



FRIENDS OF  
IBBA GIRLS SCHOOL  
SOUTH SUDAN

## **Annual report and accounts for the year ended 31 December 2019**

# 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)

Cynthia Bower

Margaret Eddershaw

Justin Gordon-Muortat (from 11 September 2019)

Professor Jean Hartley

Julie Lodrick

Dame Rosalind Marsden

Hugh Paget (Company Secretary)

Julia Sanders

Martina Yanga (from 11 September 2019)

## Patrons

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 work in partnership with the South Sudan trustees of Ibba Girls Boarding School (IGBS), whose main objectives are listed at the end of this report). 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 founding Chair of IGBS Trustees is Nagomoro Bridget who 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 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 and other traditional elders; and two representatives from FIGS Trustees

IGBS trustees delegate specific responsibilities to a local Board of Governors which is responsible for implementing the strategy, developing a school educational plan, and supporting the Headteacher and staff in the achievement of these goals. This board is also chaired by Nagomoro Bridget. 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.

The membership of both these bodies will be further reviewed in 2020–21 in the light of state boundary changes made under the South Sudanese peace agreement, implemented in February 2020, which now re-situates Ibba within Western Equatoria State.

## **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.

Day-to-day fundraising is led by the charity's CEO, appointed in April 2018, supported by two part-time consultants (0.7 full-time equivalent in total) and the fundraising working group, which meets monthly under the chairmanship of a FIGS Trustee and includes volunteers.

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.

## **Achievements in 2019**

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 2022. During 2019 this has enabled the charity to support IGBS to employ 40 staff and meet the full costs of educating, feeding and housing 240 students for a full school year, as well funding the construction of an additional dormitory and latrine block and installing its first rainwater harvesting system. IGBS employs cooks,





*Pictured: Nagomoro Bridget, founding chair of IGBS, seated between the Ministers of Education for Maridi State and Amadi State. Dr Kuyok, Under-Secretary for the national Ministry of General Education and Instruction (MOGEI) stands tall in the back row, among the country directors of a number of aid organisations and potential partners of FIGS and Ibba Girls' School.*

matrons, a nurse, security and other support staff as well as teachers.

By the end of 2019, the school had provided approximately 840 'girl years' of education and developed a safe and environmentally-friendly site with solar power, rainwater harvesting and the use of trees for shade and fruit. Good quality teaching and learning is being delivered to some of the world's most marginalised girls and a co-curriculum of additional activities is provided to support their preparation for life and work, and to address issues of past trauma.

FIGS and the school also support local community initiatives, participate in community celebrations and church services, and provide local employment and training, continuing professional development opportunities, medical advice, and student volunteers for the local community. This helps the school to demonstrate its public benefit, increasing the esteem in which girls' education is held and therefore improve the provision.

Plans for 2020–21 include raising sufficient funding to complete a further classroom block and dormitory and a new kitchen, to enable the school's cooks to continue to provide three meals a day for all students and residential

staff, as well as continuing to support the school's running costs. This entails a total fundraising target of over £600,000.

The longer-term strategy after 2022 is to support the development of income-generating activities and community outreach (including a farming co-operative and a vocational and life skills training centre, linked to the school); and to share and spread the learning from IGBS across other states within South Sudan, as a tried-and-tested demonstration project. This will contribute to the improvement of education across South Sudan, which in turn will reduce the school's reliance on external funding.

The Friends of Ibba Girls School has mobilised an active and growing network of supporters and volunteers worldwide, and the charity has also seen a substantial increase in online followers during 2019. The strategy for 2020 will include continued engagement with this network both face-to-face and via social media, and a variety of approaches to increase ad hoc donations from this network as well as regular monthly donations.

### **Objectives of Ibba Girls Boarding School**

Ibba Girls Boarding School (IGBS) aims 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 boarding education, to make it possible for girls from a wide

catchment area across 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 e.g. 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.

