	114	242
Investment income		
Interest on funds in a deposit account	728	399
Bursary income		
Gross amount received in bursaries in the year	22,451	97,960
Other income		
Income from Amazon Smile	80	116
Income from Facebook	0	132
Miscellaneous income from unknown donors	181	879
Other income total	261	1,127
Grand total income	**352,689**	**478,314**

4 Fundraising expenses

Fundraising support from Acorn Fundraising and Emma Bryant	19,766	15,900
Other expenses (incl website hosting, postage, software)	1,333	965
Total	**21,099**	**16,865**

5 Expenditure on charitable activities

	2022 £	2021 £
Grants to IGBS for operating costs	245,438	89,591
Construction of buildings at Ibba Girls Boarding School	73,028	285,975
IGBS operating expenses paid direct by FIGS	58,653	60,552
Materials and equipment for IGBS	24,637	6,255
Consulting fees (for work in IGBS)	0	5,260
Other charitable expenditure	223	614
Total	**401,979**	**448,247**

Other charitable expenditure in 2022 includes £223 (£495 in 2021) on arranging the travel to IGBS for volunteers as a group, which was refunded to the charity by the volunteers as donations.

6 Other expenditure

	2022 £	2021 £
Bank charges, commissions and credit card fees	5,061	7,455
Consulting fees	0	369
Trustee travel and subsistence	4,200	0
ICT services and software	23	454
Insurances	1,542	1,078
Advertising	575	0
Net loss/(gain) on currency exchange rates	471	4,609
Other general expenses	677	369
Total	**12,549**	**14,334**

No trustee received any remuneration or reimbursement of expenses to attend FIGS meetings. Flights for trustees to visit South Sudan were booked and paid for by FIGS and the trustees made donations to FIGS to cover the costs.

The independent examination of the accounts has been carried out free of charge.

7 Debtors and accrued income

	2022	2021
	£	£
Gift Aid due from HMRC	19,265	17,184
Big Give income not received by 31 December	18,283	21,349
Total	**37,548**	**38,533**

8 Creditors: amounts falling due within 1 year

	2022	2021
	£	£
Windle Trust International (for operating expenses unpaid on 31 December)	21,040	0
Contract retentions	0	30,430
Acorn Fundraising	1,325	1,125
Emma Bryant fundraising	150	0
Total	**22,515**	**31,555**

9 Creditors: amounts falling due beyond 1 year

On 1 January 2022 there was £68,750 owed to two creditors for interest-free loans that were due to be repaid in December 2024. The loan principal was £34,375 to John Benington and £34,375 to Jean Hartley (a trustee). The trustees decided in December to make an early repayment of the loans and this decision was executed in January 2022.

10 Unrestricted and restricted income funds

Restricted funds held during 2022

Donor	Purpose
Anonymous donor	For development of the school
Fields of Life	To install a rainwater harvesting system at IGBS
Horne Family Charitable Foundation	Bursaries for 59 girls for 1 year (July 21 to June 22)
Keith and Christine Binks	For latrines
Serena Lancaster	For latrines
Various re John Twidell's birthday	Rainwater harvesting project
Various re World Water Day	Rainwater harvesting project
Woolhope Trust	Bursaries for 10 girls for 4 years (2021 to 2024)

Movements in restricted funds

	Balance 01/01/22 £	Incoming resources £	Outgoing resources £	Balance 31/12/22 £
Anonymous	126,478		(56,897)	69,581
Fields of Life	702		(702)	0
Horne Family Trust	28,980		(28,980)	0
Keith and Christine Binks	1,000			1,000
Serena Lancaster	1,605			1,605
Various re John Twidell birthday	465		(465)	0
Various re World Water Day	1,016		(1,016)	0
Woolhope Trust	29,600		(10,400)	19,200
Total Restricted Funds	**189,846**	**0**	**(98,460)**	**91,386**

11 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net surplus/(deficit) from Statement of Financial Activities	(82,938)	(1,132)
Decrease/(increase) in debtors and prepayments	985	41,488
Increase/(decrease) in trade creditors and contract retentions	(30,080)	28,938
Net cash provided by/(used in) operating activities	**(112,033)**	69,294

12 Cash flows from financing activities

	2022	2021
	£	£
Repayment of the principal element of long-term loans as explained in note 9	68,750	(70,000)

13 Transactions with related parties

Trustees and some of their family members make donations of varying amounts to Friends of Ibba Girls School. The amounts of these donations are exempt from disclosure because none of them carry conditions.

There have been loan transactions between Friends of Ibba Girls School and one of its trustees, Professor Jean Hartley, and these are disclosed in note 9.

FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales - Charity number 1146220

Accounts

FRIENDS OF
IBBA GIRLS SCHOOL
SOUTH SUDAN

Annual report and accounts for the year ended 31 December 2021

COMPANY INFORMATION

A charitable company limited by guarantee. Registered in England No: 7874206

Registered Charity No: 1146220

Trustees

Gary Bandy (Treasurer)

Cynthia Bower (until 31 March)

Margaret Eddershaw

Justin Gordon-Muortat

Professor Jean Hartley

David Lewis (Chair)

Julie Lodrick

Dame Rosalind Marsden

Hugh Paget (Company Secretary)

Julia Sanders

Mike Stone (from 8 April to 1 December)

