

# WINDLE TRUST INTERNATIONAL

England & Wales · Charity number 1092834

## Details

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**Other names** WINDLE TRUST UK

**Status** Registered

**Legal form** Charitable company

**Company number** [04285691](#)

**Registered** 2002-07-08

**Register** [View on the Charity Commission register](#)

## Contact

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**Website** [www.windle.org.uk](http://www.windle.org.uk)

## Activities

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**Objects:** 1. TO ADVANCE EDUCATION, IN PARTICULAR THE EDUCATION OF REFUGEES, INTERNALLY DISPLACED PEOPLE, OTHER PEOPLE AFFECTED BY OR AT RISK FROM CONFLICT AND NATURAL DISASTER AND THE HOST POPULATIONS OF ANY SUCH PEOPLE;2. TO AID PEOPLE IN THE WORLD NEEDING FINANCIAL ASSISTANCE;3. TO ESTABLISH AND/OR SUPPORT EDUCATIONAL ESTABLISHMENTS ANYWHERE IN THE WORLD;4. TO RELIEVE AND CARE FOR PEOPLE SUFFERING ILLNESS;5. TO ESTABLISH AND/OR SUPPORT HOSPITALS OR OTHER MEDICAL INSTITUTIONS;6. TO ADVANCE THE CHRISTIAN FAITH;7. TO RELIEVE POVERTY AND DISTRESS;8. TO PROVIDE VOCATIONAL SKILLS TRAINING AND WORK PLACEMENTS, IN PARTICULAR FOR THE PERSONS NAMED AT 1. ABOVE, AND9. TO FURTHER ANY OTHER EXCLUSIVELY CHARITABLE PURPOSE BENEFICIAL TO THE COMMUNITY.

**Activities:** Education and training of refugees, the displaced and other communities affected by conflict in Horn and East Africa.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Other Defined Groups

## Geography

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- **Area of benefit:** WORLDWIDE
- Somalia
- South Sudan
- Sudan
- Uganda
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£5,234,335	£5,038,245	£1,048,286	128
2023-12-31	£5,606,215	£5,624,615	£852,196	139
2022-12-31	£4,909,089	£4,772,011	£870,597	84
2021-12-31	£3,161,162	£3,148,381	£733,519	76
2020-12-31	£2,842,422	£2,463,053	£720,738	50

## Trustees

Name	Role	Appointed
<b>MR JOHN SAMUEL BICKERSTETH</b>	Chair	2022-07-01
Alistair Mack		2021-06-30
Anna Kulakiewicz		2021-06-30
Dr LUCINDA JANE BARNADO HOVIL		2014-06-23
Ian Callender		2024-07-03
Mewahib Mohamed		2021-06-30
Professor Luka Biong Deng Kuol		2023-07-05
Ranjit Edward Majumdar		2023-07-05
Richard Arden		2024-07-03
Sarah Jones-Morris		2024-07-03
Stuart Wilson		2014-01-02

**WINDLE TRUST INTERNATIONAL**

England & Wales - Charity number 1092834

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# Accounts

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# Annual Report and Accounts

For the year ending 31<sup>st</sup> December 2024

Auditors: Sayer Vincent LLP,  
110 Golden Lane, London, EC1Y 0TG



**Windle Trust**  
International

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834



## MESSAGE FROM THE CEO



**DAVID MASUA**  
CHIEF EXECUTIVE OFFICER, WINDLE TRUST INTERNATIONAL

2024 has been a year of both immense difficulty and unwavering progress for Windle Trust International. Against the backdrop of Sudan's ongoing war, described by the UN as the world's most severe humanitarian crisis, we have remained resolute in our mission to expand access to quality education for communities affected by conflict, displacement, and marginalisation.

Despite operational pressures and financial strain, our teams continued to deliver education programmes across Sudan, South Sudan, and the UK, as well as registering a new programme in Somaliland. With 124 staff across all countries, we supported 1,276 schools and reached over half a million learners. We trained more than 5,600 teachers, equipped nearly 20,000 school governors, constructed new classrooms and WASH facilities, and distributed over 25,000 learning materials. This work, though often delivered in fragile and remote settings, is at the heart of our commitment to ensuring children not only attend school, but learn.

Our scholarship work remained a cornerstone of our impact. In South Sudan, we awarded 19 new scholarships, focusing especially on girls and young women in teaching and health sciences, and successfully supported 38 postgraduate scholars across the UK

and East Africa. In Sudan, where the war has scattered students across borders, our teams worked tirelessly to trace, support, and re-enrol over 130 refugee students in higher education, a powerful example of our adaptability and care.

Our expanding work in Somaliland marked a key milestone in our organisational growth. With the opening of a new office in Hargeisa, we launched new partnerships with government and local institutions, laying the groundwork for future teacher training, English language development, and regional scholarship placements.

We also deepened our work in education in emergencies, supporting Ethiopian refugees in Camp 6, Sudan, and Sudanese refugees in South Sudan. Across these efforts, our focus on safe learning spaces, community mobilisation, and psychosocial support remained central.



We are proud that 2024 saw no major reportable incidents, a testament to the professionalism and integrity of our staff and partners operating in extraordinarily difficult conditions.

As we approach the final year of our current strategy, we are already looking ahead. A new strategic plan (2026-2030) is under development, informed by staff and trustee consultation and shaped by the increasing pressures of global humanitarian need. We remain committed to scaling access to quality education, investing in educational technology and climate change education, and expanding our role as a trusted delivery partner in the region.

I extend my deepest gratitude to our donors, partners, Trustees, and dedicated staff. Your belief in our mission enables us to continue working in some of the world's most challenging contexts, with dignity, purpose, and impact.

Thank you for your continued support.

With appreciation,

*David Masua*

**Chief Executive Officer  
Windle Trust International**

## LEADERSHIP & CONTACT DETAILS

Job Title	Name
Chief Executive Officer	David Masua
Chair	John Samuel Bickersteth
Deputy Chair	Alistair Mack
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell (retired June 2024)
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed
Trustee	Anna Kulakiewcz
Trustee	Professor Luka Biong Deng Kuol
Trustee	Ranjit Majumdar
Trustee	Ian Callendar (appointed June 2024)
Trustee	Sarah Jones-Morris (appointed June 2024)
Trustee	Richard Arden, OBE (appointed June 2024)

### Contact Details

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Website	<a href="http://www.windle.org.uk">www.windle.org.uk</a>
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## AN OVERVIEW: WINDLE TRUST INTERNATIONAL

### Our Mission

Windle Trust International (WTI) challenges poverty and inequality by expanding access to and improving the quality of education and training for communities affected by conflict, displacement, neglect or discrimination.

2024 saw continued implementation of the 2021-2025 strategy across WTI operational countries. Despite the continued conflict in Sudan, WTI has been able to maintain its operational presence providing much needed education for refugees in Damazine, Blue Nile Region and support to higher education refugee students across five States of White Nile, Kassala, Blue Nile, Gaderef and Red Sea. WTI has also continued its vital work in South Sudan, working in the seven states of Warrap, Unity, Lakes, Upper Nile, Western Equatoria, Northern Bahr El Ghazal, Eastern Equatoria, Central Equatoria and the three Administrative Areas of Abyei, Pibor and Ruweng. WTI also launched a new country programme in Somaliland in the third quarter of 2024. WTI's five strategic objectives below guided our work:

- Improve the quality and effectiveness of education.
- Increase access to education for all including girls, women, and children with disabilities.
- Provide youth skills development and expand alternative education programmes.
- Expand the provision of education in emergencies.
- Increase organisational resilience, learning and effectiveness.

**Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002

**Companies House:** Company Limited by Guarantee: 4285691

**Charitable objects:** To advance education of refugees, internally displaced people, and other people affected by, or at risk from, conflict and natural disaster and (their) host populations.

## Structure and Governance

WTI is a UK charity registered with Charity Commission and is governed by its Memorandum and Articles of Association. WTI is registered as a non-governmental organisation (NGO) in each of the countries in which we operate. The UK based Board of Trustees provide governance oversight to WTI's operation. WTI has eleven (11) Trustees with three new appointments made in June 2024, the new appointees are Mr. Ian Callender, Ms. Sarah Jones-Morris and Mr. Richard Arden. Dr. Oliver Bakewell retired as a trustee in June 2024.

## Public Benefit

The Trustees of WTI are confident that our activities, working with individuals, communities, donors, and governments to provide education were delivered to the highest standard. These adhered to UK Charity laws and activities were delivered to the benefit of the public.

## Management

WTI's operation is led by the CEO, who provides strategic leadership and management of programmes across the organisation. The CEO reports to the Chair of the Board. WTI in-country operations are led by Country Directors who are responsible for overall leadership, management and delivery of WTI objectives. WTI's Oxford-based Headquarters has remained important for our overall operation, providing strategic finance, fundraising and advocacy roles for WTI's work. The Director of International Programmes and Engagement has led business development, advocacy, fundraising and management of the Postgraduate Programme. The Finance Director provides strategic and technical support to the Board and the country programmes.



## OPERATIONAL CONTEXT

2024 was a difficult year operationally for WTI, with Sudan declared the world's worst humanitarian crisis. Over 11 million people were displaced and around 25 million in need of humanitarian assistance and protection by the end of 2024. The war in Sudan has had a far and wide impact on WTI operations, especially due to constant movement of people within Sudan and across the borders, with refugees, asylum seekers and returnee figures from Sudan reaching over 3 million people. With a total of over 1.1 million arrivals into South Sudan, the conflict in Sudan has exacerbated the humanitarian crisis in the country, with basic social services stretched beyond their limits. The massive displacements obviously disrupted children's education due to separation from schools or challenges in attendance. The conflict has devastated education infrastructure and school facilities, posing difficulties for access. Educational infrastructure was occupied as shelter by those displaced by the conflict, and the UN estimates 17-19 million children are still out of school in Sudan.

The Sudan conflict strained WTI resources operationally as we tried to work with minimal funding in a very challenging context: supporting refugees and the displaced, while also remaining resilient and ensuring staff safety. Trustees are committed to the Sudanese people and supported staff in 2024 to prioritise their safety, while at the same time continuing to provide essential education services for refugees and IDPs. Trustees recognise WTI's work context requires the acceptance and management of risk if our mission of providing education and training for conflict-affected people is to be achieved; that is why the work in Sudan remains essential.

Trustees are also glad to report that WTI's vital work in South Sudan, working in close collaboration with the Ministry of General Education and Instruction, and the Postgraduate Programme working with UK and Ugandan universities, continued unhindered in 2024. The Trustees are grateful to donors who supported WTI's work in 2024, including the Foreign and Commonwealth Development Office (FCDO), Global Affairs Canada (GAC), Education Cannot Wait (ECW), UNICEF, UNHCR, Commonwealth Scholarship Commission (CSC), Global Partnership for Education (GPE), Save the Children, Hugh Pilkington Charitable Trust, All Saints Educational Trust, Gordon Memorial College Trust Fund, Mott MacDonald - Cambridge Education, World University Services of Canada, Sulney Fields Trust, Friends of Ibba Girls School (FIGS) and our individual donors.

**"The largest and most devastating displacement, humanitarian, and protection crisis in the world today"**

- UNHCR

**19 MILLION**  
CHILDREN OUT OF SCHOOL

**"Sudan is now the biggest humanitarian crisis ever recorded"**

- International Rescue Committee

**3 MILLION**  
DISPLACED INTO SOUTH SUDAN

**"The conflict has had a devastating impact on access to education for Sudanese children"**

- Rt Hon David Lammy, Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom

**25 MILLION**  
IN NEED OF HUMANITARIAN ASSISTANCE

With a dedicated team of 124 staff across WTI operations, in 2024 we were able to support 1,276 schools, 66 of which were secondary schools, and reached 563,329 learners, with 267,736 (47%) of them being girls. We trained 5,621 teachers and 19,435 school governors respectively. We constructed 15 water and sanitation facilities in schools and 8 school buildings with 16 classrooms. Higher education scholarships continued to be a key element of WTI's work in 2024; we were able to provide 19 new postgraduate and undergraduate scholarships in South Sudan and the UK.

WTI Trustees are pleased to report that despite the very challenging operational context in 2024, there were no major incidents. Staff have been able to do their work across Sudan and South Sudan, navigating challenging security and humanitarian situations with utmost professionalism, serving the people of concern.



## ACTIVITIES, ACHIEVEMENTS, AND IMPACT

As an educational specialist organisation, WTI's work in 2024 focused on its five strategic objectives of providing access to quality education, provision of alternative education, education in emergencies and strengthening our capacity to be an effective organisation. We made significant contributions towards WTI's vision and mission in line with all its objectives.

### Improved Quality and Effectiveness of Education

Children attending school but not learning is a challenge in many education systems across Africa. WTI strongly believes that, strategically, the quality of education matters when children attend school, even when attending under trees. This is why WTI has over the years focused its attention on the quality of the teaching methods and learning materials used in schools, as well as the support system in place for the schools, including the school community and its governance. To that effect, in 2024 WTI trained 5,621 teachers in Sudan and South Sudan with funding from UNICEF, ECW and UNHCR, working in collaboration with their Ministries of Education. To get communities and school governors to support the education of their children, WTI trained 19,435 school governors across the two countries.

Ms. Akeer Anei Them began her teaching journey in Warrap State, South Sudan in 2023, when she completed her secondary education. Enthusiastic about becoming a teacher and eager to make a difference in a country where children often miss lessons due to teacher scarcity she joined Aliek Primary School in Tonj North County as a volunteer teacher without any teacher training. Ms. Akeer was delighted when she was selected to attend the teacher Continuous Professional Development (CPD) training provided by WTI with funding from ECW. Having attended the first two modules of the CPD training for volunteer teachers in Pagakdit Primary School of Tonj North County, Ms. Akeer embraced a differentiated teaching style, tailoring her lessons to meet each pupil's needs.



### Ms, Akeer Anei Them, Teacher

"My teaching skills have greatly improved as a result of the CPD training. I am now able to teach and explain difficult concepts with ease, and this has improved my pupils' understanding. I didn't know before how to use varied instructional methods such as differentiated instruction, active learning or inquiry-based learning. Using these methods has led to improved performance as I'm able to engage with different types of learners in my class. I am now able to involve educational games and project-based learning, where pupils work in small groups on activities that integrate maths, reading and science, allowing them to learn by doing."

Another key to improving the quality and effectiveness of education is parental and community involvement. In 2024, WTI staff engaged with the communities and parents of pupils in schools we support through training and community mobilisation activities. Through these community engagements, parents became involved in school affairs and supported teachers and school leadership,

which in turned improved teaching and learning. An example of such community involvement and support is in a school in Juba County of South Sudan; through parental financial contributions, Lirya Primary School was able to buy a solar-powered laptop computer that enabled the school to print termly examinations and report cards.



## Musa Fiorenso, Headteacher

“After attending several training sessions on the roles and responsibilities of a Parent Teacher Association (PTA), the administration considered how to reduce the costs of producing examination question papers and report cards. PTA members also learned about school development planning, where they were trained on how to raise resources to support the school.

We decided to buy a solar battery and panels to provide us with electric power, and a laptop to help us type exams and prepare reports for our learners.

Whereas we used to spend a lot of money on transport and accommodation to travel to Juba to prepare exams and report cards, we can now do it ourselves.

Others have benefitted, too. Lirya Secondary School, the only post-primary education institution in the area, types their exams and prepares report cards at our school; even the Payam Education Office comes here to type their documents.”



*Learners in Camp6 Refugee Camp, Blue Nile, Sudan*

The role of the community and school governors in resolving challenges facing schools is evidenced by the achievement and impact of PTA and community training highlighted by the Headteacher of Liry Primary School. When the school community and school governance is involved in planning and supporting the school, their contribution to improving quality of education is almost immediate.

The availability of teaching and learning materials for both teachers and learners is also key to improving the quality and effectiveness of education. WTI operates in low-resource areas where learners and teachers have no access to basic teaching and learning resources. In 2024, WTI supplied 25,000 assorted teaching and

learning materials to both teachers and learners across Sudan and South Sudan to facilitate classroom activities as a way of improving the quality of education.

Teachers received teachers' kits which included backpacks, register books, A4 exercise books, blue pens, red pens, masking tape, paint brushes, white and coloured chalks, plastic rulers, dusters, coloured sketch pens, scissors, marker pens and flip charts, and learners' kits with assorted stationery including pens and exercise books, which thousands of learners cannot afford. These enable the children to be able to read and write both at school and at home, as they can take these tools with them to continue learning even out of school.

## **Increased Access to Primary, Secondary and Higher Education**

Access to education is key to WTI's strategy. Conflict, displacement, poverty, climate change and cultural norms and attitudes are some of the barriers to access to all levels of education for thousands of children and youth, including those with disabilities, in Sudan and South Sudan. In 2024, we directly worked with 1,276 schools, supporting them to make the school environment conducive for learners already in school, as well as attractive and

favourable for new ones. This included the construction of school water and sanitation (WASH) facilities, construction of new school buildings and renovation of destroyed ones, and provision of cash transfers to girls to enrol and remain in school. In 2024 alone, WTI constructed eight schools and 15 water and sanitation facilities in South Sudan and provided 19 scholarships to young people, particularly young women, to train as teachers.

**Mr. Simon Puok Mateny, Director General, Unity State Ministry of Education on the construction of furnished learning spaces, and WASH facilities:**

“Rubkona Secondary had just three very old classrooms which could not accommodate all the learners; Bentiu-A Primary learners attended classes in shifts due to a shortage of learning spaces; and without WASH facilities at Rubkona and Vincent Kuany Secondary School, both teachers and learners would go home to use the latrine, missing lessons and learning.

This project addressed almost all the pressing needs of the three schools. The enrolment of the two secondary schools has increased by more than 200 students as a result.”



*School buildings constructed by WTI, with funding from the Global Partnership for Education*



After

**Ms. Nyalat Wiguai Ruai  
Senior 3 Student**

“When I joined Rubkona Secondary School in 2022, the existing latrine had already collapsed, so I would go home to use the toilet. It was nearly two hours round trip, and really impacted my learning. I am so happy that we now have a beautiful latrine for the girls. Thanks to this, I can attend lessons the whole day without missing anything.”



Before

*Pit latrine construction at Rubkona Secondary, South Sudan*

Lack of hygiene kits for girls during their menstrual cycle is another formidable barrier to education in South Sudan. Without access to toilets or menstrual products at school, many girls are missing out on their education. WTI, with support from UNICEF, distributed thousands of hygiene kits to schoolgirls across five States.

Increasing access to education, particularly for girls, has remained a challenge; as such, encouraging more girls to enrol and stay in school has remained important to WTI's work. In Sudan, with Ethiopian refugees in Camp 6, Blue Nile Region, we work closely with refugee community leaders to ensure all children, including girls, are enrolled and stay in school. In South Sudan, with funding support from FCDO, WTI has continued to implement the Girls' Education South Sudan (GESS) programme, providing cash incentives to enable the enrolment and retention of girls in schools. In 2024, WTI delivered cash to 40,652 girls in two States of Unity and Lakes.



*Girls receiving hygiene kits*

Over the years, delivering the Girls' Education South Sudan programme, the achievements and impact of the cash transfers in providing access and retention in schools cannot be overstated. Cash transfers help keep girls in school and protect against dropouts and the risk of early or forced marriage when girls remain at home. The cash in the hands of the girls empowers them to buy what they need for their confidence in school.

*Cash transfers delivered to Bentiu Girls' Primary School*



# Roseline Cholok Deng Mario

## Primary Student

Roseline, 12, is a pupil at All Saints ALP Centre, Cueibet County, Lakes State, South Sudan. Like many girls, Roseline attends school simply because she hopes she will receive cash transfers to meet her basic needs through the Girls' Education South Sudan programme.

"I have received cash transfers twice since I joined this school. The money has made my life much easier, as I can buy the things I need: things like underwear, soap, lotion and exercise books. Although the money isn't enough to buy everything I need, it has allowed me to complete my primary school.

My hope in the future is to complete secondary school, go to university. I want to study to become a midwife so I can save the lives of South Sudanese women.

I've learned that difficulties can be overcome, especially if there is support. Going to school was hard at the beginning but became easier with GESS. Thank you, Girls' Education South Sudan."



WTI also continued its effort to increase access to education for girls and young women with support from Friends of Ibba Girls School (FIGS) in managing Ibba Girls Boarding School (IGBS). IGBS is a girls-only community school with 324 primary and secondary school girls (2024 figures), located in Ibba County, Western Equatoria, South Sudan. With support from the Ministry of General Education and Instruction, FIGS and Ibba Community, WTI successfully managed the school in 2024 with 21 girls sitting the national secondary

school examination and 33 sitting the primary leaving examination. The school has 40 teaching and non-teaching staff with a local governing Board. The Friends of Ibba Girls School, which is a UK charity, works closely with WTI leadership.

The partnership between the Ministry of General Education and Instruction, FIGS, WTI, the IGBS Trustees and the Ibba community has brought great stability to the school and improved management of teaching and learning, leading to excellent national examination results.

Higher education scholarships are an important part of WTI's work since its founding close to 50 years ago. Scholarships are essential in making education more accessible, especially for those from disadvantaged backgrounds such as refugees, internally displaced persons (IDPs) or people from marginalised communities. In 2024, WTI provided both undergraduate and postgraduate scholarships.

### **Undergraduate scholarships**

In South Sudan in 2024, WTI awarded 10 scholarships, all of which were given to young women. Five of these women are to be trained as primary school teachers with funding from Ecobank South Sudan, and five to train in health science courses with support from a private donor. In 2024, we also saw 13 of our scholars graduate as

teachers from St. Mary's University College in Juba, South Sudan.

In Sudan there were no new undergraduate scholarships awarded in 2024 due to the continued civil war. With scholars scattered both across the country and beyond Sudan's borders, WTI spent most of 2024 tracing students to ensure their safety and location. The Trustees are happy to report that UNHCR continued its vital support to WTI enabling staff to trace learners within and outside the country. WTI was able to trace 225 DAFI students, of whom only 74 had remained in Sudan. Staff also traced the 176 Urban Refugee Programme tertiary students, 81 of whom remained within Sudan. The rest of the students, totalling 246, either returned to their countries of origin or travelled to third countries.



## **Ms. Yar Monica Wai**

### **Teacher training scholarship graduate**

"When my father passed away in 2020, my world fell apart. He had supported my education from the beginning, and without him, I feared my academic journey would end. But hope returned with a scholarship that covered my tuition, materials, and a small stipend.

It changed everything. Alongside other young women, I enrolled in a Diploma in Primary Education at St. Mary's University College, training not only as a teacher but as a role model. As one of the few women from Awerial County to complete tertiary education, I now stand as proof that girls can overcome deep-rooted barriers and claim their right to learn and lead."

## Ms. Salwa Abakar Ali Urban Refugee scholarship student

"I was born in the Central African Republic but grew up in Sudan as a refugee. I worked as a domestic helper just to finish secondary school in 2017. I couldn't afford university, but I never gave up hope.

Two years later, I received a call from Windle Trust International about a scholarship opportunity. That call changed my life. I applied, and soon after, I was awarded the Urban Refugees scholarship to study Economics and Political Science at the International University of Africa - my dream course.

Just as I was about to graduate in 2023, war broke out. I thought everything was lost again. But WTI reached out, connected me to UNHCR, and supported me to continue my studies online. They gave me a computer and a stipend, like parents standing by me through every challenge.

Today, I volunteer with UNHCR, support my family, and give back to others. I am who I am because someone believed in the potential of a refugee girl."



Despite the conflict, WTI was able to establish contacts with 19 Sudanese universities that re-opened and started operations both online and in person. With this opportunity, and with support from UNHCR, WTI was able to support the enrolment of a total of 130 refugee students back onto their courses. Those in states where the universities opened, the students were able to physically attend lectures and sit exams, while those who were further away enrolled virtually for lectures and exams. With UNHCR support, WTI was able to purchase 83 laptops for the refugee higher education students to support those who were struggling to access their courses online.

UNHCR was also able to support the students with monthly subsistence allowances. This has enabled the refugee higher education students to meet their basic needs as they continue with their studies.

WTI staff in Sudan were also able to travel between states where it was relatively safe to meet students to conduct psychosocial support and safeguarding training in Damazine, Kosti, Kassala and Port Sudan. These visits also provided pastoral support to the students, some of whom went through difficult situations and were traumatised.



*DAFI and URTEP students attend Safeguarding training in Sudan*

### **The Postgraduate Programme**

2024 was a year of continued growth and adaptation for Windle Trust International's flagship Postgraduate Programme. A total of 38 scholars were supported: 25 studying with UK universities (including distance learners), and 13 at institutions in East Africa under the James Aryam Scholarships.

The UK strand of the programme continued to play a central role, supporting students through a diverse range of postgraduate degrees. Scholars pursued courses across health, education, economics, engineering, and development. In January 2024, one additional student joined the programme on a non-standard academic cycle, after a delayed start due to challenges with international qualification recognition. Her eventual enrolment at the University of Dundee followed sustained advocacy from WTI and reflects our strong commitment to inclusion and student welfare.

Welfare support more broadly remained a priority. One scholar gave birth during the year and was successfully supported to continue her studies, following coordinated efforts by WTI and university staff to secure appropriate accommodation and care arrangements.

The James Aryam Scholarships, now in their second year, continue to strengthen our regional model for postgraduate access. All 12 scholars from the 2023 East Africa intake remain enrolled and are progressing well. In addition to academic support, they participated in a Values-Based Leadership Conference in April 2024 and received a supplementary research stipend to support original fieldwork. While only one new regional scholar was enrolled in 2024, this reflects the political and administrative difficulties of operating in conflict-affected or non-recognised territories. Revised recruitment efforts are now underway to support a more balanced cohort in 2025.

As we look ahead, Windle Trust International remains committed to expanding access to quality postgraduate education both in the UK and across East and the Horn of Africa. A renewed recruitment round is underway for 2025, and early indications suggest growing interest and improved processes. We also anticipate further strengthening our UK partnerships, including a potential increase in placements for 2025/2026. With each year, the Postgraduate Programme continues to evolve into a more sustainable, regionally relevant, and high-impact model for educational opportunity.



*James Aryam Scholarship students attending the annual values based leadership workshops*

## **Provision of Alternative Education and Skills Development Programmes**

2024 saw investment by WTI in alternative education and skills development in both Sudan and South Sudan. In Sudan, we continued to support 39 students attending vocational skills training at the University of Health Sciences in White Nile State and at Blue Nile University. These students, like other scholarship students, received their subsistence allowances and pastoral support by WTI staff. Most of the students (33) will complete their courses in 2025, graduating with skills in nursing, midwifery, electrical installation and laboratory technology.

In South Sudan, WTI received the secondary school examination results of accelerated learners who sat the national exams in late 2023. WTI spent most of 2024 planning for the expansion of the accelerated education for both teachers and out-of-school youth. We also followed up on what the graduates of accelerated secondary education were doing since they received their secondary examination results.

## **Mrs. Sarah Nyanhok** **Accelerated Secondary Education Programme Graduate**

"I dropped out of school in 2013 due to marriage and a lack of parental support. For six years, I stayed at home raising my children and managing household responsibilities. Education felt like a distant dream. But in 2019, I took my first step back, volunteering with the State Ministry of Gender and Social Welfare. In 2022, I became a volunteer teacher at Agergum Primary School.

It was during this time that I heard about Windle Trust International's Accelerated Secondary Education Programme (ASEP), which gives school dropouts a second chance to complete their studies. I hesitated. I was breastfeeding my fifth child, burdened with family responsibilities, and my husband expressed doubts about my ability to succeed after such a long break from school. But I registered anyway.

In 2023, I sat my secondary exams and scored 77.9%, the highest among ASEP candidates in my State. I was overwhelmed. That result opened new doors for me. I was hired as a part-time teacher at Akuong Academic Nursery and Primary School, earning 200,000 South Sudanese Pounds (\$50), over seven times more than what I previously earned. It transformed my family's livelihood.

Then in 2024, I saw a WTI scholarship advert for training female teachers. I applied, was shortlisted, interviewed, and selected. I am now pursuing a Bachelor's degree in primary education, on track to become a fully qualified teacher.

This journey has transformed not only my life, but how others see what is possible for women like me. I am committed to challenging the stereotypes and taboos that prevent girls and married women from continuing their education. I want to be a role model in my community; to show that, with support, women can rise, lead, and inspire future generations."



## Provision of Education in Emergencies

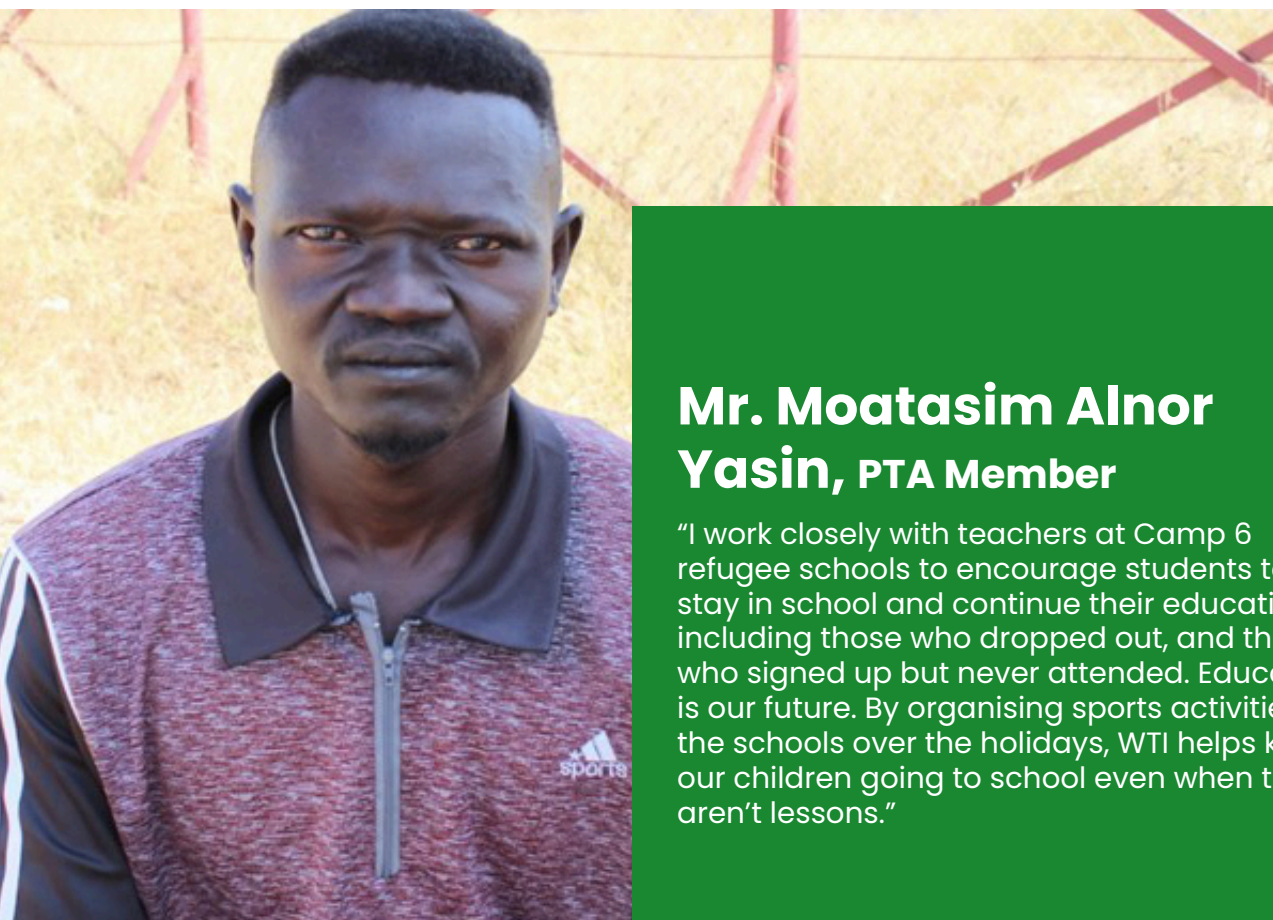
WTI has continued to provide educational opportunities for people affected by conflict. In 2024, our work mainly concentrated on Ethiopian refugees in Camp 6, Blue Nile State of Sudan. We continued to run two schools in the camp for 1,506 primary refugee children. The camp, which borders Ethiopia, sees constant movement of refugees across the two countries, raising significant concerns for school attendance and protection. WTI staff and volunteers spent a significant amount of their time in 2024 on community mobilisation in Camp 6, talking to parents to not only send their children to school but to work with us to keep them in school. The photo below shows community mobilisation to get children to school.

Working with Parents Teachers Association (PTA) who are mainly existing parents of pupils in the two schools, these efforts have borne results as pupil numbers in the two

schools in 2024 have remained high and consistent.

The role of refugee volunteer teachers in the promotion of education should not be underestimated. The teachers not only have community knowledge but also networks in the refugee camp that can be used to mobilise the community to support the school and the learners to come to attend school.

In addition to the teachers and PTA members who see the two camp schools as a safe place for children to be in and to learn, the school pupils themselves love the WTI-provided school compounds. The school compound is a learning and play place for boys and girls both during the school term and school holidays. The school premises are the only safe play environment for the 3,000-plus children living in Camp 6.



### Mr. Moatasim Alnor Yasin, PTA Member

"I work closely with teachers at Camp 6 refugee schools to encourage students to stay in school and continue their education, including those who dropped out, and those who signed up but never attended. Education is our future. By organising sports activities at the schools over the holidays, WTI helps keep our children going to school even when there aren't lessons."

## Mr. Abdu-Alnasir Ali Babiker, Volunteer Teacher in Camp6:

"I came to Sudan in 2021 due to the conflict in my homeland, Ethiopia, and have been living in this camp ever since. Education can change your life; that's why I became a volunteer teacher in the camp in 2023. At the beginning, it was quite difficult for the refugees to understand the Sudanese curriculum, as it is all taught in Arabic, but they've gradually adapted to it. The WTI training programmes develop our skills as teachers but also help us protect our students in the camp. I see the education process is going well for us here, despite the difficulties we face."



## Amna Eisa Azraa Primay 6 Student

"We are waiting to sit our Grade 6 exams and are studying hard to obtain high marks. As a refugee student, school gives me hope for the future. Like me, the other students here are eager to go to school, but they need support to continue their education. Even so, my classmates and I got excellent marks in the final exams. I am grateful to WTI and UNHCR for providing education to the refugee students in the camp. Without their support, I would not be able to continue my studies."



*Classrooms constructed in Gorom Refugee Camp, South Sudan*

In South Sudan, with the influx of Sudanese refugees and the expansion of Gorom Refugee Camp, located 26 kilometres outside the capital Juba, WTI constructed two classrooms for refugee children. WTI equipped the newly constructed classrooms with 54 wooden school desks, which improved learning space in the camp for over 100 refugee children. The construction has had an immediate impact in expanding learning space by reducing classroom congestion in the sole

primary school in the camp, which caters to more than 3,000 pupils and some classrooms accommodate 300 learners. The newly constructed classrooms have reduced the teacher-to-student ratio and improved the teaching and learning environment. WTI also provided English language training for Sudanese refugee teachers to equip them to be able to teach the South Sudan English-medium curriculum.



*Desks and furniture provided for classrooms in Gorom Refugee Camp*

## Organisational Resilience, Learning and Effectiveness

WTI has continued to grow as an organisation both in size, expertise and capacity to effectively deliver well-managed and governed projects across the organisation in an agile manner, despite our challenging operating context. This is partly because of the support we receive from our experienced Trustees, who are not only knowledgeable and have expertise in education, but also have lived experiences of the region we operate in. We have continued to strengthen operational systems, build and increase staff capacity within the organisation, and be visible as we share our expertise in the sector in regional and international education fora. WTI's unique experience of delivering education in fragile, hostile and conflict contexts and the agility with which we are able to remain in these contexts in the face of challenges is a testament to WTI's resilience.

WTI's resilience, experience and expertise have also enabled us to develop long-term and strategic partnerships with ministries of education and likeminded organisations in the East and Horn of Africa, UK, USA and Europe, which has enabled us to continue to deliver much-needed education in our countries of operation. With these partnerships resulting from our expertise and innovation, in 2024 WTI was able to register a new country office in Somaliland. Since establishing this office, we have signed a number of partnership agreements to use our expertise and innovation to contribute to the education sector in Somaliland. The new partnerships and expansion to Somaliland are part of WTI's strategy of building organisational resilience and being an organisation fit for purpose, and working with citizens of the country, their governments both national and regional, to meet contextual educational needs.

## GOVERNANCE AND INTERNAL MANAGEMENT SYSTEMS

### Governance and Board Effectiveness

The WTI Board is now made up of 11 members; three new members were recruited in June 2024. One of the new Trustees, Professor Luka Biong Deng, is a WTI alumnus; he was supported for his PhD at the Overseas Development Institute, University of Sussex in 2000. WTI's Trustees meet as a full Board three times a year, with the Finance Committee of the Board meeting four times a year. In total, the WTI Board met seven times in 2024, with papers for each meeting going out at least a week in advance, with the Finance Committee meeting taking place two weeks before the full Board. The Treasurer of the Board is the Chair of the Finance Committee; the meeting is attended by three other Trustees and the WTI Executive Leadership Team. The Finance Committee, in addition to providing financial oversight, is also charged with the responsibility of reviewing and approving WTI's risk register and supporting the leadership team in decision-making where necessary.



## Financial Management

For 2024, the Trustees agreed a small budgeted unrestricted surplus of £11k (2023: deficit budget of £30k) with the change arising from less project income offset by increased rental income from the new office in Juba.

This budget was designed to continue to achieve a balance between the competing needs of increasing revenues through further successful bids, minimising unrestricted expenditure, whilst at the same time keeping our existing programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

As in previous years, the emphasis in 2024 was on further tightening cost controls whilst attempting to increase income across all revenue streams. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford staff were more consistently included in budgets and charged for, where appropriate.

Alongside organisation-wide measures to cut costs and increase income, WTI has

embedded annual internal audits into our two operational offices in South Sudan and Sudan with resulting recommendations incorporated into operational processes. These audits are contributing to ensuring our systems are robust and remain best practice, despite increased complexity and the growth of our programmes, including developments in new countries.

The project to move from existing basic accounting software to a cloud-based accounting system across all countries was completed, with Sudan going live in 2024. This has significantly improved the efficiency, accuracy and effectiveness of WTI's accounting and internal reporting.

WTI's financial oversight and risk management involves detailed quarterly supervision by the Finance Committee, which reports directly to the full Board. The Finance Committee has been invaluable in supporting the long-term drive to strengthen our financial management systems.

WTI adheres strictly to its Remunerations Policy that provides the framework for determining salary levels without exception.



## Reportable Incidents

The Trustees are happy to report there were no incidents to report from our work in 2024. We have kept up to date with our operations, including those in Sudan, ensuring staff safety is given priority. The Board and the Executive Leadership Team take decisions on staff movements and project implementation after assessing risk and security to staff and the project and advising accordingly.

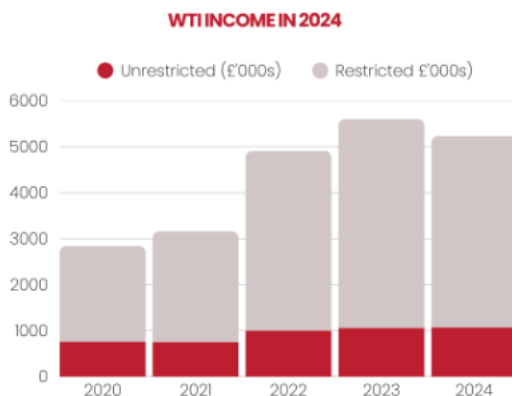
## Financial Review

The income and expenditure for the year is set out in the Financial Statements.

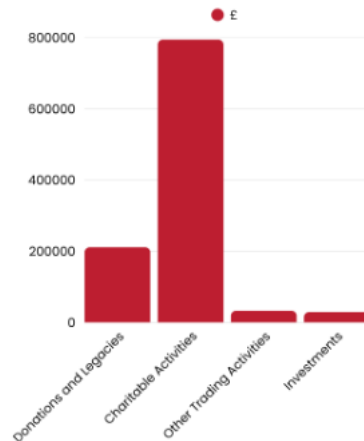
There was a decrease of 7% in total income from £5.606m in 2023 to £5.234m in 2024 partly due to the continuing conflict in Sudan that began in April 2023.

Whilst restricted charitable activity incomes decreased from £4.428m in 2023 to £3.942m in 2024 (11%), we are happy to report an increase in donations and legacies from £271k to £437k (61%). We would like to express our appreciation to the trusts and individuals that support our work.

The unrestricted surplus of £145k (2023: £7k) in the year led to a further improvement in unrestricted reserves which has reached £693k. Of these reserves, 'free reserves', amount to £242k (2023: £146k). Free reserves as defined by the SORP, comprise unrestricted reserves less fixed assets and long-term loans (see Reserves policy below). The Trustees



**WTI UNRESTRICTED INCOME SOURCES IN 2024**



consider it prudent to have a relatively high level of reserves considering the fragile conditions in which we are working in East and Horn of Africa. These volatilities and uncertainties, particularly exacerbated by the conflict in Sudan, have also led to growing need to use reserves as working capital to prefinance spending on restricted project implementation.

The value of the fee waivers and subsidies provided by universities and partners to students sponsored by WTI was £482k (2023: £433k). WTI continued to secure fully and partially funded places through a range of partnerships, including the Commonwealth Scholarships Commission and bilateral agreements, and expects an increase in allocations for 2025/2026.

## Reserves Policy

Reserves are held to enable to us to continue to run our programmes, help our beneficiaries and to secure the future of the charity. They provide cash resources for capital projects and enable the charity to meet shortfalls in income for specific projects; to provide 'leverage' contributions as part of a partnership with other funding agencies; to meet unforeseen expenditure or the costs of winding up the charity responsibly. the charity's reserves have been set at a level to reflect these needs.

In addition, the Trustees observe that reserves are, in effect, working capital as major donors increasingly adopt a payment in arrears approach. This requires charities such as WTI to incur 3-4 months expenditure before reimbursement is made, assuming that charities have

significant levels of unrestricted reserves to fund projects that are often restricted.

If multiple funders adopt this policy, smaller charities such as WTI must pre-finance spending on several. This requires an enhanced level of reserves, capable of supporting both the programme's beneficiaries and the organisation's needs to meet legal obligations and observe good governance practice.

Recognising these challenges, the Board of Trustees continues to consider the appropriate target for unrestricted 'free' reserves (unrestricted reserves less fixed assets and long-term loans) to be £350k.

At the end of 2024, WTI's unrestricted 'free' reserves were just over £242k. We are continuing to replenish our reserves following investment in the construction and opening of the new offices in Juba, South Sudan. WTI will continue to work to increase the 'free' reserves balance over the short to medium term.

The latest forecasts of project incomes and overheads, and other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months.

Of note, are new contracts, signed in the second quarter of 2025 which secure funding for WTI for two major programmes in South Sudan for the next five years.

We are also conscious that the military conflict in Sudan continued in 2024 and through 2025, and will no doubt have an impact on WTI's ability to raise funds and

administer projects in 2025 and beyond. WTI has adapted its work through the ongoing conflict and the trustees are committed to maintaining our presence in the country for the long term.

## Fundraising

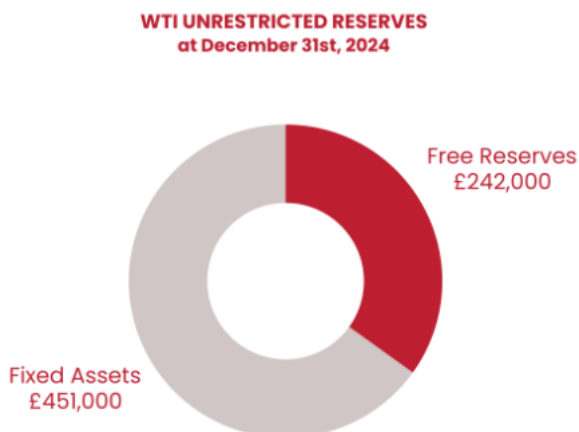
WTI's income continues to consist of a mix of unrestricted and restricted funds, with restricted income designated for specific activities, projects, or country programmes. In 2024, total unrestricted income held at £1,067k (2023: £1,058k), while restricted income reduced marginally to £4,167k (2023: £4,548k). This stability reflects strong fundraising performance across both income streams, with the proportion of unrestricted income remaining broadly consistent with previous years.

The structural imbalance between restricted and unrestricted income remains characteristic of WTI's strategic funding model, which is centred on programme-led fundraising. Our in-country teams continue to prepare funding proposals in response to calls for applications, ensuring donor engagement is grounded in the priorities and capabilities of those delivering the work. This approach contributes to a consistently high success rate and keeps core fundraising costs low, as these responsibilities are embedded within programme leadership roles.

In 2024, WTI built on the work initiated by its fundraising consultant to diversify its portfolio of UK-based trusts and foundations, however this is currently a challenging area of fundraising, with many trusts and foundations vastly oversubscribed. Parallel efforts were made to strengthen the organisation's case for unrestricted support, resulting in new conversations with long-standing and prospective institutional donors.

Our public engagement also grew significantly. In November 2024, WTI hosted a major fundraising event in London focused on expanding access to education in Somaliland. The event brought together supporters, partners, and alumni, contribution to raising over £40,000 in individual giving through our annual Big Give Christmas Campaign and generating new momentum for future private donor engagement.

Unrestricted funds were also raised through income generated from assets,



including subletting office space in Sudan, South Sudan, and the UK, as well as rental income from a flat and parking spaces in Oxford.

A full analysis of WTI's restricted project income is included in Note 16 of the Financial Statements.

## Risk Management and Policy Development

WTI has a robust risk management policy in place, with a risk register that is reviewed by the Executive Leadership Team on a quarterly basis led by the CEO, Finance Director, Director of International Programmes and Engagement, and the Country Directors. The risk register has a description of the risk, its potential impact, the probability of occurrence, the assigned risk owner, and a plan for mitigating or managing the risks. The risk register, after review, is presented to the Board Finance Committee for approval and then submitted to the full Board.

To mitigate financial risks, WTI contracted an external management firm that carries

out an annual internal audit in our Africa offices. The internal audit was performed in 2024 in Sudan and South Sudan, and this has provided for checks and balances and kept our systems strong and resilient to shocks.

