



**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 23<sup>rd</sup> June 2024 and Chair 4<sup>th</sup> July 2024)

David Lewis (Chair; resigned 3<sup>rd</sup> July 2024)

Sarah Harding (Treasurer; appointed 11<sup>th</sup> April 2024)

Hugh Paget (Company Secretary)

Justin Gordon-Muortat

Professor Jean Hartley

Kristine Atong Malok (appointed 5<sup>th</sup> February 2025)

Dame Rosalind Marsden

Julia Sanders

Oliver Badger (resigned 20<sup>th</sup> February 2025)

Margaret Eddershaw (resigned 28<sup>th</sup> February 2025)

Julie Lodrick (resigned 19<sup>th</sup> April 2024)

Mark O'Donoghue (resigned 9<sup>th</sup> 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 10<sup>th</sup> 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.

### **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



*"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

(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:

Internal conflict in South Sudan: 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.

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 dropout 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;



*"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

- 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.

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



*"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

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 10<sup>th</sup> 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 10<sup>th</sup> 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 8<sup>th</sup> 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**

8<sup>th</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>405,622</b>	<b>133,796</b>	<b>539,418</b>	<b>242,492</b>
<b>Expenditure on:</b>					
Raising funds	4	43,846	0	43,846	46,745
Charitable activities	5	322,909	41,502	364,411	388,625
<b>Total expenditure</b>		<b>366,755</b>	<b>41,502</b>	<b>408,257</b>	<b>435,370</b>
Net income/(expenditure)		<b>38,867</b>	<b>92,294</b>	<b>131,161</b>	(192,878)
Transfers between funds		<b>0</b>	<b>0</b>	<b>0</b>	0
<b>Net movement in funds</b>		<b>38,867</b>	<b>92,294</b>	<b>131,161</b>	<b>(192,878)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		50,419	8,800	59,219	252,097
<b>Total funds carried forward</b>	11	<b>89,286</b>	<b>101,094</b>	<b>190,380</b>	<b>59,219</b>

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 £
<b>Current assets</b>					
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
<b>Current liabilities</b>					
Creditors: amounts falling due within 1 year	9	25,011	12,622	37,633	104,635
<b>Net current assets</b>		149,286	101,094	250,380	59,219
Provisions for liabilities	10	60,000	0	60,000	0
<b>Net assets</b>		<b>89,286</b>	<b>101,094</b>	<b>190,380</b>	<b>59,219</b>
<b>The funds of the charity:</b>					
Restricted funds		0	101,094	101,094	8,800
Unrestricted funds		89,286	0	89,286	50,419
<b>Total charity funds</b>	11	<b>89,286</b>	<b>101,094</b>	<b>190,380</b>	<b>59,219</b>

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 8<sup>th</sup> 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		<u>(22,197)</u>	<u>(116,825)</u>
Cash and cash equivalents at 1 January		120,239	237,064
Cash and cash equivalents at 31 December		<u>98,042</u>	<u>120,239</u>





## 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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>		
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
<b>Total</b>	<b>531,643</b>	<b>241,389</b>
<b>Trading activities</b>		
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
<b>Total</b>	<b>43,846</b>	<b>46,745</b>

#### 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
<b>Total</b>	<b>364,411</b>	<b>388,625</b>

#### 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
<b>Total</b>	<b>7,198</b>	<b>3,579</b>



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
<b>Total</b>	<b>10,586</b>	<b>0</b>

## 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
<b>Total</b>	<b>189,971</b>	<b>43,615</b>

## 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
<b>Total</b>	<b>37,633</b>	<b>104,635</b>

## 10 Provision for gratuity liability

	2024	2023
	£	£
Provision at start of year	0	0
Recognised in year	60,000	0
<b>Provision at end of year</b>	<b>60,000</b>	<b>0</b>

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
<b>Restricted funds</b>	£	£	£	£	£
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
<b>Total restricted funds</b>	<b>8,800</b>	<b>133,796</b>	<b>(41,502)</b>	<b>0</b>	<b>101,094</b>
<b>Unrestricted funds</b>	<b>50,419</b>	<b>405,622</b>	<b>(366,755)</b>	<b>0</b>	<b>89,286</b>
<b>Total funds</b>	<b>59,219</b>	<b>539,418</b>	<b>(408,257)</b>	<b>0</b>	<b>190,380</b>

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

## 13 Transactions with related parties

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