Vice-Presidents

Emeritus Professor John Benington CBE

Lord Michael Bichard

Baroness Estelle Morris

Rev Michael Paget-Wilkes

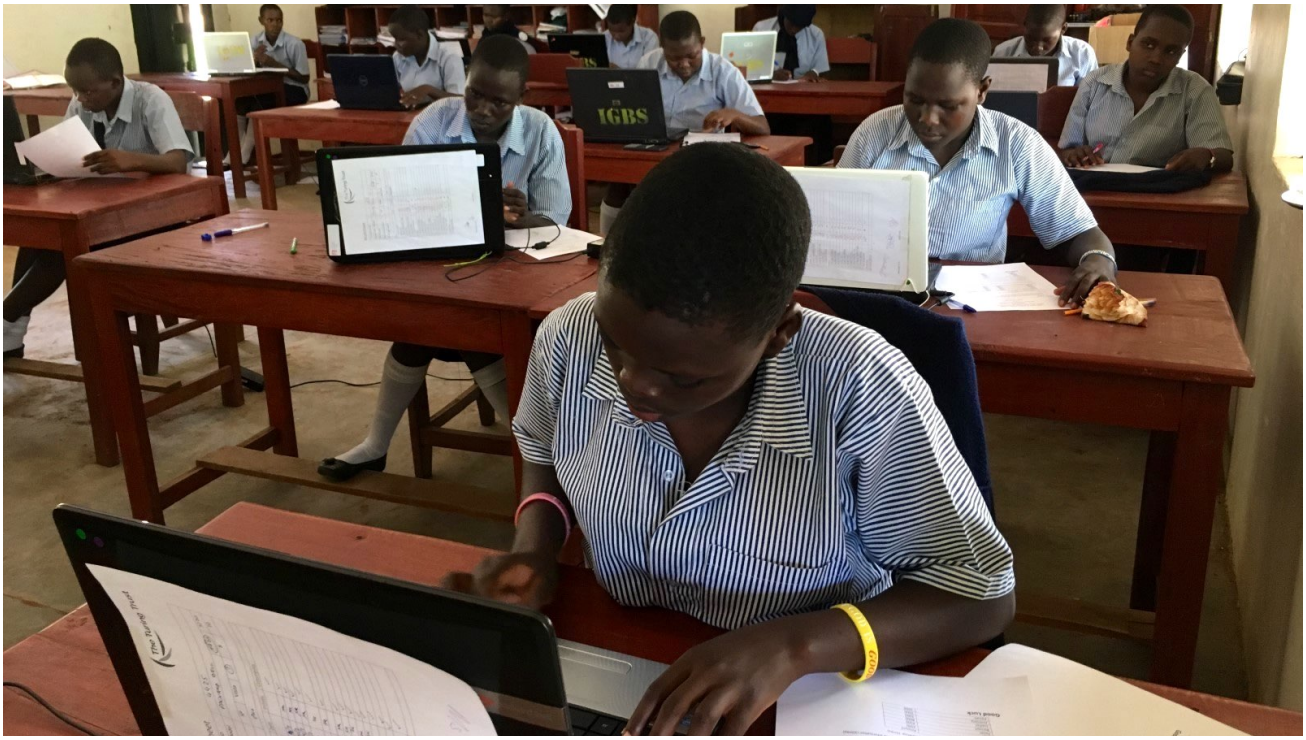
Rev Margaret Sentamu

Bankers

Co-operative Bank, PO Box 101,
1 Balloon Street, Manchester M60 4EP

Independent Examiner

Chris West FCPFA



Trustees Report

Structure and Governance of the Charity

Friends of Ibba Girls' School, South Sudan (FIGS) is a company limited by guarantee (registration number 7874206) and is registered in England as a charitable trust, (registration number 1146220). The governing document is the Memorandum and Articles of Association, dated 30 November 2011, under which the first trustees were appointed.

The UK trustees are supported by a number of honorary advisers, covering various disciplines and areas of experience, to enable the trustees better to fulfil their responsibilities. These include people with experience in finance and accountancy, fund-raising, law, public policy making and management (including education, health, national, regional and local government), school leadership and educational development, economic and community development, programme evaluation, and international development work.

The FIGS trustees aim to work in partnership with the South Sudanese trustees of Ibba Girls Boarding School (IGBS). The IGBS trustees are responsible for guarding, developing and promoting the vision, values and strategy for the school; holding the land and buildings and other assets in trust for the school; and for the selection of the head teacher and senior management team.

The Board of IGBS Trustees continues to undergo a period of change, following the challenges of Covid and other societal instabilities in South Sudan.

Following a meeting at the school in May 2021, led by a senior Zande leader Archbishop Samuel Peni, a review of governance has seen the appointment of several senior African leaders from the State government, community elders and the local teacher training college. Given that FIGS has been concerned that more effective governance should be put in place locally it is positive to

see this strengthening of the African governance of the school, for its next phase of development.

IGBS trustees delegate specific responsibilities to a local Board of Governors which meets three times a year and is responsible for implementing the strategy, developing a school educational plan, and supporting the Headteacher and staff in the achievement of these goals. IGBS governors also include the State Minister and Director General for Education; the County Commissioner; chair of the Parent Teacher Association; local leaders of the main churches; the Paramount Chief; other local elders; and representatives from the Friends of Ibba Girls' School trustee body if they are visiting the school at the time. The membership and effective functioning of this body is also being strengthened in the governance overhaul.

The objectives of Ibba Girls Boarding School (IGBS), as expressed in its 2014 founding legal Constitution, are to:

- provide high quality education rooted in Christian values, open and welcoming to people of all faiths and none, whatever their background or status;
- focus on girls through nine years of schooling, from Primary 4 to Primary 8 and then Senior 1 to Senior 4, because these are the years of schooling during which drop-out rates are highest;
- provide residential education, to make it possible for girls from the catchment area of the whole of Western Equatoria State to attend, and to study safely, shielded from competing demands for their attention;
- foster learning both with "the pen and the hoe", combining academic knowledge with a wide range of vocational and life skills such as personal, social, health and economic (PSHE) education, agriculture, sewing, embroidery, sport, debating, drama and music;
- prepare pupils to contribute as knowledgeable, transformed and empowered women, to the development of their communities, and to the leadership of this new nation.

Charity Governance and the Public Benefit

The FIGS Trustees currently meet every other month to agree the budget and accounts, approve contracts, and receive progress reports from working groups and the school. Working groups primarily focus on fundraising and communications, contracts, and educational capacity-building and continuing professional development in South Sudan. Trustees set up ad hoc working groups as required, e.g. for recruitment of staff and diaspora engagement.

The Trustees are convinced that the activities of the charity, summarised below, are furthering the charity's objects for the public benefit, and the charity's public added value continues to be monitored and evaluated by the Trustees. Girls' education has been described as the world's best investment with the widest-ranging returns, contributing to a range of development outcomes.

Activity in 2021

FIGS has continued to implement the third phase of its development plan and fundraising strategy, with a view to taking the school to its full capacity of 360 students. This was significantly impacted by the COVID-19 pandemic with school closures remaining in place for a significant part of 2021, and this resulted in a drop in numbers as some girl students fell out of education completely, while some others moved to more local schools. However, the school undertook a recruitment drive in early 2022 and has made considerable progress in recruiting more girls, currently exceeding previous numbers.

Fundraising continues to be a challenge, with FIGS being grateful for significant support from institutional and personal donors, as well as another successful Big Give Christmas Challenge in December 2021. The new trustee lead for fundraising had to step down for personal reasons and a recruitment process for a replacement is underway.