The WTI Board recognises the importance of policies as they define what is and is not acceptable in the organisation. As such, the Executive Leadership Team develops the policies, and the Board approves. WTI policies are applied across the organisation in the UK and the Africa offices except where local laws need to be incorporated. In 2024, the Board reviewed and approved two policies:

1. Anti-Fraud, Bribery & Corruption Policy and Direction
2. Conflict of Interest Policy





## WTI'S GROWTH PLAN

### Organisational

The WTI's strategic plan 2021–2025 will come to the end of its five years in 2025. The Board and staff started the process of developing a new strategy for 2026–2030 in November 2024. Reviewing the current strategy, staff and Trustees believe the objectives are still important and relevant to the work of the organisation. The need for access to quality education, alternative education, and education in emergencies are across our region of operation. Trustees and staff are, however, aware of the global trends affecting the development and humanitarian sector, highlighting a concerning increase in needs with a significant funding gap. Furthermore, the number of people requiring humanitarian assistance has reached record highs, driven by factors including protracted conflicts, natural disasters, and economic shocks, which WTI will need to consider in the next strategy. Trustees and staff also noted the need to diversify methods of delivering education in remote and hard-

to-reach areas through appropriate education technology. Trustees and staff are also aware of the need for Climate Change Education (CCE) to empower learners and teachers to understand and address climate change, promoting both knowledge and action in schools.

Furthermore, despite the war in Sudan, Trustees are committed to the people of Sudan and have made a conscious decision to remain operational in the country to contribute to educational development and rebuilding educational infrastructure in times of peace. With the opening of a new office in Somaliland, WTI Trustees would like to see the office in Hargeisa grow, working with the Ministry of Education and Science and the higher education sector to meet the needs of children and young people in the country.

### The Postgraduate Programme

This is an important part of WTI's work that serves the whole of the Eastern and Horn of Africa region, bringing students to the UK

for a one-year Master's degree programme. WTI Trustees are committed to expanding the postgraduate programme in the UK and in Africa, especially with the success of the first cohort of postgraduate students in Uganda. We continue working with partners such as the Commonwealth Scholarship Commission, Hugh Pilkington Charitable Trust, the All-Saints Education Trust, universities in Africa and the UK to ensure that the benefits that come with a postgraduate qualification are given to many more conflict-affected and marginalised people.

### **Sudan**

WTI has continued its operation in Sudan two years after the outbreak of the conflict. With continued funding support from UNHCR and the Hugh Pilkington Charitable Trust, WTI has maintained its presence in Damazine, Blue Nile Region, with staff supporting students in Kassala, Port Sudan and Kosti. Sudan was declared by the UN in 2024 as the world's worst humanitarian crisis. WTI Trustees have renewed their commitment to the Sudanese people and, in 2025, WTI plans to establish a presence in Port Sudan and Gaderef to expand the provision of education to internally displaced persons and refugees. WTI will continue to strengthen the delivery of education for Ethiopian refugees in Camp 6, in the Blue Nile Region, and support the State Ministry of Education in its effort to provide education.

### **South Sudan**

WTI has continued to be the Ministry of General Education and Instruction's teacher training strategic partner and specialist in the delivery of accelerated secondary education. In addition, WTI has continued to deliver the FCDO-funded Girls' Education South Sudan programme in Lakes State and Unity State and has positioned itself to play a prominent role in

the successor project, Education for All South Sudan (EFASS). WTI is hoping to continue receiving funding from UNICEF, Education Cannot Wait, and GPE, working with UNICEF and Save the Children in constructing schools, water and sanitation facilities, and delivering teacher training.

By the end of 2024, WTI was finalising a partnership agreement with War Child Canada, the lead partner on a major Mastercard Foundation project, Pathways to Empowerment for Youth in South Sudan. WTI will play an important role with its expertise in education and particularly accelerated secondary education in the delivery of the project across multiple locations in the country. WTI will, with the project, establish presence in four refugee camps in Central Equatoria, Western Equatoria and in Ruweng Administrative Area, working with refugee-led organisations to provide education for refugees, IDPs and returnees.

Furthermore, WTI is also in negotiations for a World Bank project called the Building Skills for Human Capital Development in South Sudan to provide accelerated secondary education for 5,000 untrained teachers across South Sudan's ten states and the three Administrative Areas.

### **Somaliland**

This is WTI's newest country programme. The plans for growth in 2025 are to work with three organisations in Hargeisa: the Pharo Foundation, Edna Adan University, and the National Teacher Training Institute. WTI will provide English-language training for 120 public primary school teachers across Hargeisa. In addition, WTI will work with the Ministry of Education and Science to improve the quality of teacher education. WTI will also select students from Somaliland and place them on postgraduate programme scholarships in Uganda for 2025/2026.

# STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for that period. In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are not aware of any audit information (information needed by the auditors in connection with preparing their report) which they should have shared with the auditors; and The Trustees have taken all steps that they ought to have taken as directors in order to make themselves aware of relevant audit information and to establish that the charity's auditors are aware of that information.

## Appointment of Auditor

Since Sayer Vincent LLP has been appointed as auditor for the last 5 consecutive years, the Trustees have asked that management undertake a tender process for the 2024 reporting period and beyond.

This report is prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees on July 2nd, 2025 and signed on their behalf by:

John Samuel Bickersteth  
Chair of Trustees

Stuart Wilson  
Treasurer

# INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the members of Windle Trust International

## Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Windle Trust International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance

conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting

unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed available internal audit reports and project audit reports
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

18 August 2025

Jonathan Orchard (Senior statutory auditor)

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

## Statement of Financial Activities

(Incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	<b>Total 2024 £</b>	Total 2023 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Donations and legacies	3	211,015	225,713	<b>436,728</b>	271,769
Charitable activities - income	4	793,885	3,941,675	<b>4,735,560</b>	5,273,887
Other trading activities	5	32,822	-	<b>32,822</b>	35,818
Investment income	6	29,225	-	<b>29,225</b>	24,741
<b>Total Income</b>		<b>1,066,947</b>	<b>4,167,388</b>	<b>5,234,335</b>	<b>5,606,215</b>
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Raising funds	7a	33,985	-	<b>33,985</b>	31,834
Charitable activities - Tertiary Education	7a	194,825	909,287	<b>1,104,112</b>	1,097,064
Charitable activities - Primary/Secondary Education	7a	693,632	3,206,516	<b>3,900,148</b>	4,495,718
<b>Total expenditure</b>		<b>922,442</b>	<b>4,115,803</b>	<b>5,038,245</b>	<b>5,624,616</b>
Net income/(expenditure)		144,505	51,585	<b>196,090</b>	(18,401)
Net movement in funds		144,505	51,585	<b>196,090</b>	(18,401)
<i>Reconciliation of funds:</i>					
Total funds brought forward		548,751	303,445	<b>852,196</b>	870,597
Total funds carried forward		693,256	355,030	<b>1,048,286</b>	852,196

### Continuing operations

All income and expenditure has arisen from continuing activities.

## Balance Sheet

	Note	Total 2024 £	Total 2023 £
<b>Fixed assets</b>			
Intangible assets		-	-
Tangible assets	11	<b>619,342</b>	591,341
<b>Total fixed assets</b>		<b>619,342</b>	591,341
<b>Current assets</b>			
Debtors	12	<b>1,265,692</b>	675,276
Cash at bank and in hand		<b>590,261</b>	1,197,623
<b>Total current assets</b>		<b>1,855,953</b>	1,872,899
Creditors: amounts falling due within one year	13	<b>1,258,855</b>	1,423,950
<b>Net current assets/(liabilities)</b>		<b>597,098</b>	448,949
Creditors: amounts falling due more than one year	14	<b>168,154</b>	188,094
<b>Total net assets</b>		<b>1,048,286</b>	852,196
<b>Funds of the Charity</b>			
Unrestricted funds		<b>693,256</b>	548,751
Restricted income funds		<b>355,030</b>	303,445
<b>Total funds</b>		<b>1,048,286</b>	852,196

Approved by the board of trustees on 02<sup>nd</sup> July 2025 and signed on their behalf by

.....  
John Samuel Bickersteth  
Chair of Trustees

.....  
Stuart Wilson  
Treasurer

## Statement of Cash Flows

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	17	<b>(566,084)</b>	713,795
<b>Cash flows from investing activities</b>			
Dividends, interest and rent from investments		<b>29,225</b>	24,741
Proceeds from the sale of fixed assets		<b>1,896</b>	-
Purchase of fixed assets		<b>(43,976)</b>	(215,234)
Purchase of investments		-	-
<b>Net cash provided by / (used in) investing activities</b>		<b>(12,855)</b>	(190,493)
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		<b>(28,423)</b>	-
Cash inflows from new borrowing		-	125,000
<b>Net cash provided by / (used in) financing activities</b>		<b>(28,423)</b>	125,000
<b>Change in cash and cash equivalents in the year</b>		<b>(607,362)</b>	648,302
Cash and cash equivalents at the beginning of the year		<b>1,197,623</b>	549,321
<b>Cash and cash equivalents at the end of the year</b>		<b>590,261</b>	1,197,623

## Notes to the Financial Statements

### 1 Accounting policies

#### a) Statutory information

Windle Trust International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 37a Oxford Road, Cowley, Oxford, OX4 2EN.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support Costs: staff costs are first attributed to fundraising and governance on a time basis: the remaining costs are then apportioned, along with total governance costs, between the three categories of charitable activity.

Other direct programme costs (restricted) are allocated directly to the same activity as the programme for which they have been expended. Wherever possible other programme costs (unrestricted) are allocated in the same manner.

- |                               |   |     |
|-------------------------------|---|-----|
| • Tertiary Education          | - | 22% |
| • Primary/Secondary Education | - | 78% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

#### k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Land and buildings	-	50 years
• Fixtures and fittings	-	5-10 years
• Computer equipment	-	3 years
• Motor vehicles	-	4 years

Note that the newly constructed WTI offices in Juba, South Sudan, became operational in late 2023. Depreciation, over a term of 50 years, will be applied from 1st January 2024.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### q) Pensions

In the UK, from January 2021 onward, the pension policy was changed so that it is based on length of service rather than age. WTI contributes to a private defined contribution pension scheme, after successful completion of the employee's probationary period, as follows: 5% (0 to 2 years), 7.5% (2 to 5 years) and 9% (more than 5 years).

Overseas, in accordance with local legal requirements the company contributes 17% of gross pay to employees' social security funds: employees themselves contribute 8%. For employees who reach the retirement age of sixty, in line with normal practice, the 17% employer contribution is accrued by the company and salary is paid gross without deductions. Each fund balance is payable to the employee at the end of his or her contract of employment. Pension costs are recognised in the accounts on the accruals basis.

In accordance with local legal requirements, we have also set aside a provision where amounts are due to employees for future gratuity payments.

## Notes to the Financial Statements

### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2023 Total £
<b>Income from:</b>			
Donations and legacies	151,769	120,000	<b>271,769</b>
Charitable activities	845,905	4,427,982	<b>5,273,887</b>
Other trading activities	35,818	-	<b>35,818</b>
Investments	24,741	-	<b>24,741</b>
<b>Total Income</b>	<b>1,058,233</b>	<b>4,547,982</b>	<b>5,606,215</b>
<b>Expenditure on:</b>			
Raising funds	31,834	-	<b>31,834</b>
Charitable activities - Tertiary Education	200,374	896,690	<b>1,097,064</b>
Charitable activities - Primary/Secondary Education	818,650	3,677,068	<b>4,495,718</b>
<b>Total expenditure</b>	<b>1,050,858</b>	<b>4,573,758</b>	<b>5,624,616</b>
<b>Net income/(expenditure) for the year</b>	<b>7,375</b>	<b>(25,776)</b>	<b>(18,401)</b>
Transfers between funds	-	-	-
<b>Net movement in funds</b>	<b>7,375</b>	<b>(25,776)</b>	<b>(18,401)</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	541,376	329,221	<b>870,597</b>
<b>Total funds carried forward</b>	<b>548,751</b>	<b>303,445</b>	<b>852,196</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
The Hugh Pilkington Charitable Trust	80,000	120,000	<b>200,000</b>	80,255	120,000	200,255
Gifts in kind	39,000	-	<b>39,000</b>	39,000	-	39,000
Sulney Fields Trusts	10,000	-	<b>10,000</b>	10,000	-	10,000
Other donations	82,015	105,713	<b>187,728</b>	22,514	-	22,514
<b>Total donations and Legacies</b>	<b>211,015</b>	<b>225,713</b>	<b>436,728</b>	<b>151,769</b>	<b>120,000</b>	<b>271,769</b>

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

### 4 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
ECW	172,670	377,711	<b>550,381</b>	114,656	215,375	330,031
Scholarships	-	-	<b>-</b>	-	-	-
Nile Projects	-	214,843	<b>214,843</b>	-	352,748	352,748
Open Society Foundation	1,412	12,999	<b>14,411</b>	4,964	22,916	27,880
Friends of Ibba Girls' School	44,129	303,845	<b>347,974</b>	29,844	393,331	423,175
GPE	161,252	393,361	<b>554,613</b>	55,021	542,994	598,015
Girls' Education South Sudan	131,850	1,058,911	<b>1,190,761</b>	314,371	1,653,374	1,967,745
Gordon Memorial CTF	-	10,247	<b>10,247</b>	-	16,944	16,944
James Aryam Scholarship	6,960	44,379	<b>51,339</b>	-	31,506	31,506
Samuel Hall	2,478	39,890	<b>42,368</b>	-	-	-
Supported places	-	481,604	<b>481,604</b>	-	432,785	432,785
UNHCR	104,459	110,734	<b>215,193</b>	146,801	51,280	198,081
UNICEF	102,234	853,051	<b>955,285</b>	156,968	587,550	744,518
WUSC	5,936	33,815	<b>39,751</b>	14,835	114,945	129,780
World Bank Staff Scholarships	-	348	<b>348</b>	-	754	754
Other donors	60,505	5,937	<b>66,442</b>	8,445	11,480	19,925
<b>Total income from charitable activities</b>	<b>793,885</b>	<b>3,941,675</b>	<b>4,735,560</b>	<b>845,905</b>	<b>4,427,982</b>	<b>5,273,887</b>

## Notes to the Financial Statements

### 5 Income from other trading activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Rental of office space:</b>						
Juba rent	18,237	-	<b>18,237</b>	20,332	-	20,332
Khartoum rent	-	-	<b>-</b>	1,686	-	1,686
Oxford rent	14,585	-	<b>14,585</b>	13,800	-	13,800
<b>Total income from charitable activities</b>	<b>32,822</b>	<b>-</b>	<b>32,822</b>	<b>35,818</b>	<b>-</b>	<b>35,818</b>

### 6 Investment income

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Bank interest	5,298	-	<b>5,298</b>	4,341	-	4,341
Rental of flat (37 Oxford Road)	16,677	-	<b>16,677</b>	16,050	-	16,050
Rental of car parking spaces	7,250	-	<b>7,250</b>	4,350	-	4,350
<b>Total investment income</b>	<b>29,225</b>	<b>-</b>	<b>29,225</b>	<b>24,741</b>	<b>-</b>	<b>24,741</b>
(Loss)/Profit on sale of fixed assets	-	-	<b>-</b>	-	-	-
<b>Total Investment and Other income</b>	<b>29,225</b>	<b>-</b>	<b>29,225</b>	<b>24,741</b>	<b>-</b>	<b>24,741</b>
<b>Total income</b>	<b>29,225</b>	<b>-</b>	<b>29,225</b>	<b>24,741</b>	<b>-</b>	<b>24,741</b>

## Notes to the Financial Statements

### 7a Analysis of expenditure (current year)

	Charitable Activities						2024 Total £	2023 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	33,985	93,578	916,384	-	-	634,139	<b>1,687,086</b>	<b>1,677,532</b>
Staff travel and other costs	-	11,179	34,943	-	-	47,241	<b>93,363</b>	<b>124,976</b>
Scholarships and direct educational costs	-	808,225	2,273,675	-	-	-	<b>3,081,900</b>	<b>3,497,023</b>
English language and other training	-	-	-	-	-	-	-	-
Other programme costs	-	-	-	-	-	-	-	-
Office, premises and administrative costs	-	-	-	-	-	204,346	<b>204,346</b>	<b>237,243</b>
Legal and professional fees	-	-	-	-	31,344	-	<b>31,344</b>	<b>33,093</b>
Depreciation and other costs	-	-	-	-	-	(50,794)	<b>(50,794)</b>	<b>54,748</b>
	33,985	912,982	3,225,002	-	31,344	834,933	<b>5,038,245</b>	<b>5,624,616</b>
Support costs	-	184,214	650,718	-	-	(834,933)		
Governance costs	-	6,916	24,248	-	(31,344)	-		
<b>Total expenditure 2024</b>	<b>33,985</b>	<b>1,104,112</b>	<b>3,900,148</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,038,245</b>	<b>5,624,616</b>
Total expenditure 2023	31,834	1,097,063	4,495,718	-	-	-		

Of the total expenditure, £873,251 was unrestricted (2023: £1,059,468) and £4,095,213 was restricted (2023: £4,174,993).

## Notes to the Financial Statements

### 7b Analysis of expenditure (prior year)

	Charitable Activities						2023 Total £	2022 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	31,618	132,209	873,076	-	-	640,629	<b>1,677,532</b>	<b>1,375,327</b>
Staff travel and other costs	-	8,407	65,060	-	-	51,509	<b>124,976</b>	<b>97,353</b>
Scholarships and direct educational costs	-	756,954	2,740,068	-	-	-	<b>3,497,022</b>	<b>3,068,919</b>
Office, premises and administrative costs	-	-	-	-	-	237,243	<b>237,243</b>	<b>222,742</b>
Legal and professional fees	-	-	-	-	33,093	-	<b>33,093</b>	<b>33,350</b>
Depreciation and other costs	216	-	-	-	-	54,532	<b>54,748</b>	<b>(25,680)</b>
	<b>31,834</b>	<b>897,570</b>	<b>3,678,205</b>	<b>-</b>	<b>33,093</b>	<b>983,913</b>	<b>5,624,615</b>	<b>4,772,011</b>
Support costs	-	193,001	790,911	-	-	(983,913)	-	-
Governance costs	-	6,491	26,602	-	(33,093)	-	-	-
<b>Total expenditure 2023</b>	<b>31,834</b>	<b>1,097,063</b>	<b>4,495,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,624,615</b>	<b>3,148,381</b>
Total expenditure 2022	29,327	692,957	4,049,727	-	-	-	-	-

Of the total expenditure, £1,050,857 was unrestricted (2022: £927,204) and £4,573,758 was restricted (2022: £3,844,807).

## Notes to the Financial Statements

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting)	2024 £	2023 £
Depreciation	14,079	7,427
Operating lease rentals		
Property	82,994	82,994
Other	1,424	1,424
Auditor's remuneration (including VAT)		
Audit - UK	15,300	10,320

### 9 Staff remuneration

Reflected under	2024 £	2023 £
Raising funds	33,985	31,618
Charitable activities	1,644,102	1,645,914
	<b>1,678,087</b>	<b>1,677,532</b>

#### UK Payroll

Gross pay	169,619	165,348
Employer's National Insurance	(638)	7,487
Pension contributions	15,035	14,157
Permanent health and death in service benefits	-	-
Staff training, recruitment and sundry staff costs	8,863	3,649
	<b>192,879</b>	<b>190,641</b>

#### Non-UK Payroll

Sudan - gross pay	212,651	226,472
Sudan - social security fund	16,977	35,617
Sudan - staff training, recruitment and medicals	15,227	19,822
South Sudan - gross pay	985,647	957,917
South Sudan - social security fund	207,559	238,727
South Sudan - Staff Training, recruitment and medicals	47,147	8,337
	<b>1,485,208</b>	<b>1,486,892</b>

<b>Total Payroll</b>	<b>1,678,087</b>	<b>1,677,532</b>
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## Notes to the Financial Statements

### 9 Staff remuneration (continued)

The average number of employees (head count based on number of staff employed) during the year was 128.12 (2023: 139.4). Staff are split across the activities of the charitable company as follows:

	<b>2024</b>	<b>2024</b>	2023	2023
	<b>UK</b>	<b>Overseas</b>	UK	Overseas
Raising funds	<b>0.30</b>	<b>2.08</b>	0.30	3.00
Tertiary Education	<b>1.05</b>	<b>11.58</b>	0.80	17.58
Primary/Secondary Education	-	<b>81.00</b>	-	78.92
Support	<b>2.80</b>	<b>26.75</b>	2.55	32.92
Governance	<b>0.35</b>	<b>2.25</b>	0.35	3.00
	<b>4.50</b>	<b>123.66</b>	4.00	135.42

Emoluments for the post of Chief Executive Officer were £71,895 for the year ended 31 December 2024 (2023: £68,632). No other employee earned more than £60,000 in 2024.

#### Key Management and Trustees

Key Management remuneration was £82,014 (2023: £81,087). No Trustee received any remuneration in the period (2023: none). All employees, including the Chief Executive Officer, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 3 Trustees (2023: 3). In 2024, the total of these expenses was £896 (2023: £7,287).

### 10 Related party transactions

There are no related party transactions to disclose for 2024 (2023: none).

## Notes to the Financial Statements

### 11 Tangible fixed assets

	Land & buildings £	Fixtures & Fittings £	Computer Equipment £	Motor vehicles £	Total £
<b>Cost</b>					
Cost brought forward	564,419	76,176	44,587	15,807	<b>700,989</b>
Additions	39,831	793	3,352	-	<b>43,976</b>
Disposals	-	(2,165)	(1,869)	-	<b>(4,034)</b>
At 31 December 2024	604,250	74,804	46,070	15,807	<b>740,931</b>
<b>Depreciation</b>					
Depreciation brought forward	-	60,024	34,224	15,400	<b>109,648</b>
Charge for year	7,039	2,262	4,371	407	<b>14,079</b>
Eliminated on disposal	-	(433)	(1,705)	-	<b>(2,138)</b>
At 31 December 2024	7,039	61,853	36,890	15,807	<b>121,589</b>
<b>Net book value</b>					
At 31 December 2024	597,211	12,951	9,180	-	<b>619,342</b>
At 31 December 2023	564,419	16,152	10,363	407	<b>591,341</b>

In 2003, Windle Trust International purchased property at 37 and 37a Oxford Road using funds loaned to the charity by the Hugh Pilkington Charitable Trust (HPCT). Under the agreement with HPCT, all proceeds of any future sale of the property will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices have been constructed. HPCT also granted a further loan of £225k to support the office construction in Juba, which officially opened in October 2023, all of which had been fully received by end 2023. Relevant depreciation was applied from 1st January 2024.

### 12 Debtors

	2024 £	2023 £
Income tax recoverable	<b>11,973</b>	2,278
Prepayments	<b>41,901</b>	38,298
UK Scholarship programme	<b>73,582</b>	36,681
Other debtors and accrued income	<b>1,138,236</b>	598,019
<b>Total debtors</b>	<b>1,265,692</b>	675,276

## Notes to the Financial Statements

### 13 Creditors: amounts falling due within one year

	2024 £	2023 £
Accounts payable	<b>57,965</b>	251,009
Taxation and social security	<b>88,285</b>	117,831
Social Security Fund	<b>102,375</b>	277,616
Accruals	<b>167,580</b>	162,650
Other creditors	<b>842,650</b>	614,843
<b>Total creditors due within one year</b>	<b>1,258,855</b>	1,423,949

### 14 Loans

	2024 £	2023 £
Balance b/f 1 January 2024	<b>225,000</b>	100,000
Loans received	-	125,000
Loans repaid	<b>(28,423)</b>	-
Interest added	-	-
<b>Total creditors due more than one year</b>	<b>196,577</b>	<b>225,000</b>

	2024 £	2023 £
<b>Split between:</b>		
Creditor due within 1 year	<b>28,423</b>	36,906
Creditor due more than 1 year	<b>168,154</b>	188,094
<b>Total Balance c/f at 31 December 20234</b>	<b>196,577</b>	<b>225,000</b>

In 2022, Hugh Pilkington Charitable Trust agreed to loan WTI £225k for the construction of offices in Juba. The total amount had been received by 31st December 2023. Loan & interest repayments began in 2024.

## Notes to the Financial Statements

### 15a Analysis of net assets between funds (current year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	619,342	-	<b>619,342</b>
Long term loan	(168,154)	-	<b>(168,154)</b>
Net current assets / (liabilities)	242,068	<b>355,030</b>	<b>597,098</b>
<b>Net assets at 31 December 2024</b>	<b>693,256</b>	<b>355,030</b>	<b>1,048,286</b>

### 15b Analysis of net assets between funds (prior year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	591,341	-	<b>591,341</b>
Long term loan	(188,094)	-	<b>(188,094)</b>
Net current assets / (liabilities)	145,504	303,445	<b>448,949</b>
<b>Net assets at 31 December 2023</b>	<b>548,751</b>	<b>303,445</b>	<b>852,196</b>

## Notes to the Financial Statements

### 16a Movement in funds (current year)

	At 1 January 2024 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2024 £
<b>Operations in United Kingdom:</b>					
HPCT	39,686	120,000	(151,287)	-	8,399
Margaret Dodson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
James Aryam Scholarships	19,626	61,001	(73,137)	-	7,490
Other Scholarships	-	69,091	(35,611)	-	33,480
Somaliland	-	20,000	-	-	20,000
Scholar contributions	1,560	-	-	-	1,560
Supported Places	-	481,604	(481,604)	-	-
Other	14,000	-	-	-	14,000
<b>Total United Kingdom</b>	<b>133,895</b>	<b>751,696</b>	<b>(741,639)</b>	<b>-</b>	<b>143,952</b>
<b>Operations in Sudan:</b>					
Nile Projects	73,470	214,843	(233,025)	-	55,288
Gordon Memorial CTF	24,651	10,247	(10,247)	-	24,651
African Prisons Project	4,053	-	-	-	4,053
UNHCR	-	110,734	(111,941)	-	(1,207)
<b>Total Sudan</b>	<b>102,174</b>	<b>335,824</b>	<b>(355,213)</b>	<b>-</b>	<b>82,785</b>
<b>Operations in South Sudan:</b>					
Scholarships	20,241	-	-	-	20,241
Samuel Hall	-	39,890	(38,300)	-	1,590
World Bank Staff Scholarships	41,101	348	(4,502)	-	36,947
ECW	(524)	377,711	(450,265)	-	(73,078)
Open Society Foundation	(168)	12,999	(16,560)	-	(3,729)
Friends of Ibba Girls' School	54,694	303,845	(331,544)	-	26,995
GPE	2	393,361	(491,474)	-	(98,111)
Girls' Education South Sudan	(2,476)	1,058,911	(930,360)	-	126,075
Primary Teacher Training	(18,325)	5,937	(7,057)	-	(19,445)
UNICEF	(32,187)	853,051	(710,688)	-	110,176
WUSC	(367)	33,815	(38,180)	-	(4,732)
Other South Sudan	5,385	-	(21)	-	5,364
<b>Total South Sudan</b>	<b>67,376</b>	<b>3,079,868</b>	<b>(3,018,951)</b>	<b>-</b>	<b>128,293</b>
<b>Total restricted funds</b>	<b>303,445</b>	<b>4,167,388</b>	<b>(4,115,803)</b>	<b>-</b>	<b>355,030</b>
<b>Unrestricted funds</b>	<b>548,751</b>	<b>1,066,947</b>	<b>(922,442)</b>	<b>-</b>	<b>693,256</b>
<b>Total funds</b>	<b>852,196</b>	<b>5,234,355</b>	<b>(5,038,245)</b>	<b>-</b>	<b>1,048,286</b>

## Notes to the Financial Statements

### 16b Movement in funds (prior year)

	At 1 January 2023 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
<b>Operations in United Kingdom:</b>					
HPCT	90,034	120,000	(170,348)	-	<b>39,686</b>
Margaret Dodson Bursary Fund	10,102	-	-	-	<b>10,102</b>
Hayward Legacy Fund	48,921	-	-	-	<b>48,921</b>
James Aryam Scholarship	15,927	31,506	(27,807)	-	<b>19,626</b>
Scholar contributions	1,160	400	-	-	<b>1,560</b>
Supported Places	-	432,785	(432,785)	-	<b>-</b>
Other	16,938	-	(2,938)	-	<b>14,000</b>
<b>Total United Kingdom</b>	<b>183,082</b>	<b>584,691</b>	<b>(633,878)</b>	<b>-</b>	<b>133,895</b>
<b>Operations in Sudan:</b>					
Nile Projects	9,483	352,748	(288,761)	-	<b>73,470</b>
Gordon Memorial CTF	13,876	16,944	(6,169)	-	<b>24,651</b>
African Prisons Project	4,053	-	-	-	<b>4,053</b>
UNHCR	(1)	51,280	(51,279)	-	<b>-</b>
<b>Total Sudan</b>	<b>27,411</b>	<b>420,972</b>	<b>(346,209)</b>	<b>-</b>	<b>102,174</b>
<b>Operations in South Sudan:</b>					
Scholarships	41,849	-	(21,608)	-	<b>20,241</b>
World Bank Staff Scholarships	43,704	754	(3,357)	-	<b>41,101</b>
ECW	-	215,375	(215,899)	-	<b>(524)</b>
Open Society Foundation	-	22,916	(23,084)	-	<b>(168)</b>
Friends of Ibba Girls' School	-	393,331	(338,637)	-	<b>54,694</b>
GPE	-	542,994	(542,992)	-	<b>2</b>
Girls' Education South Sudan	-	1,653,374	(1,655,850)	-	<b>(2,476)</b>
Primary Teacher Training	19,338	11,080	(48,743)	-	<b>(18,325)</b>
UNICEF	(355)	587,550	(619,382)	-	<b>(32,187)</b>
WUSC	1	114,945	(115,313)	-	<b>(367)</b>
Other South Sudan	14,191	-	(8,806)	-	<b>5,385</b>
<b>Total South Sudan</b>	<b>118,728</b>	<b>3,542,319</b>	<b>(3,593,671)</b>	<b>-</b>	<b>67,376</b>
<b>Total restricted funds</b>	<b>329,221</b>	<b>4,547,982</b>	<b>(4,573,758)</b>	<b>-</b>	<b>303,445</b>
<b>Unrestricted funds</b>	<b>541,376</b>	<b>1,058,233</b>	<b>(1,050,858)</b>	<b>-</b>	<b>548,751</b>
<b>Total funds</b>	<b>870,597</b>	<b>5,606,215</b>	<b>(5,624,616)</b>	<b>-</b>	<b>852,196</b>

## Notes to the Financial Statements

### Purpose of restricted fund

#### Operations in the United Kingdom:

<b>HPCT</b>	(Hugh Pilkington Charitable Trust) is restricted to the <b>Postgraduate Programme</b> scholarships which provide full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study for postgraduate level courses.
<b>Margaret Dodson Bursary Fund</b>	supports the Postgraduate Programme
<b>Hayward Legacy Fund</b>	supports education and English Language development in East and the Horn of Africa
<b>James Aryam Scholarships</b>	provides full tuition and maintenance scholarships for Sudanese and South Sudanese scholars to study for Masters courses in Uganda.
<b>Other Scholarships</b>	provides full tuition and maintenance scholarship for a privately sponsored undergraduate student
<b>Somaliland</b>	Provides English language training to Primary School Teachers in Somaliland
<b>Scholar contributions</b>	supports the Postgraduate Programme
<b>Supported Places</b>	funding received "in-kind", such as tuition fee waivers and accommodation scholarships
<b>Other</b>	other smaller grants and bursaries that support the Postgraduate Programme scholarships

#### Operations in Sudan:

<b>Nile Projects</b>	includes projects in the Blue and White Nile regions. This includes all projects in Camp6, Blue Nile State, as well as the provision of scholarships to 40 students in the Blue Nile and White Nile states to continue their education and acquire technical skills.
<b>Gordon Memorial CTF</b>	supports hostel accommodation for female students, who are refugees or internally displaced persons
<b>African Prisons Project</b>	assessed the functional literacy skills in women's' prisons in Khartoum with the aim of establishing a training programme for women prisoners
<b>UNHCR</b>	supports tertiary scholarships for refugees (DAFI) and urban refugees (URTEP) at universities in Sudan

## Notes to the Financial Statements

### Purpose of restricted fund

#### Operations in South Sudan:

<b>Scholarships</b>	includes secondary and tertiary level scholarships in South Sudan, both in-person and distance learning.
<b>Samuel Hall</b>	is the implementing partner for a community based assessment funded by UNHCR
<b>World Bank Staff Scholarships</b>	is funds held on behalf of the World Bank to manage education funding for designated individuals.
<b>Education Cannot Wait</b>	is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psycho-social support.
<b>Open Society Foundation</b>	supports ethical leadership training for South Sudan's educators and leaders, exploring leadership practice and empowering participants to develop training programmes for others in their institutions or workplace.
<b>Friends of Ibba Girls' School</b>	for the management of Ibba Girls' Boarding School, South Sudan, on behalf of the Ministry of General Education and Instruction and the Friends of Ibba Girls' School.
<b>GPE</b>	is a flood response project to ensure school facilities are safe and prepared for threats from conflict or natural hazards. This includes improvements to infrastructure, tree planting, establishing environmental clubs, and supporting students who have missed lessons.
<b>Girls' Education South Sudan</b>	aims to increase access to primary and secondary education for girls and boys in South Sudan. It emphasises supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.
<b>Primary Teacher Training</b>	provides scholarships to train female Primary School teachers at colleges in Juba and Yambio
<b>UNICEF</b>	includes multiple projects, including a project to strengthen community resilience in urban settings across 4 states of South Sudan, Continuous Professional Development and Accelerated Secondary Education programmes for teachers, and an integrated education project in Abyei, South Sudan.
<b>WUSC</b>	a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.
<b>Other South Sudan</b>	includes multiple small-scale WTI projects and initiatives.

## Notes to the Financial Statements

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

	2024 £	2023 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>196,090</b>	(18,401)
Depreciation charges	<b>14,079</b>	7,427
Dividends, interest received and payable and rent from investments	<b>(29,225)</b>	(24,741)
Increase / (decrease) in debtors	<b>(590,416)</b>	79,110
Increase / (decrease) in creditors	<b>(156,612)</b>	670,399
<b>Net cash provided by / (used in) operating activities</b>	<b>(566,084)</b>	713,795

### 18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	<b>29,794</b>	20,738	<b>2,106</b>	3,230
One to five years	-	-	<b>877</b>	3,535
Over five years	-	-	-	-
	<b>29,794</b>	20,738	<b>2,983</b>	6,765

### 19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



# Windle Trust International

Windle Trust International  
37a Oxford Road, Cowley, Oxford, OX4 2EN  
[www.windle.org.uk](http://www.windle.org.uk)

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

**Annual Report and Accounts for the Year Ending  
31<sup>st</sup> December 2024**  
Published June 2025

**WINDLE TRUST INTERNATIONAL**

England & Wales - Charity number 1092834

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# Accounts

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# Annual Report and Accounts

For the year ending 31<sup>st</sup> December 2023

Auditors: Sayer Vincent LLP,  
110 Golden Lane, London, EC1Y 0TG



**Windle Trust**  
International

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834



## MESSAGE FROM THE CEO

**DAVID MASUA**  
CHIEF EXECUTIVE OFFICER, WINDLE TRUST INTERNATIONAL

2023 has been a period of significant challenges and notable achievements for Windle Trust International. Despite the outbreak of conflict in Sudan in April 2023, our unwavering commitment to expanding access to and improving the quality of education for communities affected by conflict, displacement, neglect, or discrimination has remained steadfast.

Our efforts in 2023 have supported 1,077 schools, benefiting 516,387 learners. We trained 9,419 teachers and 34,290 school governors, and distributed 15,800 teaching and learning materials across South Sudan. These accomplishments reflect our collective dedication to enhancing educational quality and accessibility in the regions we serve.

We proudly awarded 426 higher education scholarships to refugees and conflict-affected groups in Sudan, Uganda, South Sudan, and the UK. Additionally, the introduction of the James Aryam Scholarships supported 12 South Sudanese postgraduate students at Makerere University and Kyambogo University in Uganda. These initiatives underscore the transformative power of education.

In 2023, we made significant strides in improving learning conditions. We constructed and renovated classrooms,

built sanitation facilities, and provided 205 school desks. Through our community mobilisation initiatives, we saw increased school attendance and retention, particularly for girls.

We continued to break barriers, providing alternative education to 3,430 individuals across Sudan and South Sudan, and supporting 2,595 teachers through the Accelerated Secondary Education Programme in South Sudan. These programmes are crucial for reaching those forced out of formal education due to conflict, poverty, or early marriages.

Amidst the turmoil in Sudan, we upheld our commitment to education, providing support to displaced persons and Ethiopian refugees in Camp 6, Blue Nile State. Our efforts included delivering mental and psycho-social support to 700 displaced children and constructing child-friendly spaces funded by UNICEF. These initiatives ensure that education



persists even in the most challenging circumstances.

We completed the construction of our purpose-built offices in Juba, South Sudan, funded by the Hugh Pilkington Charitable Trust. This milestone underscores our commitment to a long-term presence in the region. Additionally, we engaged a fundraising consultant to explore new avenues for generating unrestricted income, further enhancing our financial stability.

Our collaborations with key stakeholders, including Ministries of Education, UN agencies, and universities in the UK and Eastern Africa, have been pivotal to our success. These partnerships enable us to uphold our mission of providing formal and non-formal education to marginalised communities.

As we look to the future, Windle Trust International aims to expand our scholarship programmes regionally to include scholars from Sudan and Somaliland. We will continue to strengthen our strategic partnerships and explore innovative funding mechanisms. Our focus remains on enhancing the quality and accessibility of education for refugees, internally displaced persons, and other marginalised groups.

Despite the unprecedented challenges of 2023, Windle Trust International has demonstrated resilience and unwavering commitment to our mission. Our achievements this year stand as a testament to the dedication and hard work of our staff, the generosity of our

donors, and the unwavering support of our partners and stakeholders. In particular, we would like to thank the Hugh Pilkington Charitable Trust for their continued significant core funding, which allows our vital work to continue.

I would also like to extend my deepest gratitude to our incredible staff. In Sudan, our team has continued to do their utmost despite the ongoing conflict, showing extraordinary courage and dedication. In South Sudan, our staff have tirelessly worked in challenging environments, ensuring that education remains a beacon of hope for many. In the UK, our team has provided crucial support and anchoring for the work completed overseas, embodying the spirit of collaboration and commitment.

As we move forward, Windle Trust International remains dedicated to transforming lives through education and empowering communities affected by conflict and displacement.

Thank you for your continued support and belief in our mission.

With deep appreciation,

*David Masua*

**David Masua**  
**Chief Executive Officer**  
**Windle Trust International**

## LEADERSHIP & CONTACT DETAILS

Job Title	Name
Chief Executive Officer	David Masua
Chair	John Samuel Bickersteth
Deputy Chair	Alistair Mack
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Trustee	Eleanor ES Horne (retired June 2023)
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed
Trustee	Anna Kulakiewcz
Trustee	Professor Luka Biong Deng Kuol (Appointed June 2023)
Trustee	Ranjit Majumdar (Appointed June 2023)

### Contact Details

Address	Windle Trust International, 37a Oxford Road, Cowley, Oxford, OX4 2EN, UK
Telephone	+44 (0)1865 712900
Website	<a href="http://www.windle.org.uk">www.windle.org.uk</a>
Email	<a href="mailto:info@windle.org.uk">info@windle.org.uk</a>

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## AN OVERVIEW: WINDLE TRUST INTERNATIONAL

### Our Mission

Windle Trust International (WTI) challenges poverty and inequality by expanding access to and improving the quality of education and training for communities affected by conflict, displacement, neglect or discrimination.

The WTI 2021–2025 strategy has continued to guide the delivery of programme activities across the organisation. With the outbreak of conflict in Sudan in April 2023, the context of the work changed, but despite the challenges WTI has continued its work in relatively safe regions of the country with internally displaced persons (IDPs) and refugees. Trustees can report that even with the challenges, WTI's work expanded in size in 2023, anchored on the organisation's strategic objectives.

- Improve the quality and effectiveness of education.
- Increase access to education for all including girls, women, and children with disabilities.
- Provide youth skills development and expand alternative education programmes.
- Expand the provision of education in emergencies.
- Increase organisational resilience, learning and effectiveness.

**Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002

**Companies House:** Company Limited by Guarantee: 4285691

**Charitable objects:** To advance education of refugees, internally displaced people, and other people affected by or at risk from conflict and natural disaster and (their) host populations.

## Structure and Governance

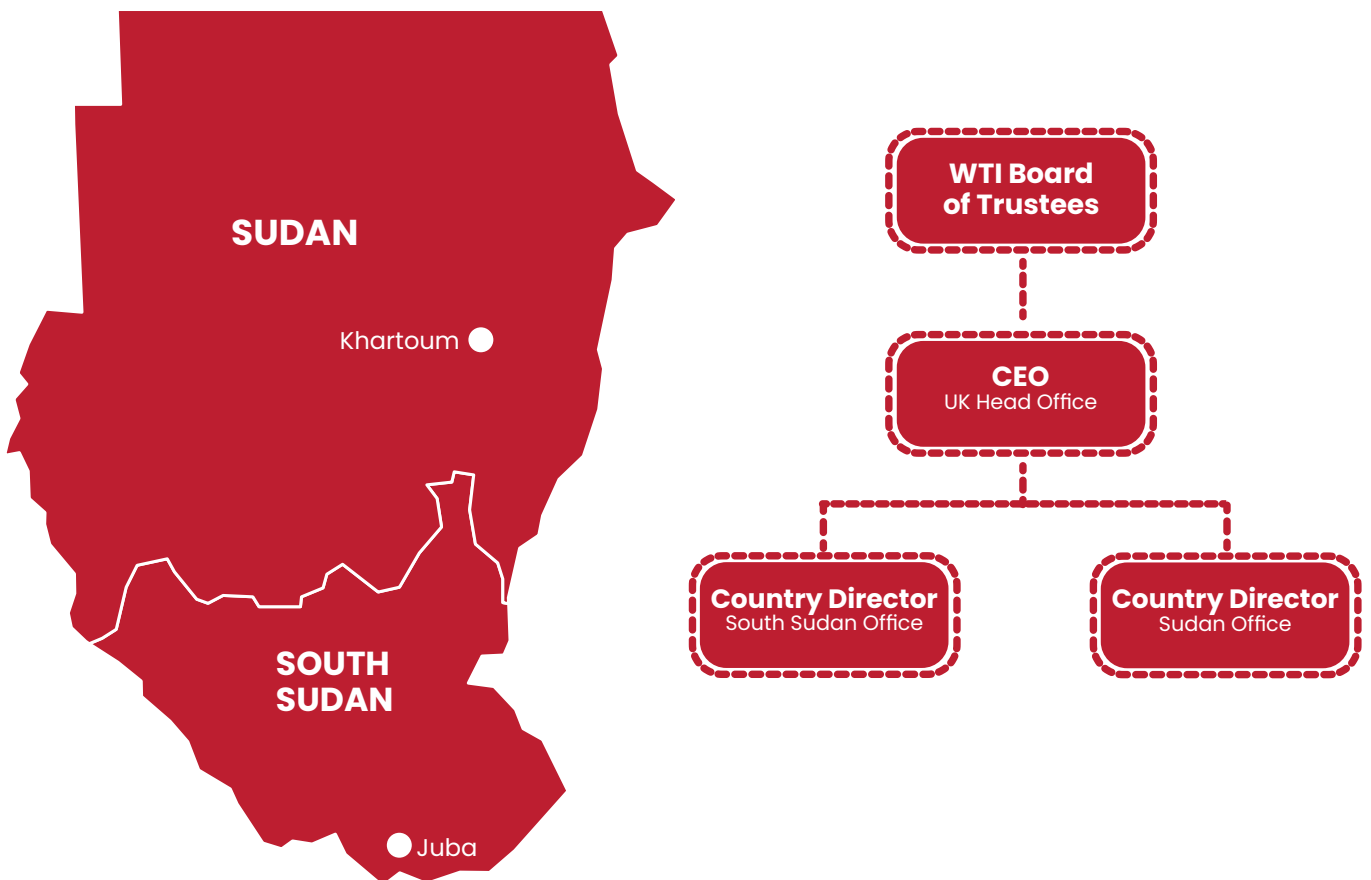
WTI is governed by its Memorandum and Articles of Association, and these were used for the appointment of its first Trustees. Subsequent Trustees have been appointed by existing Trustees in accordance with WTI's constitution. In June 2023 one of WTI's Trustees, Ms. Eleanor Horne retired as Trustee of WTI. Eleanor Horne is the Chair of the Board of Trustees of The Hugh Pilkington Charitable Trust (HPCT) that has provided financial support to WTI for many years. The Trustees of WTI also appointed two new Trustees to the Board in June 2023: Professor Luka Biong and Mr. Ranjit Majumdar.

## Public Benefit

The Trustees of WTI are confident that our activities, working with individuals, communities, donors, and governments to provide education were delivered to the highest standard. These adhered to UK Charity laws and activities were delivered to the benefit of the public.

## Management

The WTI Chief Executive Officer is responsible for the work of the Trust and is line managed by the Chair of the Board. WTI currently has two country offices in Sudan and South Sudan respectively, and these are led by Country Directors. With support from the CEO, the Country Directors are responsible for implementing WTI strategies. WTI's base in Oxford continues to play an important role of providing strategic oversight, financial management, and administrative support; and is also responsible for implementing the Windle flagship Postgraduate Programme, both in the UK and as a new initiative in Uganda.



## OPERATIONAL CONTEXT

The WTI 2023 operational context was marked by significant challenges due to the outbreak of conflict in Sudan, leading to massive displacement, destruction, and the closure of schools. The conflict so far has resulted in 8.6 million people displaced within Sudan, with South Sudan receiving 640,000 refugees and 501,000 returnees.

WTI supported students who fled Khartoum, with some seeking asylum in third countries and others returning to their country of origin. The WTI Sudan headquarters in Khartoum was looted, prompting staff relocations across the country, and senior staff relocated to the Damazine office in Blue Nile State, maintaining our operations to date with funding from UNHCR, UNICEF, and the Gordon Memorial College Trust Fund.

Despite these adversities across the organisation, WTI successfully supported 1,077 schools, assisting 516,387 learners and training 9,419 teachers and 34,290 school governors in 2023.

Additionally, WTI provided 63 higher education scholarships for refugees and other conflict-affected groups at both undergraduate and postgraduate levels in Sudan, Uganda, South Sudan, and the UK.

