

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Basis of preparation

Friends of Ibba Girls School, South Sudan, is a UK charitable company registered with the Charity Commission for England and Wales and Companies House. 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 Practice (Charities SORP FRS 102), FRS 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 to either fundraise or assist in the charity administration.

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.