### **Financial Review for 2019**

Income from donations and grants in 2019 totalled £431,506 compared with £437,045 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.

Total expenditure for the year was £369,509 (£429,614 in 2018) resulting in an operating surplus of £61,997 (£7,431 in 2018). The surplus is a reflection of the fact that over a third of the income in 2019 was received in December. Prior to this the charity was having to monitor its cash flow carefully to ensure that it did not run out of funds.

Overall, during the year 71.5% of total expenditure was allocated to charitable activities, compared with 72.1% in 2018.

Grants for the school's operating costs amounted to £175,477 (£167,521 in 2018).

FIGS also pays for some of the school's costs directly including some of the food consumed



by the girls and staff, teaching materials and books and the satellite internet service. These costs amounted to £21,139 (£6,246 in 2018). The increase is because of the purchase of one term's food that was done because of the difficulty for staff to get to the school's bank in Juba (over 400km away) to make the payment.

Taking the grants and direct expenses together, the operating cost of Ibba Girls Boarding School was £196,616 (£173,767 in 2018).

During 2019 the investment in construction work at the school was £48,116 (£108,501 in 2017) with a further £17,753 (£20,114 in 2018) granted to the school for investment on furniture and equipment. The lower amounts in 2019 reflect the fact that the charity had less money available during the year to invest in new buildings at the school. Substantial donations received in late 2019 and early 2020 have restrictions meaning they should be spent on buildings and infrastructure and this will enable new buildings to be commissioned.

The charity has used loans to assist with its cash flow. In 2015 a trustee loaned the charity £30,000 at 0% interest, but converted £10,000 of that loan into a donation in March 2016. The remaining £20,000 was due for repayment on 30 June 2020 but the lender decided, in June 2020, to convert the loan into a gift.

In June 2016 the trustees decided to draw down an interest-free loan of £138,750 from two FIGS trustees in order to refinance an earlier loan. In March 2020 the two lenders agreed to extend the term of their loans until 31 December 2024. This takes away the immediate pressure to achieve an operating surplus but the trustees are aware that they need to build up enough money over the next 4½ years to be able to repay the loans.

Cash resources at the end of the year stood at £173,005 (£86,396 in 2018). Taking into account the debtors and creditors who are payable within 12 months results in net current assets of £240,510 (£198,513 in 2018) which, together with promised grants and expected monthly donations in 2020, means the trustees



are confident that the charity can meet the costs of supporting the planned number of pupils at the school in 2020.

Net reserves at the end of 2019 stood at £101,760 compared with £39,763 at the end of 2018. The net reserves comprise restricted funds of £75,106 and unrestricted reserves of £26,654. This means that if all the restricted reserves were disbursed as intended by their donors the charity would have a net worth of £26,654.


Looking forward to 2020 and beyond, the trustees recognise there is a continuing fundraising challenge to ensure sufficient income to support the operation and growth of the school. 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 2022) 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 29 July 2020 and signed on their behalf:



**John Benington**

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 9 to 20.

## **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.

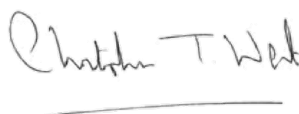
## **Independent examiner's report**

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**

29 July 2020



# STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
<b>Income from:</b>					
Donations and legacies	3	247,767	85,829	333,596	370,266
Fundraising events		32,132	49,371	81,503	64,259
Other trading activities	3	793		793	1,078
Other income	3	15,460		15,460	1,197
Interest and investment income	3	154		154	245
<b>Total income</b>		<b>296,306</b>	<b>135,200</b>	<b>431,506</b>	<b>437,045</b>
<b>Expenditure on:</b>					
Raising funds	4	63,101		63,101	61,150
Charitable activities	5	188,520	75,495	264,015	309,767
Other expenditure	6	42,393		42,393	58,697
<b>Total expenditure</b>		<b>294,014</b>	<b>75,495</b>	<b>369,509</b>	<b>429,614</b>
Net income/ (expenditure)		2,292	59,705	61,997	7,431
Other recognised gains/(losses)		0	0	0	0
<b>Net movement in funds</b>		<b>2,292</b>	<b>59,705</b>	<b>61,997</b>	<b>7,431</b>
<b>Reconciliation of funds</b>					
Funds brought forward		24,362	15,401	39,763	32,332
Net movement in funds		2,292	59,705	61,997	7,431
<b>Funds carried forward</b>		<b>26,654</b>	<b>75,106</b>	<b>101,760</b>	<b>39,763</b>