This was made possible by the generous support of partners including FCDO, Global Affairs Canada, Education Cannot Wait, UNICEF, UNHCR, All Saints Educational Trust, Sulney Fields Trust, the Commonwealth Scholarship Commission (CSC), Cambridge Education, and many others. We would like to thank all of our partners for their continued support.

The crisis in Sudan posed significant concerns for the safety of our staff and beneficiaries, alongside financial constraints impacting the support for refugee students and the internally displaced. Nevertheless, WTI ended the year without major incidents, and thanks to donor flexibility was able to fund staff salaries through to the end of 2023, providing a lifeline to our teams on the ground.

This support enabled WTI's 166 staff across Sudan, South Sudan, and the UK to continue transforming communities through education.

### THE CONFLICT IN SUDAN

**19**

**MILLION  
CHILDREN OUT  
OF SCHOOL**

**8.6**

**MILLION  
PEOPLE  
DISPLACED**

**1.1**

**MILLION  
ENTERING  
SOUTH SUDAN**

# OUR WORK IN NUMBERS

In 2023 Windle Trust International supported

## 516,387

### SCHOOL CHILDREN



in their education, including improving access, quality, and supporting education in emergencies

## 68,427 SCHOOLGIRLS

with cash transfers that allowed them to enrol and retain in schools whilst providing economic support for their communities



## 558 SCHOLARSHIPS

at tertiary level for students from East and the Horn of Africa



## 9,419 TEACHERS

with Continuous Professional Development to improve pedagogy, classroom management, and educational quality



## 1,077 SCHOOLS



with facilities construction and renovation, community mobilisation and capitation grants

## 15,800 RESOURCE PACKS



of teaching and learning materials with distribution across hard to reach parts of South Sudan

## OUR WORK IN 2023

WTI's 2021–2025 strategy has continued to guide our work in the UK, Sudan, and South Sudan. In collaboration with Ministries of Education, UN agencies, other donors, and universities in the UK and Eastern Africa, WTI has upheld its commitment to providing formal and non-formal education to individuals affected by conflict and marginalisation.

### Enhancing Educational Quality and Accessibility

Improving the quality and efficiency of education helps learners achieve desired learning outcomes. A supportive environment in schools that encourages active learning, problem-solving, and critical thinking is essential. To foster this, investment in teacher training and professional development, as well as providing necessary resources, is required. In 2023, with support from UNICEF and Education Cannot Wait (ECW), WTI invested in extensive teacher training to enhance educational quality and effectiveness. We trained 9,419 teachers in South Sudan using the Ministry of General Education and Instruction approved continuous professional development (CPD) materials. Additionally, WTI distributed 15,800 assorted teaching and learning materials to both teachers and learners.

### Infrastructure Improvements and Community Engagement

In 2023, WTI collaborated with 1,077 primary and secondary schools to increase access to educational facilities and improve retention rates for both girls and boys. Our efforts included

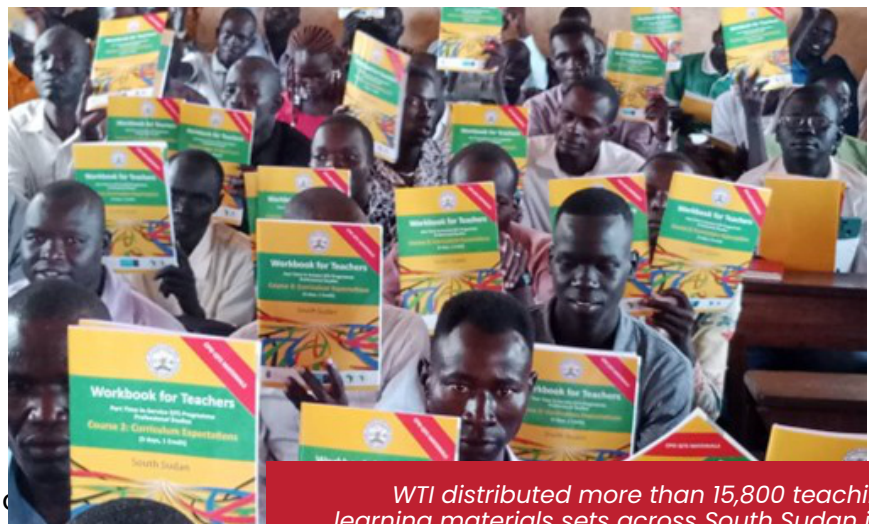
constructing and renovating classrooms, building sanitation facilities, fencing schools, mobilising communities through dialogue, providing cash transfers to schoolgirls, and awarding higher education scholarships. Funded by the Global Partnership for Education (GPE) through Save the Children, WTI also addressed flood impacts in Bentiu, Unity State, South Sudan by constructing and renovating numerous classrooms and sanitation facilities. During the handover of these facilities to the Unity State government, State Minister

Honourable Stephen Tot, commended the initiatives:

"I applaud the donor GPE, the national Ministry of General Education and Instruction, Save the Children, and Windle Trust International for successfully renovating and constructing schools in Bentiu. I am grateful and satisfied with the work done, which will provide our students in Bentiu with a full day of schooling, unlike previously when they could only study for half a day, impacting their ability to cover the required content."

*"Our students in Bentiu can now study for a full day of schooling, previously they could only study for half a day"*

*Hon. Stephen Tot, Unity State Minister for Education*



*WTI distributed more than 15,800 teaching and learning materials sets across South Sudan in 2023, boosting educational resource availability.*

# Infrastructure improves learning



A lack of school desks is a major hinderance to enrollment and retention. Learners sit on stones, blocks, and classroom windows as they struggle to attend classes and complete subject assignments. With GPE funding through Save the Children, WTI delivered 205 desks to three schools, improving school attendance for 1,755 learners (including 475 girls) in Bentiu Unity State.

*"My daily school attendance has improved because I no longer have to rush home to access a latrine. I am also no longer afraid to go to the pit latrines because they are now separate for boys and for girls and have doors that can be closed, increasing my confidence as a girls to remain in school"*

*- Nyakim Gaphan, 14 years old, following the construction of latrines in Bentiu state.*

Before



After



*"Sitting down on a stone as a girl, in a classroom with a floor full of dust, discourages me from attending school. Some of my friends have dropped out because everything is difficult and uncomfortable. Having a proper desk to sit at has improved my attendance and given me back some dignity"*

*- A student in South Sudan after receiving desks provided by WTI in Bentiu state.*

## Addressing Socio-Economic Barriers in Education

Challenges in school environments are not the only barriers to educational access in South Sudan; poverty and socio-cultural

International Development Cooperation Agency (Sida).

The Minister of Education for Lakes State praised the increased enrolment and retention of girls in his state, attributing this success to the cash distributions. He

Sudan, WTI worked with Ethiopian refugees in Camp 6 and internally displaced persons in the Blue Nile region to support children's education, reaching 34,290 community members and specifically aiding 411 children with disabilities.

*“WTI staff have great professionalism and integrity, and they are problem-solving and resilient through changing circumstances”*

*Professor Jean Hartley, Trustee, Friends of Ibba Girls' School*

obstacles also prevent children from attending school. As part of Girls' Education South Sudan (GESS), WTI has been active in Lakes and Unity states, significantly contributing to community mobilisation to encourage schooling and supporting the distribution of cash to schoolgirls. In 2023 WTI distributed cash to 68,427 girls, markedly improving school attendance and retention rates, and enabling girls to purchase essential items to remain in school. The GESS programme receives funding through UK aid from the UK Government, the Government of Canada through Global Affairs Canada, the U.S. Agency for International Development (USAID), the European Union and the Swedish

highlighted that providing cash not only incentivises parents, but also attracts girls to attend and stay in school. He expressed gratitude towards WTI, GESS, and the UK for their dedication to the education sector in Lakes State and South Sudan broadly.

WTI's strategy for increasing school attendance also included community mobilisation in Sudan and South Sudan throughout 2023. In South Sudan, the "Our School" radio programme, working with BBC Media Action as part of the GESS programme, and the UNICEF funded Back to Learning campaigns, effectively reached rural communities with messages encouraging school attendance. In

## Expanding Educational Leadership

In 2023, WTI assumed direct management of Ibba Girls' Boarding School (IGBS) in Western Equatoria State, South Sudan. Originally established by the UK charity Friends of Ibba Girls' School (FIGS) in 2014, the school provides quality education and a secure environment for girls. WTI has strengthened the school's governance, management, human resources, and financial systems, delivering high-quality education to 323 girls, with 192 in the primary section and 131 in secondary. In 2023, 45 students at IGBS sat for both primary and secondary national examinations.

## VOICES OF IMPACT

**“Friends of Ibba Girls' School, South Sudan is pleased and proud to be working in close partnership with Windle Trust International, whom we have commissioned to act as our trusted agents in South Sudan. Our joint aim is to provide good quality education to 360 girls in both primary and secondary school, and to be a beacon of hope, locally and nationally. WTI bring experience and wisdom from years of educational work in eastern Africa. We have found that David Masua and his team of WTI staff have great professionalism and integrity, and they are problem-solving and resilient through changing circumstances. Like us, they are passionate about the education and empowerment of girls as future leaders in South Sudan.”**

**Professor Jean Hartley, Trustee, Friends of Ibba Girls' School (FIGS)**



# Removing barriers, changing lives

Nyasunday is an 18 year-old primary school student in Bentiu, South Sudan. Living with her mother and siblings since her father's death in 2019, she has paralysis in her left hand and humps on both her back and chest. She is typical of a student who would all too often be neglected in South Sudan.

Through the Girls' Education South Sudan project, Windle Trust International have been supporting Nyasunday with cash transfers for 2 years. Nyasunday credits cash transfers with keeping her in school:

"I started receiving cash transfers when I was in primary five and am very grateful to GESS for giving us money that is helping us to buy some of our school's needs. This support is keeping us in school and learning. I will continue with my studies, God willing, until I become somebody good in future that I can support my parents and the community at large."

Her teachers and parents are impressed with her commitment to her education despite her challenges.

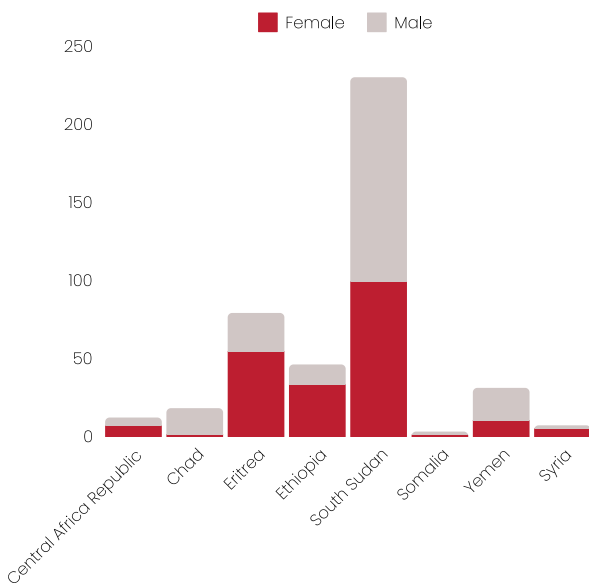
"We are delighted for Nyasunday, because she has been regular in school and has shown great interest in learning. As teachers, we look after all the children, especially, those living with disabilities."



## Increased Access to Quality Higher Education

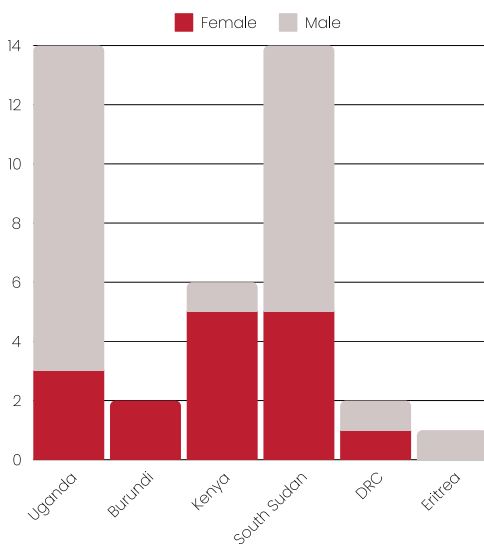
The provision of scholarships to increase access to higher education, both postgraduate and undergraduate, has long been a flagship programme for Windle Trust International. With over 40 years' experience in providing access to higher education for refugees, internally displaced people, conflict-affected, and marginalised groups, WTI has made a significant impact on the lives of individuals and communities.

### REFUGEE SCHOLARSHIPS IN SUDAN WHERE ARE OUR SCHOLARS FROM?



outbreak of the conflict in Sudan early in 2023 the education of 426 refugees was completely disrupted. Many of the scholars on DAFI and URTEP scholarships fled Sudan, some returning to their country of origin and others to internally displaced peoples' camps, all in desperate need of support. WTI also received funding from the Gordon Memorial College Trust Fund to support the provision of hostel accommodation for 36 refugees and IDP students who were studying at Ahfad University in Khartoum, but these students were also forced to leave their homes and university. With the conflict still ongoing in Sudan, WTI Trustees are delighted to report that we have been able to trace and support 433 out of the 462 undergraduates we supported in Sudan who have been displaced due to the conflict.

### POSTGRADUATE SCHOLARSHIPS WHERE ARE OUR SCHOLARS FROM?



Despite the major disruption to higher education in Sudan, WTI's work in South Sudan has continued to thrive, and we provided 63 undergraduate scholarships. The scholarships support refugees and disadvantaged groups, particularly women, to become teachers, with funding from donors such as the All Saints Educational Trust Fund, Sulney Fields Trust, and individual donors.

### Postgraduate Scholarships

2023 was a defining year for our flagship Postgraduate Programme with the introduction of the James Aryam Scholarships in collaboration with Windle International Uganda. This increased the number of Postgraduate students supported in 2023 to 39 (26 in 2022).

This marks a strategic shift to support not only postgraduates studying with UK universities, but with universities in East Africa also. The first cohort of James Aryam scholars consists of 12 South Sudanese scholars who joined Makerere University and Kyambogo University in Uganda in August 2023.

### Undergraduate Scholarships

WTI's largest undergraduate programme in 2023 was funded by the UNHCR Albert Einstein German Academic Refugee Initiative (DAFI) and the Urban Refugee Tertiary Education Programme (URTEP), both in Sudan. Unfortunately, with the

The project aims to bring more postgraduate opportunities to East Africa, recognising the funding challenges of supporting students in the UK, whilst also developing a more environmentally and economically sustainable scholarship model. In 2024 we intend to expand the programme regionally to include scholars from Sudan and Somaliland.

We supported a further 27 students to study for a Masters from UK universities, including 12 in the 2022–2023 academic year and 15 in the 2023–2024 academic year. This is an increase from 26 in 2022.

**VOICES OF IMPACT**

# Scholarships make a difference

“In 2021 I was about to drop out of my course at the Academy for Health Sciences, now the University of Health Sciences. This was simply because my parents could no longer afford the tuition and registration fees needed. I knew my dream of becoming a nurse was about to be destroyed. But thank God I saw a scholarship advert posted by Windle Trust International at the University notice board. I rushed, completed the application form and within a few weeks I received a phone call that I was successful, this was like a dream. My parents couldn’t believe it until I confirmed to them that my tuition fees were actually paid and I even received student allowances. I have now completed my Diploma in nursing thanks to Windle Trust International. I completed this course at a difficult time in our country. I am now serving in Kosti hospital, using my newly acquired skills to serve our people. Without Windle Trust International’s support, I would not have been able to do this.”



**Sarra Osman, WTI Blue and White Nile Scholarships Programme recipient**

*Accelerated Secondary Education provides a way back into the education system for adult learners who were forced to drop out through poverty, conflict, or early marriages. This class in Bentiu, Unity State supports Primary School teachers to complete their own secondary education, for both their own benefit and the benefit of their students.*



## **Provision of Alternative Education and Skills Development Programmes**

WTI has continued to deliver non-formal alternative education programmes in both Sudan and South Sudan. Given the high number of out-of-school children, alternative education is a key strategic element of WTI's work in these regions.

The ongoing conflict in Sudan is expected to increase the number of children and youth out of school, highlighting the need for non-formal education solutions. In 2023, WTI provided alternative education to 3,430 individuals across Sudan and South Sudan. In South Sudan, WTI operated multiple centres in two states, providing education to 512 pastoralist children within their communities.

Additionally, WTI supported 2,595 teachers through the Accelerated Secondary

Education Programme in South Sudan to sit for the South Sudan national secondary school examinations. The first cohort took the national examination in March 2023 with an 87% pass rate, and the second cohort sat in December 2023.

### **Continuation of Vocational Skills Training Amidst Conflict**

Despite the disruptions caused by conflict in Sudan, WTI's vocational skills training programmes at the Blue Nile University and the

renamed University of Health Sciences continued operations towards the end of 2023. The Ministry of Higher Education permitted universities and colleges in areas unaffected by the fighting to resume classes. Consequently, in November 2023, 17 students at the University of Health Sciences and 14 students at Blue Nile University were able to resume their studies in person.

The skills development programme, which began in 2021, saw some students graduate by 2023.

# Overcoming disruption: The role of Accelerated Secondary Education in South Sudan

The Accelerated Secondary Education Programme (ASEP) in South Sudan addresses the critical challenge of teacher qualification in a context marked by conflict and educational disruption. Implemented by Windle Trust International, ASEP provides an accelerated pathway for teachers without formal secondary education to achieve secondary school certification, aiming to improve educational quality and support social stability.

In collaboration with the South Sudan Ministry of General Education and Instruction, our programme delivers the secondary curriculum in just two and a half years, comprising 46 weeks of learning each year and 20 contact hours per week. By capitalising on fewer holidays and the enhanced learning efficiency of adult learners, we can complete the National Competency Based Curriculum with identical learning outcomes and content in a shorter period compared to traditional schooling methods. At the end of the programme, students sit the same national examinations as all other secondary school leavers in South Sudan and are able to continue with further education or employment on an equal footing to their traditional route peers.

Targeting Primary School teachers without Secondary qualifications of their own, ASEP enhances teaching quality not just for ASEP participants, but for the students they teach also. Improved subject mastery, English language skills and pedagogical understanding cascade throughout the school system to benefit South Sudan’s educational system as a whole.

In 2023, ASEP was evaluated by an independent consultant to assess its relevance, performance, management, and impact

on participants and the educational system. The evaluation identified key successes, providing valuable insights and recommendations for future improvements.

The evaluation found that ASEP significantly increased equity, access, and the quality of education in South Sudan. ASEP motivated teachers to become fully certified for teaching at the primary level and encouraged them to pursue further education such as diplomas and degrees in teaching. For girls and young women, ASEP provided access and empowerment, reducing early marriage and pregnancy

**ASEP RESULTS – MARCH EXAMINATION SERIES 2023**

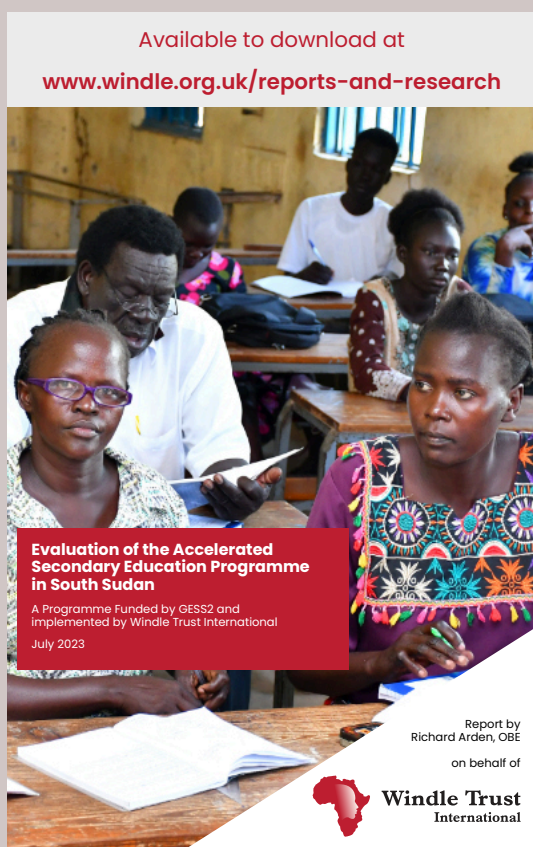
ASEP Centre	Number of Learners	Passed	Failed	Pass Rate
Western Equatoria	106	105	1	99%
Western Bahr el Ghazal	56	31	25	55%
Lakes	52	40	12	76%
Abyei Administrative Area	25	19	6	76%
Warrap	25	20	5	80%
Northern Bahr el Ghazal	74	72	2	97%
Unity	14	13	1	93%
Upper Nile	57	38	19	66%
Ruweng Administrative Area	24	9	15	38%
Central Equatoria	28	23	5	82%

rates. Despite ASEP's primary focus on teachers currently serving in primary schools, women aspiring to become teachers were also allowed to enrol, boosting female participation and serving as role models in rural areas where women are less likely to relocate.

Successes highlighted by the evaluation include the positive ratings given by ASEP learners to their tutors' teaching performance and the effectiveness of the Intensive English and Study Skills courses. Learners appreciated the free education, transport and stationery support, and the availability of textbooks. They reported improvements in their own teaching due to increased subject content knowledge and English grammar proficiency. Tutors also praised the initial training provided by

Windle Trust International and expressed a desire for regular refresher courses. The programme saw high demand not only from teachers but also from non-teaching personnel in other sectors.

The evaluation recommended continuing ASEP for at least the next 10 years, seeking funding, increasing the number of ASEP centres, and providing sufficient textbooks and teaching materials. It also suggested exploring blended learning options and increasing the number of female ASEP tutors as role models. Ensuring financial support for transport and exam fees, as well as creating dedicated Accelerated Education centres with adequate facilities, were also highlighted as essential steps to improve the programme's impact and sustainability.



**“Before joining ASEP, my academic performance was poor: my life got difficult after I completed Senior three and my guardian died. I could not continue with my studies and I dropped out. In order to survive I became a teacher but I did not know about syllabus, schemes of work and detailed lesson plans. Before ASEP, it was also difficult for me to address the learners in class because I had a very poor command of English and my grammar was not all that good. Our ASEP trainers organised for us a teaching methodology session on Saturdays to support our own teaching and with the knowledge I have acquired through my lessons I am now able to use English to teach my pupils. ASEP has also helped me to involve the pupils during the lesson as we were also involved in our classes by our trainers.**

**As I have completed the final stage of ASEP and passed the South Sudan secondary examination, I intend to enrol for further studies at a university and I encourage Windle Trust International to seek more funding to support students who have completed ASEP, so that through further studies they become professional teachers.”**

**Migie Lawrence Papier, a 41 year-old ASEP graduate and Primary School Teacher**

## Provision of Education in Emergencies

In 2023, the provision of education in emergencies remained a core component of WTI's operations, notably due to the ongoing conflict in Sudan and the continued support for the education of Ethiopian refugees in Camp6, Blue Nile State. This crucial work included training social workers to manage UNICEF-funded, WTI-constructed child friendly spaces.

WTI also delivered mental and psychosocial support training for 700 displaced children and conducted emergency teacher training for 53 teachers (35 males, 18 females) in Damazine, Blue Nile in Sudan. Moreover, WTI employed 42 volunteer teachers for the two schools it manages and runs in Camp6 for Ethiopian refugees. To facilitate teaching and learning, WTI provided 850

students (439 boys, 412 girls) with learning materials, including school bags, shoes, exercise books, pens, and pencils.

Further supporting children in crisis, WTI, with funding from UNICEF, constructed child friendly spaces (CFS) in Blue Nile State. These spaces provide IDP children and youth safe places to play and engage in educational activities.



*Child Friendly Spaces such as this one constructed in Blue Nile State provide a safe-space for refugee and IDP children to learn and play.*



*In 2023 WTI provided mental and psycho-social support for 700 displaced children in Sudan.*

### VOICES OF IMPACT

**"I am delighted to have such a place for my son Osama to engage in various types of learning and recreational activities. Osama is very grateful to Windle Trust International for establishing what he refers to as an excellent programme for children to spend their time meaningfully. At least for the short term, the space provides an ideal place for the children to gain basic necessary skills and knowledge. When I learnt about the Child Friendly Space I did not hesitate to enrol Osama. In fact, I was very hopeful when the CFS facilitators from WTI visited me and explained what happens at the CFS. It sounded like it would be a positive space for children to go. Osama visits the centre weekly. Such visits have improved his understanding of child protection issues and he says he is now more aware and appreciates the importance of children's right to express themselves freely and their basic rights such as education. I am persuaded that education is the key to my son's success and that through this, he will be in a better position to support his younger siblings,"**

**Abdurrahman Ahmed Mohammed, father of Osama, who attends a WTI constructed Child Friendly Space**

# The importance of education for refugees: It brings hope

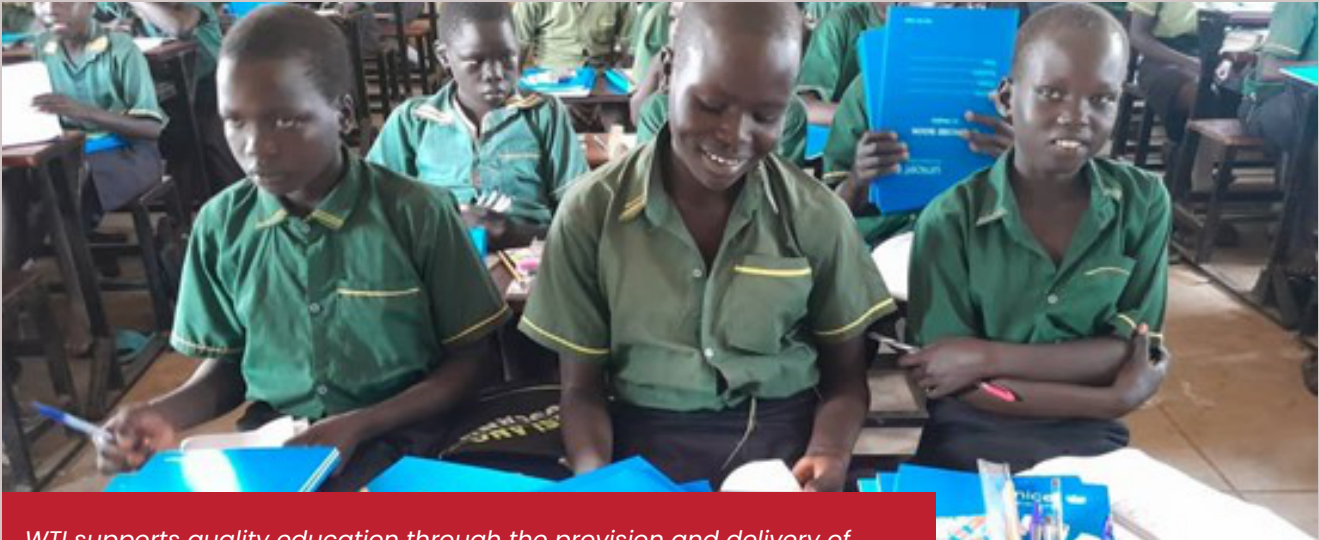
“My name is Mudawi Al-Toum and I am 45 years old. I came to Camp6 as a refugee from Dim Saad in Ethiopia and I have been here for about 3 years now. When we arrived in the camp, everything was very difficult. We were worried about the future of our children without education. But now there is a lot of improvement because Windle Trust International, who are responsible for education in the camp, established schools and a



*“As a refugee, education is the only thing that makes me patient to stay at Camp6: for the children to complete their education.”*

parents' council committee to follow up with teachers and discuss the problems and challenges with teachers and children. I am very happy my children are in the Windle Trust International schools. I also wish there will be an opportunity to teach adults and give them a chance in education. Education has brought about change and improvement in our children who study in school, and I have seen this myself. Children come from school telling me stories about their school day and what they learned during the daily lessons, and I always wish them success in their lives and academic career. For me as a refugee, education is the only thing that makes me patient to stay at Camp6: for the children to complete their educational stages.”

**Mudawi Al-Toum, a parent with children in WTI Camp6 schools, Sudan**



*WTI supports quality education through the provision and delivery of student learning materials in hard-to-reach and inaccessible areas.*

*In 2023 we trained 9,419 teachers across Sudan and South Sudan.*



*Classroom renovations in Unity State: Before and After.*

## Organisational Resilience, Learning, and Effectiveness

WTI's leadership, with support from the Board of Trustees, has continued to focus on building a strong and resilient organisation.

Staff teams in the UK, Sudan, and South Sudan are committed to continuous learning and skill development, enabling them to effectively pursue the organisation's vision even under challenging conditions. The Finance Committee of the Board ensures that all WTI offices maintain robust systems to manage and safeguard resources according to the highest standards required. In 2023, WTI also strengthened its leadership in South Sudan and engaged a fundraising consultant to help think creatively about ways to generate unrestricted income.

A significant achievement of the year was the completion of WTI's purpose-built offices in Juba, South Sudan, which were constructed on schedule. Trustees and staff express their deep gratitude to the Hugh Pilkington Charitable Trust for providing the loan that fully funded the construction, disbursed in 2023.

The office was officially opened on 14th October 2023, with the Chairs of Windle Trust International and the Hugh Pilkington Charitable Trust, presided over by Hon. Deng Awut, the Minister of General Education and Instruction.

*In 2005 WTI entered South Sudan with a motorbike and a shared desk space. In 2023, we completed the investment into purpose built offices in Juba, demonstrating our commitment to South Sudan for the long term.*





 **Windle Trust  
International**

### Pilkington House

was officially opened  
on **14<sup>th</sup> October 2023**  
by the  
**Hon. Madam Awut Deng Acuil,**  
Minister of Education for the Republic of South Sudan.

In the presence of  
Sam Bickersteth (Chair of Windle Trust International) and  
Eleanor Home (Chair of the Hugh Pilkington Charitable Trust) it was  
dedicated to the education of the people of South Sudan.

*Named after our founder, Hugh Austin Windle Pilkington, Pilkington House is set to become a landmark of educational quality in South Sudan. Officially opened in October 2023 by the Chairs of Windle Trust International and the Hugh Pilkington Charitable Trust.*

*WTI's new office space in Juba provides a modern and vibrant space for staff to work, providing desk space for our Juba based staff, as well as collaborative spaces and a video-conferencing hall equipped with audio-visual facilities for meetings with partners and offices overseas.*



# GOVERNANCE AND INTERNAL MANAGEMENT SYSTEMS

## Governance and Board Effectiveness

In 2023, the Windle Trust International Board of Trustees consisted of 9 members and held all its scheduled meetings. The full Board convenes three times annually and is supported by a Finance Committee that convenes four times a year to ensure diligent oversight of our programmes.

In March 2023 Windle Trust International commissioned an external evaluation of the functioning of the Board of Trustees to ensure ongoing best-practice and governance efficacy. The evaluation concluded that the board is made up of high-calibre individuals that are all committed to the work of WTI. It commended the board's ability to handle challenging situations and respect for managing differences and disagreements between members.

Two new trustees were recruited to the Board of Trustees in the period as WTI continues to strive to keep the Board fresh: Professor Luka Biong Deng Kuol and Ranjit Majumdar. Both bring expertise in the development sector, with Professor Biong bringing a particularly welcome South Sudanese voice directly to the Board of Trustees. Eleanor Horne retired from the Board of Trustees in June 2023 after many years of dedicated and much appreciated service.

## Financial Management and Oversight

For 2023, the Trustees approved a budget incorporating a significant planned deficit of £30k in response to one core grant regularly received being unanticipatedly smaller than in previous years. This budget was designed to strike a balance among several priorities: increasing revenue through successful funding bids, minimising unrestricted expenditure, and maintaining the effectiveness of existing programmes while retaining key staff in both the UK and Africa.

The financial strategy for 2023 focused on further tightening cost controls and enhancing income across all revenue streams. This included rigorous management of full cost recovery and ensuring the inclusion and appropriate recharging of Oxford staff costs in project budgets.

In addition to cost-cutting and income-enhancing measures, WTI continued to improve its financial management systems, a process initiated in 2019. Further internal audits conducted in our operational offices in South Sudan and

Sudan led to enhancements in operational processes, which are scheduled to continue annually. These audits are part of a broader strategy to prepare for the management of more complex programmes and the potential expansion into new countries.

The transition to a cloud-based accounting system in Juba and the UK in 2023 has significantly improved the efficiency, accuracy, and effectiveness of accounting and internal reporting. Plans are in place to extend this system to Sudan in 2024.

WTI's financial oversight and risk management involve detailed quarterly supervision by the Finance Committee, which reports directly to the full Board. The Finance Committee has been instrumental in supporting the long-term initiative to strengthen our financial management systems.

WTI adheres strictly to its Remunerations Policy, which provides a clear framework for determining salary levels without exceptions.



*Windle Trust International supports learners with essential classroom resources including teacher and student resource packs, blackboards, and classroom furniture.*

### Reportable Incidents

The conflict that erupted on 15th April 2023 in Khartoum, Sudan, resulted in significant disruption for WTI. The WTI office in Khartoum, like those of many other international NGOs and UN agencies, was subjected to looting by armed groups. During this incident, all property within the

office was destroyed, and two cars donated by UNHCR were stolen. Additionally, staff members were displaced throughout the country. Despite the ongoing conflict, which has now lasted over a year, thankfully, no WTI staff members have been injured.



*As well as supporting children directly, Windle Trust International works in the heart of communities to promote the value of education and foster support for learning at all levels of society.*

## Financial Review

There was a 14% increase in total income from £4.9 million in 2022 to £5.6 million in 2023, despite the reduction in core grant funding and the outbreak of conflict in Sudan in April 2023

This growth is largely due to a 17% rise in restricted charitable activity incomes, which increased from £3,796k in 2022 to £4,428k in 2023. This encouraging trend reflects the success of our more rigorous approach to full cost recovery from institutional donors and our active participation in consortia.

The modest surplus of approximately £7k for the year contributed to a slight improvement in total reserves, which reached £549k. Of these reserves, £146k is held as 'free' reserves, with the rest made up of illiquid fixed assets. The Trustees consider it prudent to maintain a relatively high level of reserves given the unpredictable conditions in the East and Horn of Africa. The ongoing volatilities and uncertainties, particularly exacerbated by the conflict in Sudan, have necessitated the use of reserves as working capital to prefinance spending on restricted project implementation.

The value of the fee waivers and subsidies provided by universities and partners to

students sponsored by WTI was £433k in 2023, a significant increase from £383k in 2022. This reflects greater success in securing fully funded and partially funded placements with partners such as the Commonwealth Scholarships Commission.

As pressures on the higher education sector are expected to increase, WTI will continue to diversify the range of postgraduate courses supported over the next few years. This includes expanding our support for students at higher education institutions outside the UK. Notably, the launch of the James Aryam Scholarships in August 2023 supports students from East and the Horn of Africa to pursue Postgraduate qualifications in Uganda, marking the first strategic expansion of the programme to support postgraduate education outside the UK.

The complete income and expenditure for the year is detailed in the Financial Statements.



*Ibba Girls' Boarding School is seen as a beacon of hope for schools in South Sudan. Founded by a UK charity, the Friends of Ibba Girls' School in 2014, it provides quality education for up to 360 girls. In 2023 WTI was commissioned to strengthen governance and management to ensure sustainability for the future.*

## Reserves Policy

Traditionally, the purpose of reserves has been to enable the charity to address income shortfalls for specific projects, provide leverage contributions in partnerships with funding agencies, and cover unforeseen expenses or costs related to the responsible closure of the charity. The reserve levels have been reflective of these needs.

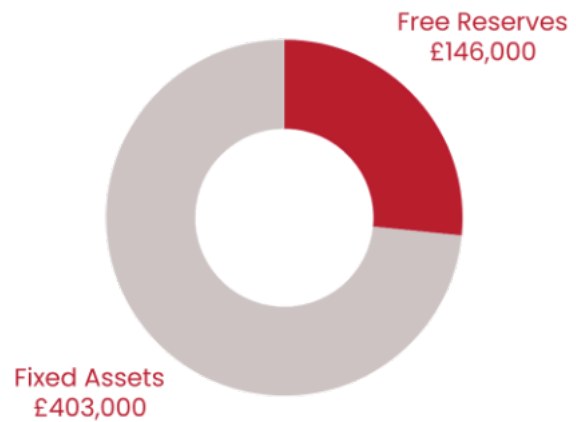
Furthermore, as major donors increasingly adopt a payment in arrears model, reserves effectively serve as working capital. This model necessitates that charities like WTI cover 3-4 months of expenses before receiving reimbursement, assuming that charities have substantial unrestricted reserves to fund projects that are often restricted.

If multiple funders utilise this policy, smaller charities such as WTI must pre-finance spending on several projects. This demands an enhanced level of reserves capable of supporting both the needs of the programme beneficiaries and the organisational requirements that include legal obligations and adherence to good governance practices.

Recognising these challenges, the Board of Trustees has adjusted the reserves target for 2023 and beyond to £350k of unrestricted 'free' reserves (total reserves less fixed assets), instead of just a total of £350k. This adjustment is necessary due to significant investments in fixed assets from the land purchase and office construction in Juba, South Sudan, which have reduced available working capital.

By the end of 2022, WTI's unrestricted 'free' reserves stood at just over £157k, following

**WTI Reserves**  
at December 31st, 2023



a land purchase in Juba for £200k. By the end of 2023, this figure had decreased to £146k due to the construction and opening of new offices. Efforts will continue over the next year to increase the 'free' reserves balance.

The latest forecasts of project incomes, overheads, and other operational cash flows confirm that there are no significant uncertainties about the organisation's capacity to continue operating for at least the next 12 months. However, the ongoing military conflict in Sudan, which began in early 2023 and is expected to persist into 2024, will likely affect WTI's ability to raise funds and manage projects. The Trustees are closely monitoring the situation and are committed to maintaining our presence in the region long-term.

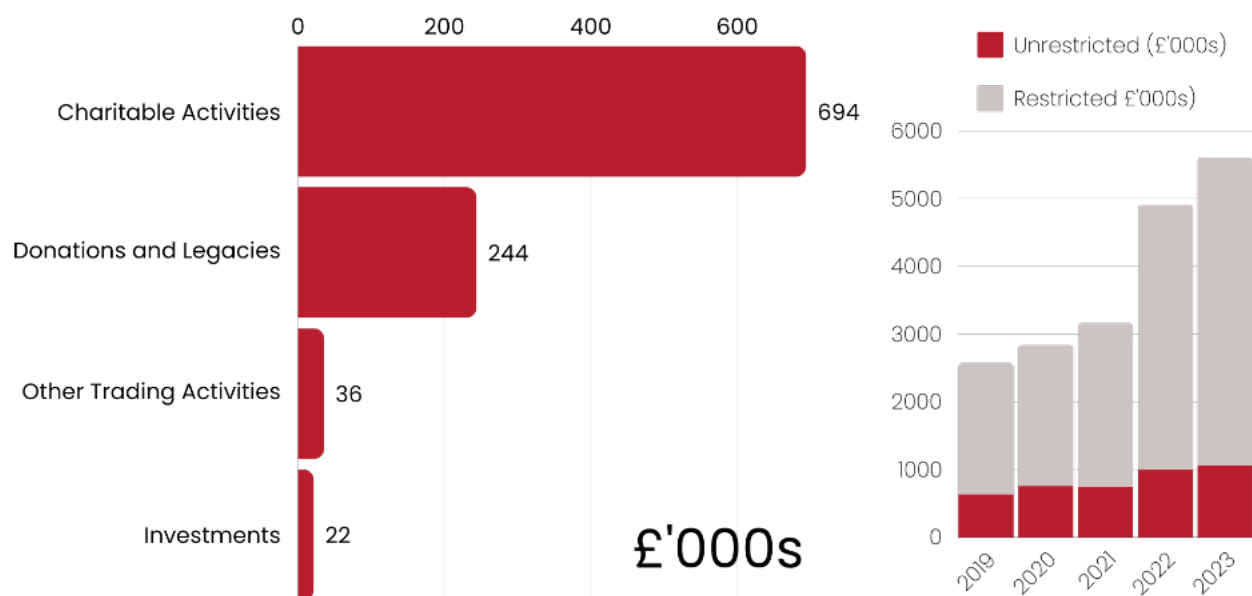
*Windle Trust International's work ensures that children in Sudan and South Sudan receive a quality education, supporting 516,387 school children in 2023 alone.*



*Windle Trust International works across South Sudan delivering programmes and grants to encourage more children, mostly girls, to go to school. Beneficiaries and parents receive cash transfers with the commitment to attend classes.*

## Fundraising

### Income Sources 2023



WTI's income consists of a mix of unrestricted and restricted funds, with restricted income designated for specific activities, projects, or a range of projects, often in a particular country. In 2023, total unrestricted income was £1,058,233 (compared to £997k in 2022), while restricted income was £4,547,982 (compared to £3,912k in 2022).

This growth in income maintains a similar ratio of unrestricted to restricted income: 19% in 2023 and 20% in 2022. The imbalance between restricted and unrestricted income has long characterised WTI's financing and is due to WTI's strategic funding model, which involves preparing project applications in response to calls for proposals. Typically, these applications are prepared by our programme staff in the relevant country or countries, ensuring that donors interact directly with those who will manage project implementation. This approach has resulted in a relatively high success rate for our applications. It also means our direct fundraising costs are very low, as programme managers and country directors incorporate fundraising activities into their duties.

In 2023, Windle Trust International engaged a fundraising consultant to identify and develop a pipeline of applications to UK-based trusts and foundations. This initiative has identified several high-potential trusts

and foundations for potential partnerships with WTI, for both restricted and unrestricted grant opportunities.

WTI also launched a series of events in 2023 to build its community of support. In March 2023 a small group of WTI's closest supporters were invited to engage with WTI programme leaders from Sudan and South Sudan at the Oxford office, before hosting a larger fundraising event at Goodenough College in London in November 2023. Focusing on the conflict in Sudan, this event raised more than £7,000 to support WTI's work.

WTI also raises unrestricted funds through use of its assets, including subletting excess office space in Sudan, South Sudan and the UK. In the UK, WTI also earns unrestricted investment income through the letting of a flat and parking spaces.

A full analysis of WTI's restricted project income is included in Note 16 of the Financial Statements, however these include projects with organisations such as UNHCR, UNICEF, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund, All Saints Educational Trust, and the Sulney Fields Trust. We also received support from various UK-based trusts, foundations, and individual donors, with significant ongoing support from the Hugh Pilkington Charitable Trust.

## Risk Management and Policy Development

WTI's leadership and the Board place a high priority on risk management. The risk register is reviewed biannually by key members of the organisation, including the CEO, Finance Director, Director for International Development and Engagement, and the Country Directors. This comprehensive review assesses all potential risks and the necessary mitigation measures to protect the organisation. After this internal review, the risk register is presented to the Finance Committee and subsequently to the full Board for approval.

Moreover, WTI engages an independent accounting firm to conduct an annual

internal audit, focusing particularly on the African offices. This process ensures that robust checks and balances are in place to strengthen our operational systems.

In terms of policy development, with the support of the Board, WTI's leadership ensures that all necessary policies and procedures are in place and compliant with laws in both the UK and Africa. This ensures that our systems and policies are kept relevant and up-to-date, aligning with evolving regulatory and operational requirements.



*In 2023 Windle Trust International supported 1,077 schools with facilities construction, renovation, community mobilisation and capitation grants.*

## Safeguarding

WTI Trustees take safeguarding seriously. A nominated Trustee Focal Person for Safeguarding uses monthly reports from the in-country Safeguarding Advisor to ensure effective safeguarding practices. Each country programme and field office has appointed Safeguarding Focal Persons who are trained in incident identification, reporting, and investigation.

Each country office provides quarterly refresher training on safeguarding to all staff to maintain high standards. New employees and partner staff also receive inductions on safeguarding policies. In 2023, WTI organised several trainings for beneficiaries, including higher education scholars, teachers, local NGO partners, and Ministry of Education counterparts in Sudan and South Sudan. These awareness trainings helped ensure understanding and adherence to safeguarding practices. There were no reportable safeguarding incidents identified in 2023.

## OUR PLAN FOR GROWTH IN 2024

In 2023, Windle Trust International (WTI) continued to build on its commitment to providing quality education and support to conflict-affected regions. Despite the challenges posed by ongoing conflicts and funding fluctuations, WTI has remained steadfast in its mission, demonstrating resilience and dedication to fostering educational opportunities for those in need.

### Organisational Plans

WTI has continued to implement its 2021–2025 strategy, focusing on five broad themes: quality, inclusive access, expansion of alternative education, education in emergencies, and building organisational resilience. The war in Sudan has been disruptive to WTI operations, leading to the displacement of staff and a drop in funding for education. Despite these challenges, the Trustees of WTI have remained committed to Sudan, working closely with staff to ensure continuity.

In 2024, WTI aims to continue leading in teacher training and accelerated secondary education, and to develop new initiatives for refugees and IDPs, especially with the influx of Sudanese refugees into the Northern States of South Sudan. We plan to strengthen our relationships with donors, partner NGOs, and the government to effectively meet the educational needs of the people of South Sudan.

### Sudan

Despite the outbreak of conflict in Sudan, WTI maintains an operational presence in the country through its offices in Damazine, Blue Nile State. The Trustees are committed to supporting management to ensure WTI remains relevant in the current conflict situation, providing needed educational support to displaced children and refugees. With support from UNHCR and UNICEF, WTI was able to operate in Blue Nile throughout 2023 and is committed to continuing these efforts in 2024, especially working with Ethiopian refugees in Camp6 and IDPs in Damazine and possibly Sinar.

### South Sudan

In 2024 WTI's work in South Sudan will be focus on working in coordination with the Ministry of General Education and Instruction to support the training of teachers in schools with funding from World World, Multi-Year Resilience Programme (ECW), Mastercard Foundation and through GPE. As the largest English Language service provider in South Sudan, WTI will also continue to deliver intensive English Language training to teachers of Arabic background and those with limited skills in English language. We will continue to support education for all children in South Sudan.

### The Postgraduate Programme

In 2023, WTI recruited its first cohort of postgraduate students for our Africa expansion in Sudan and South Sudan. However, due to the conflict in Sudan, all twelve successful students came from South Sudan. WTI is working with partners and donors to grow and expand this programme, aiming to offer these scholarships to Sudanese and Somalilanders in 2024. Despite the growth of the Africa-based postgraduate scholarship, WTI Trustees remain committed to bringing students from East Africa to the UK for postgraduate studies, albeit anticipate a reduced cohort size during 2024 due to expected budget cuts with core partners.

# STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for that period. In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are not aware of any audit information (information needed by the auditors in connection with preparing their report) which they should have shared with the auditors; and The Trustees have taken all steps that they ought to have taken as directors in order to make themselves aware of relevant audit information and to establish that the charity's auditors are aware of that information.