On the communications and engagement front FIGS held more successful webinars, including one entitled 'In for the long haul: Girls' education, conflict and South Sudan' and a successful Big Give Party, as well as continued well-received newsletters and prayer letters.

The school appointed an experienced Headteacher, Emmanuel Kenyi Taban, supported by FIGS, and a new Senior Finance Manager, Cheka Akbar Raymond Lodule. These appointments have strengthened the leadership and accountability at the school and the senior management team of the school has been enhanced with Directors of Studies (Primary and Secondary). Three teacher vacancies have been filled.

In addition, the South Sudanese governance of the school has been bolstered, after a time of some difficulty during the COVID period, with the recruitment of high calibre trustees to the IGBS Board of Trustees. These include the regional Anglican Archbishop, the Head of the local Solidarity Teacher Training College and

the Western Equatoria State Education Minister among others. Working with the new trustees the headteacher has sought to galvanise a renewed relationship with PTA, and progress here appears to be promising.

Plans to build a classroom block, a dormitory and a new kitchen, utilising funding from FIGS supporters and anonymous philanthropists, have been completed and all three buildings have been built during the course of the year. Other important maintenance tasks have been undertaken, with groundwork and solar power upgrades being undertaken.

Looking forward to 2021 and beyond

It is hoped that additional funding will be available to commission some of the other buildings that are needed to complete the school. These include the final dormitory, a classroom block for science, technology, engineering and maths teaching, and an administration block.

The long-term strategy, based on four key pillars, remains unchanged. These pillars are: consolidating the charity's existing position; strengthening fundraising and governance to support the development of long-term income-generating activities; sharing and spreading the learning from IGBS across other states within South Sudan, as a tried-and-tested demonstration project; and community outreach (including a farming co-operative and a vocational and life skills training centre, linked to the school).

Finally FIGS is building on the successful webinars described above by developing a programme of online seminars and events focusing on the value added by girls' education and celebrating the work of the school. These will continue to showcase what the school does, consider how girls' education can empower and support development, and explore the challenges facing South Sudan as a nation.

Financial Review for 2021

Total income in 2021 was £478,314 compared with £488,139 in the previous year. Donations and grants were received principally from charitable foundations, churches, and family trusts but also from more than a hundred individuals, and from special fund-raising events and activities.

Total expenditure for the year was £479,446 (£253,731 in 2020) resulting in an operating deficit of £1,132. To some extent this reflects the fact that donations received in 2020 for building works could not be used in 2020 (because of COVID-19 lockdowns) and were useable in 2021.

Over 93% of the expenditure in 2021 was on charitable purposes compared with 87% in 2020. Most of this — £285,975 or 60% of the total expenditure — was on construction of buildings and infrastructure at the school. There were three main building projects: a new dormitory, a classroom block and a kitchen/ store building.

In December 2021 the trustees chose to make an early repayment of £70,000 from the interest-free loans. This reduced the outstanding loan amount to £68,750. The trustees have also earmarked reserves each month to build up a fund to use for redemption of the remaining loan principal. As at 31 December 2021 these earmarked funds

were £36,000, which is just over half of the remaining loan principal.

After making the early repayment of the loans the net worth of the charity at the end of 2021 stood at £335,035 compared with £336,168 at the end of 2020. The net worth is represented by restricted funds of £189,846 (almost all restricted for investment in buildings and infrastructure) and unrestricted funds of £145,189.

The level of reserves at the end of 2021 put the charity in a position to be confident that it can complete the three building projects commenced in 2021 and operate the school throughout 2022. However, the trustees recognise the continuing fundraising challenge to ensure sufficient regular (i.e. monthly) income to support the operation and growth of the school. To that end, the charity's cash flow is monitored regularly and actions taken to balance expenses with available resources.

Reserves Policy

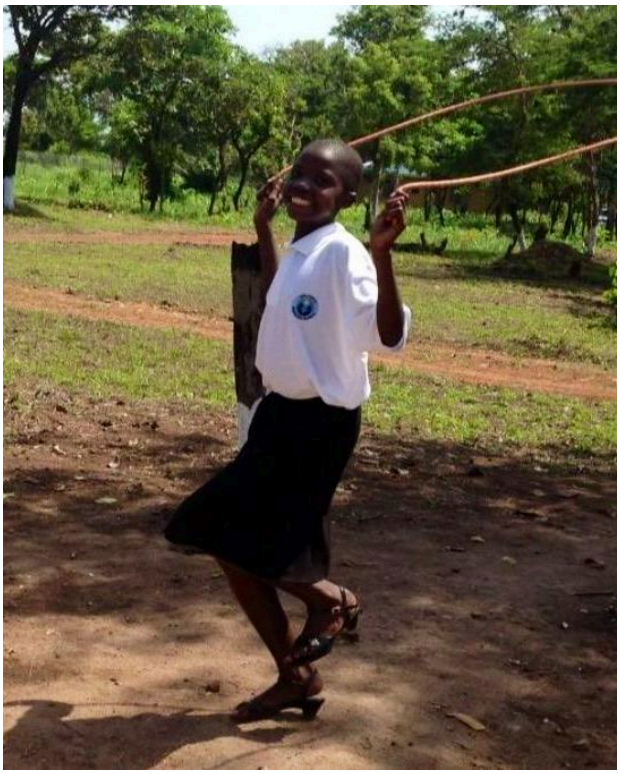
The trustees aspire to maintain a financial position allowing it to fund the operating costs of Ibba Girls Boarding School for one year ahead, to be able to give security to existing pupils and their parents. This policy implies a target level of reserves which, when added to the anticipated donation inflow on a conservative basis of present regular monthly payments and predictable annual payments (not including unpredicted large donations), totals around £150,000.

During the period where the school is being constructed (i.e. until 2023) the trustees recognise that from time to time they will prefer to use funds for new buildings rather than holding them as reserves, but the policy stated above will not be abandoned without the agreement of the trustees and after due warning of the possible consequences.

Approved by the Trustees on 7 September 2022 and signed on their behalf:

David Lewis

Chair of Trustees



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

I report on the accounts of the Charity set out on the pages 8 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees (who are also Directors of Friends of Ibba Girls School, South Sudan for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters.

