



**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.

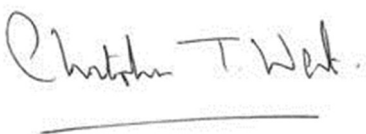
It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

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 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

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.



THANK YOU!