## Appointment of Auditor

Since Sayer Vincent LLP has been appointed as auditor for the last 5 consecutive years, the Trustees have asked that management undertake a tender process for the 2024 reporting period and beyond.

This report is prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees on July 3<sup>rd</sup>, 2024 and signed on their behalf by:

Alistair Mack  
Deputy Chair of Trustees

Stuart Wilson  
Treasurer

# INDEPENDENT AUDITOR'S REPORT

Independent auditor's report to the members of Windle Trust International

## Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Windle Trust International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance

conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting

unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed available internal audit reports and project audit reports
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

22 July 2024

Jonathan Orchard (Senior statutory auditor)  
for and on behalf of Sayer Vincent LLP, Statutory Auditor  
110 Golden Lane, LONDON, EC1Y 0TG

## Statement of Financial Activities

(Incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	<b>Total 2023 £</b>	Total 2022 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Donations and legacies	3	151,769	120,000	<b>271,769</b>	360,366
Charitable activities - income	4	845,905	4,427,982	<b>5,273,887</b>	4,490,065
Other trading activities	5	35,818	-	<b>35,818</b>	36,301
Investment income	6	24,741	-	<b>24,741</b>	22,357
<b>Total Income</b>		<b>1,058,233</b>	<b>4,547,982</b>	<b>5,606,215</b>	<b>4,909,089</b>
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Raising funds	7a	31,834	-	<b>31,834</b>	29,327
Charitable activities - Tertiary Education	7a	200,374	896,690	<b>1,097,064</b>	692,957
Charitable activities - Primary/Secondary Education	7a	818,650	3,677,068	<b>4,495,718</b>	4,049,727
<b>Total expenditure</b>		<b>1,050,858</b>	<b>4,573,758</b>	<b>5,624,616</b>	<b>4,772,011</b>
Net income/(expenditure)		7,375	(25,776)	<b>(18,401)</b>	137,078
Net movement in funds		7,375	(25,776)	<b>(18,401)</b>	137,078
<i>Reconciliation of funds:</i>					
Total funds brought forward		541,375	329,221	<b>870,597</b>	733,519
Total funds carried forward		548,751	303,445	<b>852,196</b>	870,597

### Continuing operations

All income and expenditure has arisen from continuing activities.

## Balance Sheet

	Note	Total 2023 £	Total 2022 £
<b>Fixed assets</b>			
Intangible assets		-	-
Tangible assets	11	<b>591,341</b>	383,534
<b>Total fixed assets</b>		<b>591,341</b>	383,534
<b>Current assets</b>			
Debtors	12	<b>675,276</b>	754,386
Cash at bank and in hand		<b>1,197,623</b>	549,321
<b>Total current assets</b>		<b>1,872,899</b>	1,303,707
Creditors: amounts falling due within one year	13	<b>1,423,949</b>	716,644
<b>Net current assets/(liabilities)</b>		<b>448,949</b>	587,063
Creditors: amounts falling due more than one year	14	<b>188,094</b>	100,000
<b>Total net assets</b>		<b>852,196</b>	870,597
<b>Funds of the Charity</b>			
Unrestricted funds		<b>548,751</b>	541,375
Restricted income funds		<b>303,445</b>	329,221
<b>Total funds</b>		<b>852,196</b>	870,597

Approved by the board of trustees on 03<sup>rd</sup> July 2024 and signed on their behalf by

.....  
Alistair Mack  
Deputy Chair of Trustees

.....  
Stuart Wilson  
Treasurer

## Statement of Cash Flows

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	17	<b>713,795</b>	56,015
<b>Cash flows from investing activities</b>			
Dividends, interest and rent from investments		<b>24,741</b>	22,357
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		<b>(215,234)</b>	(143,752)
Purchase of investments		-	-
<b>Net cash provided by / (used in) investing activities</b>		<b>(190,493)</b>	(121,395)
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		-	-
Cash inflows from new borrowing		<b>125,000</b>	100,000
<b>Net cash provided by / (used in) financing activities</b>		<b>125,000</b>	100,000
<b>Change in cash and cash equivalents in the year</b>		<b>648,302</b>	34,618
Cash and cash equivalents at the beginning of the year		<b>549,321</b>	514,703
<b>Cash and cash equivalents at the end of the year</b>		<b>1,197,623</b>	549,321

## Notes to the Financial Statements

### 1 Accounting policies

#### a) Statutory information

Windle Trust International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 37a Oxford Road, Cowley, Oxford, OX4 2EN.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support Costs: staff costs are first attributed to fundraising and governance on a time basis: the remaining costs are then apportioned, along with total governance costs, between the three categories of charitable activity.

Other direct programme costs (restricted) are allocated directly to the same activity as the programme for which they have been expended. Wherever possible other programme costs (unrestricted) are allocated in the same manner.

- |                               |   |     |
|-------------------------------|---|-----|
| • Tertiary Education          | - | 20% |
| • Primary/Secondary Education | - | 80% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

#### k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Land and buildings	-	50 years
• Fixtures and fittings	-	5-10 years
• Computer equipment	-	3 years
• Motor vehicles	-	4 years

Note that the newly constructed WTI offices in Juba, South Sudan, became operational in late 2023. Depreciation, over a term of 50 years, will be applied from 1st January 2024.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### q) Pensions

In the UK, from January 2021 onward, the pension policy was changed so that it is based on length of service rather than age. WTI contributes to a private defined contribution pension scheme, after successful completion of the employee's probationary period, as follows: 5% (0 to 2 years), 7.5% (2 to 5 years) and 9% (more than 5 years).

Overseas, in accordance with local legal requirements the company contributes 17% of gross pay to employees' social security funds: employees themselves contribute 8%. For employees who reach the retirement age of sixty, in line with normal practice, the 17% employer contribution is accrued by the company and salary is paid gross without deductions. Each fund balance is payable to the employee at the end of his or her contract of employment. Pension costs are recognised in the accounts on the accruals basis.

In accordance with local legal requirements, we have also set aside a provision where amounts are due to employees for future gratuity payments.

## Notes to the Financial Statements

### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2022 Total £
<b>Income from:</b>			
Donations and legacies	244,086	116,280	360,366
Charitable activities	694,106	3,795,959	4,490,065
Other trading activities	36,301	-	36,301
Investments	22,357	-	22,357
<b>Total Income</b>	<b>996,850</b>	<b>3,912,239</b>	<b>4,909,089</b>
<b>Expenditure on:</b>			
Raising funds	29,327	-	29,327
Charitable activities - Tertiary Education	129,876	563,080	692,957
Charitable activities - Primary/Secondary Education	768,000	3,281,727	4,049,727
<b>Total expenditure</b>	<b>927,204</b>	<b>3,844,807</b>	<b>4,772,011</b>
<b>Net income/(expenditure) for the year</b>	<b>69,646</b>	<b>67,432</b>	<b>137,078</b>
Transfers between funds	182,121	(182,121)	-
<b>Net movement in funds</b>	<b>251,767</b>	<b>(114,689)</b>	<b>137,078</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	289,608	443,911	733,519
<b>Total funds carried forward</b>	<b>541,375</b>	<b>329,222</b>	<b>870,597</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
The Hugh Pilkington Charitable Trust	80,255	120,000	<b>200,255</b>	160,000	116,280	276,280
Gifts in kind	39,000	-	<b>39,000</b>	39,000	-	39,000
Sulney Fields Trusts	10,000	-	<b>10,000</b>	10,272	-	10,272
Other donations	22,514	-	<b>22,514</b>	34,814	-	34,814
<b>Total donations and Legacies</b>	<b>151,769</b>	<b>120,000</b>	<b>271,769</b>	<b>244,086</b>	<b>116,280</b>	<b>360,366</b>

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

### 4 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
ECW	114,656	215,375	<b>330,031</b>	236,710	908,927	1,145,637
Scholarships	-	-	<b>-</b>	-	31,067	31,067
Nile Projects	-	352,748	<b>352,748</b>	-	317,677	317,677
Open Society Foundation	4,964	22,916	<b>27,880</b>	-	-	-
Friends of Ibba Girls' School	29,844	393,331	<b>423,175</b>	-	-	-
GPE	55,021	542,994	<b>598,015</b>	-	-	-
Girls' Education South Sudan	314,371	1,653,374	<b>1,967,745</b>	102,970	779,671	882,641
Gordon Memorial CTF	-	16,944	<b>16,944</b>	(1)	17,042	17,041
James Aryam Scholarship	-	31,506	<b>31,506</b>	-	15,927	15,927
Supported places	-	432,785	<b>432,785</b>	-	383,096	383,096
UNHCR	146,801	51,280	<b>198,081</b>	92,563	42,902	135,465
UNICEF	156,968	587,550	<b>744,518</b>	223,501	1,197,248	1,420,749
WUSC	14,835	114,945	<b>129,780</b>	26,351	40,089	66,440
World Bank Staff Scholarships	-	754	<b>754</b>	-	45,365	45,365
Other donors	8,445	11,480	<b>19,925</b>	12,012	16,948	28,960
<b>Total income from charitable activities</b>	<b>845,905</b>	<b>4,427,982</b>	<b>5,273,887</b>	<b>694,106</b>	<b>3,795,959</b>	<b>4,490,065</b>

## Notes to the Financial Statements

### 5 Income from other trading activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
<b>Rental of office space:</b>						
Juba rent	20,332	-	<b>20,332</b>	18,889	-	18,889
Khartoum rent	1,686	-	<b>1,686</b>	3,852	-	3,852
Oxford rent	13,800	-	<b>13,800</b>	13,560	-	13,560
<b>Total income from charitable activities</b>	<b>35,818</b>	<b>-</b>	<b>35,818</b>	<b>36,301</b>	<b>-</b>	<b>36,301</b>

### 6 Investment income

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Bank interest	4,341	-	<b>4,341</b>	957	-	957
Rental of flat (37 Oxford Road)	16,050	-	<b>16,050</b>	15,600	-	15,600
Rental of car parking spaces	4,350	-	<b>4,350</b>	5,800	-	5,800
<b>Total investment income</b>	<b>24,741</b>	<b>-</b>	<b>24,741</b>	<b>22,357</b>	<b>-</b>	<b>22,357</b>

## Notes to the Financial Statements

### 7a Analysis of expenditure (current year)

	Charitable Activities						2023 Total £	2022 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	31,618	132,209	873,076	-	-	640,629	<b>1,677,532</b>	<b>1,375,327</b>
Staff travel and other costs	-	8,407	65,060	-	-	51,509	<b>124,976</b>	<b>97,353</b>
Scholarships and direct educational costs	-	756,954	2,740,068	-	-	-	<b>3,497,022</b>	<b>3,068,919</b>
Office, premises and administrative costs	-	-	-	-	-	237,243	<b>237,243</b>	<b>222,742</b>
Legal and professional fees	-	-	-	-	33,093	-	<b>33,093</b>	<b>33,350</b>
Depreciation and other costs	216	-	-	-	-	54,532	<b>54,748</b>	<b>(25,680)</b>
	<b>31,834</b>	<b>897,570</b>	<b>3,678,205</b>	<b>-</b>	<b>33,093</b>	<b>983,913</b>	<b>5,624,615</b>	<b>4,772,011</b>
Support costs	-	193,001	790,911	-	-	(983,913)	-	-
Governance costs	-	6,491	26,602	-	(33,093)	-	-	-
<b>Total expenditure 2023</b>	<b>31,834</b>	<b>1,097,063</b>	<b>4,495,718</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,624,615</b>	<b>3,148,381</b>
Total expenditure 2022	29,327	692,957	4,049,727	-	-	-	-	-

Of the total expenditure, £1,050,857 was unrestricted (2022: £927,204) and £4,573,758 was restricted (2022: £3,844,807).

## Notes to the Financial Statements

### 7b Analysis of expenditure (prior year)

	Charitable Activities						<b>2022 Total</b> £	2021 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	29,111	39,223	697,423	-	-	609,570	<b>1,375,327</b>	1,215,483
Staff travel and other costs	-	866	47,131	-	-	49,356	<b>97,353</b>	95,272
Scholarships and direct educational costs	-	522,958	2,545,962	-	-	-	<b>3,068,919</b>	1,631,797
Other programme costs	-	-	-	-	-	-	-	11,412
Office, premises and administrative costs	-	-	-	-	-	222,742	<b>222,742</b>	160,615
Legal and professional fees	-	-	-	-	33,350	-	<b>33,350</b>	24,328
Depreciation and other costs	216	-	-	-	-	(25,896)	<b>(25,680)</b>	9,474
	<b>29,327</b>	<b>563,047</b>	<b>3,290,516</b>	-	<b>33,350</b>	<b>855,772</b>	<b>4,772,011</b>	<b>3,148,381</b>
Support costs	-	125,037	730,734	-	-	(855,772)	-	-
Governance costs	-	4,873	28,477	-	(33,350)	-	-	-
<b>Total expenditure 2022</b>	<b>29,327</b>	<b>692,957</b>	<b>4,049,727</b>	-	-	-	<b>4,772,011</b>	<b>3,148,381</b>
Total expenditure 2021	21,241	1,031,857	2,095,282	-	-	-	-	-

Of the total expenditure, £927,204 was unrestricted (2021: £754,709) and £3,844,807 was restricted (2021: £2,393,673).

## Notes to the Financial Statements

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting)

	2023 £	2022 £
Depreciation	7,427	4,220
Operating lease rentals		
Property	82,994	64,935
Other	1,424	1,325
Auditor's remuneration (including VAT)		
Audit - UK	10,320	10,680

### 9 Staff remuneration

	2023 £	2022 £
Reflected under		
Raising funds	31,618	29,111
Charitable activities	1,645,914	1,346,216
	<b>1,677,532</b>	<b>1,375,327</b>

#### UK Payroll

Gross pay	165,348	142,453
Employer's National Insurance	7,487	2,421
Pension Contributions	14,157	13,388
Staff training, recruitment and sundry staff costs	3,649	14,239
	<b>190,641</b>	<b>172,500</b>

#### Non-UK Payroll

Sudan - gross pay	226,472	154,387
Sudan - social security fund	35,617	21,076
Sudan - Staff Training, recruitment and medicals	19,822	4,460
South Sudan - gross pay	957,917	809,191
South Sudan - social security fund	238,727	175,653
South Sudan - Staff Training, recruitment and medicals	8,337	38,059
	<b>1,486,892</b>	<b>1,202,827</b>

#### Total Payroll

	<b>1,677,532</b>	<b>1,375,327</b>
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## Notes to the Financial Statements

### 9 Staff remuneration (continued)

The average number of employees (head count based on number of staff employed) during the year was 139.4 (2022: 83.9). Staff are split across the activities of the charitable company as follows:

	<b>2023</b>	<b>2023</b>	2022	2022
	<b>UK</b>	<b>Overseas</b>	UK	Overseas
Raising funds	<b>0.3</b>	<b>3.0</b>	0.3	3.2
Tertiary Education	<b>0.8</b>	<b>17.6</b>	0.8	1.0
Primary/Secondary Education	-	<b>78.9</b>	-	65.4
Support	<b>2.6</b>	<b>32.9</b>	2.6	7.8
Governance	<b>0.4</b>	<b>3.0</b>	0.4	2.5
	<b>4.0</b>	<b>135.4</b>	4.0	79.9

Emoluments for the post of Chief Executive Officer were £68,632 for the year ended 31 December 2023 (2022: £61,233). No other employee earned more than £60,000 in 2023.

#### Key Management and Trustees

Key Management remuneration was £81,087 (2022: £71,551). No Trustee received any remuneration in the period (2022: none). All employees, including the Chief Executive Officer, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 3 Trustees (2022: 2). In 2023, the total of these expenses was £7,287 (2022: £3,800).

### 10 Related party transactions

There are no related party transactions to disclose for 2023 (2022: none).

Eleanor Horne is also a trustee of the Hugh Pilkington Charitable Trust (HPCT).

The company receives income from HPCT (see note 3), from whom it also received a loan in 2022 and 2023 (see note 14). It is recognised that these multiple and inter-locking trusteeships are a potential source of conflicts of interest. This is managed by a strict application of WTI's conflict of interest policy, which all trustees and staff are required formally to acknowledge.

## Notes to the Financial Statements

### 11 Tangible fixed assets

	Land & buildings £	Fixtures & Fittings £	Computer Equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2023	360,823	74,689	34,436	15,807	<b>485,755</b>
Additions	203,596	1,487	10,151	-	<b>215,234</b>
Disposals	-	-	-	-	-
At 31 December 2023	564,419	76,176	44,587	15,807	<b>700,989</b>
<b>Depreciation</b>					
At 1 January 2023	-	57,694	29,532	14,994	<b>102,220</b>
Charge for year	-	2,330	4,692	406	<b>7,428</b>
Eliminated on disposal	-	-	-	-	-
At 31 December 2023	-	60,024	34,224	15,400	<b>109,648</b>
<b>Net book value</b>					
At 31 December 2023	564,419	16,152	10,363	407	<b>591,341</b>
At 31 December 2022	360,823	16,995	4,904	812	<b>383,534</b>

In 2003, Windle Trust International purchased property at 37 and 37a Oxford Road using funds loaned to the charity by the Hugh Pilkington Charitable Trust (HPCT). Under the agreement with HPCT, all proceeds of any future sale of the property will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed. HPCT also granted a further loan of £225k to support the office construction in Juba, which officially opened in October 2023, all of which had been fully received by end 2023. Relevant depreciation will be applied from 1st January 2024.

### 12 Debtors

	2023 £	2022 £
Income tax recoverable	<b>2,278</b>	2,278
Prepayments	<b>38,298</b>	14,421
UK Scholarship programme	<b>36,681</b>	35,778
Other debtors and accrued income	<b>598,019</b>	701,908
<b>Total debtors</b>	<b>675,276</b>	754,386

Significant other debtors and accrued income related to Education Cannot Wait and GESS balances at year-end. The amounts owed were received in early 2023.

## Notes to the Financial Statements

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Accounts payable	251,009	84,348
Taxation and social security	117,831	39,635
Social Security Fund	277,616	273,904
Accruals	162,650	118,949
Other creditors	614,843	199,809
<b>Total creditors due within one year</b>	<b>1,423,949</b>	<b>716,644</b>

### 14 Loans

	2023 £	2022 £
Balance b/f 1 January 2023	100,000	-
Loans received	125,000	100,000
Loans repaid	-	-
Interest added	-	-
<b>Total creditors due more than one year</b>	<b>225,000</b>	<b>100,000</b>

	2023 £	2022 £
<b>Split between:</b>		
Creditor due within 1 year	36,906	-
Creditor due more than 1 year	188,094	100,000
<b>Total Balance c/f at 31 December 2023</b>	<b>225,000</b>	<b>100,000</b>

In 2022, Hugh Pilkington Charitable Trust agreed to loan WTI £225k for the construction of offices in Juba. The total amount had been received by 31st December 2023. Loan & interest repayments will begin in 2024.

## Notes to the Financial Statements

### 15a Analysis of net assets between funds (current year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	591,341	-	<b>591,341</b>
Long term loan	(188,094)	-	<b>(188,094)</b>
Net current assets / (liabilities)	145,504	303,445	<b>448,949</b>
<b>Net assets at 31 December 2023</b>	<b>548,751</b>	<b>303,445</b>	<b>852,196</b>

### 15b Analysis of net assets between funds (prior year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	383,534	-	<b>383,534</b>
Long term loan	(100,000)	-	<b>(100,000)</b>
Net current assets / (liabilities)	257,841	329,221	<b>587,062</b>
<b>Net assets at 31 December 2022</b>	<b>541,375</b>	<b>329,221</b>	<b>870,596</b>

## Notes to the Financial Statements

### 16a Movement in funds (current year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2023 £
<b>Operations in United Kingdom:</b>					
HPCT	90,034	120,000	(170,348)	-	<b>39,686</b>
Margaret Dodson Bursary Fund	10,102	-	-	-	<b>10,102</b>
Hayward Legacy Fund	48,921	-	-	-	<b>48,921</b>
James Aryam Scholarship	15,927	31,506	(27,807)	-	<b>19,626</b>
Scholar contributions	1,160	400	-	-	<b>1,560</b>
Supported Places	-	432,785	(432,785)	-	<b>-</b>
Other	16,938	-	(2,938)	-	<b>14,000</b>
<b>Total United Kingdom</b>	<b>183,082</b>	<b>584,691</b>	<b>(633,878)</b>	<b>-</b>	<b>133,895</b>
<b>Operations in Sudan:</b>					
Nile Projects	9,483	352,748	(288,761)	-	<b>73,470</b>
Gordon Memorial CTF	13,876	16,944	(6,169)	-	<b>24,651</b>
African Prisons Project	4,053	-	-	-	<b>4,053</b>
UNHCR	(1)	51,280	(51,279)	-	<b>-</b>
<b>Total Sudan</b>	<b>27,411</b>	<b>420,972</b>	<b>(346,209)</b>	<b>-</b>	<b>102,174</b>
<b>Operations in South Sudan:</b>					
Scholarships	41,849	-	(21,608)	-	<b>20,241</b>
World Bank Staff Scholarships	43,704	754	(3,357)	-	<b>41,101</b>
ECW	-	215,375	(215,899)	-	<b>(524)</b>
Open Society Foundation	-	22,916	(23,084)	-	<b>(168)</b>
Friends of Ibba Girls' School	-	393,331	(338,637)	-	<b>54,694</b>
GPE	-	542,994	(542,992)	-	<b>2</b>
Girls' Education South Sudan	-	1,653,374	(1,655,850)	-	<b>(2,476)</b>
Primary Teacher Training	19,338	11,080	(48,743)	-	<b>(18,325)</b>
UNICEF	(355)	587,550	(619,382)	-	<b>(32,187)</b>
WUSC	1	114,945	(115,313)	-	<b>(367)</b>
Other South Sudan	14,191	-	(8,806)	-	<b>5,385</b>
<b>Total South Sudan</b>	<b>118,728</b>	<b>3,542,319</b>	<b>(3,593,671)</b>	<b>-</b>	<b>67,376</b>
<b>Total restricted funds</b>	<b>329,221</b>	<b>4,547,982</b>	<b>(4,573,758)</b>	<b>-</b>	<b>303,445</b>
<b>Unrestricted funds</b>	<b>541,376</b>	<b>1,058,233</b>	<b>(1,050,858)</b>	<b>-</b>	<b>548,751</b>
<b>Total funds</b>	<b>870,597</b>	<b>5,606,215</b>	<b>(5,624,616)</b>	<b>-</b>	<b>852,196</b>

## Notes to the Financial Statements

### 16b Movement in funds (prior year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Operations in United Kingdom:</b>					
HPCT	54,929	116,280	(81,175)	-	<b>90,034</b>
Hornby	16,000	-	(16,000)	-	-
Margaret Dodson Bursary Fund	10,102	-	-	-	<b>10,102</b>
Hayward Legacy Fund	48,921	-	-	-	<b>48,921</b>
James Aryam Scholarship	-	15,927	-	-	<b>15,927</b>
Scholar contributions	-	1,160	-	-	<b>1,160</b>
Supported Places	-	383,096	(383,096)	-	-
Other	5,000	11,938	-	-	<b>16,938</b>
<b>Total United Kingdom</b>	<b>134,952</b>	<b>528,401</b>	<b>(480,271)</b>	-	<b>183,082</b>
<b>Operations in Sudan:</b>					
Nile Projects	15,295	317,677	(323,489)	-	<b>9,483</b>
Gordon Memorial CTF	8,316	17,042	(11,482)	-	<b>13,876</b>
African Prisons Project	4,053	-	-	-	<b>4,053</b>
SHRNL/OADC	(211)	-	-	211	-
UNHCR	-	42,902	(42,903)	-	<b>(1)</b>
<b>Total Sudan</b>	<b>27,453</b>	<b>377,621</b>	<b>(377,874)</b>	<b>211</b>	<b>27,411</b>
<b>Operations in South Sudan:</b>					
Scholarships (Big Give)	26,791	22,067	(7,009)	-	<b>41,849</b>
World Bank Staff Scholarships	-	45,365	(1,661)	-	<b>43,704</b>
Education Cannot Wait	28,702	908,927	(937,629)	-	-
Girls' Education South Sudan	-	779,671	(779,671)	-	-
HPCT Land Fund	182,332	-	-	(182,332)	-
Primary Teacher Training	31,827	9,096	(21,585)	-	<b>19,338</b>
UNICEF	-	1,197,248	(1,197,603)	-	<b>(355)</b>
WUSC	-	40,088	(40,088)	-	-
Other South Sudan	11,853	3,754	(1,416)	-	<b>14,191</b>
<b>Total South Sudan</b>	<b>281,505</b>	<b>3,006,216</b>	<b>(2,986,662)</b>	<b>(182,332)</b>	<b>118,727</b>
<b>Total restricted funds</b>	<b>443,911</b>	<b>3,912,238</b>	<b>(3,844,807)</b>	<b>(182,121)</b>	<b>329,221</b>
<b>Unrestricted funds</b>	<b>289,608</b>	<b>996,851</b>	<b>(927,204)</b>	<b>182,121</b>	<b>541,377</b>
<b>Total funds</b>	<b>733,519</b>	<b>4,909,089</b>	<b>(4,772,011)</b>	-	<b>870,597</b>

## Notes to the Financial Statements

### Purpose of restricted fund

#### Operations in the United Kingdom:

<b>HPCT</b>	(Hugh Pilkington Charitable Trust) is restricted to the <b>Postgraduate Programme</b> scholarships which provide full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study for postgraduate level courses.
<b>Margaret Dodson Bursary Fund</b>	supports the Postgraduate Programme
<b>Hayward Legacy Fund</b>	supports education and English Language development in East and the Horn of Africa
<b>James Aryam Scholarship</b>	provides full tuition and maintenance scholarships for Sudanese and South Sudanese scholars to study for Masters courses in Uganda.
<b>Scholar contributions</b>	supports the Postgraduate Programme
<b>Supported Places</b>	funding received "in-kind", such as tuition fee waivers and accommodation scholarships
<b>Other</b>	other smaller grants and bursaries that support the Postgraduate Programme scholarships

#### Operations in Sudan:

<b>Nile Projects</b>	includes projects in the Blue and White Nile regions. This includes all projects in Camp6, Blue Nile State, as well as the provision of scholarships to 40 students in the Blue Nile and White Nile states to continue their education and acquire technical skills.
<b>Gordon Memorial CTF</b>	supports hostel accommodation for female students, who are refugees or internally displaced persons
<b>African Prisons Project</b>	assessed the functional literacy skills in women's' prisons in Khartoum with the aim of establishing a training programme for women prisoners
<b>UNHCR</b>	supports tertiary scholarships for refugees (DAFI) and urban refugees (URTEP) at universities in Sudan

## Notes to the Financial Statements

### Purpose of restricted fund

#### Operations in South Sudan:

<b>Scholarships</b>	includes secondary and tertiary level scholarships in South Sudan, both in-person and distance learning.
<b>World Bank Staff Scholarships</b>	is funds held on behalf of the World Bank to manage education funding for designated individuals.
<b>Education Cannot Wait</b>	is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psycho-social support.
<b>Open Society Foundation</b>	supports ethical leadership training for South Sudan's educators and leaders, exploring leadership practice and empowering participants to develop training programmes for others in their institutions or workplace.
<b>Friends of Ibba Girls' School</b>	for the management of Ibba Girls' Boarding School, South Sudan, on behalf of the Ministry of General Education and Instruction and the Friends of Ibba Girls' School.
<b>GPE</b>	is a flood response project to ensure school facilities are safe and prepared for threats from conflict or natural hazards. This includes improvements to infrastructure, tree planting, establishing environmental clubs, and supporting students who have missed lessons.
<b>Girls' Education South Sudan</b>	aims to increase access to primary and secondary education for girls and boys in South Sudan. It emphasises supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.
<b>Primary Teacher Training</b>	provides scholarships to train female Primary School teachers at colleges in Juba and Yambio
<b>UNICEF</b>	includes multiple projects, including a project to strengthen community resilience in urban settings across 4 states of South Sudan, Continuous Professional Development and Accelerated Secondary Education programmes for teachers, and an integrated education project in Abyei, South Sudan.
<b>WUSC</b>	a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.
<b>Other South Sudan</b>	includes multiple small-scale WTI projects and initiatives.

## Notes to the Financial Statements

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

	2023 £	2022 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>(18,401)</b>	137,078
Depreciation charges	<b>7,427</b>	4,220
Dividends, interest received and payable and rent from investments	<b>(24,741)</b>	(22,357)
Increase / (decrease) in debtors	<b>79,110</b>	(540,074)
Increase / (decrease) in creditors	<b>670,399</b>	477,147
<b>Net cash provided by / (used in) operating activities</b>	<b>713,795</b>	56,015

### 18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	<b>20,738</b>	68,833	<b>3,230</b>	1,164
One to five years	-	-	<b>3,535</b>	873
Over five years	-	-	-	-
	<b>20,738</b>	68,833	<b>6,765</b>	2,037

### 19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



# Windle Trust International

Windle Trust International  
37a Oxford Road, Cowley, Oxford, OX4 2EN  
[www.windle.org.uk](http://www.windle.org.uk)

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

**Annual Report and Accounts for the Year Ending  
31<sup>st</sup> December 2023**  
Published June 2024

**WINDLE TRUST INTERNATIONAL**

England & Wales - Charity number 1092834

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# Accounts

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# Annual Report and Accounts

For the year ending 31<sup>st</sup> December 2022

Auditors: Sayer Vincent LLP,  
Invicta House, 108-114 Golden Lane,  
London, EC1Y 0TL



**Windle Trust**  
International

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

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## **Report of the Trustees**

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## LEADERSHIP & CONTACT DETAILS

Job Title	Name
Executive Director	David Masua
Chair	Malcolm McNeil (retired July 2022)
Chair	John Samuel Bickersteth (appointed July 2022)
Deputy Chair	Alistair Mack (appointed September 2022)
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Safeguarding Focal Trustee	Anna Kulakiewicz
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed

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## AN OVERVIEW: WINDLE TRUST INTERNATIONAL (WTI)

- Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002
- Companies House:** Company Limited by Guarantee: 4285691
- Charitable objects:** To advance education of refugees, internally displaced people, and other people affected by or at risk from conflict and natural disaster and (their) host populations.
- Mission statement:** WTI challenges poverty and inequality by expanding access to and improving the quality of education and training, for communities affected by conflict, displacement, neglect or discrimination.



WTI has continued to implement its 2021–2025 strategy, reviewed in 2022, to reflect changes in the context of our operation. Despite the challenging working environment in Sudan and South Sudan, we expanded our work in both countries. We took on new responsibilities for Ethiopian refugees in Blue Nile; expanded to the Abyei region to train teachers; and started the construction of WTI's new permanent office in Juba, South Sudan. The work has continued to reflect our focus on achieving our strategic objectives:

- Improve the quality and effectiveness of education.
- Increase access to education for all including girls, women, and children with disabilities
- Provide youth skills development and expand alternative education programmes.
- Expand the provision of education in emergencies.
- Increase organisational resilience, learning and effectiveness.

## **STRUCTURE AND GOVERNANCE**

WTI is governed by its Memorandum and Articles of Association, and these were used for the appointment of its first Trustees. Subsequent Trustees have been appointed by existing Trustees in accordance with WTI's constitution. In July 2022, the Chair of the Board Malcolm McNeil retired, and John Samuel Bickersteth was appointed as Chair. In September 2022 Alistair Mack was appointed as Deputy Chair. In 2022 two of WTI's Trustees also sat on the boards of other charities with which we share origin. Eleanor Horne is the Chair of The Hugh Pilkington Charitable Trust (HPCT), that has provided financial support to WTI for many years. Eleanor is also a Trustee of Windle International (Charity number 1153544). The former Chair of WTI Board Malcolm McNeil, was also a Trustee of Windle International until his retirement in June 2022.

## **PUBLIC BENEFIT**

The Board and its Finance Committee held a total of eight (8) meetings throughout 2022 to provide oversight to the operation of the Trust and this ensured all activities are delivered with adherence to UK Charity laws and general guidance on public benefit.

## **MANAGEMENT**

The WTI Executive Director is responsible for the work of the Trust and is line managed by the Chair of the Board. WTI has two Country Offices in Sudan and South Sudan respectively, and these are led by Country Directors. With support from the Executive Director, the Country Directors are responsible for implementing WTI strategies. WTI's headquarters in Oxford continues to play an important role of providing strategic oversight, financial management, and administrative support; and is also responsible for implementing the Windle flagship Postgraduate Programmes led by a Programme Manager.

## OPERATIONAL CONTEXT

WTI works with people affected by or emerging from conflict, such as refugees, and internally displaced persons (IDPs), as well as those in the margins of their communities. This includes out of school children, particularly girls, women, and children with disability. In 2022 WTI continued to work in three states/regions in Sudan, in all ten states of South Sudan and in the United Kingdom. The two Sudans present a challenging operating context due to the continually turbulent political environment added to insecurity, displacement due to conflict, flooding and poor infrastructure, all of which hinder delivery of projects. To the credit of WTI's 118 dedicated staff, despite these challenges they remained true to the mission of expanding access to and improving the quality of education in Sudan, South Sudan and in the UK.

The Trustees appreciate the continued support of our institutional donors as well as the trusts, foundations and individuals and other organisations that facilitate our work. Organisations such as the UK Foreign Commonwealth and Development Office, Global Affairs Canada, Education Cannot Wait, UNICEF, UNHCR, the Hugh Pilkington Charitable Trust, All Saints Educational Trust, Gordon Memorial College Trust Fund, Commonwealth Scholarship Commission (CSC) Cambridge Education, Save the Children, World University Services of Canada, Sulney Fields Trust and many individual donors all provide vital support to our work. The Trustees also appreciate the universities and accommodation providers that work with WTI in the UK, Sudan and South Sudan.



In 2022 this enabled WTI to:

**Support 188,057 girls to remain in school**

**Train 4,301 teachers and 59,269 Parent-Teacher Association Members**

**Support 1,107 primary and secondary schools across Sudan and South Sudan (reaching a total of 401,521 school children)**

In addition, WTI continued to provide higher education opportunities for refugees, displaced and marginalised in Sudan and South Sudan and postgraduate degree opportunities in the UK.

Trustees are pleased to report that despite the challenges of 2022, all donor contracts were delivered, and beneficiaries were reached in all locations in partnership with our government counterparts and local authorities in each of our countries of operation. The impact of WTI's work is detailed below as aligned to our 2021-2025 strategic goals.

## **ACTIVITIES AND IMPACT**

WTI activities have remained purely educational, working with Ministries of Education, universities in Africa and in the UK, teacher training colleges, teachers, parents' teachers' associations, primary and secondary schools. Some of our work also involves directly working with students in primary and secondary schools, and in universities. Therefore, the impact of our work in most cases is visible as we work towards achieving our mission of expanding equitable access to quality education to our target population. Details of our 2022 activities and their impact are set out below:





## **IMPROVED QUALITY AND EFFECTIVENESS OF EDUCATION**

The quality and effectiveness of education can be improved with a combination of interventions starting from the training of teachers, school leadership, provision of teaching and learning resources, and working with communities to encourage all children, irrespective of gender or disability, to go to school. WTI believes this needs to be intentional if required educational outcomes are to be achieved. In 2022, working with the governments of Sudan and South Sudan and with support from different donors, WTI contributed significantly to the improvement in the quality and effectiveness of education in both Sudan and South Sudan. We trained 4,301 teachers and 59,269 school governors and community leaders to improve children's learning experiences. This also included the delivery of assorted teaching and learning materials for teachers and learners to support the quality and effectiveness of education.

WTI delivered two types of teacher training in South Sudan with Ministry of General Education and Instruction materials. With the Continuous Professional Development (CPD) programme we facilitated training for 2,000 untrained and volunteer teachers, helping them to acquire basic teacher education content and interactive teaching methodologies. We also delivered literacy and numeracy training in four states for teachers of Grades 1-3 to improve foundational learning. This literacy and numeracy training has impacted both teachers and learners in the sense that teachers gained teaching knowledge



WTI supplied teaching and learning materials to secondary schools in Juba

and skills on how to teach literacy and numeracy in lower primary, whereas the learners were able to develop foundations in literacy and numeracy.

The availability of teaching and learning materials contributes greatly to the quality of education. In 2022 WTI distributed 23,350 assorted teaching and learning materials to schools in Sudan and South Sudan. The materials have immediate impact on teaching and learning as teachers have a guide and a structure to deliver their lessons, while learners have materials to read and write on and to meaningfully participate in their learning.

**23,350**

Teaching and Learning material packs distributed

**2,000**

volunteer teachers trained in basic pedagogy

**4,301**

teachers trained

**59,269**

school governors and community leaders trained

**1,107**

**schools supported**

**188,057**

**girls reached**

**64,296**

**girls and their  
provided cash  
transfers**

**18,341**

**dignity kits  
distributed**

**276**

**children with  
disabilities  
equipped for their  
needs**

**INCREASED ACCESS TO PRIMARY AND SECONDARY FOR GIRLS, WOMEN, AND CHILDREN WITH DISABILITIES**

Inclusive access to education is still a challenge across Sudan and South Sudan. Women, girls, and children with disabilities are still discriminated against. Poverty and displacement are still a major roadblock in accessing education. In addition, the way of life of some communities and the attitudes towards education continues to hinder children's ability to access education. In 2022, WTI used various strategies to expand access to education. With support from UNICEF, WTI implemented Back To Learning (BTL) campaigns to mobilise communities through their leaders to ensure all children are sent to school. With the FCDO funded Girls Education South Sudan programme, WTI collaborated with Cambridge Education and other partners to work directly with communities to influence a change of behaviour towards education. In addition, the provision of cash transfers and dignity kits with menstrual hygiene materials to help girls to attend and stay in school has led to increased enrolment and retention of both boys and girls in the 1,107 schools supported by WTI in 2022.

Through community mobilisation, cash transfers, distribution of dignity kits, and mentoring initiatives WTI was able to support 188,057 girls in schools in 2022. We reached 64,296 with cash transfers and 18,341 with dignity kits across both Sudan and South Sudan. The impact of cash transfers and dignity kits is that these enable the girls to



meet their basic needs and improve their confidence to attend school. Furthermore, 2022 also saw WTI increase its efforts to expand access to education for children with disability (CWD). With funding from Education Cannot Wait, WTI expanded access to education for CWD through the provision of assistive devices such as wheelchairs, hearing devices, reading classes and specialist training for teachers to teach inclusively. WTI supported 276 CWD in 2022, including 112 females. Children who used to crawl from home to school are now able to be pushed in wheelchairs to school. Those who had hearing and visual impairments can now see and hear when they are at school. As well as access and inclusivity, this support bring dignity to learners.



### Images from top of page:

A community listening group, listening to pre-recorded materials as part of a community mobilisation session in Unity State, South Sudan

A community mobilisation campaign to encourage young mothers to return to school

A primary two pupil receiving a wheelchair that will allow her to attend school

Girls receiving their dignity kits

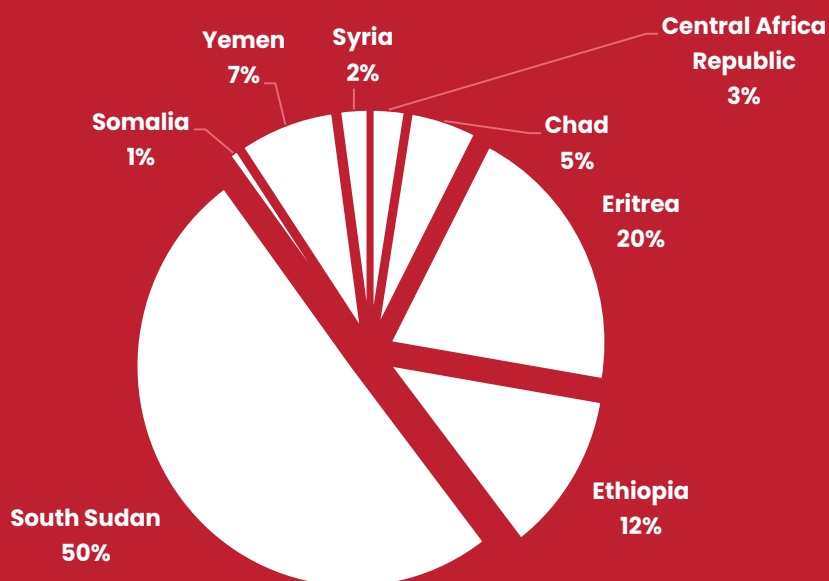


## **INCREASED ACCESS TO QUALITY HIGHER EDUCATION**

Access to higher education in fragile and conflict affected countries is a major challenge for thousands of young people. With 40 years of experience, WTI continues to believe that higher education is an important element in any education we provide to refugees, IDPs and other marginalised communities. This is because, even for refugees and IDPs, higher education provides the skills and educated workforce needed to drive economic growth and development in their host countries and on return. WTI's higher education scholarships provide for more than short-term emergency support and build the foundations for the development of a strong society moving forwards. In 2022 WTI provided 641 scholarships in higher education including undergraduate and postgraduate scholarships in Africa and the UK. Our scholars studied courses such as Teacher Training, Agriculture, Law, Education, Health, Economics, International Development, Computer Science, Business, and English Language. The Trustees are glad to report that 2022 saw further expansion of access to higher education through scholarships both undergraduate and postgraduate levels in the Sudan, South Sudan and in the UK.



## 2022 DAFI SCHOLARS BY COUNTRY OF ORIGIN



### Undergraduate scholarships

WTI's undergraduate scholarships are funded mainly by the UNHCR Albert Einstein German Academic Refugee Initiative (DAFI) and the Urban Refugee Tertiary Programme (URTEP) for refugees in the Sudan. In addition, other donors such as the All Saints Educational Trust, Allen and Nesta Ferguson Trust, Gordon Memorial College Trust Fund, individual donors and WTI's own resources have funded scholarships in Sudan and South Sudan.

In 2022 this included 278 (149 female) DAFI scholars and 246 (125 female) URTEP scholars. WTI also continued to fund undergraduate scholarships for host communities in Kosti, White Nile State and Damazine, Blue Nile State in Sudan. In South Sudan WTI is also funding a range of scholarships but dedicated our resources in 2022 to training female teachers, including 51 female teachers being trained in Juba and Yambio.

Out of the 641 undergraduate scholars in Sudan and South Sudan, a total of 108 (42 female) graduated from universities and colleges with many moving directly to employment in both Sudan and South Sudan, enabling them to make meaningful contributions to their families and the community.



### **Postgraduate scholarships**

Our flagship Postgraduate Programme continued in 2022, with highlights being the scholars supported, an alumni tracing exercise, and the first recruitment rounds held since the Covid-19 pandemic.

Across 2022 WTI supported 26 students to study for Masters qualifications, including 15 starting in the 2021-2022 academic year, and 11 starting in the 2022-2023 academic year. 39% of these students were female and 4 were supported to study via Distance Learning. The inclusion of Distance Learning in our programming since 2021 has allowed educational access to students who would otherwise be unable to participate: those with young families, those who cannot study overseas for familial or cultural reasons, and those who wish to continue their careers whilst studying at the same time.

In May 2022 we completed our largest ever alumni tracing exercise to find out where our past scholars were now and their impacts on the world. Of 562 living alumni who studied for a Postgraduate Masters in the UK, we were successfully able to confirm up to date contact details for 47% as well as establish recent whereabouts and employment details for approximately 80%. This included alumni dating back to the 1980s as well as those who are living and working in some of the most difficult to access regions of Africa.

In September 2022 we launched a scholar recruitment round for those resident in Kenya and Uganda. This was followed by a recruitment round for residents of Sudan and South Sudan in December and we received 827 applicants across all countries. This recruitment will allow us to support high-calibre students from diverse backgrounds to access quality postgraduate education, including on our new strand of the programme that will see WTI supported Postgraduate scholars studying for a 2-year Masters course in Uganda from September 2023.

#### **Image:**



Accelerated Secondary Education learners attending their class in Juba

## PROVISION OF ALTERNATIVE EDUCATION AND SKILLS DEVELOPMENT PROGRAMMES


Conflict and fragile states are known for the high number of out of school children and youth, and Sudan and South Sudan are not exceptional in this regard. Due to protracted conflicts in these countries, thousands of children, youth and young adults have missed out on education. Some missed out simply due to a lack of access to educational opportunities. Through alternative education programmes, WTI has continued to provide non-formal educational opportunities to a variety of individuals. In 2022 we set up and managed ten (10) Accelerated Learning Programme (ALP) centres for 385 (202 female) learners. In addition, we also established 25 Pastoralist Education Programme (PEP) centres and provided education in the cattle camps for 626 (279 female) learners.

In addition to ALP and PEP, our Accelerated Secondary Education Programme (ASEP), launched in 2021, received further support from UNICEF and GESS in 2022. 2,500 teachers were enrolled on the programme in 51 centres across the ten states and three administrative areas of South Sudan.

The target of the ASEP initiative is primary school teachers who are currently working in schools in South Sudan, but who have not completed secondary



Vocational and technical skills students at Blue Nile University, Sudan



school themselves. Out of the 2,500 participants, 419 were prepared to sit the South Sudan national secondary school's examination in March 2023. The important impact of this initiative is the interest it has generated among teachers and the public about the possibility of dropping back into the education system and the potential this brings to the individuals for professional development. At WTI we often claim that education brings hope: the ASEP initiative is a prime example of this, allowing learners to pick up where they left off and get their educations back on track.

Further to the provision of alternative education, in 2022 WTI continued its effort to provide for young people in Sudan. WTI offered tuition fees and living allowances to 35 (30 female) young Sudanese nationals, to acquire vocational skills. This has provided training in areas such as mechanics, nursing, laboratory technology, electrical installation and bookkeeping for IDP and marginalised communities in White and Blue Nile States. These opportunities have raised their hope for a better future.



## PROVISION OF EDUCATION IN EMERGENCIES

Conflict and climate induced displacement are characteristic of the regions in which WTI operates. Since 2021 most parts of Unity and Upper Nile States in South Sudan have been under water due to flooding that has displaced close to a million people. Sudan has also received an influx of refugees fleeing conflict in Ethiopia. As a result, in 2022 WTI was heavily involved in the provision of education in emergencies to displaced persons across both countries. WTI provided Mental Health and Psychosocial Support (MHPSS) to 1,289 teachers and learners who were displaced by flooding in South Sudan. In addition, WTI set up schools in temporary structures such as tents and temporary learning spaces to ensure the education of displaced children could continue. WTI also organised teacher training for 320 (28 female) displaced teachers to enable them to effectively teach children in their new context.