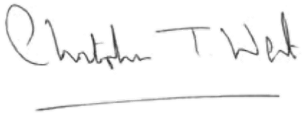
The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's report

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

- 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 Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

  have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chris West FCPFA

7 September 2022

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	153,438	175,000	328,438	440,834
Fundraising events	3	50,148		50,148	45,745
Other trading activities	3	242		242	495
Bursary income	10		97,960	97,960	0
Other income	3	1,127		1,127	543
Interest and investment income	3	399		399	522
Total income		**205,354**	**272,960**	**478,314**	**488,139**
Expenditure on:					
Raising funds	4	16,865		16,865	44,131
Charitable activities	5	83,870	364,377	448,247	175,491
Other expenditure	6	14,334		14,334	34,109
Total expenditure		**115,069**	**364,377**	**479,446**	**253,731**
Net surplus/(deficit)		90,285	(91,417)	(1,132)	234,408
Other recognised gains/(losses)		0	0	0	0
Net movement in funds		**90,285**	**(91,417)**	**(1,132)**	**234,408**

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Current assets					
Debtors	7	38,533	0	38,533	80,021
Cash & bank accounts		206,961	189,846	396,807	397,514
		245,494	189,846	435,340	477,535
Current liabilities					
Creditors: amounts falling due within 1 year	8	31,555	0	31,555	2,617
Net current assets		213,939	189,846	403,785	**474,918**
Creditors: amounts falling after more than 1 year	9	68,750	0	68,750	138,750
Net assets		**145,189**	**189,846**	**335,035**	**336,168**
The funds of the charity:					
Funds brought forward		54,905	281,263	336,168	101,760
Net movement in funds	10	90,285	(91,417)	(1,132)	234,408
Total charity funds	10	**145,190**	**189,846**	**335,036**	**336,168**

STATEMENT OF CASH FLOWS 2021

	Note	2021 Total £	2020 Total £
Receipts from donors		520,127	498,899
Payment to suppliers and IGBS		(446,835)	(250,917)
Interest received		399	522
Other operating receipts and payments		(4,397)	(3,996)
Cash flows from operating activities	11	**69,294**	**244,508**
Cash flows from investing activities		0	0
Cash flows from financing activities	12	(70,000)	(20,000)
Net cash inflow/(outflow) in the period		**(706)**	**224,508**
Cash and cash equivalents 1 January		397,513	173,005
Cash and cash equivalents 31 December		**396,807**	**397,513**

For the period ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 19 form part of these accounts.

Approved by the Trustees on 7 September 2022 and signed on their behalf by:

David Lewis
Chair of Trustees

Gary Bandy CPFA
Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Basis of preparation

The Friends of Ibba Girls School is a registered charity and, for accounting purposes, it is a public benefit entity.

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Statement of Accounting and Reporting (SORP) 2015 (Financial Reporting Standard 102) and the Companies Act 2006.

2 Accounting policies

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Restricted income funds

Restricted income funds are funds which are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Trustees have not sought to apportion the interest earned on cash balances and bank fees paid across all the restricted funds on the grounds of materiality.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources

Currency conversion

The charity makes overseas payments to IGBS and some suppliers in US dollars. Expenditure in US dollars has been accounted for in sterling using the market exchange rate on the date the expenditure was incurred because this is a feature of the Xero accounting system. Currency gains and losses arise partly from timing differences between the date of invoices and the date of payments, and also because the actual exchange rate received by the charity from its bankers is different from the market rate used in the Xero accounting system.

Going concern

The Trustees have prepared the accounts on the going concern basis. They recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. Cash flow is monitored by the trustees and actions taken to balance expenses with available resources.

3 Analysis of incoming resources

	2021 £	2020 £
Donations and legacies		
Donations	311,254	410,688
Gift Aid	17,184	30,146
Total	**328,438**	**440,834**
Fundraising events		
The Big Give Christmas Challenge 2021	50,148	45,745
Trading activities		
Sale of Christmas cards, calendars, CDs and other goods	242	495
Investment income		
Interest on funds in a deposit account	399	522
Other income		
Income from Amazon Smile	116	93
Income from Facebook	132	
Miscellaneous income from unknown donors	879	450
Total	**1,127**	**543**

4 Fundraising expenses

Fundraising support from Acorn Fundraising and Central Exhibitions	15,900	16,233
Time spent on fundraising work by chief executive	0	27,419
Other expenses (incl website hosting, postage, software)	965	479
Total	**16,865**	**44,131**

5 Expenditure on charitable activities

	2021 £	2020 £
Grants to IGBS for operating costs	89,591	121,140
Construction of buildings at Ibba Girls Boarding School	285,975	34,181
Grants to IGBS for capital purposes	0	11,695
Architect's fees and expenses	0	600
IGBS operating expenses paid direct by FIGS	60,552	6,074
Materials and equipment for IGBS	6,255	76
Consulting fees (for work in IGBS)	5,260	0
Purchase of goods for resale	0	657
Marketing and promotional material	0	571
Other charitable expenditure	614	497
Total	**448,247**	**175,491**

Other charitable expenditure in 2020 includes £495 (£nil in 2021) on arranging the travel to IGBS for volunteers as a group, which was refunded to the charity by the volunteers as donations.

Other expenditure

	2021 £	2020 £
Employee expenses	0	49,449
Allocation of employee expenses to fundraising	0	(27,419)
Bank charges, commissions and credit card fees	7,455	691
Cash courier service in South Sudan	0	0
Consulting fees	369	0
Employee and consultant travel and subsistence	0	710
Trustee travel and subsistence	0	526
ICT services and software	454	264
Insurances	1,078	1,048
Advertising	0	3,008
Net loss/(gain) on currency exchange rates	4,609	5,118
Other general expenses	369	714
Total	**14,334**	**34,109**

No trustee received any remuneration or reimbursement of expenses to attend FIGS meetings. Flights for trustees to visit South Sudan were booked and paid for by FIGS and the trustees made donations to FIGS to cover the costs.

The independent examination of the accounts has been carried out free of charge.

7 Debtors and accrued income

	2021 £	2020 £
Gift Aid due from HMRC	17,184	17,419
Big Give income not received by 31 December	21,349	62,479
Income not received	0	123
Total	**38,533**	**80,021**

8 Creditors: amounts falling due within 1 year

	2021	2020
	£	£
Contract retentions	30,430	1,867
Acorn Fundraising	1,125	750
Total	**31,555**	**2,617**

9 Creditors: amounts falling due after 1 year

The Trustees wish to redeem the long-term loans received in 2016 earlier than December 2024 if possible. To that end, in December 2021 £70,000 of long-term loans were redeemed early. Below are the balances of the loans outstanding on 31 December 2021

Lender	Date received	Amount	Due Date	Interest Rate
Jean Hartley	16/09/2016	£34,375	31/12/2024	Nil
John Benington	16/09/2016	£34,375	31/12/2024	Nil

10 Unrestricted and restricted income funds

Unrestricted funds during 2021

During the year the charity earmarked £3,000 a month into a Loan Redemption Fund with the intention of building up sufficient funds to redeem the long-term loans when they become due. As a result of the early redemption of £70,000 of the loans in December 2021 the earmarked fund will, if it continues at £3,000 a month, enable the balance of the loans to be redeemed earlier than December 2024. No such commitment has been made by the Trustees to the lenders.