# STATEMENT OF FINANCIAL POSITION

## AT 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
<b>Current assets</b>					
Debtors	7	44,457	49,371	93,828	88,463
Prepayments	8	0	0	0	38,314
Cash & bank accounts		147,270	25,735	173,005	86,396
		191,727	75,106	266,833	213,173
<b>Current liabilities</b>					
Creditors: amounts falling due within 1 year	9	26,323	0	26,323	14,660
<b>Net current assets</b>		165,404	75,106	240,510	<b>198,513</b>
Creditors: amounts falling after more than 1 year	10	138,750	0	138,750	158,750
<b>Net assets</b>		<b>26,654</b>	<b>75,106</b>	<b>101,760</b>	<b>39,763</b>
<b>The funds of the charity:</b>					
Funds brought forward		24,362	15,401	39,763	32,332
Net movement in funds	11	2,292	59,705	61,997	7,431
<b>Total charity funds</b>		<b>26,654</b>	<b>75,106</b>	<b>101,760</b>	<b>39,763</b>

# STATEMENT OF CASH FLOWS 2019

	Note	2019 Total £	2018 Total £
<b>Cash flows from operating activities</b>			
Net cash flow from operating activities	12	86,455	(46,356)
Cash flows from investing activities		154	245
Cash flows from financing activities		0	0
<b>Net cash inflow/(outflow) in the period</b>		<b>86,609</b>	<b>(46,111)</b>
Cash and cash equivalents 1 January		86,396	132,507
<b>Cash and cash equivalents 31 December</b>		<b>173,005</b>	<b>86,396</b>

For the period ending 31 December 2019 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.

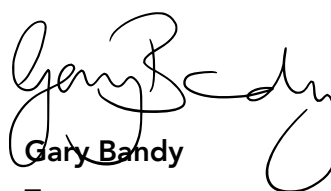
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 12 to 22 form part of these accounts.

Approved by the Trustees on 29 July 2020 and signed on their behalf by:



**John Benington**  
Chair of Trustees



**Gary Bandy**  
Treasurer





# NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

## 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. The value of restricted funds is small compared to the total income and often held only for a short time before being expended. 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

	2019 £	2018 £
<b>Donations and legacies</b>		
Donations	305,561	343,719
Gift Aid	28,035	26,547
<b>Total</b>	<b>333,596</b>	<b>370,266</b>
<b>Trading activities</b>		
Sale of Christmas cards, calendars, CDs and other goods	793	1,078
<b>Investment income</b>		
Interest on deposit account	154	245
<b>Other income</b>		
Income from secondment of chief executive to Coventry Cathedral for 1 day per week	15,342	0
Miscellaneous income	118	1,197

### 4 Fundraising expenses

	2019 £	2018 £
Fundraising support from Acorn Fundraising and HM Consulting	18,554	16,726
Time spent on fundraising work by chief executive	44,212	43,625
Other expenses (incl website hosting, postage, software)	335	799
<b>Total</b>	<b>63,101</b>	<b>61,150</b>