A South Sudanese girl on her way to primary school

In Sudan, WTI constructed a school with ten classroom temporary learning spaces in Camp6, Blue Nile. The camp hosts 8,198 Ethiopian refugees inclusive of 3,795 school age children. The construction also included three teachers' offices, and three pit latrines: one for teachers, one for boys and another for girls. By the end of 2022, the school had enrolled 613 (236 female) pupils, distributed 600 school uniform and bag sets, trained and deployed 24 teachers, and established a Parents' Teachers' Association with 20 members comprehensively trained in their roles. The construction of the school has greatly reduced the number of out of school children in Camp6 and is providing a protective and safe learning space. The school is also used as a community centre for adult literacy training.

WTI was also given responsibility for a second school and its teachers in 2022 and is now fully responsible for running the schools. We supply teaching and learning materials, supervise teachers, pay all staff costs and work closely with UNHCR, the Commission for Refugees and the Blue Nile State Ministry of Education.



A primary school temporary learning space constructed and managed by WTI in Blue Nile State, Sudan

## The WTI built school in Camp6, Blue Nile State, Sudan:

**10**

Classrooms in a temporary learning space

**613**

enrolled pupils

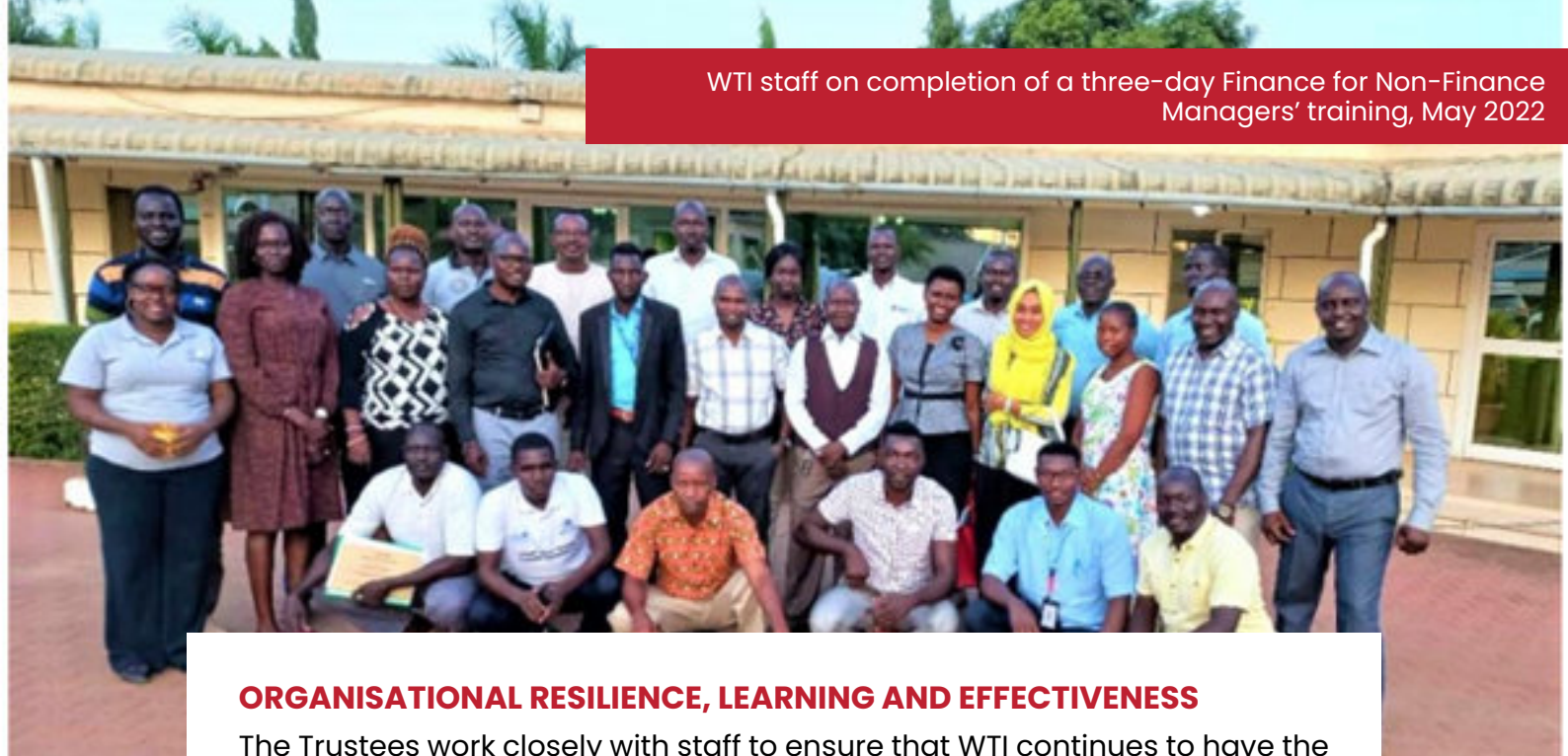
**24**

Teachers trained and deployed

**20**

PTA members trained and appointed





### **ORGANISATIONAL RESILIENCE, LEARNING AND EFFECTIVENESS**

The Trustees work closely with staff to ensure that WTI continues to have the ability to anticipate, prepare and respond to changes and disruptions in order to survive and thrive amidst challenges in our operational context. The Board ensures that in every WTI office there are robust systems in place to deliver projects professionally, and where there are gaps staff are appropriately trained.

Policies and procedures are regularly reviewed by both WTI management and donor contracted external auditors to ensure that staff follow set best practices in the sector. To continue strengthening our ability to effectively function, in 2022 WTI funded Finance for Non-Finance Managers training for 27 senior and mid-level managers. Six staff were flown from Khartoum, Sudan, to join their 21 colleagues in Juba, South Sudan, in May 2022 for the three days training conducted by ACLAIM Africa. The staff group was made up primarily of programme staff who were trained in budgeting, financial management, accountability, and reporting among others.

In 2022, questions about the impact of WTI were raised by the Board of Trustees. WTI has made huge investments over the years in the lives of conflict affected people in the East and Horn of Africa region at all levels of education and has agreed that there is a need to measure the impact of this investment. Since 2022, staff and management have started developing internal capacity and reviewing our strategy to ensure that we are able to measure impact. This will strengthen our ability to tell the story of our beneficiaries from their first contacts with WTI to the time they come out

of our programmes. This will also enable us to learn lessons and improve our effectiveness in programme delivery.

In October 2022, the construction of a new WTI office in Juba was launched. Through a rigorous process the WTI South Sudan team contracted a company to begin the work. The Deputy Chair of the WTI Board travelled to Juba to launch the construction. The construction work is progressing as scheduled and with no major delays anticipated, WTI will move into the new premises at the end of August 2023. Construction of a permanent home in Juba is demonstrative of our commitment to improving education in South Sudan for the long-term. After 17 years of working from rented office space in the region, we will now have a permanent home and compound. WTI would like to thank HPCT Trustees for their continuous support, both moral and financial, in bringing this dream to fruition.

Progress on the construction of the new WTI offices in Juba, South Sudan



**PROJECT NAME:** CONSTRUCTION OF WTI OFFICE BLOCK.  
**PROJECT OWNER:** WINDLE TRUST INTERNATIONAL  
**FUNDER:** HUGH PILKINGTON CHARITABLE TRUST AND WTI.  
**LOCATION:** JUBA, SOUTH SUDAN.  
**CONTRACTOR:** BUILDNET GLOBAL CO. LTD  
**COMMENCEMENT:** 01/10/22

## **GOVERNANCE AND WTI'S INTERNAL MANAGEMENT SYSTEMS**

### **Governance and Board Effectiveness**

The WTI Board and the Finance Committee met in total eight times in 2022. The Finance Committee meets two weeks before every full Board meeting to review financial management and the overall operations of the organisation. The Committee is chaired by the Treasurer of the Board and attended by other Trustees and all senior WTI staff from Sudan, South Sudan and Oxford. Both the Finance Committee and the full Board meeting took place quarterly in 2022. The WTI Board was strengthened in 2022 by the appointment of one of the Trustees to the position of Deputy Chair.

### **Financial Management**

The year 2021 ended with an unrestricted surplus of just over £12k after a series of successful bids and, given an improving landscape both in Sudan and South Sudan, the Trustees agreed a small surplus of £12k in the 2022 Budget. This budget was designed to find a balance between the competing needs of increasing revenues through further successful bids, minimising unrestricted expenditure, whilst at the same time keeping our existing programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

As in 2021, tight cost controls were accompanied by measures to increase income. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford staff were more consistently included in budgets and charged for, where appropriate. Significantly higher project revenues, offset by increased associated project costs, has resulted in an operating surplus of c. £70k. This result, enhanced further by tight cost management controls, is despite the inevitable issues that emerged from Covid-19 and funding cuts and delays. This has led WTI at the end of 2022, for the first time, to reach its goal of more than £350k of reserves.

Overall reserves of £541k, at the end of the 2022 financial year, have been further enhanced by the transfer from restricted to unrestricted funds, of c. £182k of the grant award from HPCT to purchase land in Juba, South Sudan, on which WTI is currently building new state of the art offices.

Alongside these organisation-wide measures to cut costs and increase income, WTI continued to take steps that had begun in 2019 to improve the effectiveness of our financial management system. Further internal audits were held in our two operational offices in South Sudan and Sudan, and resulting recommendations were incorporated into operational processes. These will continue to be held annually, and are primarily designed with the future in mind, to expand our programme, take on the management of more complex programmes and, in the longer run, to develop new country programmes.

WTI's existing systems of financial oversight and risk management involve detailed supervision by the Finance Committee, on a quarterly basis, which then reports to the full Board. The Finance Committee has been extremely supportive of the long-term drive to strengthen our financial management system.

WTI has a Remunerations Policy that provides the framework for agreeing salary levels. There are no exceptions.

### **Reportable Incidents**

In February 2022, there was an armed robbery at the WTI offices in Juba, attacking a vehicle that was returning from the bank. One staff was injured in the process from broken glasses after the robbers smashed the window of the car. WTI lost \$12,000. The incident was immediately reported to the police, donors and WTI Trustees. The immediate report to the donors resulted in the donors waiving the lost funds. WTI has since taken steps to reduce future incidents from re-occurring by contracting a third-party cash transfer agent who is charged with the responsibility of cash delivery across all WTI field offices.



## **FINANCIAL REVIEW**

The income and expenditure for the year is set out in the Financial Statements. There was an increase of 55% in total income from £3,161k in 2021 to £4,909k in 2022, despite the inevitable operational issues that emerged from Covid-19 and funding cuts. This improvement is the consequence of an increase in restricted charitable activity incomes, which grew from £2,284k in 2021 to £3,796k in 2022. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The surplus of c. £70k in the year, together with the transfer from restricted to unrestricted funds of the HPCT land grant in Juba (£182k), led to a further improvement in our reserves to £541k which significantly exceeds the reserve target figure (£350k) which Trustees deem to be prudent considering the unpredictable context in which we are working in East and Horn of Africa. These volatilities and uncertainties, which have been made worse by the outbreak of Covid-19, has led to growing need to use reserves as working capital to pre-finance spending on restricted project implementation. The current conflict in Sudan will exacerbate this further. Trustees will meet to review the target figure considering the 2022 results and reserves balance.



Students line up at the WTI managed primary school in Camp 6, Blue Nile State

A schedule of universities and other partners providing fee waivers and other assistance is annexed to the Financial Statements. The Financial Statements reflect the value of the fee waivers and subsidies by universities and partners to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2022 was £383k and is significantly higher than the previous year (2021 contribution: £352k), which reflects the increased success in achieving fully funded and partially funded placements with partners such as the Commonwealth Scholarships Commission.

The pressures on the higher education sector will only increase in 2022 and beyond, as the Covid-19 pandemic affects the uptake of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and, over the next few years, we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK. For example, from September 2023 WTI will be supporting students from Sudan and South Sudan to study for Postgraduate qualifications in Uganda; the first time the programme has strategically expanded to support Postgraduate education outside of the UK.



Schoolgirls playing at break-time in Ganyiel

## **RESERVES POLICY**

Traditionally, the purposes of reserves have been understood as being the means to enable the charity to meet shortfalls in income for specific projects; to provide 'leverage' contributions as part of a partnership with other funding agencies; to meet unforeseen expenditure or the costs of winding up the charity responsibly. The level of the charity's reserves reflected these purposes. In addition, the Trustees observe that reserves are, in effect, working capital as major donors increasingly adopt a payment in arrears approach.

This requires charities such as WTI to incur 3-4 months expenditure before reimbursement is made. The adoption of a payment in arrears approach assumes that charities have a significant level of unrestricted reserves which can be used to finance projects which are often restricted in nature. If two or three funders adopt the same policy, it means that small charities such as WTI are required to pre-finance spending on two or three projects. This requires an enhanced level of reserves, one that can accommodate both the programme needs of beneficiaries as well as organisational needs that reflect legal obligations and compliance with good governance.

The Board of Trustees have decided that WTI should aim for an unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan. At the end of 2022, WTI's unrestricted reserves were just over £541k (2021: £390k), a result of an unrestricted surplus of £70k together with the aforementioned transfer of the HPCT land fund from restricted to unrestricted of £182k. This is a significant and welcome improvement on the reserves balances of the last few years, and WTI will continue to work to increase the balance. Further, the Trustees will meet to consider amending the target considering the current reserves balance.

Analysis of the latest forecast of project incomes and overheads, together with other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months at the very least. The escalation of military conflict in Sudan in early 2023, however, will no doubt have an impact on WTI's ability to raise funds and administer projects in 2023 and beyond. Trustees are keeping a watching brief on the ongoing conflict but are committed to continuing our presence and operations in the country for the long term.

## FUNDRAISING

WTI's income is a mixture of unrestricted and restricted income. In 2022, total unrestricted income was £997k, while restricted income was £3,912k (80% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise unrestricted incomes.

WTI prepares project applications in response to calls for proposals; in most cases these applications are prepared by our programme staff in the country or countries in which the call for proposals applies. This ensures that donors are in contact with the people who will manage project implementation and enables us to achieve a relatively high 'win' rate in terms of successful applications. This approach also means that our direct fundraising costs are very low since WTI does not employ anyone who is solely a fundraiser. On the contrary, our programme managers and country directors are responsible for fundraising activities as one of their duties.

In 2022, our principal donors continued to be the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund, All Saints Educational Trust, Allan & Nesta Ferguson Trust, and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations, and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

## RISK MANAGEMENT AND POLICY DEVELOPMENT

As an organisation WTI is cognisant of the risks to its operations and risk management is a factor in all Trustee decision making. *Risk management/mitigation measures such policies, practices and procedures are put in place to guide our operation.* In addition to our policies and procedures, WTI has a risk register that is updated twice annually by the leadership team and presented to the Finance Committee for review, before being presented to the Board. The Executive Director works closely with the Finance Director, the UK-based

Programme Manager, and the Country Directors in Sudan and South Sudan to ensure that staff strictly follow set policies and procedures to mitigate risks.

## **POLICY DEVELOPMENT AND SYSTEMS IMPROVEMENTS**

The Sustainability Policy was the only new policy developed and approved by the Board in 2022. Other policies updated and approved were:

- Business Continuity Policy and Strategy
- Code of Conduct Policy
- Complaints Policy
- Procurement Policies and Procedures Manual
- Rest and Recuperation Policy

## **SAFEGUARDING**

WTI Trustees take safeguarding seriously. In 2022 the trustees appointed a nominated Trustee Focal Person for Safeguarding. In addition, each country programme and all field offices also appointed Safeguarding Focal Persons who were trained on incident identification, reporting and investigation. Every country office provides quarterly refresher training on safeguarding to all staff to ensure that staff understanding and practices meet required standards. New employees and partner staff are also provided inductions on all safeguarding policies. In 2022 WTI also organised several trainings for our beneficiaries including higher education scholars, teachers attending training, local NGO partners and Ministry of Education counterparts in Sudan and South Sudan. With this, awareness trainings, in 2022 WTI was able to cover 500 participants including our staff with safeguarding training. There were no reportable safeguarding incidents identified in 2022.

## **WINDLE INTERNATIONAL**

The Windle family of trusts gathered in Kenya in October to review the structure and operation of the Windle International network. The Trustees agreed that Windle Trust International and Windle International will operate as separate but cooperating organisations with effect from 2023. WTI will continue to be responsible for the Windle-wide Postgraduate Programme as well as all programmes in Sudan and South Sudan. Windle International (WI) will remain a network to support the autonomous organisations of Windle International Kenya and Windle International Uganda. The WTI Executive Director will work closely with WI senior leadership team including those in Uganda and Kenya.

## **PLANS FOR 2023**

### **ORGANISATIONAL**

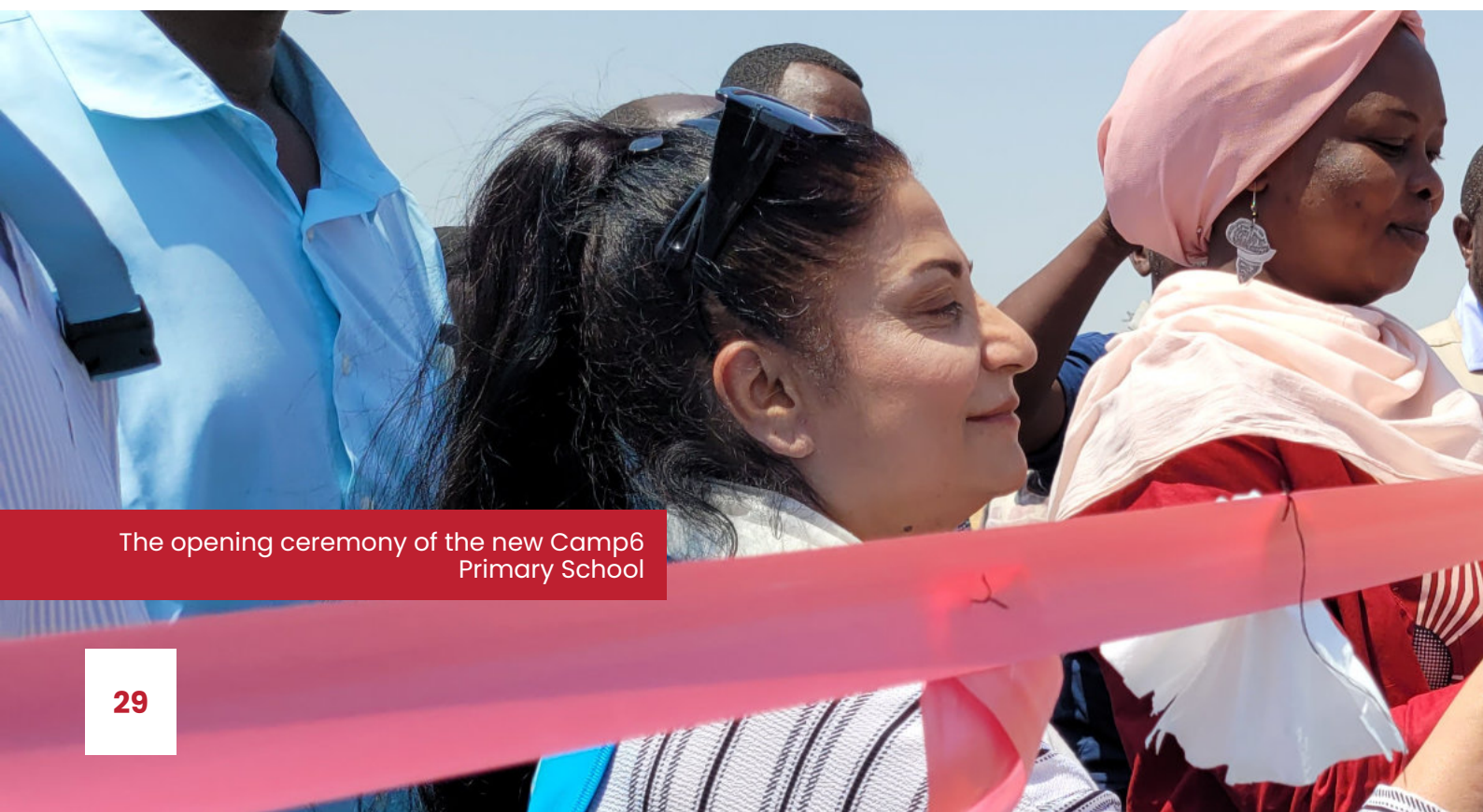
Throughout 2022 WTI continued to implement its 2021-2025 strategy with its five themes on quality, inclusive access, expansion of alternative education, education in emergencies and building organisational resilience. Recognising the challenges that have just emerged with the outbreak of conflict in the Sudan, WTI is positioning itself to remain relevant in these circumstances whilst at the same time consolidating its current position in South Sudan.

### **THE POSTGRADUATE PROGRAMME**

The Trustees of WTI are pleased to report that they are committed to growing this programme and that its planned expansion in Africa was launched in late 2022. The first student cohorts will start their two years postgraduate courses in Uganda in September 2023. WTI hopes to grow the Africa based Postgraduate Programme in the coming years. The Trustees are also committed to continuing to bring postgraduate students from the Eastern Africa region to the UK for one-year master's degree courses.

### **SUDAN**

A major conflict has just broken out in the Sudan between its two armies. Our staff have been scattered across the Sudan and our offices in Khartoum looted. The remaining half of 2023 looks difficult for our work in Sudan. Despite the challenges, the WTI office in the Blue Nile has remained operational as we



The opening ceremony of the new Camp6 Primary School

continue working with Ethiopian refugees in Camp6 with support from UNHCR, and we are continuing to deliver vital education services in Geisan and Gurmuk localities. WTI are committed to Sudan and will continue operating in Blue Nile and supporting our University students as long as it is safe to do so.

## **SOUTH SUDAN**

WTI's work in South Sudan has grown in 2022 and the partnerships between WTI, the Ministry of General Education & Instruction, and our key donors have become stronger. In 2023 WTI will continue to deliver the FCDO funded Girls Education South Sudan (GESS) programme and the Global Affairs Canada funded Adolescents Girls Education in Crisis Initiative (AGENCI). In partnership with Save the Children, WTI hopes to continue delivering Continuous Professional Development (CPD) training for teachers with funding from Education Cannot Wait (ECW) and constructing temporary learning spaces with funding from Global Partnership for Education (GPE).

Furthermore, the Trustees would like to report that UNICEF has continued to be WTI's strategic donor for mobilising communities to not only access education but to improve its quality. WTI is now in discussions with UNICEF to renew two education contracts to continue to deliver teacher training and also strengthening community resilience in South Sudan.



## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for that period. In preparing these accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are not aware of any audit information (information needed by the auditors in connection with preparing their report) which they should have shared with the auditors; and The Trustees have taken all steps that they ought to have taken as directors in order to make themselves aware of relevant audit information and to establish that the charity's auditors are aware of that information.

## **APPOINTMENT OF AUDITOR**

The Trustees have agreed that Sayer Vincent LLP should be appointed as auditor for the next reporting period.

This report is prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees on July 5<sup>th</sup> 2023 and signed on their behalf by:

.....  
John Samuel Bickersteth  
Chair of Trustees

.....  
Stuart Wilson  
Treasurer

## **INDEPENDENT AUDITOR'S REPORT**

### **OPINION**

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **CONCLUSIONS RELATING TO GOING CONCERN**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Windle Trust International's ability to continue as

a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **OTHER INFORMATION**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

### **MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be

expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### **CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they are aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed available internal audit reports and project audit reports
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **USE OF OUR REPORT**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

2<sup>nd</sup> August 2023

Jonathan Orchard (Senior statutory auditor)

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an income and expenditure account)

	Note	Unrestricted funds £	Restricted funds £	<b>Total 2022 £</b>	Total 2021 £
<b>Incoming resources</b>					
<i>Income and endowments from:</i>					
Donations and legacies	3	244,086	116,280	<b>360,366</b>	338,082
Charitable activities – income	4	694,106	3,795,959	<b>4,490,065</b>	2,763,620
Other trading activities	5	36,301	-	<b>36,301</b>	41,078
Investment income	6	22,357	-	<b>22,357</b>	18,382
<b>Total Income</b>		996,850	3,912,239	<b>4,909,089</b>	3,161,162
<b>Resources expended</b>					
<i>Expenditure on:</i>					
Raising funds	7	29,327	-	<b>29,327</b>	21,241
Charitable activities – Tertiary Education	7	129,876	563,080	<b>692,957</b>	1,031,857
Charitable activities – Primary/ Secondary Education	7	768,000	3,281,727	<b>4,049,727</b>	2,095,282
<b>Total expenditure</b>		927,204	3,844,807	<b>4,772,011</b>	3,148,381
Net income/(expenditure)		69,646	67,432	<b>137,078</b>	12,781
Transfers between funds	16	182,121	(182,121)	<b>-</b>	-
Net movement in funds		251,767	(114,689)	<b>137,078</b>	12,781
<i>Reconciliation of funds:</i>					
Total funds brought forward		289,608	443,911	<b>733,519</b>	720,738
Total funds carried forward		541,375	329,221	<b>870,597</b>	733,519

### Continuing operations

All income and expenditure has arisen from continuing activities.

## BALANCE SHEET

	Note	Total 2022 £	Total 2021 £
<b>Fixed assets</b>			
Intangible assets		-	-
Tangible assets	11	<b>383,534</b>	244,001
<b>Total fixed assets</b>		<b>383,534</b>	244,001
<b>Current assets</b>			
Debtors	12	<b>754,386</b>	214,312
Cash at bank and in hand		<b>549,321</b>	514,703
<b>Total current assets</b>		<b>1,303,707</b>	729,015
Creditors: amounts falling due within one year	13	<b>716,644</b>	239,497
<b>Net current assets/(liabilities)</b>		<b>587,063</b>	489,518
Creditors: amounts falling due more than one year	14	<b>100,000</b>	-
<b>Total net assets</b>		<b>870,597</b>	733,519
<b>Funds of the Charity</b>			
Unrestricted funds		<b>541,375</b>	289,608
Restricted income funds		<b>329,221</b>	443,911
<b>Total funds</b>		<b>870,597</b>	733,519

Approved by the board of trustees on July 5<sup>th</sup> 2023 and signed on their behalf by

.....  
John Samuel Bickersteth  
Chair of Trustees

.....  
Stuart Wilson  
Treasurer

## STATEMENT OF CASH FLOWS

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	17	<b>56,015</b>	156,554
<b>Cash flows from investing activities</b>			
Dividends, interest and rent from investments	6	<b>22,357</b>	18,382
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets	11	<b>(143,752)</b>	(27,476)
Purchase of investments		-	-
<b>Net cash provided by / (used in) investing activities</b>		<b>(121,395)</b>	(9,094)
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		-	-
Cash inflows from new borrowing	14	<b>100,000</b>	-
<b>Net cash provided by / (used in) financing activities</b>		<b>100,000</b>	-
<b>Change in cash and cash equivalents in the year</b>		<b>34,618</b>	147,460
Cash and cash equivalents at the beginning of the year		<b>514,703</b>	367,243
<b>Cash and cash equivalents at the end of the year</b>		<b>549,321</b>	514,703

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Accounting policies

#### a) Statutory information

Windle Trust International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 37a Oxford Road, Cowley, Oxford, OX4 2EN.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Accounting policies (continued)

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support Costs: staff costs are first attributed to fundraising and governance on a time basis: the remaining costs are then apportioned, along with total governance costs, between the three categories of charitable activity.

Other direct programme costs (restricted) are allocated directly to the same activity as the programme for which they have been expended. Wherever possible other programme costs (unrestricted) are allocated in the same manner.

- |                               |   |     |
|-------------------------------|---|-----|
| • Tertiary Education          | - | 15% |
| • Primary/Secondary Education | - | 85% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

#### k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## NOTES TO THE FINANCIAL STATEMENTS

### 1 Accounting policies (continued)

#### i) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

• Fixtures and fittings	-	5-10 years
• Computer equipment	-	3 years
• Motor vehicles	-	4 years

Note that the plot of land purchased in Juba for £200k, for the purpose of constructing permanent WTI offices, has yet to be built on and is still solely land, hence no depreciation has been applied as yet.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### q) Pensions

In the UK, from January 2021 onwards, the pension policy was changed so that it is based on length of service rather than age. WTI contributes to a private defined contribution pension scheme, after successful completion of the employee's probationary period, as follows: 5% (0 to 2 years), 7.5% (2 to 5 years) and 9% (more than 5 years).

Overseas, in accordance with local legal requirements the company contributes 17% of gross pay to employees' social security funds: employees themselves contribute 8%. For employees who reach the retirement age of sixty, in line with normal practice, the 17% employer contribution is accrued by the company and salary is paid gross without deductions. Each fund balance is payable to the employee at the end of his or her contract of employment. Pension costs are recognised in the accounts on the accruals basis.

In accordance with local legal requirements, we have also set aside a provision where amounts are due to employees for future gratuity payments.

## NOTES TO THE FINANCIAL STATEMENTS

### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>			
Donations and legacies	211,462	126,620	338,082
Charitable activities	479,473	2,284,147	2,763,620
Other trading activities	41,078	-	41,078
Investments	18,381	1	18,382
<b>Total income</b>	<b>750,394</b>	<b>2,410,768</b>	<b>3,161,162</b>
<b>Expenditure on:</b>			
Raising funds	21,241	-	21,241
Charitable activities - Tertiary Education	235,236	796,621	1,031,857
Charitable activities - Primary/Secondary Education	498,231	1,597,051	2,095,282
<b>Total expenditure</b>	<b>754,709</b>	<b>2,393,672</b>	<b>3,148,381</b>
<b>Net income/(expenditure) for the year</b>	<b>(4,315)</b>	<b>17,096</b>	<b>12,781</b>
Transfers between funds	16,596	(16,596)	-
<b>Net movement in funds</b>	<b>12,281</b>	<b>500</b>	<b>12,781</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	277,327	443,411	720,738
<b>Total funds carried forward</b>	<b>289,608</b>	<b>443,911</b>	<b>733,519</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
The Hugh Pilkington Charitable Trust	160,000	116,280	<b>276,280</b>	160,000	126,620	286,620
HPCT grant for Juba land	-	-	-	-	-	-
Gifts in kind	39,000	-	<b>39,000</b>	39,000	-	39,000
Sulney Fields Trusts	10,272	-	<b>10,272</b>	-	-	-
Other donations	34,814	-	<b>34,814</b>	12,462	-	12,462
<b>Total donations and Legacies</b>	<b>244,086</b>	<b>116,280</b>	<b>360,366</b>	<b>211,462</b>	<b>126,620</b>	<b>338,082</b>

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

### 4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
British Council	-	-	-	2,284	16,316	18,600
Education Cannot Wait	236,710	908,927	<b>1,145,637</b>	189,710	809,707	999,417
Scholarships (Big Give)	-	31,067	<b>31,067</b>	-	37,404	37,404
Nile Projects	-	317,677	<b>317,677</b>	-	-	-
Girls' Education South Sudan	102,970	779,671	<b>882,641</b>	140,613	583,279	723,892
Gordon Memorial CTF	-	17,042	<b>17,041</b>	1,800	9,937	11,737
James Aryam Scholarship	-	15,927	<b>15,927</b>	-	-	-
Supported places	-	383,096	<b>383,096</b>	-	351,747	351,747
South Sudan Girls' Scholarships	-	-	-	-	31,827	31,827
UNHCR	92,563	42,902	<b>135,465</b>	58,257	35,433	93,690
UNICEF	223,501	1,197,248	<b>1,420,749</b>	54,745	284,483	339,228
WUSC	26,351	40,089	<b>66,440</b>	31,056	89,087	120,143
World Bank	-	45,365	<b>45,365</b>	-	-	-
Other donors	12,012	16,948	<b>28,960</b>	1,008	34,927	35,935
<b>Total income from charitable activities</b>	<b>694,106</b>	<b>3,795,959</b>	<b>4,490,065</b>	<b>479,473</b>	<b>2,284,147</b>	<b>2,763,620</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 5 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Rental of office space:</b>						
Juba rent	18,889	-	<b>18,889</b>	18,187	-	18,187
Khartoum rent	3,852	-	<b>3,852</b>	9,331	-	9,331
Oxford rent	13,560	-	<b>13,560</b>	13,560	-	13,560
<b>Total income from charitable activities</b>	<b>36,301</b>	<b>-</b>	<b>36,301</b>	<b>41,078</b>	<b>-</b>	<b>41,078</b>

### 6 Investment income

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Bank interest	957	-	<b>957</b>	11	1	12
Rental of flat (37 Oxford Road)	15,600	-	<b>15,600</b>	14,020	-	14,020
Rental of car parking spaces	5,800	-	<b>5,800</b>	4,350	-	4,350
<b>Total investment income</b>	<b>22,357</b>	<b>-</b>	<b>22,357</b>	<b>18,381</b>	<b>1</b>	<b>18,382</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 7a Analysis of expenditure (current year)

	Charitable Activities						2022 Total £	2021 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	29,111	39,223	697,423	-	-	609,570	<b>1,375,327</b>	1,215,483
Staff travel and other costs	-	866	47,131	-	-	49,356	<b>97,353</b>	95,272
Scholarships and direct educational costs	-	522,958	2,545,962	-	-	-	<b>3,068,919</b>	1,631,797
Other programme costs	-	-	-	-	-	-	-	11,412
Office, premises and administrative costs	-	-	-	-	-	222,742	<b>222,742</b>	160,615
Legal and professional fees	-	-	-	-	33,350	-	<b>33,350</b>	24,328
Depreciation and other costs	216	-	-	-	-	(25,896)	<b>(25,680)</b>	9,474
	<b>29,327</b>	<b>563,047</b>	<b>3,290,516</b>	-	<b>33,350</b>	<b>855,772</b>	<b>4,772,011</b>	<b>3,148,381</b>
Support costs	-	125,037	730,734	-	-	(855,772)	-	-
Governance costs	-	4,873	28,477	-	(33,350)	-	-	-
<b>Total expenditure 2022</b>	<b>29,327</b>	<b>692,957</b>	<b>4,049,727</b>	-	-	-	<b>4,772,011</b>	<b>3,148,381</b>
Total expenditure 2021	21,241	1,031,857	2,095,282	-	-	-	-	-

Of the total expenditure, £927,204 was unrestricted (2021: £754,709) and £3,844,807 was restricted (2021: £2,393,673).

## NOTES TO THE FINANCIAL STATEMENTS

### 7b Analysis of expenditure (prior year)

	Charitable Activities						2021 Total £	2020 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
<b>Staff costs (Note 9)</b>	21,025	116,477	564,950	-	-	513,031	<b>1,215,483</b>	992,445
Staff travel and other costs	-	14,072	63,960	-	-	17,240	<b>95,272</b>	59,748
Scholarships and direct educational costs	-	658,490	973,307	-	-	-	<b>1,631,797</b>	1,290,438
Other programme costs	-	-	-	-	-	11,412	<b>11,412</b>	6,958
Office, premises and administrative costs	-	-	-	-	-	160,615	<b>160,615</b>	79,363
Legal and professional fees	-	-	-	-	24,328	-	<b>24,328</b>	24,617
Depreciation and other costs	216	-	-	-	-	9,258	<b>9,474</b>	9,484
	<b>21,241</b>	<b>789,039</b>	<b>1,602,217</b>	-	<b>24,328</b>	<b>711,556</b>	<b>3,148,381</b>	<b>2,463,053</b>
Support costs	-	234,791	476,765	-	-	(711,556)	-	-
Governance costs	-	8,027	16,301	-	(24,328)	-	-	-
<b>Total expenditure 2021</b>	<b>21,241</b>	<b>1,031,857</b>	<b>2,095,282</b>	-	-	-	<b>3,148,381</b>	<b>2,463,053</b>
Total expenditure 2020	23,867	746,396	1,692,790	-	-	-	-	-

Of the total expenditure, £754,709 was unrestricted (2020: £677,352) and £2,393,673 was restricted (2020: £1,785,701).

## NOTES TO THE FINANCIAL STATEMENTS

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting)	2022 £	2021 £
Depreciation	4,220	2,353
Operating lease rentals		
Property	64,935	65,224
Other	1,325	1,208
Auditor's remuneration (including VAT)		
Audit - UK	10,680	10,680

### 9 Staff remuneration

Reflected under	2022 £	2021 £
Raising funds	29,111	21,025
Charitable activities	1,346,216	1,194,458
	<b>1,375,327</b>	<b>1,215,483</b>

#### UK Payroll

Gross pay	142,453	132,702
Employer's National Insurance	2,421	2,820
Pension Contributions	13,388	11,169
Staff training, recruitment and sundry staff costs	14,239	13,592
	<b>172,500</b>	<b>160,282</b>

#### Non-UK Payroll

Sudan - gross pay	154,387	81,110
Sudan - social security fund	21,076	3,786
South Sudan - gross pay	809,191	886,263
South Sudan - social security fund	175,653	50,191
Staff Training, recruitment and medicals	42,520	31,630
Other	-	2,221
	<b>1,202,827</b>	<b>1,055,201</b>

#### Total Payroll

	<b>1,375,327</b>	<b>1,215,483</b>
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## NOTES TO THE FINANCIAL STATEMENTS

### 9 Staff remuneration (continued)

The average number of employees (head count based on number of staff employed) during the year was 83.9 (2020: 76.3). Staff are split across the activities of the charitable company as follows:

	<b>2022</b>	<b>2022</b>	2021	2021
	<b>UK</b>	<b>Overseas</b>	UK	Overseas
Raising funds	<b>0.3</b>	<b>3.2</b>	0.3	0.7
Tertiary Education	<b>0.8</b>	<b>1.0</b>	0.8	1.1
Primary/Secondary Education	-	<b>65.4</b>	-	61.8
Support	<b>2.6</b>	<b>7.8</b>	1.8	7.4
Governance	<b>0.4</b>	<b>2.5</b>	0.4	2.1
	<b>4.0</b>	<b>79.9</b>	3.2	73.1

Emoluments for the post of Executive Director were £71,551 for the year ended 31 December 2022 (2021: £68,531). No other employee earned more than £60,000 in 2022.

#### Key Management and Trustees

Key Management remuneration was £71,551 (2021: £68,531). No Trustee received any remuneration in the period (2021: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 2 Trustees (2021: 1). In 2022, the total of these expenses was £3,800 (2021: £515).

### 10 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

Eleanor Horne is also a trustee of HPCT and of Windle International. Malcolm McNeil was also a trustee of Windle International until he resigned a a trustee of both Windle Trust International and Windle International in July 2022.

Via Windle International, the company receives income from HPCT (see note 3), from whom it also received a loan in 2022 (see note 14). It is recognised that these multiple and inter-locking trusteeships are a potential source of conflicts of interest. This is managed by a strict application of WTI's conflict of interest policy, which all trustees and staff are required formally to acknowledge.

## NOTES TO THE FINANCIAL STATEMENTS

### 11 Tangible fixed assets

	Land & buildings £	Fixtures & Fittings £	Computer Equipment £	Motor vehicles £	Total £
<b>Cost</b>					
At 1 January 2022	230,155	64,122	31,918	15,807	<b>342,002</b>
Additions	130,668	10,568	2,517	-	<b>143,752</b>
Disposals	-	-	-	-	-
At 31 December 2022	<b>360,823</b>	<b>74,689</b>	<b>34,436</b>	<b>15,807</b>	<b>485,755</b>
<b>Depreciation</b>					
At 1 January 2022	-	55,950	27,462	14,589	<b>98,000</b>
Charge for year	-	1,745	2,070	406	<b>4,220</b>
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	-	<b>57,694</b>	<b>29,532</b>	<b>14,994</b>	<b>102,220</b>
<b>Net book value</b>					
At 31 December 2022	<b>360,823</b>	<b>16,995</b>	<b>4,904</b>	<b>812</b>	<b>383,534</b>
At 31 December 2021	230,155	8,172	4,457	1,218	244,002

In 2003, Windle Trust International purchased property at 37 and 37a Oxford Road using funds loaned to the charity by the Hugh Pilkington Charitable Trust (HPCT). Under the agreement with HPCT, all proceeds of any future sale of the properties will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed. HPCT also approved a further loan of £225k to support the office construction in Juba. As at end 2022, £100k of this loan had been received.

### 12 Debtors

	2022 £	2021 £
Income tax recoverable	<b>2,278</b>	2,278
Prepayments	<b>14,421</b>	14,414
UK Scholarship programme	<b>35,778</b>	39,020
Other debtors and accrued income	<b>701,908</b>	158,600
<b>Total debtors</b>	<b>754,386</b>	214,312

Significant other debtors and accrued income related to Education Cannot Wait and GESS balances at year-end. The amounts owed were received in early 2023.

## NOTES TO THE FINANCIAL STATEMENTS

### 13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accounts payable	<b>84,348</b>	32,673
Taxation and social security	<b>39,635</b>	27,789
Social Security Fund	<b>273,904</b>	66,033
Accruals	<b>118,949</b>	67,380
Other creditors	<b>199,809</b>	45,622
<b>Total creditors due within one year</b>	<b>716,644</b>	239,497

### 14 Creditors: amounts falling due more than one year

	2022 £	2021 £
Balance b/f 1 January 2022	-	-
Loans received	<b>100,000</b>	-
Loans repaid	-	-
Interest added	-	-
<b>Total creditors due more than one year</b>	<b>100,000</b>	-

In 2022, Hugh Pilkington Charitable Trust agreed to loan WTI £225k for the construction of offices in Juba. As at 31st December 2022, £100k of the total amount had been received. No interest was payable in 2022, whilst loan repayments will begin in 2024.

### 15a Analysis of net assets between funds (current year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	383,534	-	<b>383,534</b>
Net current assets	157,841	329,221	<b>487,063</b>
<b>Net assets at 31 December 2022</b>	<b>541,375</b>	<b>329,221</b>	<b>870,597</b>

### 15b Analysis of net assets between funds (prior year)

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	26,333	217,668	<b>244,001</b>
Net current assets	263,275	226,243	<b>489,518</b>
<b>Net assets at 31 December 2021</b>	<b>289,608</b>	<b>443,911</b>	<b>733,519</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 16a Movement in funds (current year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Operations in United Kingdom:</b>					
HPCT	54,929	116,280	(81,175)	-	<b>90,034</b>
Hornby	16,000	-	(16,000)	-	-
Margaret Dobson Bursary Fund	10,102	-	-	-	<b>10,102</b>
Hayward Legacy Fund	48,921	-	-	-	<b>48,921</b>
James Aryam Scholarship	-	15,927	-	-	<b>15,927</b>
Scholar contributions	-	1,160	-	-	<b>1,160</b>
Supported Places	-	383,096	(383,096)	-	-
Other	5,000	11,938	-	-	<b>16,938</b>
<b>Total United Kingdom</b>	<b>134,952</b>	<b>528,401</b>	<b>(480,271)</b>	-	<b>183,082</b>
<b>Operations in Sudan:</b>					
Nile Projects	15,295	317,677	(323,489)	-	<b>9,483</b>
Gordon Memorial CTF	8,316	17,042	(11,482)	-	<b>13,876</b>
African Prisons Project	4,053	-	-	-	<b>4,053</b>
SHRNL/OADC	(211)	-	-	211	-
UNHCR	-	42,902	(42,903)	-	<b>(1)</b>
<b>Total Sudan</b>	<b>27,453</b>	<b>377,621</b>	<b>(377,874)</b>	<b>211</b>	<b>27,411</b>
<b>Operations in South Sudan:</b>					
Scholarships (Big Give)	26,791	22,067	(7,009)	-	<b>41,849</b>
World Bank	-	45,365	(1,661)	-	<b>43,704</b>
Education Cannot Wait	28,702	908,927	(937,629)	-	-
Girls' Education South Sudan	-	779,671	(779,671)	-	-
HPCT Land Fund	182,332	-	-	(182,332)	-
Primary Teacher Training	31,827	9,096	(21,585)	-	<b>19,338</b>
UNICEF	-	1,197,248	(1,197,603)	-	<b>(355)</b>
WUSC	-	40,088	(40,088)	-	-
Other South Sudan	11,853	3,754	(1,416)	-	<b>14,191</b>
<b>Total South Sudan</b>	<b>281,505</b>	<b>3,006,216</b>	<b>(2,986,662)</b>	<b>(182,332)</b>	<b>118,727</b>
<b>Total restricted funds</b>	<b>443,911</b>	<b>3,912,238</b>	<b>(3,844,807)</b>	<b>(182,121)</b>	<b>329,221</b>
<b>Unrestricted funds</b>	<b>289,608</b>	<b>996,851</b>	<b>(927,204)</b>	<b>182,121</b>	<b>541,377</b>
<b>Total funds</b>	<b>733,519</b>	<b>4,909,089</b>	<b>(4,772,011)</b>	-	<b>870,597</b>

## NOTES TO THE FINANCIAL STATEMENTS

### 16b Movement in funds (prior year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
<b>Operations in United Kingdom:</b>					
<b>Scholarship programme:</b>					
HPCT	25,112	126,620	(96,803)	-	<b>54,929</b>
Hornby	16,000	-	-	-	<b>16,000</b>
Lapping	-	-	-	-	-
Margaret Dobson Bursary Fund	10,102	-	-	-	<b>10,102</b>
Hayward Legacy Fund	48,921	-	-	-	<b>48,921</b>
Scholar contributions	-	1,200	(1,200)	-	-
Supported Places	-	351,747	(351,747)	-	-
Other	5,000	5,000	(5,000)	-	<b>5,000</b>
<b>Total United Kingdom</b>	<b>105,135</b>	<b>484,567</b>	<b>(454,750)</b>	-	<b>134,952</b>
<b>Operations in Sudan:</b>					
Skills Development Scholarships	18,792	-	(3,497)	-	<b>15,295</b>
Gordon Memorial CTF	7,866	9,937	(9,487)	-	<b>8,316</b>
Functional Adult Literacy	4,694	-	(641)	-	<b>4,053</b>
SHRNL/OADC	12,515	-	(12,726)	-	<b>(211)</b>
UNHCR	-	35,433	(36,505)	1,072	-
<b>Total Sudan</b>	<b>43,867</b>	<b>45,370</b>	<b>(62,856)</b>	<b>1,072</b>	<b>27,453</b>
<b>Operations in South Sudan:</b>					
Scholarships	-	37,404	(10,613)	-	<b>26,791</b>
British Council	-	16,316	(16,316)	-	-
Education Cannot Wait	94,409	809,707	(875,414)	-	<b>28,702</b>
Girls' Education South Sudan	-	583,279	(583,279)	-	-
HPCT Land Fund South Sudan	200,000	-	-	(17,668)	<b>182,332</b>
Girls' Scholarships	-	31,827	-	-	<b>31,827</b>
UNICEF	-	284,483	(284,483)	-	-
WUSC	-	89,087	(89,087)	-	-
Other	-	28,727	(16,874)	-	<b>11,853</b>
<b>Total South Sudan</b>	<b>294,409</b>	<b>1,880,830</b>	<b>(1,876,066)</b>	<b>(17,668)</b>	<b>281,505</b>
<b>Total restricted funds</b>	<b>443,411</b>	<b>2,410,768</b>	<b>(2,393,672)</b>	<b>(16,596)</b>	<b>443,911</b>
<b>Unrestricted funds</b>					
General Funds	277,327	750,394	(754,709)	16,596	<b>289,608</b>
<b>Total unrestricted funds</b>	<b>277,327</b>	<b>-</b>	<b>(754,709)</b>	<b>16,596</b>	<b>289,608</b>
<b>Total funds</b>	<b>720,738</b>	<b>2,410,768</b>	<b>(3,148,381)</b>	<b>-</b>	<b>733,519</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Purpose of restricted fund

#### Operations in the United Kingdom:

<b>HPCT</b>	(Hugh Pilkington Charitable Trust) is restricted to the <b>Postgraduate Programme</b> scholarships which provide full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study for postgraduate level courses.
<b>Hornby</b>	provides funding for maintenance support for a student studying an MA TESOL
<b>Margaret Dobson Bursary Fund</b>	supports the Postgraduate Programme
<b>Hayward Legacy Fund</b>	supports education and English Language for South Sudanese development on the Postgraduate Programme
<b>James Aryam Scholarship</b>	provides full tuition and maintenance scholarships for Sudanese and South Sudanese scholars to study for Masters courses in Uganda
<b>Scholar contributions</b>	supports the Postgraduate Programme
<b>Supported Places</b>	funding received "in-kind", such as tuition fee waivers and accommodation scholarships
<b>Other</b>	other smaller grants and bursaries that support the Postgraduate Programme scholarships

#### Operations in Sudan:

<b>Nile Projects</b>	includes projects in the Blue and White Nile regions. This includes all projects in Camp6, Blue Nile State, as well as the provision of scholarships to 40 students in the Blue Nile and White Nile states to continue their education and acquire technical skills.
<b>Gordon Memorial CTF</b>	supports hostel accommodation for female students, who are refugees or internally displaced persons
<b>African Prisons Project</b>	assessed the functional literacy skills in Womens' prisons in Khartoum with the aim of establishing a training programme for women prisoners
<b>SHRNL/OADC</b>	is a programme of school rehabilitation, water and sanitation renovation, the provision of teaching and learning materials and school uniforms, and the strengthening of community and school engagement.
<b>UNHCR</b>	supports tertiary scholarships for refugees (DAFI) and urban refugees (URTEP) at universities in Sudan

## NOTES TO THE FINANCIAL STATEMENTS

### Purpose of restricted fund (continued)

#### Operations in South Sudan:

<b>Scholarships (Big Give)</b>	includes secondary and tertiary level scholarships in South Sudan, both in-person and distance learning. This fund includes funds raised through the Big Give Christmas Challenge.
<b>World Bank</b>	Is funds held on behalf of the World Bank to manage education funding for designated individuals.
<b>Education Cannot Wait</b>	is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.
<b>Girls' Education South Sudan</b>	aims to increase access to primary and secondary education for girls and boys in South Sudan. It emphasises supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.
<b>HPCT Land Fund</b>	is a grant used to purchase land on which WTI will construct its own offices.
<b>Primary Teacher Training</b>	provides scholarships to train female Primary School teachers at colleges in Juba and Yambio
<b>UNICEF</b>	includes multiple projects, including a project to strengthen community resilience in urban settings across 4 states of South Sudan, Continuous Professional Development and Accelerated Secondary Education programmes for teachers, and an integrated education project in Abyei, South Sudan.
<b>WUSC</b>	a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.