2021 was the first year that the charity received bursary income from donors. Bursaries are donations intended to fund a specified number of girls for a period of time, which could be more than one year. The charity treats bursary income as restricted income at the time of receipt and reduces the restriction every month for the duration of the bursary, per the request of the donor at the time of donation.

Restricted funds held during 2021

Donor	Purpose
Anonymous donor	For development of the school
Big Give 2019 (various donors)	For buildings and infrastructure
David Family Foundation	For running costs
Ferguson Trust	School leadership, teaching staff and resources
Fields of Life	To install a rainwater harvesting system at IGBS
Horne Family Charitable Foundation	Bursaries for 59 girls for 1 year (July 21 to June 22)
Keith and Christine Binks	For latrines
Serena Lancaster	For latrines
St Peter's Church, Kineton	To support a teacher's salary
Van Neste Foundation	For matrons and nurses
Various re John Twidell's birthday	Rainwater harvesting project
Various re World Water Day	Rainwater harvesting project
Zhejiang Wonder Public Foundation	For buildings and infrastructure
Woolhope Trust	Bursaries for 10 girls for 4 years (2021 to 2024)

Movements in restricted funds

	Balance 01/01/21 £	Incoming resources £	Outgoing resources £	Balance 31/12/21 £
Anonymous	150,000	175,000	(198,522)	126,478
Big Give 2019	49,371		(49,371)	0
David Family Foundation	5,000		(5,000)	0
Ferguson Trust	10,000		(10,000)	0
Fields of Life	702			702
Horne Family Trust	0	57,960	(28,980)	28,980
Keith and Christine Binks	1,000			1,000
Serena Lancaster	1,605			1,605
St Peter's, Kineton	1,000		(1,000)	0
Van Neste Foundation	8,000		(8,000)	0
Various re John Twidell birthday	465			465
Various re World Water Day	1,016			1,016
Zhejiang Wonder Public Foundation	53,104		(53,104)	0
Woolhope Trust	0	40,000	(10,400)	29,600
Total Restricted Funds	**281,263**	**272,960**	**(364,377)**	**189,846**

11 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net surplus/(deficit) from Statement of Financial Activities	(1,132)	234,408
Decrease/(increase) in debtors and prepayments	41,488	13,807
Increase/(decrease) in trade creditors and contract retentions	28,938	(3,707)
Net cash provided by/(used in) operating activities	**69,294**	244,508

12 Cash flows from financing activities

	2021	2020
	£	£
Repayment of the principal element of long term loans during the year	(70,000)	(20,000)

13 Transactions with related parties

Related parties are the trustees and employees of the charity and their close family members.

Trustees and some of their family members make donations of varying amounts to Friends of Ibba Girls School. The amounts of these donations are exempt from disclosure because none of them carry conditions.

There have been loan transactions between Friends of Ibba Girls School and one of its trustees, Professor Jean Hartley, and these are disclosed in note 9.

FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

England & Wales - Charity number 1146220

Accounts

FRIENDS OF
IBBA GIRLS SCHOOL
SOUTH SUDAN

Annual report and accounts for the year ended 31 December 2020

COMPANY INFORMATION

A charitable company limited by guarantee. Registered in England No: 7874206

Registered Charity No: 1146220

Trustees

Gary Bandy (Treasurer)

Emeritus Professor John Benington (Chair) (until 30 April; from 7 July to 8 December)

Cynthia Bower

Margaret Eddershaw

Justin Gordon-Muortat

Professor Jean Hartley

David Lewis (Chair) (from 8 December)

Julie Lodrick

Dame Rosalind Marsden

Hugh Paget (Company Secretary)

Julia Sanders

Roy Warden (Chair) (1 May to 7 July)

Martina Yanga (until 8 December)

Vice-Presidents

Lord Michael Bichard

Baroness Estelle Morris

Rev Margaret Sentamu

Rev Michael Paget-Wilkes

Bankers

Co-operative Bank, PO Box 101, 1 Balloon Street, Manchester M60 4EP

Independent Examiner

Chris West FCPFA

Trustees Report

Structure and Governance of the Charity

Friends of Ibba Girls' School, South Sudan (FIGS) is a company limited by guarantee (registration number 7874206) and is registered in England as a charitable trust, (registration number 1146220). The governing document is the Memorandum and Articles of Association, dated 30 November 2011, under which the first trustees were appointed.

The UK trustees are supported by a number of honorary advisers, covering various disciplines and areas of experience, to enable the trustees better to fulfil their responsibilities. These include people with experience in finance and accountancy, fund-raising, law, public policy making and management (including education, health, national, regional and local government), school leadership and educational development, economic and community development, programme evaluation, and international development work.

The FIGS trustees aim to work in partnership with the South Sudanese trustees of Ibba Girls Boarding School (IGBS). The IGBS trustees are responsible for guarding, developing and promoting the vision, values and strategy for the school; holding the land and buildings and other assets in trust for the school; and for the selection of the head teacher and senior management team.

The Board of IGBS Trustees is undergoing a period of change, following the challenges of Covid and other societal instabilities in South Sudan. The founding Chair, Nagomoro Bridget, was born in Ibba, had the original vision, and donated a large parcel of land for the school. Bridget had been the only girl from Ibba at that time to have completed her education, in a nation where fewer than 1% of girls finish secondary school. She returned to Ibba after graduation from university in Uganda, followed by a short period in the new national government of South Sudan, and was then appointed as Ibba County Commissioner.

Other founding Trustees include Sapana Abuyi, the former Deputy Governor of Western Equatoria State; Hon Pia Philip, former Minister of Education for Western Equatoria State; Sister Margaret Scott, principal of the Solidarity Teacher Training College in Yambio; ECS Bishop Wilson Kamani; RC priest Father Stephen Kumyangi; the paramount chief Marona Saku, and other traditional elders; and two representatives from FIGS Trustees.

