



**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 Kумыangi; 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.

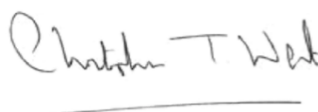
Independent examiner's report

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 Acthave 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.

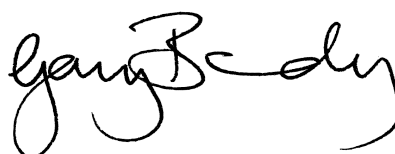
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

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.

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

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.