## NOTES TO THE FINANCIAL STATEMENTS

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

	2022 £	2021 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>137,078</b>	12,781
Depreciation charges	<b>4,220</b>	2,353
Dividends, interest received and payable and rent from investments	<b>(22,357)</b>	(18,382)
Increase / (decrease) in debtors	<b>(540,074)</b>	256,619
Increase / (decrease) in creditors	<b>477,147</b>	(96,818)
<b>Net cash provided by / (used in) operating activities</b>	<b>56,015</b>	156,554

### 18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	<b>68,833</b>	48,413	<b>1,164</b>	1,164
One to five years	-	-	<b>873</b>	2,037
Over five years	-	-	-	-
	<b>68,833</b>	48,413	<b>2,037</b>	3,202

### 19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

### 20 Post-Balance Sheet event note

On 15 April 2023, a conflict broke out in Sudan between rival factions of the military government. At the time of issue of these financial statements, WTI has suspended operations in Sudan, and cash held at bank totalling £95,208, together with petty cash of £3,302, is not currently accessible. WTI has confidence that this cash will be accessible in the future.



Mothers with their newborn babies pack their belongings after doing an exam at Yabongo evening school in Yambio.



# Windle Trust International

Windle Trust International  
37a Oxford Road, Cowley, Oxford, OX4 2EN  
[www.windle.org.uk](http://www.windle.org.uk)

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

**Annual Report and Accounts for the Year Ending  
31<sup>st</sup> December 2022**  
Published June 2023

**WINDLE TRUST INTERNATIONAL**

England & Wales - Charity number 1092834

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# Accounts

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# Annual Report and Accounts

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## Windle Trust International

For the year ending 31 December 2021

**Auditors:**

Sayer Vincent LLP  
Invicta House  
108-114 Golden Lane  
London EC1Y 0TL



## **Windle Trust International**

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

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## Executives, Trustees, Advisers & Contact Details

Job Title	Name
Executive Director	David Masua
Chair	Malcolm McNeil
Deputy Chair	Sam Bickersteth
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed
Trustee	Anna Kulakiewicz
Trustee	Alistair Mack

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# Annual report of the Trustees

## A. An overview: Windle Trust International (WTI)

**Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002

**Companies House:** Company Limited by Guarantee: 4285691

**Charitable objects:** To advance education, in particular the education of refugees, internally displaced people, and other people affected by or at risk from conflict and natural disaster and (their) host populations.

**Mission statement:** WTI challenges poverty and inequality by expanding access to and improving the quality of education and training, for communities affected by conflict, displacement, neglect or discrimination.

The Trustees would like to report that a new strategy for 2021-2025 was drafted and they agreed to maintain the mission and the charitable objects of the Trust as these are still relevant. With the new strategy, the Trustees are delighted that in 2021 the staff worked hard across the offices to provide education to our target population, building on our 2020 achievements and these were anchored on two pillars:

- ❖ **To increase access to education** in order to reduce historical and social inequalities.
- ❖ **To improve the quality of education**, by investing in teaching, provision of teaching learning materials, training school leaders and governance to improve learning outcomes.

We have delivered activities in 2021 to be able to achieve the above two pillars and work towards our mission and charitable objects. The 2021-2025 strategic plan is guided by five objectives. These are:



Improve the quality and effectiveness of education



Increase access to education for all including girls, women, and children with disabilities



Provide youth skills development and expand alternative education programmes



Expand the provision of education in emergencies



Increase organisational resilience, learning and effectiveness

## **B. Structure and governance**

WTI is governed by its Memorandum and Articles of Association which formed the basis for the appointment of its first Trustees. Subsequent Trustees are appointed by existing members and the Trustees as per the Charity law are also the Directors of the Trust as a company. In 2021, the Board created the position of Deputy Chair as advised by our auditors and appointed Sam Bickersteth to the post. The Board also appointed three new Trustees and Directors, and these are Mewahib Mohammed, Anna Kulakiewicz and Alistair Mack.

Two of the Trustees of WTI also sit on other trusts with which we share similar vision and mission. Eleanor Horne is the Chair of The Hugh Pilkington Charitable Trust (charity number 328006), which has provided substantial financial support to WTI over many years. Eleanor is also a Trustee of Windle International (charity number 1153544). Malcolm McNeil, who is the Chair of WTI, is simultaneously a Trustee of Windle International. Windle International coordinates the work of members of the 'Windle' family of trusts, working in Kenya, Uganda & Somalia as well as Windle Trust International. The Windle trusts operate as autonomous organisations, with their own Trustees and strategy, but we share a founding history, a common set of values and a focus and emphasis on access and quality of education for refugees, IDPs and conflict-affected populations and those who have suffered marginalisation and discrimination in the East and Horn of Africa region.

## **C. Public Benefit**

The Trustees providing their oversight role ensured that all WTI work adhere to UK Charity laws and general guidance on public benefit. As such the Trustees through its quarterly meetings ensured all activities are delivered to the highest standards to the benefit of the public. All 2021 activities were delivered to meet the objects of the Trust with no harm to the public.

## **D. Management**

The operation and delivery of programmes across WTI is led by the Executive Director who is responsible for all aspects of the work of the Trust and reports to the Chair of the Board of Trustees. WTI's two Africa offices are led by Country Directors based in Khartoum in the Sudan and in Juba, South Sudan. They oversee the implementation of WTI's strategy in these countries with support from the Executive Director. WTI's Oxford based head office provides operational and financial management support to the country offices and is also responsible for the implementation of Postgraduate Programme led by a Programme Manager.

## E. Operational Context

WTI delivers its activities in the fragile and conflict affected countries of Sudan and South Sudan, as well as in the United Kingdom. These contexts present various challenges to the delivery of projects, especially in remote and insecure locations. The challenges were compounded by the coronavirus lockdowns and its aftermath. Despite the challenges, in 2021 WTI was able to adapt to the times and implemented its planned projects in the three countries. With a relatively clear understanding of how to safely work despite the continuous prevalence of coronavirus in schools and universities, both in Africa and our postgraduate programme in the UK, we were able to deliver projects to expectations and in some instances exceeded expectations. 2021 saw the full re-

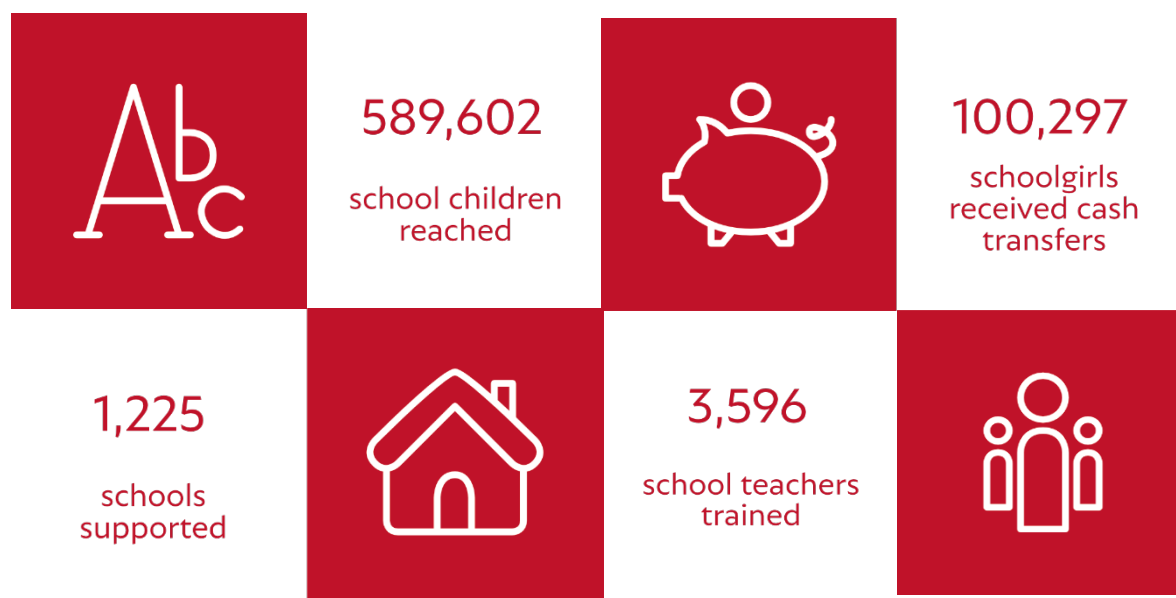


opening of schools and universities with guidance on how to reduce infections. This enabled our staff to return to the schools, and universities to provide support to our direct beneficiaries and their communities, especially those that were recovering from the impact of the lockdown in the Sudan and South Sudan. We were able to organise activities to support return of primary, secondary and university students back to school and provided support to those who were at the verge of dropping out.

The Trustees would like to register their gratitude for the continuous support to WTI by donors in 2021. Despite the challenges of coronavirus and its impact on economies across the globe, donors were still able to fund our activities to enable the Trust to make strides towards achieving its objectives. The Trustees appreciate FCDO, UNICEF, UNHCR, Global Affairs Canada, Education Cannot Wait, the Guernsey States, All Saints Educational Trust, Allan & Nesta Ferguson Trust, the Gordon Memorial College Trust Fund, the Commonwealth Scholarships Commission, UK University partners and many individual donors for their support. With this support, WTI was able to provide support to 1,225 primary and secondary schools across Sudan and South Sudan reaching a total of 589,602 pupils and training 3,596 teachers and 43,317 members of the parents and teachers associations (PTAs). In South Sudan with FCDO funding, WTI was able to deliver cash for education to 100,297 primary and secondary school girls. With UNICEF funding, WTI led major back-to-learning campaigns in four states of South Sudan to mobilise communities to bring 27,000 pupils back to school, as well as train teachers

and community leaders. In the Sudan, UNHCR funded WTI to provide scholarships to 488 (237 female) undergraduate refugee students in various universities and colleges across the country.

Although WTI was able to deliver its projects, these were not without challenges, especially shortfalls in funding due to donor budget cuts, political instability in the Sudan, flooding in South Sudan, the influx of Ethiopian refugees in the Sudan and the delays in the issuing of visas for our UK Postgraduate students due to changes resulting from coronavirus restrictions. Despite these challenges the Trustees are pleased to report that WTI delivered most of its contracts to expectations and ended 2021 with a lot of optimism for more work in 2022. WTI had 84 staff in the three countries in 2021 and the staff continued to work with dedication in challenging circumstances to deliver projects. Below we detail our activities in line with our strategic themes and their impact on our target population.



## F. Activities and impact

2021 was a busy year for WTI. We are pleased to report on the activities implemented in the UK, Sudan and South Sudan and the impact of the Trust's work across these countries. We delivered the activities in line with our five strategic objectives. In 2021 all five strategic objectives were delivered upon to meet the educational needs of our target population. This included:

## 1. Improved quality and effectiveness of education



Teachers in group discussions during training in Yambio

To improve the quality of education, teachers need to be trained, school leaders need to know their roles as leaders of the curriculum, teaching and learning materials need to be provided and school governors need training to enable them to know their critical oversight and community liaison roles. The provision of quality education is multifaceted, as the intention should be to provide the educational outcomes

needed for individuals, communities, and societies to prosper. WTI believes that quality education should provide resources and direct policy support to allow schools, teachers, school managers, teacher training institutions to align and integrate fully with their communities to access a range of services across the sectors designed to support educational improvements. Improving the quality of education is therefore to serve each child pedagogically and developmentally. In our operational contexts, often the call to bring more children to school overshadows the need for improved quality of education with clear learning outcomes. The Trustees would like to report that in 2021 WTI delivered various activities geared towards improving the quality and effectiveness of education in Sudan and South Sudan. Teacher training, distribution of teaching and learning materials to learners and teachers, training of school leaders and governance made up most of our work.

In 2021 WTI trained 3,596 teachers in English Language and the teaching of literacy and numeracy for lower primary schools. We also trained 43,317 school governors on their role in improving school effectiveness and distributed learning materials to 19,919 learners and teachers





**Teachers carefully study teaching materials distributed to them by WTl**



**Pupils happily celebrate UNICEF provided learning materials distributed by WTl**

## 2. Increased access to education for all including girls, women, and children with disabilities

WTI operates in contexts that have high levels of displacement, nomadism, and a poor attitude towards education especially for girls and children with disability. As a result, there are millions of children out of school in Sudan and South Sudan. In addition, access to higher education to enable the transition to employment is limited and almost non-existent in some communities. The Trustees would like to report that in 2021 we made significant investment in expanding access to education at all levels and to all categories of children and young people, these are detailed below:

### 2.1 Support to Early Childhood Development education (ECDE)

The provision of early childhood development education (ECDE) in many parts of Africa has little support from governments and this is not different in South Sudan. Many children do not have opportunities to start school in their early years because early-years education facilities are non-existent in their communities. In 2021, WTI established 15 ECD Centers in two counties and enrolled 2,955 (1,089 girls) learners in the centres. With the establishment of the ECD centres in the community, WTI was able to increase awareness about early years education and through this involved communities in the education of their children.



15

ECD Centres  
Established

### 2.2 Provision of inclusive primary and secondary education

2021 saw an increase in the number of primary and secondary schools that WTI supported across Sudan and South Sudan, working with internally displaced persons (IDPs), refugees and host communities. WTI supported 1,225 schools, of which 102 were secondary. This support included rehabilitation of school facilities, construction of temporary learning spaces to expand classrooms, provision of water and sanitation facilities, and training of parent's teachers' associations and school management committees on their roles in schools. We also trained communities as one of the key



1,225

schools  
supported

components of expanding access and increasing retention of learners in the education system. In addition, WTI was heavily involved in community mobilisation to bring children back to school. With UNICEF funding WTI led massive campaigns called "Back to Learning" (BTL) in, four states of South Sudan to promote returning

to school after the long school closures due to covid-19 lockdown. This included initiatives to make school learning environments more conducive so that it can attract more learners to return to school.



**Girls attending a WTI organised school mobilisation campaign**



**UNICEF funded back to learning community mobilisation campaigns in Yambio**



**A borehole drilled by WTI funded by Education Cannot Wait**

### **2.3 Promoted the education of girls and young women**

The countries in which WTI delivers its projects are on the bottom list of countries that support the education of girls and young women. In South Sudan, only 15% of teachers are female. Early pregnancy, early and forced marriages are commonplace. In the Sudan, especially in conflict affected States such as the Blue Nile, the number of girls attending and completing both primary and secondary schools is among the worst in the county. The Trustees are pleased to report that in 2021 we increased our efforts in support of the education of girls and young women through various initiatives with funding from different donors. In South Sudan we delivered cash for education to 100,297 girls through the FCDO funded GESS project. This not only encouraged them to come to school, but remain, learn, and transition to the next levels of education. In addition, WTI provided mentoring sessions and life-skills training to over 15,654 primary and secondary school girls to encourage them to remain in school. With the mentoring initiative, WTI contracted the services of community role models called “School Mothers” who were attached to 40 secondary schools to directly work with the schoolgirls to discuss their challenges. This innovation has enabled the school mothers to directly intervene in cases where schoolgirls are on the verge of dropping out or being offered for marriage. The School Mothers have been able to visit parents and challenged them against marrying off their daughters and also encouraged those who have dropped out due to childbirth to return to school.



**A photo showing girls who received cash transfers in Lakes State, South Sudan**



**WTI staff delivering a mentoring session in a secondary school in Wau, South Sudan**



**Female students supported with hostel accommodation**

The Trustees are also happy to report that in addition to working directly in primary and secondary schools, we also supported young women in Khartoum, by providing accommodation to enable them attend university. With funding from the Gordon Memorial College Trust Fund, WTI provided

accommodation for 53 young women in 2021 to enable them to have a conducive and safe learning environment. This group of students are mainly IDPs and refugees, but all come from poor families and without accommodation support in Khartoum city they would otherwise not have been able to attend university. The accommodation provides kitchen, laundry, and other services which enable the students to concentrate on their academics rather than worry about where to live.

## 2.4 Promote the education of children with disability (CWD)

Disability in many parts of Africa, including Sudan and South Sudan, is considered to be a curse or something to be ashamed of. Many parents hide their disabled children from the public eye and as a result there are thousands who miss out on educational opportunities. As part of WTI's efforts to increase access to education, in 2021 WTI contracted the services of Ear Nose & Throat (ENT) and ophthalmologist doctors to work with us to reach children with disability in schools. As a result, 59 learners, 15 girls and 44 boys, were assessed with visual, hearing, and other types of disabilities. With the assessment results WTI procured eyeglasses and hearing devices for learners who had visual and hearing impairments. The assessment encouraged many parents to bring CWD to school.

59

learners with  
disability  
supported



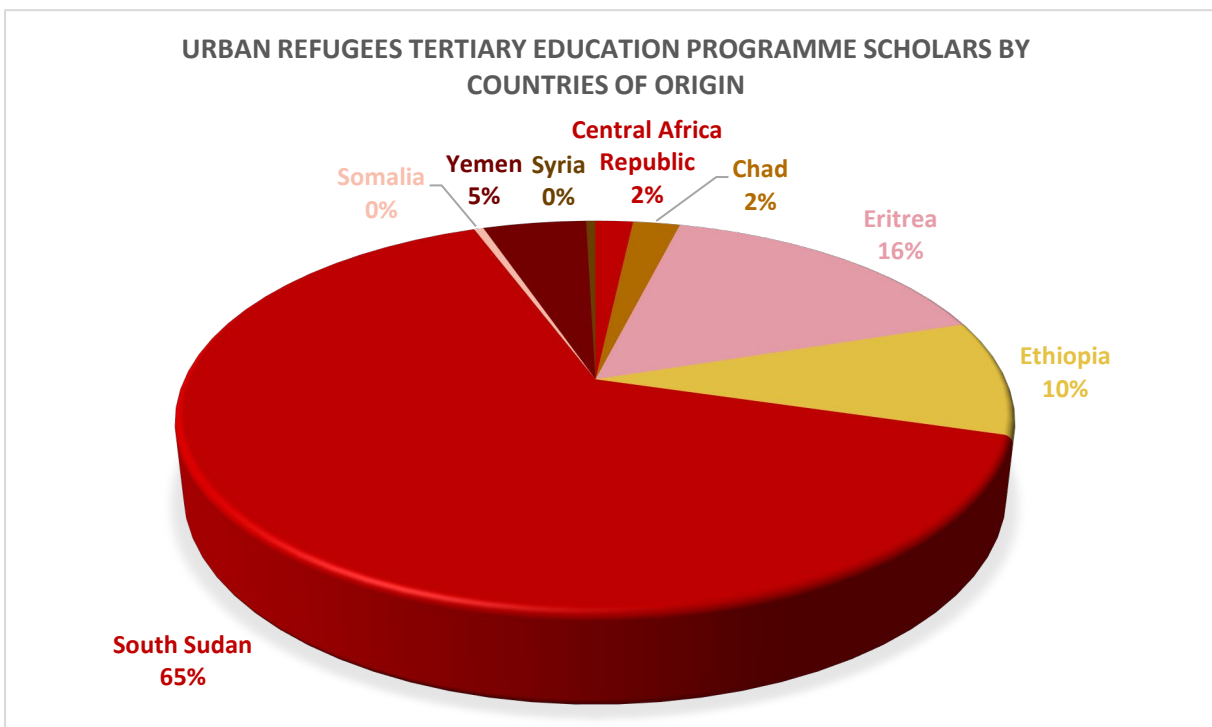
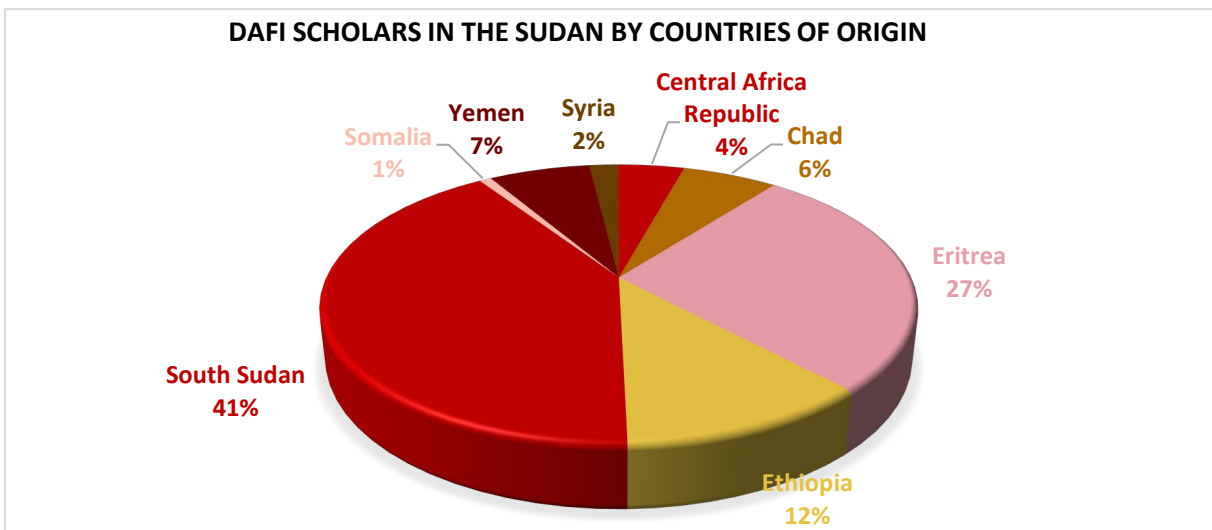
An ENT Specialist assessing hearing of a pupil in Yirol, Lakes State

## 2.5 Increased access to quality higher education

The provision of higher education opportunities to people affected by conflict, marginalisation or neglect has been WTI's flagship programme for over 40 years. This is mainly because access to higher education for these categories of people is expensive and inaccessible, especially for those in rural areas. In 2021 WTI expanded access to higher education both at undergraduate and postgraduate levels in the Sudan, South Sudan and in the UK:

### 2.5.1 Undergraduate programmes

WTI is the main partner for the UNHCR Albert Einstein German Academic Refugee Initiative (DAFI) scholarship and the Urban Refugee Tertiary programme for refugees in the Sudan. In 2021 WTI continued to provide UNHCR funded scholarships in addition to its own scholarships for the host communities in Kosti, White Nile State and Damazine, Blue Nile States in the Sudan. In 2021 WTI supported 258 (134 female) DAFI refugee students from various countries to study in the Sudan. In addition, we also supported 230 (103 female) urban refugees in Khartoum from different countries of origin.



In addition to UNHCR funded undergraduate scholarships, WTI also developed initiatives to support refugees and host communities in South Sudan and the Sudan. WTI has established a distance learning programme in partnership with the University of Juba to provide degree level courses for 40 refugees across three refugee camps to be trained as secondary school teachers. In the Sudan, in partnership with Blue Nile University, WTI is providing scholarships for 6 students to be trained as secondary school teachers to contribute to the improvement of quality education in the region.

### **2.5.2 The Postgraduate Programme**

Across 2021 WTI supported Postgraduate Masters level scholarships for 26 students, including 11 in the 2020/2021 academic year and 15 in 2021/22. This has included a broad range of development focused degree courses, with students studying a varied array topics including Public Health, Special and Inclusive Education, Agroforestry and Food Security, Energy and Environmental Change, and Gender, Violence and Conflict amongst others. One of the key objectives of the Postgraduate Programme is for students to be able to return to their communities and contribute to societal change throughout their lives and careers and we are confident that, based on the subjects studied and the characters of the students selected through the rigorous interview and selection process that this will be achieved.

The increase from 11 to 15 students in 2021/2022 is a positive development for the programme which had stagnated for several years at a base of 11 students. Indeed, there were 2 further students for whom funding was secured, which would have seen an increase to 17 students, however their places had to be deferred due to circumstances beyond control: delays in processing refugee travel documents due to Covid-19, and “unclear” results received for a tuberculosis test.

**560**  
undergraduate  
and postgraduate  
scholarships



The increase in overall places is largely due to strategic decisions taken, such as the decision to explore alternatives to the traditional approach of bringing scholars to the UK. Four of the placements in 2021/2022 are part of a pilot programme to include Distance Learning placements on the Postgraduate Programme. A new partnership with the Liverpool School of Tropical Medicine introduced 3 placements for the MSc in Global Health, whilst the expansion of our longstanding partnership with UCL's Institute of Education provided funding towards a Distance Learning MSc Social Policy and Social Research. Alongside standard items included in a Distance Learning scholarship such as tuition and examination fees, the Postgraduate Programme's model recognises that the home environments for those with whom we work may be less than ideal, and also includes specific funding to cover costs such as home internet, electric power backup systems and ICT equipment needed for distance study. If successful, these scholarships will be expanded in future years to provide a new tool with which the Postgraduate Programme can work and grow.

### 3.0 Provide youth skills development and expand alternative education programmes

Skill development opportunities are lacking in many institutions of learning in WTI's countries of operation. Many young people therefore leave school without the ability to do anything to earn a living. This situation is exacerbated by the many school dropouts and out of school youth and children who missed out on education for one reason or another. In 2021 we



**Vocational skills training scholars at the Academy for Health Sciences in Kosti, Sudan**

were able to provide opportunities for the youth to acquire skills through the provision of scholarships. In the Sudan we provided 34 (27 female) scholarships for vocational skills training in partnership with the Academy for Health Sciences in White Nile State and with Blue Nile University.

The vocational skills training participants are studying courses ranging from mechanics, nursing, laboratory technology, electrical installation, and bookkeeping, among others.

Apart from vocational skills training, in 2021 the Trustees also invested in the provision of alternative education to various categories of young people and adults who missed out on or who dropped out of school. To enable these categories of people to access education, WTI established 10 Accelerated Learning Programme (ALP) centres for overage primary school learners to enable them complete primary school. We enrolled 880 (338 girls) in the 10 centres across two counties and these learners will be able to sit their primary leaving examinations in 2023. In addition, WTI established 6 mobile schools to promote education among pastoralist communities in Lakes and Unity States of South Sudan. Through the mobile schools, WTI was able to reach 776 (280 girls) learners with teaching and learning resources and paid teachers who provided education in the cattle camps.

The Trustees are further pleased to report that WTI was able to roll out Accelerated Secondary Education Programme (ASEP) across South Sudan in 2021. This initiative was developed to provide a second chance to adults who were unable to complete secondary education to be able to do so in a shorter period of time. This initiative attracted 1,913 (558 female) teachers who enrolled in the programme, with some hopefully sitting for their end of secondary education examinations in early 2023.



34

vocational skills  
training  
scholarships



2,803

accelerated  
learners



Accelerated Secondary Education Programme in session in Rumbek, South Sudan

#### 4. Expanded the provision of education in emergencies

WTI operates in fragile, and conflict affected countries with a lot of insecurity and instability in population settlement patterns. As a result, there is a lot of movement of people due to conflict or natural disaster, leading to an influx of refugees or internally displaced persons (IDPs). Refugees and IDPs face a multitude of physical and psychosocial threats to children, teachers and the education system. In 2021 WTI invested in the provision of education in emergencies in both Sudan and South Sudan. In South Sudan we constructed 11 temporary learning spaces for IDPs, trained 135 teachers on teaching methodology and psychosocial support and renovated schools that were destroyed and abandoned during conflict in the country. This support enabled the expansion of educational opportunities for people in transition and ensured they did not miss out on education, even in emergency situations.

11  
temporary learning  
spaces constructed



8  
schools  
renovated



Three classrooms temporary learning spaces constructed by WTI



**Two classroom block renovations: before and after**

### **5. Increase organisational resilience, learning and effectiveness**

The resilience of WTI in the face of a changing development and humanitarian context is very important to the Trustees. Trustees take their oversight roles seriously and worked closely with the management to ensure that WTI is innovative and a going concern. To be able to do this Trustees encouraged the management to strengthen internal organisational expertise to be able to deliver projects as per donor requirements and WTI policies. In 2021 the Trustees funded a joint staff development training for 15 staff from both Sudan and South Sudan on project management delivered by Humentum in Juba, South Sudan. This training enhanced staff capacity to plan, develop, deliver, monitor, and report on projects as required.



**Staff doing group work during training in Juba**

To further build resilience, the Trustees are pleased to report that 2021 saw an improved international engagement and presence online to raise WTI's profile. WTI was able to write two papers, one on the impact of Covid-19 on girls' education, and another for the UKFIET conference on Accelerated Secondary Education as an alternative to returning to school after the Covid-19 school closures. These two papers drew international attention to the work of WTI. As Trustees we believe that making the impact of our work known is an important element of building organisational resilience. In addition, WTI joined the UNHCR led Accelerated Education Working Group (AEWG) a body that brings together partners that deliver alternative education from different countries to share experiences. Through this strategic partnership with AEWG, WTI staff have been able make presentations of our work and also learn best practices in the delivery of accelerated education from other contexts similar to where we work.

Furthermore, the Trustees also believe that the expansion of our work and reaching more needy people enables us to provide continuity to the Trusts work. The Trustees approved the expansion of WTI's operation in the Sudan outside of Khartoum. The opening of an office in Damazine, Blue Nile State has enabled WTI to extend the delivery of its activities to the conflict affected and displaced persons in the region. This has also enabled us to reach out to the Ethiopian refugees who started arriving in the region in 2020.

In South Sudan, as part of building organisational resilience, WTI contracted the services of architects to draw plans for WTI office construction on the two plots acquired in 2020. The plans for the office block are awaiting approval by the local authorities to enable the



**Proposed WTI offices in Juba, South Sudan**

contracting of a constructor for the building work to start in 2022. The Trustees of Hugh Pilkington Charitable Trust have committed to providing a loan for the construction of the new WTI offices in South Sudan to give WTI the resilience needed to continue operations in the country.

## **6. Improving WTI's Internal Management Systems**

### **6.1. Governance and Board Effectiveness**

The Trustees of WTI appointed three new Trustees in 2021 for effective functioning of the Board. Throughout 2021, the Trustees met four times as scheduled to provide their oversight role. Three of these meetings were conducted virtually and one meeting was conducted in a hybrid format.

## **7. Financial Management**

The year 2020 ended with a surplus of just over £75k, after a series of successful bids, however given the potential impact of FCDO funding cuts, together with other necessary overhead expenditure, the Trustees agreed a small deficit of £12k in the 2021 Budget. This budget was designed to find a balance between the competing needs of minimising expenditure, especially unrestricted spending, whilst at the same time as keeping our programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

As in 2020, tight cost controls were accompanied by measures to increase income. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford staff were more consistently included in budgets and charged for, where appropriate. In particular, in late 2021, WTI recruited a new Finance Manager in the Sudan who introduced tighter cost controls, improved revenue recognition and more rigorous management of full cost recovery from projects.

Lower project and rental incomes were partially offset by higher gift in kind and donation incomes, resulting in overall lower than budgeted incomes. Tight cost management controls, however, resulted in significant overhead expenditure savings compared with budget, and this led to an unrestricted surplus of £12k. This is despite the inevitable issues that emerged from Covid-19 and the resulting funding cuts.

Alongside these organisation-wide measures to cut costs and increase income, WTI continued to take steps that had begun in 2019 to improve the effectiveness of our financial management system. Further internal audits were held in our two operational offices in South Sudan and Sudan, and resulting recommendations were incorporated into operational processes. These will continue to be held annually. These improvements are primarily designed with the future in mind and our plans to expand our programme, take on the management of more complex programmes and, in the longer-run, to develop new country programmes.

WTI's existing systems of financial oversight and risk management involve detailed supervision by the Finance Committee, which then reports to the full Board. The Finance Committee has been extremely supportive of the long-term drive to strengthen our financial management system.

### **7.1. Development of office buildings in South Sudan**

In 2020, WTI received a generous grant of £200,000 from Hugh Pilkington Charitable Trust (HPCT) which was used to successfully purchase plots of land in Juba, South Sudan. WTI successfully acquired titles for the plots in the name of WTI on which to construct an office. A company was contracted to start the process of designing the office space to enable the acquisition of building permits. HPCT has agreed, in principle, to a further loan of £225,000 to WTI to start the construction of the premises as soon as the designs, building permits and a contractor are ready to start the work. The Trustees of WTI are most grateful to the Trustees of HPCT for this additional investment in the organisation.

### **7.2. Reportable Incidents**

The Trustees would like to report one incident of fraud which occurred in South Sudan and involved two employees. The incident was independently investigated, and the services of a forensic auditor sought, to ascertain the magnitude of the fraud. This resulted in the two employees being relieved of their duties, and one of them was made to refund \$4,700 to WTI.

## **G. Financial Review**

The income and expenditure for the year is set out in the Financial Statements. There was an increase (11%) in total income from £2,842k in 2020 to £3,161k in 2021, despite the inevitable operational issues that emerged from Covid-19 and funding cuts. This improvement is the consequence of an increase in restricted charitable activity incomes, which grew from £1,776k in 2020 to £2,284k in 2021. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The surplus of £12k in the year led to a further improvement in our reserves to £290k and goes some way in meeting the reserve target figure which Trustees deem to be prudent considering the unpredictable context in which we are working in East and Horn of Africa. These volatilities and uncertainties which have been made worse by the outbreak of corona virus has led to growing need to use reserves as working capital to pre-finance spending on restricted project implementation.

A schedule of universities and other partners providing fee waivers and other assistance is annexed to the Financial Statements. The Financial Statements reflect the value of the fee waivers and subsidies by universities and partners to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2021 was £352k and is significantly higher than the previous year (2020 contribution: £309k), which reflects the increased success in achieving fully funded and partially funded placements with partners such as the Commonwealth Scholarships Commission.

The pressures on the higher education sector will only increase in 2022 and beyond, as the Covid-19 pandemic affects the uptake of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and, over the next few years, we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK.

WTI has a Remunerations Policy that provides the framework for agreeing salary levels. There are no exceptions.

## **H. Reserves policy**

Traditionally, the purposes of reserves have been understood as being the means to enable the charity to meet shortfalls in income for specific projects; to provide 'leverage' contributions as part of a partnership with other funding agencies; to meet unforeseen expenditure or the costs of winding up the charity responsibly. The level of the charity's reserves reflected these purposes. In addition, the Trustees observe that reserves are, in effect, working capital as major donors increasingly adopt a payment in arrears approach.

This requires charities such as WTI to incur 3-4 months expenditure before reimbursement is made. The adoption of a payment in arrears approach assumes that charities have a significant level of unrestricted reserves which can be used to finance projects which are often restricted in nature. If two or three funders adopt the same policy, it means that small charities such as WTI are required to pre-finance spending on two or three projects. This requires an enhanced level of reserves, one that can accommodate both the programme needs of beneficiaries as well as organisational needs that reflect legal obligations and compliance with good governance.

The Board of Trustees have decided that WTI should aim for an increased unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan. At the end of 2021, WTI's unrestricted reserves were just under £290k (2020: £277k). This is a significant and welcome improvement on the reserves balances of the last few years, and WTI will continue to work to increase the balance.

Analysis of the latest forecast of project incomes and overheads, together with other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months at the very least.

## **I. Fundraising**

WTI's income is a mixture of unrestricted and restricted income. In 2021, total unrestricted income was £750k, while restricted income was £2,411k (76% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise unrestricted incomes.

WTI prepares project applications in response to calls for proposals; in most cases these applications are prepared by our programme staff in the country or countries in which the call for proposals applies. This ensures that donors are in contact with the people who will manage project implementation and enables us to achieve a relatively high 'win' rate in terms of successful applications. This approach also means that our direct fundraising costs are very low since WTI does not employ anyone who is solely a fundraiser. On the contrary, our programme managers and country directors are responsible for fundraising activities as one of their duties.

In 2021, our principal donors continued to be the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund, All Saints Educational Trust, Allan & Nesta Ferguson Trust, and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations, and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

## **J. Risk Management and Policy Development**

As WTI operates in fragile and conflicted affected countries, inevitably there are risks to staff and the property of the organisation. The Trustees do recognise this challenge and would like to report that WTI has a risk register which is reviewed by the Finance Committee of the Board and the full Board twice a year. The risk register is updated by staff regularly as risks are identified, monitored, and mitigated with any incidents reported to Trustees whenever they occur. The Executive Director works closely with the head quarter team, the Country Directors in Sudan and South Sudan to ensure staff strictly follow set policies and procedures to mitigate risks.

### **Policy development and systems improvements**

In 2021 no new policies were developed, however several were reviewed and approved by the Board including:

1. Conflict of Interest Policy
2. Procurement Policy and Procedures
3. Pension policy (for UK contracted staff only)
4. Petty Cash Policy

## **K. Windle International**

WTI is an active member of Windle International; a network of Windle trusts. WTI works closely with Windle International Kenya and Windle International Uganda and participates in all coordination meetings through the Executive Directors and the Council meetings. This has enabled the Trusts to work together to serve their targeted population.

## **L. 2022 Plans**



### **Organisational**

The Trustees approved a new strategy from 2021. The 2021-2025 strategy commenced in January 2021, with 2022 as the second year of the implementation. With five strategic themes on quality, inclusive access, expansion of alternative education, education in emergency and building organisation resilience, WTI hopes to build on the success of 2021 in 2022. WTI hopes to expand its operation into several states in the Sudan and develop staff expertise in all our strategic themes to ensure we deliver quality projects.

### **The Postgraduate Programme**

The Trustees would like report that there are new innovations in the delivery of the Postgraduate Programme and going forward they have continued to encourage staff to use the available resources to grow the programme. With universities fully opened and functional in the UK, we envisage growth in the numbers for 2022/2023 including a potential to launch an Africa based postgraduate programme and continued trialling of the distance learning component of the programme.

### **Sudan**

The Sudan office has started growing and the Trustees are happy to report that this is the direction they would like to see going forward in 2022. With the opening of an office in Blue Nile State WTI hopes to start delivering projects in the communities including for Ethiopian refugees, renovating or constructing schools, training teachers, providing scholarships, expanding vocational skills training and mobilising communities to send their children to school. WTI submitted several proposals to UNHCR, UNICEF and Gordon Memorial College Trust Fund and the Guernsey States Overseas Aid Commission to continue with our work in the Sudan in 2022.

### **South Sudan**

The work of WTI in South Sudan is very important for its overall operation and this will continue for 2022. The Trustees are happy to report that projects signed in 2021 will continue into 2022, such as the FCDO funded Girls Education South Sudan (GESS), and the Adolescents Girls Education in Crisis Initiative (AGENCI) project funded by Global Affairs Canada. Furthermore, as part of the consortium of the South Sudan Multi-Year Resilience Programme (MYRP) funded by Education Cannot Wait (ECW) WTI will continue to deliver these important projects into 2022.

In addition to the above, WTI is a strategic partner to UNICEF for the delivery of teacher training and strengthening community resilience in South Sudan. WTI will continue delivering multiple projects on behalf of UNICEF in 2022. The Trustees are pleased that the South Sudan work of the Trust is no longer heavily reliant on one donor as this is important for WTI's growth, especially as it plans to start the construction of its own office premises in 2022.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for that period. In preparing these accounts, the Trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently.
- ❖ Make judgements and estimates that are reasonable and prudent.
- ❖ Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are not aware of any audit information (information needed by the auditors in connection with preparing their report) which they should have shared with the auditors; and The Trustees have taken all steps that they ought to have taken as directors in order to make themselves aware of relevant audit information and to establish that the charity's auditors are aware of that information.

## Appointment of Auditor

The Trustees have agreed that Sayer Vincent LLP should be appointed as auditor for the next reporting period.

This report is prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees on 1 July 2022 and signed on their behalf by:

.....

Malcolm McNeil – Chair of Trustees

.....

Stuart Wilson – Treasurer

# Independent auditor's report to the members of Windle Trust International

## Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Windle Trust International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees'

annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they are aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed available internal audit reports and project audit reports
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

1 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies	3	211,462	126,620	<b>338,082</b>	528,926
Charitable activities	4	479,473	2,284,147	<b>2,763,620</b>	2,256,757
Other trading activities	5	41,078	–	<b>41,078</b>	41,457
Investments	6	18,381	1	<b>18,382</b>	15,282
<b>Total income</b>		<b>750,394</b>	<b>2,410,768</b>	<b>3,161,162</b>	<b>2,842,422</b>
<b>Expenditure on:</b>					
Raising funds	7	21,241	–	<b>21,241</b>	23,867
Charitable activities	7				
Tertiary Education		235,236	796,621	<b>1,031,857</b>	741,683
Primary/Secondary Education		498,231	1,597,051	<b>2,095,282</b>	1,697,503
<b>Total expenditure</b>	7	<b>754,709</b>	<b>2,393,672</b>	<b>3,148,381</b>	<b>2,463,053</b>
<b>Net income / (expenditure) for the year</b>	8	<b>(4,315)</b>	<b>17,096</b>	<b>12,781</b>	<b>379,369</b>
Transfers between funds		16,596	(16,596)	–	–
<b>Net movement in funds</b>	16	<b>12,281</b>	<b>500</b>	<b>12,781</b>	<b>379,369</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		277,327	443,411	<b>720,738</b>	341,369
<b>Total funds carried forward</b>		<b>289,608</b>	<b>443,911</b>	<b>733,519</b>	<b>720,738</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

## Balance sheet

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	11		<b>244,001</b>		218,879
			<b>244,001</b>		218,879
<b>Current assets:</b>					
Debtors	12	214,312		470,931	
Cash at bank and in hand		514,703		367,243	
		<b>729,015</b>		<b>838,174</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	239,497		336,315	
Loans – falling due within one year	14	–		–	
		<b>239,497</b>		<b>336,315</b>	
<b>Net current assets</b>			<b>489,518</b>		501,859
<b>Total charity funds</b>			<b>733,519</b>		<b>720,738</b>
<b>The funds of the charity:</b>	16a				
Restricted income funds			443,911		443,411
Unrestricted income funds:					
General funds		289,608		277,327	
Total unrestricted funds		<b>289,608</b>		<b>277,327</b>	
<b>Total charity funds</b>			<b>733,519</b>		<b>720,738</b>

Approved by the trustees on 1 July 2022 and signed on their behalf by

Malcolm McNeil  
 Chair

Stuart Wilson  
 Treasurer

## Statement of Cash Flows

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	17	156,554	274,041
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		18,382	15,282
Proceeds from the sale of fixed assets		–	–
Purchase of fixed assets		(27,476)	(214,211)
Purchase of investments		–	–
<b>Net cash provided by / (used in) investing activities</b>		(9,094)	(198,929)
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		–	(25,380)
Cash inflows from new borrowing		–	–
<b>Net cash provided by / (used in) financing activities</b>		–	(25,380)
<b>Change in cash and cash equivalents in the year</b>		147,460	49,732
Cash and cash equivalents at the beginning of the year		367,243	317,511
<b>Cash and cash equivalents at the end of the year</b>		514,703	367,243

## Notes to the Financial Statements

### 1 Accounting policies

#### a) Statutory information

Windle Trust International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 37a Oxford Road, Cowley, Oxford, OX4 2EN.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The risk management section outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support Costs: staff costs are first attributed to fundraising and governance on a time basis: the remaining costs are then apportioned, along with total governance costs, between the three categories of charitable activity.