These IGBS trustees have undertaken an important role over many years, but recently several have been promoted to national and international roles, others have retired or moved away, and attendance at trustees has been difficult for many and meetings have sometimes been inquorate. FIGS has been concerned that more effective governance should be put in place locally. Following a meeting at the school in May 2021, led by a senior Zande leader Archbishop Samuel Peni, a radical review of governance and a refreshing of leadership is being undertaken locally, with a view to bringing in further senior African leaders from the State government, churches of all denominations, and elders from the community, with a view to strengthening the African governance of the school, for its next phase of development .

IGBS trustees delegate specific responsibilities to a local Board of Governors which meets three times a year and is responsible for implementing the strategy, developing a school educational plan, and supporting the Headteacher and staff in the achievement of these goals. IGBS governors also include the State Minister and Director General for Education; the County Commissioner; chair of the Parent Teacher Association; local leaders of the main Protestant and Roman Catholic churches; the Paramount Chief; other local elders; and representatives from the Friends of Ibba Girls' School trustee body if they are visiting the school at the time. The membership and effective functioning of this body is also subject to the governance review that is underway.

The objectives of Ibba Girls Boarding School (IGBS), as expressed in its 2014 founding legal Constitution, are to:

- provide high quality education rooted in Christian values, open and welcoming to people of all faiths and none, whatever their background or status;
- focus on girls through nine years of schooling, from Primary 4 to Primary 8 and then Senior 1 to Senior 4, because these are the years of schooling during which drop-out rates are highest;
- provide residential education, to make it possible for girls from the catchment area of the whole of Western Equatoria State to attend, and to study safely, shielded from competing demands for their attention;
- foster learning both with "the pen and the hoe", combining academic knowledge with a wide range of vocational and life skills such as personal, social, health and economic (PSHE) education, agriculture, sewing, embroidery, sport, debating, drama and music;
- prepare pupils to contribute as knowledgeable, transformed and empowered women, to the development of their communities, and to the leadership of this new nation.

Charity Governance and the Public Benefit

The FIGS Trustees meet at least quarterly to agree the budget and accounts, approve contracts, and receive progress reports from working groups and the school. Working groups primarily focus on fundraising and communications, contracts, and educational capacity-building and continuing professional development in South Sudan. Trustees set up ad hoc working groups as required, e.g. for recruitment of staff and diaspora engagement. Recently, because these have been difficult times for South Sudan as a nation and for IGBS, the trustees have been meeting more regularly (often monthly via Zoom), providing support and guidance to those in leadership roles in Ibba and elsewhere across Western Equatoria State and South Sudan.

The Trustees are convinced that the activities of the charity, summarised below, are furthering the charity's objects for the public benefit, and the charity's public added value continues to be monitored and evaluated by the Trustees. Girls' education has been described as the world's best investment with the widest-ranging returns, contributing to a range of development outcomes.

Activity in 2020

FIGS is currently in the third phase of its development plan and fundraising strategy, taking the school to its full capacity of 360 students in February 2023 (a delay of one year as a result of the COVID-19 pandemic in 2020).

The pandemic had a number of impacts on the charity and its activities. Most significantly, the South Sudanese national and local governments mandated the closure of all schools in South Sudan in April 2020. The closure remained in place for all pupils of IGBS for the remainder of 2020, except for the girls in the P8 class. Those girls returned to school in October for a short period, before the pandemic intervened again, and then in March, so that they could complete their primary education ready for the final examination in spring 2021.

Fundraising has long been a challenge for the charity and in spring 2020 it found itself in a situation where it could no longer afford to employ its full-time chief executive. The post was deleted in July and since then the charity's work has been done by its trustees and volunteers, supported by two part-time consultants. However, fundraising picked up towards the end of the year and FIGS found itself in a much healthier position by the end of 2020, with some large sums being donated by a combination of private and institutional donors and a successful Big Give campaign. A new trustee lead for fundraising has been recruited and a refreshed fundraising strategy is being developed.

Looking forward to 2021 and beyond

Following South Sudan government instructions following the long Covid lockdown, IGBS re-opened in the first week of May 2021, to those pupils taking primary leaving certificate exams. All 27 girls who undertook their P8 examination passed successfully and are eligible to move up to the senior school. Sadly, the school's excellent Headteacher, Vicky Dratia, after a period of maternity leave, was unable to return when the school reopened, leaving a vacancy to be filled. Senior primary teacher, Yoane Kumbonyaki has been fulfilling the role in an interim capacity, until a new Headteacher is recruited and in post, hopefully by the end of 2021. The term was successfully completed and following a short break there will be a long, almost unbroken spell of teaching until March 2022, in which it is hoped that pupils will be able to catch up on the learning missed due to Covid. Three teacher vacancies have been filled and the new IGBS trustees will recruit a new Headteacher, supported by FIGS.

There are also plans in hand to strengthen the senior management team of the school with a Director of Studies (Secondary) and a Finance Manager.

Plans underway for 2021 include building a classroom block, a dormitory and a new kitchen. Funding from FIGS supporters and private sector philanthropists is available for all three of these buildings. Additional funding will be put to the commissioning of some of the other buildings that are needed to complete the school. These include the final dormitory and a classroom block for science, technology, engineering and maths teaching.

The FIGS Board of Trustees has recruited a new chair David Lewis (former deputy chief constable for Dorset, with experience in leading a Methodist international development charity) and has agreed a long-term strategy, based on four key pillars. These are consolidating the charity's existing position; strengthening fundraising and governance to support the development of long-term income-generating activities; sharing and spreading the learning from IGBS across other states within South Sudan, as a tried-and-tested demonstration project; and community outreach (including a farming co-operative and a vocational and life skills training centre, linked to the school).

Finally FIGS is building on recent successful cross-national webinars, focusing on the value added by girls' education and celebrating the work of the school, by developing a programme of online seminars and events. These will continue to showcase what the school does, consider how girls' education can empower and support development, and explore the challenges facing South Sudan as a nation.

Financial Review for 2020

Income from donations and grants in 2020 was £488,139 compared with £431,506 in the previous year. Donations and grants were received principally from charitable foundations, churches, and family trusts but also from more than a hundred individuals, and from special fund-raising events and activities.

Total expenditure for the year was £253,731 (£369,509 in 2019) resulting in an operating surplus of £234,408 (£61,997 in 2019). The lower spending and higher surplus are the result of the COVID-19 pandemic. The school was closed for much of the year causing a reduction in operating expenses. During the months of closure, staff were furloughed and paid half of their salaries. Expenses were also not incurred on food and other supplies. The total cost of operating the school in 2020 was £138,985 (£196,616 in 2019).