## 5 Expenditure on charitable activities

	2019	2018
	£	£
Grants to IGBS for operating costs	175,477	167,251
Construction of buildings at Ibba Girls Boarding School	48,116	108,501
Grants to IGBS for capital purposes	17,753	20,114
Architect's fees and expenses	0	1,969
IGBS operating expenses paid direct by FIGS	17,304	5,913
Materials and equipment for IGBS	3,835	333
Purchase of goods for resale	650	875
Marketing and promotional material	50	838
Registration as NGO with South Sudan government	0	708
Other charitable expenditure	830	3,265
<b>Total</b>	<b>264,015</b>	<b>309,767</b>

Other charitable expenditure includes £547 (£2,601 in 2018) 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

	2019	2018
	£	£
Employee expenses	73,686	54,531
Allocation of employee expenses to fundraising	(44,212)	(43,625)
Consultant's fees	150	18,000
Trustees meeting expenses	294	153
Bank charges, commissions and credit card fees	2,089	1,019
Cash courier service in South Sudan	802	2,692
Employee and consultant travel and subsistence	4,671	11,366
Trustee travel and subsistence	1,347	1,710
ICT services and software	1,008	696
Insurances	1,048	1,157
Advertising	622	0
Net loss/(gain) on currency exchange rates	(59)	9,012
Other general expenses	947	1,986
<b>Total</b>	<b>42,393</b>	<b>58,697</b>

In 2019 there is a transfer of the majority of the employee expenses to fundraising to reflect the fact that most of the chief executive's time is spent on grant bids and other fundraising work. The 2018 figures have been re-stated on the same basis.

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.





The loan from Professor Jean Hartley was received in August 2015. It was an interest-free loan due for repayment on 30 June 2020.

#### 10 Creditors: amounts falling due after 1 year

On 31 December 2019 the following loans were outstanding.

Lender	Date received	Amount	Due Date	Interest Rate
Jean Hartley	16/09/2016	£69,375	30/09/2021	Nil
John Benington	16/09/2016	£69,375	30.09.2021	Nil

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

#### 11 Restricted income funds

##### *Restricted funds held during 2019*

Donor	Purpose
Big Give 2019 (various donors)	For buildings and infrastructure
Zhejiang Wonder Public Foundation	For buildings and infrastructure
Zhejiang Wonder Public Foundation	For teaching
Fields of Life	To install a rainwater harvesting system at IGBS
Waterloo Foundation	Rainwater harvesting project
Various re JohnTwidell's birthday	Rainwater harvesting project
Souter Trust	For staffing
Margaret Eddershaw	For advertising for new chairperson
Serena Lancaster	For latrines

## Movements in restricted funds

	Balance 01/01/19 £	Incoming resources £	Outgoing resources £	Gains & Losses £	Balance 31/12/19 £
Big Give 2019	0	49,371	0		49,371
Zhejiang Wonder Public Foundation: infrastructure	0	25,000	(25,000)		0
Zhejiang Wonder Public Foundation: teaching	0	43,615	(43,615)		0
Fields of Life	3,000	0	0		3,000
Kitebrook School	2,401	831	(3,232)		0
Waterloo Foundation	10,000	0	0		10,000
Various re John Twidell birthday	0	1,113	(648)		465
Souter Trust	0	3,000	(3,000)		0
Margaret Eddershaw	0	1,270	0		1,270
Serena Lancaster	0	11,000	0		11,000
<b>Total Restricted Funds</b>	<b>15,401</b>	<b>135,200</b>	<b>(75,495)</b>	<b>0</b>	<b>75,106</b>

## 12 Reconciliation of net income to net cash flow from operating activities

	2019 £	2018 £
Net income/(expenditure) from Statement of Financial Activities	61,997	7,431
Depreciation	0	0
Losses/(gains) on investments	0	0
Dividends and interest from investments	(154)	(245)
Loss/(profit) on sale of fixed assets	0	0
Decrease/(increase) in stocks	0	0
Decrease/(increase) in debtors and prepayments	32,949	(53,809)
Increase/(decrease) in trade creditors	11,663	267
<b>Net cash provided by/(used in) operating activities</b>	<b>106,455</b>	<b>(46,356)</b>



### 13 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.