Other direct programme costs (restricted) are allocated directly to the same activity as the programme for which they have been expended. Wherever possible other programme costs (unrestricted) are allocated in the same manner.

- |                               |       |
|-------------------------------|-------|
| ● Tertiary Education          | 33.0% |
| ● Primary/Secondary Education | 67.0% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

#### k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and fittings	5–10 years
● Computer equipment	3 years
● Motor vehicles	4 years

Note that the plot of land purchased in Juba for £200k, for the purpose of constructing permanent WTI offices, has yet to be built on and is still solely land, hence no depreciation has been applied as yet.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### q) Pensions

In the UK, from January 2021 onwards, the pension policy was changed so that it is based on length of service rather than age. WTI contributes to a private defined contribution pension scheme, after successful completion of the employee's probationary period, as follows: 5% (0 to 2 years), 7.5% (2 to 5 years) and 9% (more than 5 years).

Overseas, in accordance with local legal requirements the company contributes 17% of gross pay to employees' social security funds: employees themselves contribute 8%. For employees who reach the retirement age of sixty, in line with normal practice, the 17% employer contribution is accrued by the company and salary is paid gross without deductions. Each fund balance is payable to the employee at the end of his or her contract of employment. Pension costs are recognised in the accounts on the accruals basis.

In accordance with local legal requirements, we have also set aside a provision where amounts are due to employees for future gratuity payments.

## Notes to the Financial Statements

### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2020 Total £
<b>Income from:</b>			
Donations and legacies	218,410	310,516	528,926
Charitable activities	480,731	1,776,026	2,256,757
Other trading activities	41,457	–	41,457
Investments	15,255	27	15,282
<b>Total income</b>	<b>755,853</b>	<b>2,086,569</b>	<b>2,842,422</b>
<b>Expenditure on:</b>			
Raising funds	23,867	–	23,867
Charitable activities			
Tertiary Education	182,566	559,117	741,683
Primary/Secondary Education	470,919	1,226,584	1,697,503
<b>Total expenditure</b>	<b>677,352</b>	<b>1,785,701</b>	<b>2,463,053</b>
<b>Net income / expenditure for the year</b>	<b>78,501</b>	<b>300,868</b>	<b>379,369</b>
Transfers between funds	(3,390)	3,390	–
<b>Net movement in funds</b>	<b>75,111</b>	<b>304,258</b>	<b>379,369</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	202,216	139,153	341,369
<b>Total funds carried forward</b>	<b>277,327</b>	<b>443,411</b>	<b>720,738</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

	2021		2020	2020		
	Unrestricted £	Restricted £		Unrestricted £	Restricted £	
The Hugh Pilkington Charitable Trust	160,000	126,620	<b>286,620</b>	160,000	100,516	260,516
HPCT grant for Juba Land	-	-	-	-	200,000	200,000
Gifts in kind	39,000	-	<b>39,000</b>	39,000	-	39,000
Other donations	12,462	-	<b>12,462</b>	19,410	10,000	29,410
	<b>211,462</b>	<b>126,620</b>	<b>338,082</b>	<b>218,410</b>	<b>310,516</b>	<b>528,926</b>

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.

- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

### 4 Income from charitable activities

	2021		2020	2020		
	Unrestricted £	Restricted £		Unrestricted £	Restricted £	
Scholarships	-	37,404	<b>37,404</b>	-	-	-
British Council	2,284	16,316	<b>18,600</b>	1,375	3,935	5,310
ECW	189,710	809,707	<b>999,417</b>	113,371	518,785	632,156
Girls' Education South Sudan	140,613	583,279	<b>723,892</b>	261,751	711,416	973,167
Gordon Memorial CTF	1,800	9,937	<b>11,737</b>	-	-	-
IMPACT	-	-	-	11,909	-	11,909
Overseas Aid and Development	-	-	-	-	28,275	28,275
Commission of Guernsey (OADC)	-	-	-	-	28,275	28,275
Supported places	-	351,747	<b>351,747</b>	-	308,507	308,507
South Sudan Girls' Scholarships	-	31,827	<b>31,827</b>	-	-	-
UNHCR	58,257	35,433	<b>93,690</b>	41,870	159,500	201,370
Unicef	54,745	284,483	<b>339,228</b>	-	-	-
WUSC	31,056	89,087	<b>120,143</b>	50,455	29,487	79,942
Other donors	1,008	34,927	<b>35,935</b>	-	16,121	16,121
	<b>479,473</b>	<b>2,284,147</b>	<b>2,763,620</b>	<b>480,731</b>	<b>1,776,026</b>	<b>2,256,757</b>

#### Analysis of charitable activities income

	2021		2020	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Tertiary	<b>61,065</b>	<b>445,721</b>	41,870	484,128
Primary/Secondary Education	<b>418,408</b>	<b>1,838,426</b>	438,861	1,291,898
ELT & Other	-	-	-	-
	<b>479,473</b>	<b>2,284,147</b>	<b>480,731</b>	<b>1,776,026</b>

## Notes to the Financial Statements

### 5 Other trading activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
<b>Rental of office space:</b>						
Juba	18,187	-	18,187	18,147	-	18,147
Khartoum	9,331	-	9,331	10,010	-	10,010
Oxford	13,560	-	13,560	13,300	-	13,300
	<b>41,078</b>	<b>-</b>	<b>41,078</b>	<b>41,457</b>	<b>-</b>	<b>41,457</b>

### 6 Income from investments

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Bank interest	11	1	11	230	27	257
Rental of flat (37 Oxford Road)	14,020	-	14,020	13,550	-	13,550
Rental of car parking spaces	4,350	-	4,350	1,475	-	1,475
	<b>18,381</b>	<b>1</b>	<b>18,381</b>	<b>15,255</b>	<b>27</b>	<b>15,282</b>

## Notes to the Financial Statements

### 7a Analysis of expenditure (current year)

	Charitable activities					Governance costs	Support costs	2021 Total	2020 Total
	Raising funds	Tertiary Education	Primary/Secondary Education	ELT & Other					
	£	£	£	£	£	£	£	£	
Staff costs (Note 9)	21,025	116,477	564,950	-	-	513,031	<b>1,215,483</b>	992,445	
Staff travel and other costs	-	14,072	63,960	-	-	17,240	<b>95,272</b>	59,748	
Scholarships and direct educational costs	-	658,490	973,307	-	-	-	<b>1,631,797</b>	1,290,438	
English language and other training	-	-	-	-	-	-	-	-	
Other programme costs	-	-	-	-	-	11,412	<b>11,412</b>	6,958	
Office, premises and administrative costs	-	-	-	-	-	160,615	<b>160,615</b>	79,363	
Legal and professional fees	-	-	-	-	24,328	-	<b>24,328</b>	24,617	
Depreciation and other costs	216	-	-	-	-	9,258	<b>9,474</b>	9,484	
	<b>21,241</b>	<b>789,039</b>	<b>1,602,217</b>	<b>-</b>	<b>24,328</b>	<b>711,556</b>	<b>3,148,381</b>	<b>2,463,053</b>	
Support costs	-	234,791	476,765	-	-	(711,556)	-	-	
Governance costs	-	8,027	16,301	-	(24,328)	-	-	-	
<b>Total expenditure 2021</b>	<b>21,241</b>	<b>1,031,857</b>	<b>2,095,282</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,148,381</b>	<b>2,463,053</b>	
Total expenditure 2020	23,867	746,396	1,692,790	-	-	-	-	-	

Of the total expenditure, £754,709 was unrestricted (2020: £677,352) and £2,393,673 was restricted (2020: £1,785,701).

## Notes to the Financial Statements

### 7b Analysis of expenditure (prior year)

	Charitable activities				Governance costs	Support costs	2020 Total	2019 Total
	Raising funds	Tertiary Education	Primary/ Secondary Education	ELT & Other				
	£	£	£	£	£	£	£	£
Staff costs (Note 9)	23,651	6,586	450,710	-	-	511,498	992,445	1,044,575
Staff travel and other costs	-	9,451	44,618	-	5,679	-	59,748	85,260
Scholarships and direct educational costs	-	532,316	757,963	-	-	159	1,290,438	1,207,475
English language and other training	-	-	-	-	-	-	-	-
Other programme costs	-	-	6,958	-	-	-	6,958	-
Office, premises and administrative costs	-	2,465	421	-	-	76,477	79,363	198,740
Legal and professional fees	-	-	-	-	19,983	4,634	24,617	23,066
Depreciation and other costs	216	-	-	-	6,968	2,300	9,484	9,409
	23,867	550,818	1,260,670	-	32,630	595,068	2,463,053	2,568,526
Support costs	-	185,411	409,657	-	-	(595,068)	-	-
Governance costs	-	10,167	22,463	-	(32,630)	-	-	-
<b>Total expenditure 2020</b>	<b>23,867</b>	<b>746,396</b>	<b>1,692,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,463,053</b>	<b>2,568,526</b>
Total expenditure 2019	32,592	947,897	1,588,038	-	-	-		

Of the total expenditure, £677,352 was unrestricted (2019: £613,547) and £1,785,701 was restricted (2019: £1,954,979).

## Notes to the Financial Statements

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	2,353	2,301
Operating lease rentals:		
Property	65,224	58,047
Other	1,208	1,166
Auditor's remuneration (excluding VAT):		
Audit – UK	10,100	8,500
Audit – Sudan	–	296
	<u>2,353</u>	<u>2,301</u>

### 9 Staff remuneration

	2021 £	2020 £
Reflected under:		
Raising funds	21,025	23,651
Charitable activities	1,194,458	968,794
	<u>1,215,483</u>	<u>992,445</u>

#### UK Payroll

Gross pay	132,702	140,498
Employer's National Insurance	2,820	7,044
Pension Contributions	11,169	7,012
Permanent Health and Death in Service benefits	–	–
Staff training, recruitment and sundry staff costs	13,592	12,726
Other		4,500
	<u>160,282</u>	<u>171,780</u>

#### Non-UK Payroll

Sudan – gross pay	81,110	48,212
Sudan – social security fund	3,786	12,075
South Sudan – gross pay	886,263	648,029
South Sudan – social security fund	50,191	93,768
Staff Training, recruitment and medicals	31,630	18,581
Other	2,221	
	<u>1,215,483</u>	<u>992,445</u>

#### Total UK and non-UK

	<u>1,215,483</u>	<u>992,445</u>
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The average number of employees (head count based on number of staff employed) during the year was 76.3 (2020: 50.2). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2021 UK No.	2021 Overseas No.	2020 UK No.	2020 Overseas No.
Raising funds	0.3	0.7	0.3	0.6
Tertiary Education	0.8	1.1	0.8	1.0
Primary/Secondary Education	–	61.8	–	36.8
Support	1.8	7.4	1.8	6.1
Governance	0.4	2.1	0.4	2.5
	<u>3.2</u>	<u>73.1</u>	<u>3.3</u>	<u>47.0</u>

Emoluments for the post of Executive Director were £68,531 for the year ended 31 December 2021 (2020: £72,131). No other employee earned more than £60,000 in 2021.

## Notes to the Financial Statements

### 9 Staff remuneration (continued)

#### Key Management and Trustees

Key Management remuneration was £68,531 (2020: £72,131). No Trustee received any remuneration in the period (2020: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 2 Trustees (2020: 1). In 2021, the total of these expenses was £515 (2020: £1,783).

### 10 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

Eleanor Horne is also a trustee of HPCT, whilst both Eleanor Horne and Malcolm McNeil are trustees of Windle International.

Via Windle International, the company receives income from HPCT (see note 3), from whom it also had a short term loan (see note 14). It is recognised that these multiple and inter-locking trusteeships are a potential source of conflicts of interest. This is managed by a strict application of WTI's conflict of interest policy, which all trustees and staff are required formally to acknowledge.

### 11 Tangible fixed assets

	Land & Buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>					
At the start of the year	212,487	58,876	28,573	14,589	314,524
Additions in year	17,668	5,246	3,344	1,218	27,476
Disposals in year	-	-	-	-	-
At the end of the year	<b>230,155</b>	<b>64,122</b>	<b>31,917</b>	<b>15,807</b>	<b>342,000</b>
<b>Depreciation</b>					
At the start of the year	-	55,084	25,973	14,589	95,646
Charge for the year	-	867	1,486	-	2,353
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	<b>55,951</b>	<b>27,459</b>	<b>14,589</b>	<b>97,999</b>
<b>Net book value</b>					
<b>At the end of the year</b>	<b>230,155</b>	<b>8,171</b>	<b>4,458</b>	<b>1,218</b>	<b>244,001</b>
At the start of the year	212,487	3,792	2,600	-	218,879

In 2003, Windle Trust International purchased property at 37 and 37a Oxford Road using funds loaned to the charity by the Hugh Pilkington Charitable Trust (HPCT). Under the agreement with HPCT, all proceeds of any future sale of the property will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed.

## Notes to the Financial Statements

### 12 Debtors

	2021 £	2020 £
Income tax recoverable	2,278	-
Prepayments	14,414	13,331
UK Scholarship programme	39,020	32,400
Other debtors and accrued income	158,600	425,200
	<u>214,312</u>	<u>470,931</u>

### 13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accounts payable	32,673	72,146
Taxation and social security	27,789	24,161
Social Security Fund	66,033	78,564
Accruals	67,380	58,999
Other creditors	45,622	102,445
Deferred income	-	-
	<u>239,497</u>	<u>336,315</u>

### 14 Loans

	2021 £	2020 £
Balance b/f 1 January 2020	-	25,343
Loans repaid	-	(25,380)
Interest added	-	37
<b>Balance c/f at 31 December 2021</b>	<u>-</u>	<u>-</u>

The loan above was from the High Pilkington Charitable Trust. This short term loan, renewable annually, was originally granted to assist with cashflow. Over recent years it has been reimbursed at the rate of £25,000 per year. This does not reflect the value of the loan used to purchase the property at 37 and 37a Oxford Road for the reasons outlined in note 11.

### 15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	26,333	217,668	244,001
Net current assets	263,275	226,243	489,518
<b>Net assets at 31 December 2021</b>	<u>289,608</u>	<u>443,911</u>	<u>733,519</u>

## Notes to the Financial Statements

### 15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	18,879	200,000	218,879
Net current assets	258,448	243,411	501,859
<b>Net assets at 31 December 2020</b>	<b>277,327</b>	<b>443,411</b>	<b>720,738</b>

### 16a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
<b>Operations in United Kingdom:</b>					
<b>Scholarship programme:</b>					
HPCT	25,112	126,620	(96,803)	-	54,929
Hornby	16,000	-	-	-	16,000
Margaret Dobson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
Scholar contributions	-	1,200	(1,200)	-	-
Supported Places	-	351,747	(351,747)	-	-
Other	5,000	5,000	(5,000)	-	5,000
<b>Total United Kingdom</b>	<b>105,135</b>	<b>484,567</b>	<b>(454,750)</b>	<b>-</b>	<b>134,952</b>
<b>Operations in Sudan:</b>					
Skills Development Scholarships	18,792	-	(3,497)	-	15,295
Gordon Memorial CTF	7,866	9,937	(9,487)	-	8,316
Functional Adult Literacy	4,694	-	(641)	-	4,053
SHRNL/OADC	12,515	-	(12,726)	-	(211)
UNHCR	-	35,433	(36,505)	1,072	-
<b>Total Sudan</b>	<b>43,867</b>	<b>45,370</b>	<b>(62,856)</b>	<b>1,072</b>	<b>27,453</b>
<b>Operations in South Sudan:</b>					
Scholarships	-	37,404	(10,613)	-	26,791
British Council	-	16,316	(16,316)	-	-
ECW	94,409	809,707	(875,414)	-	28,702
Girls' Education South Sudan	-	583,279	(583,279)	-	-
HPCT Land Fund	200,000	-	-	(17,668)	182,332
South Sudan Girls' Scholarships	-	31,827	-	-	31,827
UNICEF	-	284,483	(284,483)	-	-
WUSC	-	89,087	(89,087)	-	-
Other	-	28,727	(16,874)	-	11,853
<b>Total South Sudan</b>	<b>294,409</b>	<b>1,880,830</b>	<b>(1,876,066)</b>	<b>(17,668)</b>	<b>281,505</b>
<b>Total restricted funds</b>	<b>443,411</b>	<b>2,410,768</b>	<b>(2,393,672)</b>	<b>(16,596)</b>	<b>443,911</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>277,327</b>	<b>750,394</b>	<b>(754,709)</b>	<b>16,596</b>	<b>289,608</b>
<b>Total unrestricted funds</b>	<b>277,327</b>	<b>-</b>	<b>(754,709)</b>	<b>16,596</b>	<b>289,608</b>
<b>Total funds</b>	<b>720,738</b>	<b>2,410,768</b>	<b>(3,148,381)</b>	<b>-</b>	<b>733,519</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

## Notes to the Financial Statements

### 16b Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
<b>Operations in United Kingdom:</b>					
<b>Scholarship programme:</b>					
HPCT	12,938	100,516	(88,342)	-	25,112
Hornby	16,000	-	-	-	16,000
Margaret Dobson Bursary Fund	10,075	27	-	-	10,102
Hayward Legacy Fund	56,590	-	(7,669)	-	48,921
Scholar contributions	-	2,120	(2,120)	-	-
Supported Places	-	308,507	(308,507)	-	-
Other	2,458	24,000	(21,500)	42	5,000
<b>Total United Kingdom</b>	<b>98,061</b>	<b>435,170</b>	<b>(428,138)</b>	<b>42</b>	<b>105,135</b>
<b>Operations in Sudan:</b>					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	16,147	-	(8,281)	-	7,866
Functional Adult Literacy	6,153	-	(1,459)	-	4,694
SHRNL/OADC	-	28,276	(15,761)	-	12,515
UNHCR	-	159,500	(159,500)	-	-
<b>Total Sudan</b>	<b>41,092</b>	<b>187,776</b>	<b>(185,001)</b>	<b>-</b>	<b>43,867</b>
<b>Operations in South Sudan:</b>					
British Council	-	3,935	(3,935)	-	-
ECW	-	518,785	(424,376)	-	94,409
Girls' Education South Sudan	-	711,416	(714,764)	3,348	-
HPCT Land Fund	-	200,000	-	-	200,000
WUSC	-	29,487	(29,487)	-	-
<b>Total South Sudan</b>	<b>-</b>	<b>1,463,623</b>	<b>(1,172,562)</b>	<b>3,348</b>	<b>294,409</b>
<b>Total restricted funds</b>	<b>139,153</b>	<b>2,086,569</b>	<b>(1,785,701)</b>	<b>3,390</b>	<b>443,411</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>202,216</b>	<b>755,853</b>	<b>(677,352)</b>	<b>(3,390)</b>	<b>277,327</b>
<b>Total unrestricted funds</b>	<b>202,216</b>	<b>755,853</b>	<b>(677,352)</b>	<b>(3,390)</b>	<b>277,327</b>
<b>Total funds</b>	<b>341,369</b>	<b>2,842,422</b>	<b>(2,463,053)</b>	<b>-</b>	<b>720,738</b>

## Notes to the Financial Statements

### Purposes of restricted funds

#### UK Programme

This **Postgraduate Scholarship Programme** provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study in the UK for up to one year.

#### Sudan

**UNHCR DAFI** supports tertiary scholarships for refugees at universities in Sudan.

**UNHCR URTEP** supports tertiary scholarships for urban refugees at universities in Sudan.

**Gordon Memorial College Trust Fund** supports hostel accommodation for female students, who are refugees or internally displaced persons.

**OADC** is a programme of school rehabilitation, water and sanitation renovation, the provision of teaching and learning materials and school uniforms, and the strengthening of community and school engagement.

**Functional Adult Literacy** assessed the functional literacy skills in Womens' prisons in Khartoum with the aim of establishing a training programme for women prisoners.

**Skills development scholarships** relates to scholarships for 40 Sudanese in the Blue Nile and White Nile areas.

#### South Sudan

**Work in South Sudan comprises three main areas:**

##### (i) Primary and Secondary Education:

**ACCCESS** is a programme to enable students who have dropped out of secondary school or failed to make the transition from primary school to complete their secondary education by engaging in an accelerated learning programme.

**Education Cannot Wait (ECW)** is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.

**Girls' Education in South Sudan (GESS)** aims to increase access to primary and secondary education for girls and boys in South Sudan. There is an emphasis on supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.

**IMPACT** is a cash based incentive programme funded by the European Union which supports teachers in primary education

**UNICEF:** this programme operates to provide training for teachers at primary level within emergency settings

**WUSC** is a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.

##### (ii) Teacher Training

**Female Teacher Training Scholarships** are to fund teacher training, particularly to increase the number of women in the teaching profession.

##### (iii) English Language Teaching

**British Council, American Embassy, Norwegian Embassy, UNESCO** involve training projects in South Sudan to improve English proficiency in legal and other professional domains.

##### (iv) Other funds

**Open Society** is a leadership development project for Windle alumni

**The HPCT Land fund** is a grant used to purchase land on which WTI will construct its own offices.

## Notes to the Financial Statements

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

	2021 £	2020 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>12,781</b>	379,369
Depreciation charges	2,353	2,301
Dividends, interest received and payable and rent from investments	<b>(18,382)</b>	(15,245)
(Increase)/decrease in debtors	<b>256,619</b>	(131,829)
Increase/(decrease) in creditors	<b>(96,818)</b>	39,445
<b>Net cash provided by / (used in) operating activities</b>	<b>156,554</b>	274,041

### 18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	<b>48,413</b>	57,143	<b>1,164</b>	1,164
One to five years	-	25,641	<b>2,037</b>	3,202
	<b>48,413</b>	82,784	<b>3,202</b>	4,366

### 19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

**WINDLE TRUST INTERNATIONAL**

England & Wales - Charity number 1092834

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# Accounts

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# Annual Report and Accounts

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## Windle Trust International

For the year ending 31 December 2020

**Auditors:**

Sayer Vincent LLP  
Invicta House  
108-114 Golden Lane  
London EC1Y 0TL



## **Windle Trust International**

Company limited by guarantee  
Registered in England no. 4285691  
Registered Charity no. 1092834

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## Executives, Trustees, Advisers & Contact Details

Job Title	Name
Executive Director	Ian Leggett (until 31 July 2020)
Executive Director	David Masua (from 1 August 2020)
Chair	Malcolm McNeil
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Dr Elizabeth McNess (resigned 6 April 2020)
Trustee	Sam Bickersteth

## Contact Details

Address	Windle Trust International, 37a Oxford Road, Cowley, Oxford, OX4 2EN, UK
Telephone	+44 (0)1865 712900
Website	<a href="http://www.windle.org.uk">www.windle.org.uk</a>
Email	<a href="mailto:info@windle.org.uk">info@windle.org.uk</a>
Twitter:	<a href="https://twitter.com/WindleTrust">@WindleTrust</a>

# Annual report of the Trustees

## 1. An overview: Windle Trust International

**Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002

**Companies House:** Company Limited by Guarantee: 4285691

**Charitable objects:** To advance education, in particular the education of refugees, internally displaced people, and other people affected by or at risk from conflict and natural disaster and (their) host populations.

**Mission statement:** WTI challenges poverty and inequality by expanding access to and improving the quality of education and training, for communities affected by conflict, displacement, neglect or discrimination.

In 2020, despite the challenges brought by the Covid-19 pandemic, the Trustees are glad to report that WTI worked towards achieving its charitable objects and mission guided by the 2016-2020 strategy which was built on two pillars:

- ❖ **To increase access to education** in order to reduce historical and social inequalities.
- ❖ **To improve the quality of education**, by investing in teaching and improving learning outcomes.

With the two pillars, WTI aimed to achieve three long-term outcomes which are:

- ❖ Improvements in the quality of teaching and learning in an environment that is safe and inclusive
- ❖ Significantly reduce educational inequalities
- ❖ Sustained increases in educational participation at primary, secondary and tertiary levels.

Guided by these long-term outcomes, specific themes that addressed the educational challenges in our operational context were designed to help in planning, implementation, and fundraising. These included:

- a. The Postgraduate Programme
- b. Tertiary Education Programmes in Sudan and South Sudan
- c. Education for Girls and Women
- d. Increasing Access to Primary and Secondary Education

- e. Improving the Quality of Education
- f. Improving WTI's Internal Management Systems
- g. Risk Management and Policy Development

## **2. Structure and governance**

The Memorandum and Articles of Association of WTI is its governing document under the terms of which the first Trustees were appointed. Subsequent appointments of Trustees are made by the Members. The Directors of the company are the Trustees for the purpose of charity law and are referred to as the Trustees. In 2020 one Trustee, Elizabeth McNess, resigned.

One of the Trustees of Windle Trust International, Eleanor Horne, is also the Chair of The Hugh Pilkington Charitable Trust, which has provided substantial financial support to WTI for many years. Eleanor Horne is also a Trustee of Windle International (charity number 1153544), as is Malcolm McNeil, who as Chair of WTI, is simultaneously a Trustee of Windle International. Windle International is the co-ordination office for the members of the 'Windle' family of Trusts, comprising Windle International Kenya and Windle International Uganda as well as Windle Trust International. Each organisation is autonomous, with its own Trustee board and organisational strategy, but we have a shared history, a common set of values and a shared focus on education, with an emphasis on increasing access to and improving the quality of education for refugees and conflict-affected communities as well as those who have suffered marginalisation and discrimination in the East and Horn of Africa.

## **3. Public Benefit**

In delivering its projects across our countries of operation, the Trustees of WTI took seriously the Charity Commissions' general guidance on public benefit. In the opinion of Trustees, all WTI's 2020 activities were implemented to meet the objects of the organisation and were designed to meet educational needs of our target population and all efforts were made to minimise harm.

## **4. Management**

The Executive Director is responsible for all aspects of the work of WTI and reports to the Chair of the Board of Trustees. WTI has two Country Directors, one in Sudan and another in South Sudan, who oversee the implementation of WTI's activities in these countries. In our head office in Oxford, we have staff who provide operational and financial management support to the Postgraduate Programme and our country offices.

## 5. External Context

2020 was an unprecedented year as Covid-19 impacted billions of lives around the globe. Governments, individuals, businesses, and non-governmental organisations battled to save lives, support families, and keep businesses and organisations afloat. During these unprecedented times, the role of WTI became paramount in combating the coronavirus and its impact on society's most vulnerable populations, especially in South Sudan where government services struggled.



The pandemic impacted all aspects of our work; from running programmes, planning finances, and coordinating staff, to how we collaborated with governments, donors, partners, and other stakeholders. WTI, like many NGOs, was compelled to redesign its projects to respond to the rapidly changing landscape caused by Covid-19 by adjusting objectives and implementation strategies. Fortunately, we saw donors offering greater flexibility to partners; our donors such as the Foreign and Commonwealth Development Office (FCDO) and Education Cannot Wait (ECW) eased their protocols to allow WTI and other partners to redirect their funding and programme activities to respond to Covid-19 related challenges. For example, FCDO allowed for the delivery of cash transfers to girls even when schools were closed whilst ECW approved funding to be used for the procurement of Covid-19 protective materials for schools.

It is worth noting, however, that the Covid-19 pandemic caused some project work to be put on hold or scaled back due to implementation constraints. For example, in South Sudan, the implementation of an accelerated secondary education programme had to be suspended because schools were closed. This led to some major setbacks in our ambition to expand secondary education. In Sudan, delivery of Parent-Teacher Association (PTA) training and school renovation activities had to be suspended as schools closed. Furthermore, as an organisation, we anticipate huge ripple effects from this crisis in the medium to long term that we can only currently begin to grasp. This includes among others, the huge number of girls who were forced to marry and/or became pregnant during the lockdown. These challenges have set back gains made over previous years in the education sector in South Sudan.

In the Sudan, Covid-19 slowed down the efforts of the transitional government as their attention was diverted to dealing with the pandemic. The period also saw flooding along the Nile Basin and an influx of Ethiopian refugees into Eastern Sudan resulting from the Tigray conflict in Ethiopia. To rise to these challenges in Sudan and South Sudan WTI had to be creative, take risks and perhaps question some of the traditional approaches in order to remain relevant. This included leveraging technology to continue the implementation of our activities such as English language training in South Sudan and supporting university students remotely to continue their studies from their halls of residence. With this in mind, we can see that the pandemic also brought with it many opportunities, but these will need further resources which the development sector currently lacks to advance in the digital sphere.

Finally, the Trustees are pleased to report that, despite the challenges of 2020, WTI delivered most of its contracts and was able to win new ones. WTI staff across the three countries embraced new styles of working, communicating, and collaborating. Remote working and home-offices swiftly became the new norm with a growing reliance on the web, cloud-based platforms, and new technologies to support projects, staff and communities across our project locations and maintaining working relationships with government and donors alike.

## **6. Activities and achievements**

The Trustees are pleased to report that despite all the challenges of 2020, activities were delivered as planned in the areas of our two pillars; increased access to education to reduce inequality and investing in quality of education to improve learning outcomes. Our achievements are as detailed below:

### **a) The Postgraduate Programme**

The Postgraduate Programme continues to be a flagship programme of WTI. It traditionally provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa including South Sudan, Kenya and Uganda to study in the UK for up to one year. The programme provides financial, academic and welfare support tailored to individual needs and circumstances. WTI supported both male and female students across a range of academic disciplines that have a high degree of relevance to the development needs of the countries from which the candidates are selected.

The programme is distinctive in the way we:

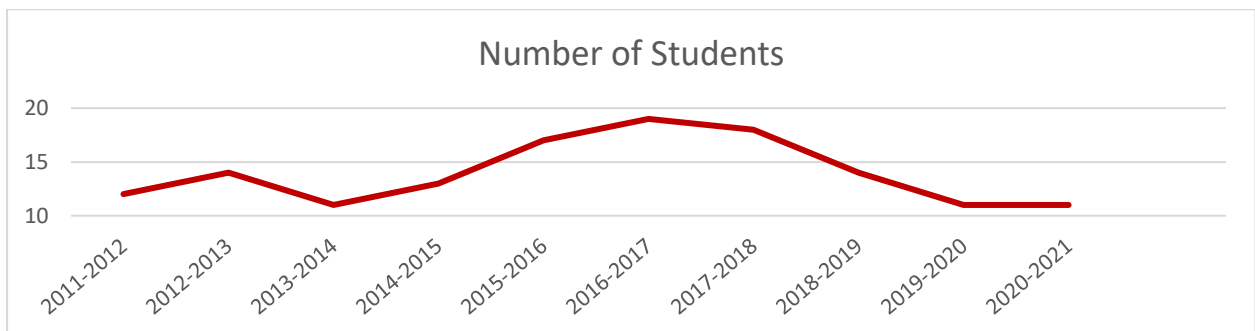
- **Select students:** All eligible candidates are interviewed face-to-face in South Sudan, Kenya, or Uganda. This is time-consuming but gives an in-depth understanding of individuals' strengths and weaknesses and their likely ability to cope with postgraduate study in the UK.
- **Identify priority students:** Although all candidates must meet minimum entry requirements, care is taken to give priority to students from conflict-affected communities, who have been displaced or who are refugees. The programme is striving towards gender equity in the allocation of scholarships.
- **Support students:** After selection, individual students are mentored and supported to find a course and a university that is right for them. After arrival in the UK, WTI recognises that for many of the students we bring to the UK, doing a Master's course is a big change. To make the most of their course and to adapt to self-managed study regimes places a responsibility on WTI to think in terms of holistic care and support throughout the time the students are in the UK.
- **Returning students:** From the moment of selection for a scholarship to the completion of studies, the importance of returning to East Africa after graduation is emphasised, making clear that WTI support is not just an investment in the individual student but also an investment in their community.
- **Develop strong partnerships with UK universities:** Relevant courses offered by key universities are carefully assessed, not only for relevance but also the quality of pastoral support. Given the personal histories of some students, there is a premium on working with universities who will be attentive and supportive to their learning and personal needs.



*A student on the Postgraduate Programme, 2019/20 who studied at Bangor University*

- **The Trend in Student Numbers on the Postgraduate Programme**

For the academic years 2019/20 and 2020/21, the number of students supported on the programme has been consistent at 11 postgraduate students in each year. Whilst this still represents a decline from the programme’s recent peak of 19 students in 2016/17, it is encouraging that the recent year-on-year decline in numbers has been arrested. Indeed, had it not been for the Covid-19 global pandemic, 2020/21 had been scheduled to see a modest increase in student numbers. Unfortunately, due to the circumstances of the pandemic (see below for more details), 4 anticipated postgraduate placements were either lost or deferred in 2020/21.



In 2019 it was reported that the programme’s numbers were in decline due to the increasingly difficult financial situation and pressures on income streams. Whilst this picture has not changed, the anticipated increase in student numbers for 2020/21 was due to the strength of the relationships between WTI and its core partners, and our focus on these areas. The University of Westminster for example was able to provide one additional fee waiver placement, as well as a modest contribution to student stipends that was not received in previous years. Importantly, WTI applicants also won an unprecedented 6 Commonwealth Scholarships Commission Masters Scholarships placements (2 of which were later deferred), double the number of successful candidates from 2019/20 and a reflection of the emphasis placed on this opportunity for this year.

The Trustees would like to report that although 11 students supported on the programme is the lowest number supported in the programme’s history, in the context of a global pandemic and the resultant direct loss of places, 11 supported students should still be seen as a success. That the number of students did not decline further from previous years demonstrates that the programme’s strategies of strengthening relationships with core partners is beginning to bear fruit. Whilst we anticipate that numbers will remain low for 2021/22 as partners’ budgets remain suppressed, there are positive signs of a growth in numbers from 2022/23 onwards.

- **Support for female students on the Postgraduate Programme**

One major success of the Postgraduate Programme in 2020 has been in meeting the programme's gender equity target for the first time, with the 2020/21 academic cohort being 45% female. Gender equity has long been a challenge for the Postgraduate Programme: from 2015/16 to 2019/20 just 33% of students supported were female. Whilst the programme aspires to achieve gender equality in the allocation of scholarships, admission to a UK university Master's course generally requires either a first class or 2:1 degree at undergraduate level. The proportion of females who secure a good first degree is much lower than the number of young males in the communities that WTI seeks to support. This imbalance is reflected in the applicant pool. For the 2019 recruitment exercise, applications from South Sudan were overwhelmingly male. Just 16% of applicants were female. In addition to low application rates, women are more likely drop out of the programme, citing a change in circumstance, frequently related to family.

The challenge for the Postgraduate Programme is now to sustain and improve upon the success of meeting the gender equity target. To this end, the programme is expanding its toolkit and in 2020 negotiated a number of pilot Distance Learning programmes to begin in the 2021/22 academic year. Recruitment for these programmes has been specifically targeted at female applicants and the Distance Learning scholarships were developed following feedback from the communities we work within that many females were unable to travel to the UK for academic study, either for cultural or familial reasons. Alongside standard items included in a Distance Learning scholarship such as tuition and examination fees, the Postgraduate Programme's Distance Learning scholarships recognise that home environments for those with whom we work may be less than ideal, and also include specific funding to cover costs such as home internet, electric power backup systems and ICT equipment needed for distance study. If successful, we aim to extend these programmes to future years and hope to increase female participation in the Postgraduate Programme over the long term.



*Some of the Postgraduate Programme's female scholars in 2020/21*

- **The impact of Covid-19 on the Postgraduate Programme**

The Covid-19 pandemic of 2020 presented a myriad of challenges to the Postgraduate Programme. These have included obvious areas of concern such as the difficulties of international travel and budget restrictions with organisations with which we collaborate, but also seemingly trivial issues that can have a major impact on a student's ability to settle into the UK and learn effectively.

The most obvious impact of the Covid-19 pandemic was the reduction in places that it caused for the 2020/21 academic year: in the end only 11 students studied in the UK in this academic year. Without the pandemic, it would have been 15. Two Commonwealth Scholarships Commission placements were deferred to 2021/22 as the Commission needed to make budgetary adjustments due to the pandemic. A further place was permanently lost as a donor decided not to support students in coming to the UK this year. A final scholarship placement was lost due to being unable to fill it following the closure of IELTS and TOEFL testing centres throughout the world and, upon reopening, the inability of students to cross borders in order to access testing. Whilst funding was in place and suitable students were identified, students were simply unable to physically access the necessary English language test centres needed to achieve their university offers and visas.

Access to language testing was a problem not just for the Postgraduate Programme students, but for many other international students in 2020. As such, one positive of Covid-19 is that universities began to accept new forms of language testing such as the IELTS Indicator, TOEFL iBT Home Edition and the Duolingo English tests. These tests have the advantage of being taken at home, or from anywhere with a stable internet connection, web cam and microphone. If the acceptance of these tests become commonplace, and remains after the end of the pandemic, this will be advantageous for the Postgraduate Programme and for South Sudanese and Sudanese students in particular. Currently in South Sudan there are no in-person IELTS or TOEFL iBT testing venues and expensive cross-border travel to Uganda or Kenya is required. Being able to take language tests online will greatly improve access. On top of this, the Postgraduate Programme was able to secure a number of free Duolingo test places for its applicants thanks to a new partnership with the HALI Access Network, again increasing potential access in future years.

Life for students in the UK was also affected, in both predictable and unpredictable ways. When the UK first went into lockdown in March 2020 and university tuition moved online, all Postgraduate Programme students were offered the opportunity to complete their studies in the UK or to return home and complete them from there. All students elected to remain. This meant that, like the rest of

the UK, they had to rapidly adjust to online learning and living with restricted movement. It also meant that traditional welfare and pastoral support for students, provided by the Postgraduate Programme team, became entirely digital.

Less predictable was the situation faced by scholars arriving in September and October, all of whom faced visa delays and a 14-day quarantine, and several of whom left quarantine into the national Welsh lockdown. Difficulties here varied from the mundane (arriving from Africa and being unable to purchase a coat as they were deemed “non-essential” purchases in October in Wales) to the complex (not being able to collect a Biometric Residence Permit due to being in quarantine and then lockdown, therefore being unable to open a bank account, therefore being unable to receive maintenance stipend funds. This was made more complex by being unable to open accounts in branch post quarantine). Whilst presenting some unique challenges, these were largely met with unique solutions and the cohort handled their difficulties with eventual good humour and are all on course to successfully complete their courses.

#### **b) Tertiary Education Programmes in Sudan and South Sudan**

Throughout 2020 WTI continued to manage and offer undergraduate scholarships in both Sudan and South Sudan with UNHCR as the major funding partner. In Sudan, WTI manages the Albert Einstein German Academic Refugee Initiative programme (DAFI) for refugees’ resident throughout Sudan, as well as the more recent UNHCR initiative, the Urban Refugee Tertiary Education Programme (URTEP) for urban refugees in Khartoum State.



*A group of URTEP scholars in Sudan*

Both scholarship programmes are designed to increase access to higher education for refugees by providing funding to undertake undergraduate courses in various universities across the country. In addition, WTI provided complementary life skills training for students, including safeguarding, English language training and an annual programme that brings the two groups together to network. Although some of these activities were hampered due to Covid-19, some were still able to proceed when

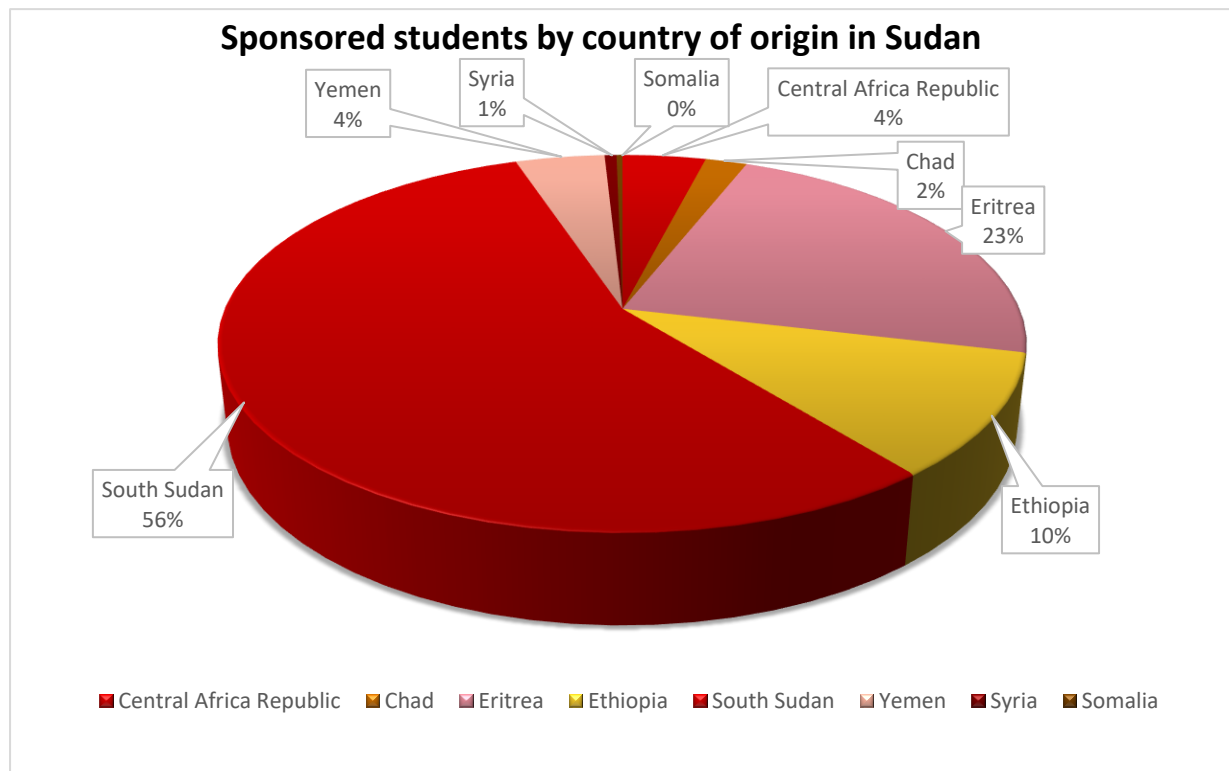
universities and colleges re-opened in late 2020. In particular, the Covid-19 lockdown affected students who were meant to graduate in 2020 through delaying their graduations.

In 2020 WTI worked with 41 universities and specialised colleges across Sudan with 352 students sponsored on DAFI and URTEP scholarships. Of these, 171 (49%) were female. As with all WTI scholarship programmes, WTI strives for inclusive access, especially with regard to gender equity. As with our other scholarship programmes, despite efforts in the refugee communities



*Cross-section of sponsored students having a group discussion in Khartoum during a student workshop*

to attract female candidates, fewer applications are received for women compared to men. South Sudanese nationals continue to be the main recipients of DAFI and URTEP scholarships in Sudan, which is a reflection of the refugee population in the country. Other major groups represented are nationals of Eritrea and Ethiopia.



It is also worth noting that in 2020 there was no new funding for new intakes on both the DAFI and URTEP programmes; the figures represent continuing students from previous years. This was the third consecutive year without a new student intake. The WTI team in Sudan are in discussions with UNHCR regarding this.

As in previous years, with support from the alumni, WTI in South Sudan has sponsored five female refugee students from the Nuba Mountains region of Sudan to study undergraduate programmes at the Catholic University of South Sudan. In 2020 this alumni initiative has been the catalyst for a further partnership between WTI and the university with the launch of a distance learning programme for refugees in Makpandu refugee camp in Western Equatoria and Maban camp in Upper Nile States. The programme will train 37 secondary school teachers with academic support from the Catholic University of South Sudan and WTI providing support.

### **c) Education for Girls and Women**

Education for girls and young women has remained an important part of WTI's work and strategy in 2020. In addition, the promotion of girls' education has been prioritised by the government of South Sudan through the development of policies, interventions and strategies that promote education, gender equality, and equity for girls. As a result of these efforts, WTI has implemented a number of projects for women and girls in 2020.

- **Girls' Education South Sudan**

The Girls Education South Sudan (GESS) project is funded by FCDO/UKAID, with a five-year contract (2019-2024) managed by Mott MacDonald and in a consortium with WTI, BBC Media Action and Leonard Cheshire Disability. WTI is the state anchor for both Lakes and Unity states. The primary aim of the project is to transform the lives of a generation by improving teaching and learning in schools, and increasing access, retention, and completion among primary and secondary schoolgirls. The project is also aimed at supporting those in the margins of society, such as children with disabilities, through educational provision. The major challenge in South Sudan is the patriarchal communities in which girls are raised to cater to the needs of their male family members; cooking, cleaning, and serving in preparation for their pre-destined role as a future wife and mother. This early childhood socialisation inhibits women from viewing themselves as equal members of society and acts as a persistent obstacle to achieving their full potential. The objectives of the GESS project are consistent with WTI's strategy. WTI has been involved with this project since 2013, delivering the following key outputs:

- **Behaviour Change Communication**

Evidence has shown that awareness of the importance of girls' education alone is not enough; rather, there is need for a process of behavioural, practical, and social change that can bring a lasting attitude change towards girls' education. Behaviour change communication helps to create an enabling of a social-cultural environment for supporting girls' education in South Sudan. This is done through 15-



*A family listening group listening to a pre-recorded radio programme*

minute innovative magazine-style radio programmes following the lives of girls and their families as they strive to, and resolve the challenges of going to school. These on-air role models act as positive examples, encouraging listeners to adopt certain behaviours over time. The programmes are produced by a South Sudanese team of producers and aired in local languages on several radio stations across South Sudan. In addition, community mobilisation outreach activities are provided with interactive

drama and community radio mirroring the themes set out in each radio programme. These outreach activities target communities with no radio coverage and communities that speak a different language from the broadcasts to further share attitudes and behaviours featured in the radio programmes. When Covid-19 safety guidelines on physical distancing were put in place, we adapted to family listening groups, allowing family members to sit together in a safe environment to listen to the pre-recorded radio programmes. In 2020 we were able to reach 1,904 households with behaviour change communication activities.

- **Cash Transfers**

Cash transfers are direct payments made to girls to improve access. As part of the GESS project it is given to those who are enrolled in and regularly attend school. All girls from Primary 5-8 and Secondary 1-4 are eligible and are targeted over the lifetime of the programme. Cash transfers encourage girls to enrol in and attend school, help them to buy scholastic materials, and contribute to poverty reduction in the family and the community.