The pandemic also meant that it was not possible for building work to be done until late in the year. In November, the builder was able to get some labour and materials to the school and begin work on a dormitory, kitchen and classroom block. In total, only £34,181 was spent in the year on new buildings (£48,116 in 2019). The buildings that were commenced late in 2020 will be completed in 2021 at a total cost of around £220,000.

Overall, during the year 87% of total expenditure was allocated to charitable activities, compared with 72% in 2019. This change is largely the result of the charity reducing the administrative expenses by deleting the post of chief executive in July 2020.

Net reserves at the end of 2020 stood at £336,168 compared with £101,760 at the end of 2019. The net reserves comprise restricted funds of £281,263 (almost all restricted for investment in buildings and infrastructure) and unrestricted reserves of £54,905. This means that if all the restricted reserves were disbursed as intended by their donors the charity would have a net worth of £54,905.

In early 2021 the charity received a large philanthropic donation of £175,000 that can be used to finance the further development of the school, in particular for secondary pupils. Taking this donation into account with the net current assets of £474,918 on 1 January and the expected monthly donations in 2021 the trustees are confident that the charity can meet the costs of supporting the planned number of pupils at the school in 2021.

Nevertheless, the trustees recognise there is a continuing fundraising challenge to ensure sufficient regular (i.e. monthly) income to support the operation and growth of the school and the redemption of loans in December 2024. Cash flow is monitored regularly and actions taken to balance expenses with available resources.

Reserves Policy

The trustees aspire to maintain a financial position allowing it to fund the operating costs of Ibba Girls Boarding School for one year ahead, to be able to give security to existing pupils and their parents. This policy implies a target level of reserves which, when added to the anticipated donation inflow on a conservative basis of present regular monthly payments and predictable annual payments (not including unpredicted large donations), totals around £150,000.

During the period where the school is being constructed (i.e. until 2023) the trustees recognise that from time to time they will prefer to use funds for new buildings rather than holding them as reserves, but the policy stated above will not be abandoned without the agreement of the trustees and after due warning of the possible consequences.

Approved by the Trustees on 16 September 2021 and signed on their behalf:

David Lewis

Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF IBBA GIRLS SCHOOL, SOUTH SUDAN

I report on the accounts of the Charity set out on the pages 8 to 19.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees (who are also Directors of Friends of Ibba Girls School, South Sudan for the purposes of company law) 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's report

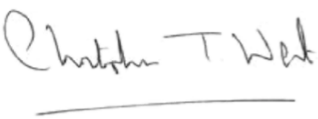
In connection with my examination, no matter has come to my attention:

- 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 Charities Act; and
    - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

  have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chris West FCPFA

16 September 2021



STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Income from:					
Donations and legacies	3	154,789	286,045	440,834	333,596
Fundraising events		45,745		45,745	81,503
Other trading activities	3	495		495	793
Other income	3	543		543	15,460
Interest and investment income	3	522		522	154
Total income		**202,094**	**286,045**	**488,139**	**431,506**
Expenditure on:					
Raising funds	4	44,131		44,131	63,101
Charitable activities	5	95,603	79,888	175,491	264,015
Other expenditure	6	34,109		34,109	42,393
Total expenditure		**173,843**	**79,888**	**253,731**	**369,509**
Net surplus/(deficit)		28,251	206,157	234,408	61,997
Other recognised gains/(losses)		0	0	0	0
Net movement in funds		**28,251**	**206,157**	**234,408**	**61,997**
Reconciliation of funds					
Funds brought forward		26,654	75,106	101,760	39,763
Net movement in funds		28,251	206,157	234,408	61,997
Funds carried forward		**54,905**	**281,263**	**336,168**	**101,760**

STATEMENT OF FINANCIAL POSITION AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Current assets					
Debtors	7	80,021	0	80,021	93,828
Prepayments		0	0	0	0
Cash & bank accounts		116,251	281,263	397,514	173,005
		196,272	281,263	477,535	266,833
Current liabilities					
Creditors: amounts falling due within 1 year	8	2,617	0	2,617	26,323
Net current assets		193,655	281,263	474,918	**240,510**
Creditors: amounts falling after more than 1 year	9	138,750	0	138,750	138,750
Net assets		**54,905**	**281,263**	**336,168**	**101,760**
The funds of the charity:					
Funds brought forward		26,654	75,106	101,760	39,763
Net movement in funds	10	28,251	206,157	234,408	61,997
Total charity funds		**54,905**	**281,263**	**336,168**	**101,760**

STATEMENT OF CASH FLOWS 2020

	Note	2020 Total £	2019 Total £
Cash flows from operating activities			
Net cash flow from operating activities	11	223,987	106,455
Cash flows from investing activities		522	154
Cash flows from financing activities			(20,000)
Net cash inflow/(outflow) in the period		**224,509**	**86,609**
Cash and cash equivalents 1 January		173,005	86,396
Cash and cash equivalents 31 December		**397,514**	**173,005**

For the period ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 19 form part of these accounts.

Approved by the Trustees on 16 September 2021 and signed on their behalf by:

David Lewis
Chair of Trustees

Gary Bandy
Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Basis of preparation

The Friends of Ibba Girls School is a registered charity and, for accounting purposes, it is a public benefit entity.

The accounts have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Statement of Accounting and Reporting (SORP) 2015 (Financial Reporting Standard 102) and the Companies Act 2006.

2 Accounting policies

Recognition of incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Restricted income funds

Restricted income funds are funds which are subject to specific conditions imposed by the donor or by the terms of an appeal, these conditions being legally binding. The aims and uses of each restricted fund are set out in the notes to the financial statements.

Trustees have not sought to apportion the interest earned on cash balances and bank fees paid across all the restricted funds on the grounds of materiality.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Governance costs include the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources

Currency conversion

The charity makes overseas payments to IGBS and some suppliers in US dollars. Expenditure in US dollars has been accounted for in sterling using the market exchange rate on the date the expenditure was incurred because this is a feature of the Xero accounting system. Currency gains and losses arise partly from timing differences between the date of invoices and the date of payments, and also because the actual exchange rate received by the charity from its bankers is different from the market rate used in the Xero accounting system.

Going concern

The Trustees have prepared the accounts on the going concern basis. They recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. Cash flow is monitored by the trustees and actions taken to balance expenses with available resources.

3 Analysis of incoming resources

	2020 £	2019 £
Donations and legacies		
Donations	410,688	307,049
Gift Aid	30,146	26,547
Total	**440,834**	**333,596**
Trading activities		
Sale of Christmas cards, calendars, CDs and other goods	495	793
Investment income		
Interest on deposit account	522	154
Other income		
Income from secondment of chief executive to Coventry Cathedral for 1 day per week	0	15,342
Miscellaneous income	543	118
Total	**543**	**15,460**

4 Fundraising expenses

	2020 £	2019 £
Fundraising support from Acorn Fundraising and HM Consulting	16,233	18,554
Time spent on fundraising work by chief executive	27,419	44,212
Other expenses (incl website hosting, postage, software)	479	335
Total	**44,131**	**63,101**

5 Expenditure on charitable activities

	2020 £	2019 £
Grants to IGBS for operating costs	121,140	175,477
Construction of buildings at Ibba Girls Boarding School	34,181	48,116
Grants to IGBS for capital purposes	11,695	17,753
Architect's fees and expenses	600	0
IGBS operating expenses paid direct by FIGS	6,074	17,304
Materials and equipment for IGBS	76	3,835
Purchase of goods for resale	657	650
Marketing and promotional material	571	50
Other charitable expenditure	497	830
Total	**175,491**	**264,015**

Other charitable expenditure includes £495 (£547 in 2019) on arranging the travel to IGBS for volunteers as a group, which was refunded to the charity by the volunteers as donations.

6 Other expenditure

	2020 £	2019 £
Employee expenses	49,449	73,686
Allocation of employee expenses to fundraising	(27,419)	(43,625)
Consultant's fees	0	150
Trustees meeting expenses	0	294
Bank charges, commissions and credit card fees	691	2,089
Cash courier service in South Sudan	0	802
Employee and consultant travel and subsistence	710	4,671
Trustee travel and subsistence	526	1,347
ICT services and software	264	1,008
Insurances	1,048	1,048
Advertising	3,008	622
Net loss/(gain) on currency exchange rates	5,118	(59)
Other general expenses	714	360
Total	**34,109**	**42,393**

No trustee received any remuneration or reimbursement of expenses to attend FIGS meetings. Flights for trustees to visit South Sudan were booked and paid for by FIGS and the trustees made donations to FIGS to cover the costs.

The independent examination of the accounts has been carried out free of charge.

7 Debtors and accrued income

	2020 £	2019 £
Gift Aid due from HMRC	17,419	6,229
Big Give income not received by 31 December	62,479	87,552
Income not received	123	0
Money collected by Virgin Money Giving not paid over	0	47
Total	**80,021**	**93,828**

8 Creditors: amounts falling due within 1 year

	2020 £	2019 £
Loan from Jean Hartley	0	20,000
Big Give fees	0	1,143
HMRC	0	2,202
Nest Pensions	0	585
Contract retentions	1,867	0
Mark Simmons for expenses	0	760
Acorn Fundraising	750	516
HM Consulting	0	1117
Total	**2,617**	**26,323**

9 Creditors: amounts falling due after 1 year

On 31 December 2020 the following loans were outstanding.

Lender	Date received	Amount	Due Date	Interest Rate
Jean Hartley	16/09/2016	£69,375	31/12/2024	Nil
John Benington	16/09/2016	£69,375	31/12/2024	Nil

At the balance sheet date the two loans made on 16 September 2016 were due for repayment on 30 September 2021. In March 2020 the lenders each agreed to extend the period of the loan until 31 December 2024.

10 Restricted income funds

Restricted funds held during 2020

Donor	Purpose
AB Charitable Trust	For running costs
Anonymous donor	For development of the school
Big Give 2019 (various donors)	For buildings and infrastructure
David Family Foundation	For running costs
Ferguson Trust	School leadership, teaching staff and resources
Fields of Life	To install a rainwater harvesting system at IGBS
Horne Family Charitable Foundation	For teaching, food and medicine
Margaret Eddershaw	For advertising for new chairperson
Keith and Christine Binks	For latrines
Serena Lancaster	For latrines
St Peter's Church, Kineton	To support a teacher's salary
Van Neste Foundation	For matrons and nurses
Various re JohnTwidell's birthday	Rainwater harvesting project
Various re World Water Day	Rainwater harvesting project
Waterloo Foundation	Rainwater harvesting project
Zhejiang Wonder Public Foundation	For buildings and infrastructure

Movements in restricted funds

	Balance 01/01/20 £	Incoming resources £	Outgoing resources £	Balance 31/12/20 £
AB Charitable Trust	0	20,000	(20,000)	0
Anonymous	0	150,000	0	150,000
Big Give 2019	49,371	0	0	49,371
David Family Foundation	0	5,000	0	5,000
Ferguson Trust	0	10,000	0	10,000
Fields of Life	3,000	(2,298)	0	702
Horne Family	0	20,538	(20,538)	0
Keith and Christine Binks	1,000	0	0	1,000
Margaret Eddershaw	1,270	(1,270)	0	0
Serena Lancaster	10,000	0	(8,395)	1,605
St Peter's, Kineton	0	2,200	(1,200)	1,000
Van Neste Foundation	0	8,000	0	8,000
Various re John Twidell birthday	465	0	0	465
Various re World Water Day	0	1,016	0	1,016
Waterloo Foundation	10,000	(10,000)	0	0
Zhejiang Wonder Public Foundation: infrastructure	0	68,635	(15,531)	53,104
Total Restricted Funds	**75,106**	**271,821**	**(65,664)**	**281,263**

11 Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net surplus/(deficit) from Statement of Financial Activities	234,408	61,997
Depreciation	0	0
Losses/(gains) on investments	0	0
Dividends and interest from investments	(522)	(154)
Loss/(profit) on sale of fixed assets	0	0
Decrease/(increase) in stocks	0	0
Decrease/(increase) in debtors and prepayments	13,807	32,949
Increase/(decrease) in trade creditors	(23,706)	11,663
Net cash provided by/(used in) operating activities	**223,987**	106,455

12 Transactions with related parties

Related parties are the trustees and employees of the charity and their close family members.

Trustees make donations to Friends of Ibba Girls School of varying amounts. The amounts of these donations are exempt from disclosure because none of them carry conditions.

There have been loan transactions between Friends of Ibba Girls School and two of its trustees, John Benington and Jean Hartley, and these are disclosed in notes 9 and 10.