The focus of cash transfers is on addressing the high rate of dropouts, particularly from Primary 6 and during the transition from primary to secondary school. The Trustees are glad to report that in 2020 WTI was able to successfully reach 191,070 girls in 870 in primary and secondary schools with cash transfers.



*A secondary school student counts her cash in 2020*

- **Capitation Grants**

Schools in South Sudan are impoverished with most receiving only teachers' salaries. As such, schools charge tuition or registration fees for every child who attends. Capitation grants funded by both FCDO and the government of South Sudan were designed to provide reliable funding to primary and secondary schools, with the intention of removing the burden of registration fees for learners and parents, reducing the cost of education and encouraging families to send their children, both girls and boys, to school. These investments also offer the opportunity for schools to develop appropriate and contextual inclusive initiatives that can improve the learning environment. In 2020 WTI delivered capitation grants to 163 schools in Unity State. In Lakes State, no schools were given capitation grants in 2020 as the schools remained closed due to Covid-19.

- **Quality Education**

Quality education has a special place in phase two of the GESS project. There has been a shift from concentration on purely increasing access to including a component on quality. This part of the GESS project focuses on teacher professional development including; training for head teachers, pedagogy training for classroom teachers, English language training to enable teachers to teach in the language of the curriculum, and establishing an Accelerated Secondary Education Programme (ASEP). ASEP was set up for primary school teachers who have not completed secondary education. Despite the challenges of 2020, by the end of the year WTI had established 20 ASEP centres across the country with 655 participants. WTI successfully delivered an Intensive English Language course to the 655 teachers in preparation for their ASEP courses.

The phase 2 of the GESS project saw an expansion of WTI’s work, covering both core pillars of our strategic objectives 2016-2020 to provide access and quality. In addition, the GESS project gave WTI an opportunity to finalise the development of ASEP materials which it started in 2019, giving us the required funding to mobilise stakeholders to review the Alternative Education Systems policy to incorporate ASEP. This policy opens up secondary education opportunity for those who would have completely missed out.

- **Adolescent Girls’ Education in Crisis Initiative (AGENCI)**

Our second major girls’ education project is called “Adolescent Girls’ Education in Crisis Initiative” (AGENCI) and has been developed in a consortium with the World University Services of Canada (WUSC) and Charlie Goldsmith Associates (CGA). This three-year project, 2020-2023, is funded by Global Affairs Canada with two main objectives:

- a) Increased capacity of adolescent girls and female youth to make decisions about their own lives and educational opportunities.
- b) Improved knowledge and skills of local community members and leaders, including men and boys, to promote education for adolescent girls and female youth.

This is the only WTI project in South Sudan that only targets secondary school students, and WTI works with 25 schools in two states: Northern Bahr El Ghazal and Western Equatoria. WTI recruited ‘School Mothers’ in the two states who work as mentors to the secondary school girls and work closely with



*Girls supported by AGENCI*

their families to encourage them to enrol and remain in school. In addition, through establishing girls' clubs and peer-to-peer groups in schools, life skills training is provided to the schoolgirls. As part of the AGENCI project WTI also trained 120 teachers on Covid-19 prevention methods and purchased washing facilities for the targeted schools.

- **The Ahfad Hostels Project**

This project has run for many years with funding from the Gordon Memorial College Trust Fund and continued in 2020. It supports female students who are either internally displaced persons or refugees to study at Ahfad University for Women in Khartoum, Sudan. It provides hostel accommodation for female students who would have otherwise not been able to join university due to a lack of appropriate accommodation. In addition to secure accommodation, students are provided with a conducive study environment and mentoring support from WTI staff in Khartoum. In 2020 WTI supported 56 students as part of this project. The majority of these were from South Sudan or the Nuba Mountains in Sudan, and all were those who lacked direct family support in Khartoum.

**d) Increasing Access to Primary and Secondary Education**

Both Sudan and South Sudan have challenges in providing access to primary and secondary education for their citizens. The effects of decades of conflict, marginalisation, neglect and poverty play a part, but also a lack of investment in the education sector means that primary and secondary schools are unable to expand to meet demand. As a result, many rural communities in both Sudan and South Sudan are not served by local schools. Other areas have access to partial primary schooling only, and even those who have access to primary may not continue to secondary because the nearest secondary school could be 20 kilometres away. As a result, many children in both South Sudan and Sudan are out of school. UNICEF reports 2.8 million out of school in South Sudan alone, with 70% of these being girls. The advent of the Covid-19 pandemic worsened the already difficult access challenges facing the country. Working closely with the Ministry of General Education and Instruction in South Sudan, the Federal Ministry of Education and the Khartoum State Ministry of Education in Sudan, WTI was able to raise funds to work towards improving access to primary and secondary schools in Sudan and South Sudan.

- **The Sharg-ElNiel Schools Project, Sudan**

With funding from the States of Guernsey Overseas Aid & Development Commission, WTI improved teaching and learning conditions in three schools in Khartoum State. The project was designed to provide equitable access to education for refugees, IDPs and host communities' at Sharg-ElNiel Locality, which is one of the impoverished areas in greater Khartoum. With approximately 16,500 households, the area has seen a high influx of refugees and internally displaced persons (IDP's). This has further strained the very limited school places and resources and increased school drop-out rates in the area. The project targeted three schools: Bilal Ibn Rabah Primary Boys School, Alsalam Primary Girls School, and Um Alshaheed Primary Mixed School, all in Sharg-ElNiel. Through the project WTI delivered 50 school benches and desks, 673 school uniforms, connected piped water and electricity to the three schools and also organised Parent Teacher Association (PTA) training. In addition, WTI also renovated classrooms, teachers' offices and pit latrines for the boys and girls to provide privacy to pupils in the schools. To improve teaching and learning, the project also purchased and delivered assorted teaching and learning materials to all three schools. This particular project was very



*Parents and teachers in group work during PTA training in Khartoum*

important for WTI in Sudan because it enabled us to break away from our traditional work in Higher Education and our exclusivity with refugees. This project enabled us to build relationships with the wider education sector, including both national and state level actors. Its success has potential for replication in other localities and states outside of Khartoum where the needs are even greater.

- **Increasing access in South Sudan**

During 2020 WTI implemented the South Sudan-Multi-Year Resilience Programme (MYRP) with funding from Education Cannot Wait (ECW). The project is implemented in Awerial and Yirol East, in Lakes State, and Guit in Unity State, and is implemented through a consortium with two national NGOs. With this funding WTI has been able to expand access to early years, primary, secondary, and established Accelerated Learning Programme (ALP) centres including in cattle camps in the three targeted counties. WTI also established gender sensitive and inclusive WASH (Water, Sanitation and Hygiene) facilities, 9 early childhood centres, 45 primary schools, and 2 secondary schools. 16 Alternative Education Centres were also supported to improve access and the learning environment. Through this project, various stakeholders including PTAs and school governors were trained on how to make the 45 primary schools and 2 secondary schools a safe learning environment for children. The teachers and the community were supported by the project to have active platforms established to receive complaints and feedback from pupils as a way of encouraging safeguarding and protection.

**e) Improving the Quality of Education**

The quality of an education system has direct bearing on attendance, retention, and progression. Communities that live in difficult circumstances may not spend financial and time resources on an education that they do not consider to be of quality unless they have no choice. Parents want their children to learn, but teachers need to be supported with the resources, training, and management to be able to do their work in a conducive teaching and learning environment. Without these resources and environment there are massive student dropouts, high teacher turnover and thus a drop in the quality of education.

Unfortunately, over the years little effort and little investment has been made to improve the quality of education. According to South Sudan's education statistics for 2018, only 21% of teachers are trained. This is a clear indicator that there is a major challenge with the quality of teaching in the country. The lack of training for teachers in South Sudan is partly the legacies of protracted war and lack of investment by partners in teacher education. The available teacher training institutions are either non-functional, or unable to grow due to under resourcing or due to an inability to recruit students as motivation to become a teacher is at its lowest in South Sudan. Despite this, we have committed individuals who have kept the education system running. Some of these individuals lack basic English language skills, knowledge of pedagogy and academic qualifications but they are committed to their roles. In 2020 WTI has been able to work with these teachers and school managers

in two main areas: English language training and providing an accelerated secondary education programme to improve their language and academic skills.

- **Improving Quality through Improved English Language Proficiency**

English language is the official language of education in South Sudan from Primary four to higher education. Many teachers and would-be teachers however do not have the required English language skills to be able to teach in English as a medium of instruction. WTI Trustees are pleased to report that in 2020 we were able to train language trainers from across the ten States of South Sudan to rollout the delivery of English language training for teachers. The Covid-19 lockdown created an initial delay to the roll-out and forced an adaptation in our methods: face-to-face teaching was temporarily replaced with the conversion of materials to audio which was then delivered to teachers over the radio across the country. When lockdown was lifted in October 2020 face-to-face English language resumed across the ten States of South Sudan until the end of the year.



*Teachers in a classroom activity during English language training*

- **Improving Quality through Teacher Professional Development**

Another challenge facing the quality of education in South Sudan is that the teachers who have kept the education system running, especially in primary schools, do not even have secondary education qualifications themselves. Knowing how important this group of teachers is to the education sector,

WTI over the years has worked towards supporting them through continuous professional teacher development. In 2020 the support for these teachers scaled dramatically through the GESS project, expanding the accelerated secondary education programme. This programme supports non-traditional learners to prepare for and take national secondary examinations in a part-time accelerated manner, creating a new pathway to achieving qualifications. The WTI Trustees would like to report that this is now a nationally accepted form of provision of secondary education in South Sudan for those who missed out on secondary education for one reason or another.

Furthermore, in another professional development project, WTI has continued to work with the British Council to support teachers in schools to develop their classroom practice in the core skills that young people need to prosper in the 21st Century. In 2020, WTI trained 30 teachers on inclusive pedagogy and core skills.

#### **f) Improving WTI's Internal Management Systems**

- **Governance and Board Effectiveness**

In 2020, there were no significant changes to WTI's Board of Trustees, except for one Trustee who resigned. The Board remained effective with its oversight role even during the pandemic, as all Trustee meetings were held as planned but virtually. Throughout the year, all Trustees attended the virtual board meeting and discharged their duties.

- **Financial Management**

The year 2019 ended with a surplus of just over £22k, after a series of successful bids, and as a result the Trustees agreed a small surplus of £6k in the 2020 Budget. This budget was designed to find a balance between the competing needs of minimising expenditure, especially unrestricted spending, whilst at the same time as keeping our programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

In early 2020 WTI recruited a new Finance Manager in South Sudan who introduced tight cost controls and more rigorous management of full cost recovery from projects. In addition, a new Senior Finance Manager in the UK was also recruited in the third quarter of the year and was able to quickly improve controls, inter-team communication, and internal financial reporting throughout the offices.

As in 2019, tight cost controls were accompanied by measures to increase income. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford

staff were more consistently included in budgets and charged for, where appropriate. Critically, however, considerable unbudgeted incomes, from projects such as funding from World University Services of Canada, Education Cannot Wait and Girls Education South Sudan, materialised in South Sudan in the year, resulting in significantly higher than budgeted incomes. Therefore the combination of cost management controls and income recovery on the one hand, and WTI's success in winning bids or grants on the other, has led to an unrestricted surplus of £140k. This is despite the inevitable issues that emerged from the onset of Covid-19.

Alongside these organisation-wide measures to cut costs and increase income, WTI continued to take steps that had begun in 2019 to improve the effectiveness of our financial management system. Further internal audits were held in our two operational offices in South Sudan and Sudan, and resulting recommendations were incorporated into operational processes. This will continue in 2021. These improvements are primarily designed with the future in mind and our plans to expand our programme, take on the management of more complex programmes and, in the longer-run, to develop new country programmes.

WTI's existing systems of financial oversight and risk management involve detailed supervision by the Finance Committee, which then reports to the full Board. The Finance Committee has been extremely supportive of the long-term drive to strengthen our financial management system.

- **Development of office buildings in South Sudan**

The Trustees are pleased to report that WTI received a generous grant of £200,000 from Hugh Pilkington Charitable Trust (HPCT) to purchase a plot of land in Juba, South Sudan on which to construct an office. WTI staff in Juba worked hard and by the end of 2020 the property was acquired with titles successfully transferred to the name of WTI. A company was contracted to start the process of designing the office space to enable the acquisition of building permits. WTI has agreed in principle for a further loan £225,000 from HPCT to start the construction of the premises. The Trustees of WTI are most grateful to the Trustees of HPCT for this additional investment in the organisation.

- **Reportable Incidents**

Trustees confirm that there were no reportable safeguarding incidents in 2020.

## **g) Risk Management and Policy Development**

Trustees are aware that engaging in fragile and conflict-affected states such as Sudan and South Sudan inevitably involves risk. In these states, the politics are volatile, institutions weak, and security often precarious. Trustees recognise that risks exist on a number of levels: contextual, institutional and programmatic, which sometimes include exposure to a certain degree of risk for WTI and its staff. As such it is the Trustees duty of care and obligation to identify, monitor and manage risks as practicably as possible. To be able to do this, the Trustees have a regularly updated risk matrix with individual staff assigned responsibilities to deal with issues that arise. Staff are also required to strictly follow Board approved security policy to ensure minimum harm is caused to staff or beneficiaries.

Furthermore, the Trustees are also aware of risks of sudden donor funding cuts as a major risk to our operations, particularly in the wake of the Covid-19 pandemic. The Board's Finance Committee has been monitoring this closely and staff have been asked to develop various scenarios of possible funding cuts. Country Directors have been asked to ensure contingency plans are in place with clear step by step action plans. Trustees are optimistic that, with programme growth in both Sudan and South Sudan, we will grow our reserves and this will be less of a risk in the future.

- **Risk management and the impact of the Covid-19 pandemic**

Since the outbreak of the Covid-19 pandemic the Trustees noted that coronavirus is both a risk to staff and our operations and has potential impact on achieving the organisation's goals. In view of this, a quarterly report on the impact of Covid-19 on our operations and how the different offices and programmes are coping with the pandemic were presented to the Trustees.

- **Policy development and systems improvements**

In 2020 several new policies were approved by Trustees and old ones reviewed and updated, including:

1. Insurance policy
2. Scholarships policy
3. Prevention of Sexual Exploitation and Abuse (PSEA) policy
4. Safeguarding and Protection policy
5. Finance manual
6. Procurement manual
7. Code of conduct

## **7. Windle International**

Windle International brings together three closely related organisations – Windle International Kenya, Windle International Uganda and Windle Trust International. Windle International was created in 2013 (first known as the Windle Federation), registered in the UK as a charity and exists to support and co-ordinate the work of each of the operational members. This role is fulfilled through regular meetings, co-ordinated funding applications and the adoption of a common policy framework.

All of the members of Windle International have high profiles and strong reputations in the countries in which they operate. The task of Windle International is to find a way of building on existing strengths whilst simultaneously improving our ability to learn from each other, to collaborate on programme development and to ensure that we are all working to consistent standards.

## **8. Financial Review**

### **Financial Results for 2020**

The income and expenditure for the year is set out in the Financial Statements. There was an increase (10%) in total income from £2,575k in 2019 to £2,842k in 2020, despite the inevitable operational issues that emerged from the onset of Covid-19. This improvement is the consequence of an increase in unrestricted income, which grew from £638k in 2019 to £756k in 2020. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The increase in unrestricted income led to a substantial improvement in our reserves to £277k, and goes some way in meeting the reserve target figure which Trustees deem to be prudent in the light of the unpredictable context in which we are working in East and Horn of Africa. The volatility and uncertainties which are flowing from the rapid spread of the Covid-19 virus, and the growing need to use the reserves as working capital to pre-finance spending on restricted project implementation.

A schedule of universities and other partners providing fee waivers and other assistance is annexed to the Financial Statements. The Financial Statements reflect the value of the fee waivers and subsidies by universities and partners to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2020 was £309k and is significantly lower than the previous year (2019 contribution: £358k), which reflects growing financial pressures on the higher education sector in the UK and a growing inability or reluctance to fund fee waivers.

The pressures on the higher education sector will only increase in 2021 and beyond, as the Covid-19 pandemic affects the take up of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and over the next few years we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK.

WTI has a Remunerations Policy that provides the framework for agreeing salary levels. There are no exceptions.

## **9. Reserves policy**

Traditionally, the purposes of reserves have been understood as being the means to enable the charity to meet shortfalls in income for specific projects; to provide 'leverage' contributions as part of a partnership with other funding agencies; to meet unforeseen expenditure or the costs of winding up the charity responsibly. The level of the charity's reserves reflected these purposes. In addition, the Trustees observe that reserves are, in effect, working capital as major donors increasingly adopt a payment in arrears approach.

This requires charities such as WTI to incur 3-4 months expenditure before reimbursement is made. The adoption of a payment in arrears approach assumes that charities have a significant level of unrestricted reserves which can be used to finance projects which are often restricted in nature. If two or three funders adopt the same policy, it means that small charities like WTI are required to pre-finance spending on two or three projects. This requires an enhanced level of reserves, one that can accommodate both the programme needs of beneficiaries as well as organisational needs that reflect legal obligations and compliance with good governance.

The Board of Trustees have decided that WTI should aim for an increased unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan.

At the end of 2020, WTI's unrestricted reserves were just over £277k (2019: £202k). This is a significant and welcome improvement on the reserves balances of the last few years, and WTI will continue to work to increase the balance in light of FCDO funding cuts that will take effect in 2021 and beyond.

Analysis of the latest forecast of project incomes and overheads, together with other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months at the very least.

## **10. Fundraising**

WTI's income is a mixture of unrestricted income and restricted income. In 2020, total unrestricted income was £756,000, while restricted income was £2,087,000 (73% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise especially unrestricted incomes.

WTI prepares project applications in response to calls for proposals; in most cases these applications are prepared by our programme staff in the country or countries in which the call for proposals applies. This ensures that donors are in contact with the people who will manage project implementation and enables us to achieve a relatively high 'win' rate in terms of successful applications. This approach also means that our direct fundraising costs are very low since WTI does not employ anyone who is solely a fundraiser. On the contrary, our programme managers and country directors are responsible for fundraising activities as one of their duties.

In 2020, our principal donors were the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

## **11. 2021 Plans**

- **Organisational**

In early 2020 the Trustees of WTI started the process of developing a new strategy 2021-2025 to replace the old of 2016-2020 which was coming to an end. The two day face-to-face workshop in March 2020 brought together Trustees and staff including from Sudan and South Sudan to reflect on the existing strategic orientation of the organisation, generate new ideas and solutions, and formulate

direction for the next five years. By the end of 2020 a new strategy 2021-2025 was approved by the Trustees. The strategy builds on WTI's past achievements bringing in innovation with the ambition of growing and expanding access to quality education. Through WTI's expertise in teacher education, English language training, accelerated learning programmes, girls' education, scholarship management and provision of education in emergencies, WTI hopes that in the next five years we will see growth both in Sudan and South Sudan. The 2021-2025 strategy also envisages the possibility of geographical expansion to another country, however this will be dependent on developments in South Sudan and Sudan and growth of our reserves. The Trustees also hope to build strong relationships between programme staff across WTI to enable experience sharing and possible staff exchange.

- **The Postgraduate Programme**

Overall numbers on the Postgraduate Programme are still likely to be depressed for the 2021/2022 academic year due to the ongoing impacts of the Covid-19 pandemic. From limits to international travel and the ongoing consequences for donors of budget decisions made in 2020, this is likely to happen for a number of reasons. However, with the introduction of several planned Distance Learning Scholarships from September 2021, specifically targeted at female candidates, WTI hopes to continue to improve on meeting its gender equity goals whilst also trialling new methods of scholarship provision on the Postgraduate Programme.

- **Sudan**

WTI's operation in Sudan has traditionally been the management of scholarships for refugees with funding from UNHCR. This will continue in 2021 with the hope that the programme will expand to include more refugees and asylum seekers. In addition, with the positive political changes in Sudan, the country is opening up to NGOs and WTI is using this opportunity to grow its work outside scholarship management into direct education service delivery. Using its experiences of supporting three schools for refugees, internally displaced persons and host communities in Khartoum State, WTI has started investing in the expansion of our work in Sudan. In 2020 WTI conducted assessments in three States, building on these initial assessments WTI hopes to develop programmes outside Khartoum in 2021 to diversify our work and reduce dependence on the UNHCR funded scholarships. The Trustees are also pleased to report that to reduce staff turnover in Sudan, staff salaries were significantly increased in 2020 to make them competitive and enable WTI to strengthen its team in the country.

- **South Sudan**

WTI's South Sudan work continues to be the largest in the organisation, in 2021 we hope to continue the implementation of existing contracts such as:

- ❖ The Girls' Education South Sudan (GESS) project funded by FCDO
- ❖ The Adolescents Girls Education in Crisis Initiative (AGENCI) project funded by Global Affairs Canada.
- ❖ WTI is part of the South Sudan Multi-Year Resilience Programme (MYRP) funded by Education Cannot Wait (ECW). We will continue the implementation of the MYRP in South Sudan in the two States of Lakes and Unity
- ❖ UNICEF is funding WTI to deliver a project called Strengthening Community Resilience in South Sudan's Urban Settings in three States. We envisage this work to grow in 2021.

The Trustees are pleased to report that the work in South Sudan continues to grow and at its current level it is no longer dependent on one donor. We have a new Country Director with a dedicated team who have made significant progress towards a secure financial position.

In addition, the team in South Sudan will be working on developing the recently acquired land in South Sudan. WTI hopes to contract building developers and start the process of the construction of the office space in 2021.

## Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for that period. In preparing these accounts, the Trustees are required to:

- ❖ Select suitable accounting policies and then apply them consistently.
- ❖ Make judgements and estimates that are reasonable and prudent.
- ❖ Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are not aware of any audit information (information needed by the auditors in connection with preparing their report) which they should have shared with the auditors; and The Trustees have taken all steps that they ought to have taken as directors in order to make themselves aware of relevant audit information and to establish that the charity's auditors are aware of that information.

## Appointment of Auditor

The Trustees have agreed that Sayer Vincent LLP should be appointed as auditor for the next reporting period.

This report is prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees on 18 August 2021 and signed on their behalf by:

.....

Malcolm McNeil – Chair of Trustees

.....

Stuart Wilson – Treasurer

# Independent auditor's report to the members of Windle Trust International

## Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Windle Trust International's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other Information**

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees'

annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## **Capability of the audit in detecting irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they are aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We reviewed available internal audit reports and project audit reports
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

15 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

## Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>Income from:</b>					
Donations and legacies	3	218,410	310,516	528,926	355,754
Charitable activities	4	480,731	1,776,026	2,256,757	2,167,148
Other trading activities	5	41,457	–	41,457	31,691
Investments	6	15,255	27	15,282	19,888
<b>Total income</b>		<b>755,853</b>	<b>2,086,569</b>	<b>2,842,422</b>	<b>2,574,481</b>
<b>Expenditure on:</b>					
Raising funds	7	23,867	–	23,867	32,592
Charitable activities	7				
Tertiary Education		182,566	559,117	741,683	947,897
Primary/Secondary Education		470,919	1,226,584	1,697,503	1,588,037
<b>Total expenditure</b>	7	<b>677,352</b>	<b>1,785,701</b>	<b>2,463,053</b>	<b>2,568,526</b>
<b>Net income / (expenditure) for the year</b>	8	<b>78,501</b>	<b>300,868</b>	<b>379,369</b>	<b>5,955</b>
Transfers between funds		(3,390)	3,390	–	–
<b>Net movement in funds</b>	16	<b>75,111</b>	<b>304,258</b>	<b>379,369</b>	<b>5,955</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		202,216	139,153	341,369	335,414
<b>Total funds carried forward</b>		<b>277,327</b>	<b>443,411</b>	<b>720,738</b>	<b>341,369</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

## Balance sheet

		2020		2019	
	Note	£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	11		<b>218,879</b>		6,969
			<u>218,879</u>		<u>6,969</u>
<b>Current assets:</b>					
Debtors	12	470,931		339,102	
Cash at bank and in hand		367,243		317,511	
		<u>838,174</u>		<u>656,613</u>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	13	336,315		296,870	
Loans – falling due within one year	14	–		25,343	
		<u>336,315</u>		<u>322,213</u>	
<b>Net current assets</b>			<u>501,859</u>		<u>334,400</u>
<b>Total charity funds</b>			<u>720,738</u>		<u>341,369</u>
<b>The funds of the charity:</b>	16a				
Restricted income funds			443,411		139,153
Unrestricted income funds:					
Designated funds		–		–	
General funds		277,327		202,216	
		<u>277,327</u>		<u>202,216</u>	
Total unrestricted funds			<u>277,327</u>		<u>202,216</u>
<b>Total charity funds</b>			<u>720,738</u>		<u>341,369</u>

Approved by the trustees on 18 August 2021 and signed on their behalf by

Malcolm McNeil  
 Chair

Stuart Wilson  
 Treasurer

## Statement of Cash Flows

	Note	2020 £	2019 £
<b>Cash flows from operating activities</b>			
<b>Net cash provided by / (used in) operating activities</b>	17	<b>274,041</b>	<b>(169,980)</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		15,282	19,888
Proceeds from the sale of fixed assets		–	–
Purchase of fixed assets		(214,211)	(1,149)
Purchase of investments		–	–
<b>Net cash provided by / (used in) investing activities</b>		<b>(198,929)</b>	<b>18,739</b>
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		(25,380)	(25,413)
Cash inflows from new borrowing		–	–
<b>Net cash provided by / (used in) financing activities</b>		<b>(25,380)</b>	<b>(25,413)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>49,732</b>	<b>(176,654)</b>
Cash and cash equivalents at the beginning of the year		317,511	494,165
<b>Cash and cash equivalents at the end of the year</b>		<b>367,243</b>	<b>317,511</b>

## Notes to the Financial Statements

### 1 Accounting policies

#### a) Statutory information

Windle Trust International is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 37a Oxford Road, Cowley, Oxford, OX4 2EN.

#### b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

#### c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The risk management section outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

#### e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

#### f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

#### i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering projects undertaken to further the purposes of the charity and their associated support costs

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

Support Costs: staff costs are first attributed to fundraising and governance on a time basis: the remaining costs are then apportioned, along with total governance costs, between the three categories of charitable activity.

Other direct programme costs (restricted) are allocated directly to the same activity as the programme for which they have been expended. Wherever possible other programme costs (unrestricted) are allocated in the same manner.

- |                               |       |
|-------------------------------|-------|
| ● Tertiary Education          | 30.4% |
| ● Primary/Secondary Education | 69.6% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

#### k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## Notes to the Financial Statements

### 1 Accounting policies (continued)

#### l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and fittings	5–10 years
● Computer equipment	3 years
● Motor vehicles	4 years

Note that the plot of land purchased in Juba for £200k, for the purpose of constructing permanent WTI offices, has yet to be built on and is still solely land, hence no depreciation has been applied as yet.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### p) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### q) Pensions

In the UK, subject to a minimum contribution of 3% of gross pay from the employee, WTI contributes to private defined contribution pension schemes at 5%, 7.5% (for employees over 35) and 9% (for employees over 45) after successful completion of the employee's probationary period.

Note that, from January 2021 onwards, the pension policy has been changed so that it is based on length of service rather than age.

Overseas, in accordance with local legal requirements the company contributes 17% of gross pay to employees' social security funds: employees themselves contribute 8%. For employees who reach the retirement age of sixty, in line with normal practice, the 17% employer contribution is accrued by the company and salary is paid gross without deductions. Each fund balance is payable to the employee at the end of his or her contract of employment. Pension costs are recognised in the accounts on the accruals basis.

In accordance with local legal requirements, we have also set aside a provision where amounts are due to employees for future gratuity payments.

## Notes to the Financial Statements

### 2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2019 Total £
<b>Income from:</b>			
Donations and legacies	206,205	149,549	355,754
Charitable activities	380,719	1,786,429	2,167,148
Other trading activities	31,691	–	31,691
Investments	19,830	59	19,888
<b>Total income</b>	<b>638,445</b>	<b>1,936,037</b>	<b>2,574,481</b>
<b>Expenditure on:</b>			
Raising funds	32,592	–	32,592
Charitable activities			
Tertiary Education	217,153	730,744	947,897
Primary/Secondary Education	363,803	1,224,235	1,588,038
English Language Teaching & Other	–	–	–
<b>Total expenditure</b>	<b>613,548</b>	<b>1,954,979</b>	<b>2,568,526</b>
<b>Net income / expenditure for the year</b>	<b>24,897</b>	<b>(18,942)</b>	<b>5,955</b>
Transfers between funds	(2,658)	2,658	–
<b>Net movement in funds</b>	<b>22,239</b>	<b>(16,284)</b>	<b>5,955</b>
<b>Reconciliation of funds:</b>			
Total funds brought forward	179,977	155,437	335,414
<b>Total funds carried forward</b>	<b>202,216</b>	<b>139,153</b>	<b>341,369</b>

## Notes to the Financial Statements

### 3 Income from donations and legacies

			2020			2019
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
The Hugh Pilkington Charitable Trust	160,000	100,516	<b>260,516</b>	160,000	121,049	281,049
HPCT grant for Juba Land		200,000	<b>200,000</b>			
Gifts in kind	39,000	-	<b>39,000</b>	39,000	-	39,000
Other donations	19,410	10,000	<b>29,410</b>	7,205	28,500	35,705
	<b>218,410</b>	<b>310,516</b>	<b>528,926</b>	<b>206,205</b>	<b>149,549</b>	<b>355,754</b>

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- A grant of £200k has also been specifically awarded by HPCT to fund a purchase of land in Juba for new offices.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

### 4 Income from charitable activities

			2020			2019
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
ACCSESS	-	-	-	-	15,980	15,980
British Council	1,375	3,935	<b>5,310</b>	-	64,136	64,136
ECW	113,371	518,785	<b>632,156</b>	-	-	-
Girls' Education South Sudan	261,751	711,416	<b>973,167</b>	169,429	473,805	643,234
Gordon Memorial CTF	-	-	-	1,750	10,000	11,750
IMPACT	11,909	-	<b>11,909</b>	56,806	99,782	156,588
Overseas Aid and Development						
Commission of Guernsey (OADC)	-	28,275	<b>28,275</b>	-	-	-
Supported places	-	308,507	<b>308,507</b>	-	357,856	357,856
UNHCR	41,870	159,500	<b>201,370</b>	39,755	215,727	255,482
Unicef	-	-	-	85,345	532,597	617,942
WUSC	50,455	29,487	<b>79,942</b>	-	-	-
Other donors	-	16,121	<b>16,121</b>	27,634	16,546	44,180
	<b>480,731</b>	<b>1,776,026</b>	<b>2,256,757</b>	<b>380,719</b>	<b>1,786,429</b>	<b>2,167,148</b>

#### Analysis of charitable activities income

	2020		2019	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Tertiary	<b>41,870</b>	<b>484,128</b>	1,750	583,583
Primary/Secondary Education	<b>438,861</b>	<b>1,291,898</b>	378,969	1,202,847
ELT & Other	-	-	-	-
	<b>480,731</b>	<b>1,776,026</b>	<b>380,719</b>	<b>1,786,429</b>

## Notes to the Financial Statements

### 5 Other trading activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Rental of office space:</b>						
Juba	18,147	-	<b>18,147</b>	18,201	-	18,201
Khartoum	10,010	-	<b>10,010</b>	-	-	-
Oxford	13,300	-	<b>13,300</b>	13,490	-	13,490
	<b>41,457</b>	-	<b>41,457</b>	31,691	-	31,691

### 6 Income from investments

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Bank interest	230	27	<b>257</b>	530	58	588
Rental of flat (37 Oxford Road)	13,550	-	<b>13,550</b>	13,550	-	13,550
Rental of car parking spaces	1,475	-	<b>1,475</b>	5,750	-	5,750
	<b>15,255</b>	<b>27</b>	<b>15,282</b>	19,830	58	19,888

## Notes to the Financial Statements

### 7a Analysis of expenditure (current year)

	Charitable activities				Governance costs	Support costs	2020 Total	2019 Total
	Raising funds	Tertiary Education	Primary/Secondary Education	ELT & Other				
	£	£	£	£	£	£	£	£
Staff costs (Note 9)	23,651	6,586	450,710	-	-	511,498	992,445	1,044,575
Staff travel and other costs	-	9,451	44,618	-	5,679	-	59,748	85,260
Scholarships and direct educational costs	-	532,316	757,963	-	-	159	1,290,438	1,207,475
English language and other training	-	-	-	-	-	-	-	-
Other programme costs	-	-	6,958	-	-	-	6,958	-
Office, premises and administrative costs	-	2,465	421	-	-	76,477	79,363	198,740
Legal and professional fees	-	-	-	-	19,983	4,634	24,617	23,066
Depreciation and other costs	216	-	-	-	6,968	2,300	9,484	9,409
	23,867	550,818	1,260,670	-	32,630	595,068	2,463,053	2,568,526
Support costs	-	185,411	409,657	-	-	(595,068)	-	-
Governance costs	-	10,167	22,463	-	(32,630)	-	-	-
<b>Total expenditure 2020</b>	<b>23,867</b>	<b>746,396</b>	<b>1,692,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,463,053</b>	<b>2,568,526</b>
Total expenditure 2019	32,592	947,897	1,588,038	-	-	-		

Of the total expenditure, £677,352 was unrestricted (2019: £613,547) and £1,785,701 was restricted (2019: £1,954,979).

## Notes to the Financial Statements

### 7b Analysis of expenditure (prior year)

	Charitable activities				Governance costs	Support costs	2019 Total	2018 Total
	Raising funds	Tertiary Education	Primary/Secondary Education	ELT & Other				
	£	£	£	£	£	£	£	£
Staff costs (Note 9)	32,198	73,098	593,353	-	14,000	331,926	<b>1,044,575</b>	1,070,730
Staff travel and other costs	-	6,667	58,421	-	-	20,173	<b>85,260</b>	108,364
Scholarships and direct educational costs	-	626,968	580,507	-	-	-	<b>1,207,475</b>	1,081,905
English language and other training	-	-	-	-	-	-	-	13,582
Other programme costs	-	-	-	-	-	-	-	60,235
Office, premises and administrative costs	-	24,011	(8,046)	-	-	182,775	<b>198,740</b>	197,145
Legal and professional fees	-	-	-	-	23,066	-	<b>23,066</b>	4,502
Depreciation and other costs	394	-	-	-	4,108	4,907	<b>9,409</b>	30,273
	<b>32,592</b>	<b>730,744</b>	<b>1,224,235</b>	<b>-</b>	<b>41,174</b>	<b>539,782</b>	<b>2,568,526</b>	<b>2,566,736</b>
Support costs	-	201,763	338,019	-	-	(539,782)	-	-
Governance costs	-	15,390	25,784	-	(41,174)	-	-	-
<b>Total expenditure 2019</b>	<b>32,592</b>	<b>947,897</b>	<b>1,588,038</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,568,526</b>	<b>2,566,736</b>
Total expenditure 2018	37,684	1,455,627	1,026,320	47,105	-	-		

Of the total expenditure, £613,547 was unrestricted (2018: £482,713) and £1,954,979 was restricted (2018: £2,084,023).

## Notes to the Financial Statements

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	2,301	4,907
Operating lease rentals:		
Property	58,047	58,710
Other	1,166	1,126
Auditor's remuneration (excluding VAT):		
Audit – UK	8,500	8,350
Audit – Sudan	296	–

### 9 Staff remuneration

	2020 £	2019 £
Reflected under:		
Raising funds	23,651	32,198
Charitable activities	968,794	1,012,377
	<b>992,445</b>	<b>1,044,575</b>

#### UK Payroll

Gross pay	140,498	150,218
Employer's National Insurance	7,044	11,651
Pension Contributions	7,012	11,265
Permanent Health and Death in Service benefits	–	1,113
Staff training, recruitment and sundry staff costs	12,726	18,863
Other	4,500	–
	<b>171,780</b>	<b>193,110</b>

#### Non-UK Payroll

Sudan – gross pay	48,212	49,799
Sudan – social security fund	12,075	6,748
South Sudan – gross pay	648,029	723,269
South Sudan – social security fund	93,768	51,788
Staff Training, recruitment and medicals	18,581	19,861
	<b>992,445</b>	<b>1,044,575</b>

#### Total UK and non-UK

**992,445**      **1,044,575**

The average number of employees (head count based on number of staff employed) during the year was 50.2 (2019: 57). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2020 UK No.	2020 Overseas No.	2019 UK No.	2019 Overseas No.
Raising funds	0.3	0.6	0.8	0.8
Tertiary Education	0.8	1.0	1.0	1.8
Primary/Secondary Education	–	36.8	–	46.0
Support	1.8	6.1	1.7	4.0
Governance	0.4	2.5	0.5	0.4
	<b>3.3</b>	<b>47.0</b>	<b>4.0</b>	<b>53.0</b>

Emoluments for the post of Executive Director were £72,235 for the year ended 31 December 2020 (2019: less than £60,000). A new Executive Director was appointed during the year after a handover period in August 2020.

## Notes to the Financial Statements

### 9 Staff remuneration (continued)

#### Key Management and Trustees

Key Management remuneration was £69,131 (2019: £55,621). No Trustee received any remuneration in the period (2019: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 1 Trustee (2019: 4). In 2020, the total of these expenses was £1,783 (2019: £1,411).

### 10 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

Eleanor Horne is also a trustee of HPCT, whilst both Eleanor Horne and Malcolm McNeil are trustees of Windle International.

Via Windle International, the company receives income from HPCT (see note 3), from whom it also had a short term loan (see note 14). It is recognised that these multiple and inter-locking trusteeships are a potential source of conflicts of interest. This is managed by a strict application of WTI's conflict of interest policy, which all trustees and staff are required formally to acknowledge.

### 11 Tangible fixed assets

	Land & Buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
<b>Cost or valuation</b>					
At the start of the year	-	58,876	26,849	14,589	100,314
Additions in year	212,487	-	1,724	-	214,211
Disposals in year	-	-	-	-	-
<b>At the end of the year</b>	<b>212,487</b>	<b>58,876</b>	<b>28,573</b>	<b>14,589</b>	<b>314,525</b>
<b>Depreciation</b>					
At the start of the year	-	53,562	25,194	14,589	93,345
Charge for the year	-	1,522	779	-	2,301
Eliminated on disposal	-	-	-	-	-
<b>At the end of the year</b>	<b>-</b>	<b>55,084</b>	<b>25,973</b>	<b>14,589</b>	<b>95,646</b>
<b>Net book value</b>					
<b>At the end of the year</b>	<b>212,487</b>	<b>3,792</b>	<b>2,600</b>	<b>-</b>	<b>218,879</b>
At the start of the year	-	5,314	1,655	-	6,969

In 2003, Windle Trust International purchased property at 37 and 37a Oxford Road using funds loaned to the charity by the Hugh Pilkington Charitable Trust (HPCT). Under the agreement with HPCT, all proceeds of any future sale of the property will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed.

## Notes to the Financial Statements

### 12 Debtors

	2020 £	2019 £
Income tax recoverable	–	–
Prepayments	13,331	2,916
UK Scholarship programme	32,400	51,884
Other debtors and accrued income	425,200	284,302
	<u>470,931</u>	<u>339,102</u>

### 13 Creditors: amounts falling due within one year

	2020 £	2019 £
Accounts payable	72,146	10,927
Taxation and social security	24,161	21,505
Social Security Fund	78,564	75,497
Accruals	58,999	83,850
Other creditors	102,445	105,091
	<u>336,315</u>	<u>296,870</u>

### 14 Loans

	2020 £	2019 £
Balance b/f 1 January 2020	25,343	50,413
Loans repaid	(25,380)	(25,413)
Interest added	37	343
<b>Balance c/f at 31 December 2020</b>	<u>–</u>	<u>25,343</u>

The loan above was from the High Pilkington Charitable Trust. This short term loan, renewable annually, was originally granted to assist with cashflow. Over recent years it has been reimbursed at the rate of £25,000 per year. This does not reflect the value of the loan used to purchase the property at 37 and 37a Oxford Road for the reasons outlined in note 11.

### 15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	18,879	–	200,000	218,879
Net current assets	258,448	–	243,411	501,859
<b>Net assets at 31 December 2020</b>	<u>277,327</u>	<u>–</u>	<u>443,411</u>	<u>720,728</u>

## Notes to the Financial Statements

### 15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	6,969	-	-	6,969
Net current assets	195,247	-	139,153	334,400
<b>Net assets at 31 December 2019</b>	<b>202,216</b>	<b>-</b>	<b>139,153</b>	<b>341,369</b>

### 16a Movements in funds (current year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
<b>Operations in United Kingdom:</b>					
<b>Scholarship programme:</b>					
HPCT	12,938	100,516	(88,342)	-	25,112
Hornby	16,000	-	-	-	16,000
Margaret Dobson Bursary Fund	10,075	27	-	-	10,102
Hayward Legacy Fund	56,590	-	(7,669)	-	48,921
Scholar contributions	-	2,120	(2,120)	-	-
Supported Places	-	308,507	(308,507)	-	-
Other	2,458	24,000	(21,500)	42	5,000
<b>Total United Kingdom</b>	<b>98,061</b>	<b>435,170</b>	<b>(428,138)</b>	<b>42</b>	<b>105,135</b>
<b>Operations in Sudan:</b>					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	16,147	-	(8,281)	-	7,866
Functional Adult Literacy	6,153	-	(1,459)	-	4,694
SHRNL/OADC	-	28,276	(15,761)	-	12,515
UNHCR	-	159,500	(159,500)	-	-
<b>Total Sudan</b>	<b>41,092</b>	<b>187,776</b>	<b>(185,001)</b>	<b>-</b>	<b>43,867</b>
<b>Operations in South Sudan:</b>					
British Council	-	3,935	(3,935)	-	-
ECW	-	518,785	(424,376)	-	94,409
Girls' Education South Sudan	-	711,416	(714,764)	3,348	-
HPCT Land Fund	-	200,000	-	-	200,000
WUSC	-	29,487	(29,487)	-	-
<b>Total South Sudan</b>	<b>-</b>	<b>1,463,623</b>	<b>(1,172,562)</b>	<b>3,348</b>	<b>294,409</b>
<b>Total restricted funds</b>	<b>139,153</b>	<b>2,086,569</b>	<b>(1,785,701)</b>	<b>3,390</b>	<b>443,411</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Property and equipment fund	-	-	-	-	-
<b>General funds</b>	<b>202,216</b>	<b>755,853</b>	<b>(677,352)</b>	<b>(3,390)</b>	<b>277,327</b>
<b>Total unrestricted funds</b>	<b>202,216</b>	<b>755,853</b>	<b>(677,352)</b>	<b>(3,390)</b>	<b>277,327</b>
<b>Total funds</b>	<b>341,369</b>	<b>2,842,422</b>	<b>(2,463,053)</b>	<b>-</b>	<b>720,738</b>

The narrative to explain the purpose of each fund is given at the foot of the note below.

## Notes to the Financial Statements

### 16b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
<b>Operations in United Kingdom:</b>					
<b>Scholarship programme:</b>					
HPCT	1,860	121,049	(109,971)	-	12,938
Hornby	16,000	16,000	(16,000)	-	16,000
Margaret Dobson Bursary Fund	10,065	10	-	-	10,075
Hayward Legacy Fund	60,479	-	(3,889)	-	56,590
Scholar contributions	-	10,366	(10,366)	-	-
Supported Places	-	357,856	(357,856)	-	-
Other	2,500	12,548	(12,592)	-	2,458
<b>Total United Kingdom</b>	<b>90,904</b>	<b>517,829</b>	<b>(510,674)</b>	<b>-</b>	<b>98,061</b>
<b>Operations in Sudan:</b>					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	10,464	10,000	(4,317)	-	16,147
Functional Adult Literacy	-	6,180	(27)	-	6,153
UNHCR	-	215,727	(215,727)	-	-
<b>Total Sudan</b>	<b>29,256</b>	<b>231,907</b>	<b>(220,071)</b>	<b>-</b>	<b>41,092</b>
<b>Operations in South Sudan:</b>					
ACCSESS	24,831	15,980	(39,344)	(1,466)	-
American Embassy	4,101	-	-	(4,101)	-
British Council	4,540	64,136	(64,136)	(4,540)	-
Female teacher training scholarships	4,902	-	(10,308)	5,407	-
Girls' Education South Sudan	(596)	473,805	(478,067)	4,857	-
IMPACT	567	99,782	(99,782)	(567)	-
Norwegian Embassy	5,731	-	-	(5,731)	-
Open Society	9,398	-	-	(9,398)	-
UNESCO	(3,834)	-	-	3,834	-
UNICEF	(19,668)	532,597	(532,597)	19,668	-
Waterloo	5,305	-	-	(5,305)	-
<b>Total South Sudan</b>	<b>35,277</b>	<b>1,186,301</b>	<b>(1,224,235)</b>	<b>2,658</b>	<b>-</b>
<b>Total restricted funds</b>	<b>155,437</b>	<b>1,936,036</b>	<b>(1,954,979)</b>	<b>2,658</b>	<b>139,153</b>
<b>Unrestricted funds:</b>					
<b>Designated funds:</b>					
Property and equipment fund	8,000	-	(8,000)	-	-
<b>General funds</b>	<b>171,978</b>	<b>638,444</b>	<b>(605,547)</b>	<b>(2,658)</b>	<b>202,216</b>
<b>Total unrestricted funds</b>	<b>179,978</b>	<b>638,444</b>	<b>(613,547)</b>	<b>(2,658)</b>	<b>202,216</b>
<b>Total funds</b>	<b>335,415</b>	<b>2,574,481</b>	<b>(2,568,526)</b>	<b>-</b>	<b>341,369</b>

## Notes to the Financial Statements

### Purposes of restricted funds

#### UK Programme

This **Postgraduate Scholarship Programme** provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study in the UK for up to one year.

#### Sudan

**UNHCR DAFI** supports tertiary scholarships for refugees at universities in Sudan.

**UNHCR URTEP** supports tertiary scholarships for urban refugees at universities in Sudan.

**Gordon Memorial College Trust Fund** supports hostel accommodation for female students, who are refugees or internally displaced persons.

**OADC** is a programme of school rehabilitation, water and sanitation renovation, the provision of teaching and learning materials and school uniforms, and the strengthening of community and school engagement.

**Functional Adult Literacy** assessed the functional literacy skills in Womens' prisons in Khartoum with the aim of establishing a training programme for women prisoners.

**Big Give** funds are being held to be used for an appropriate education-related project.

#### South Sudan

**Work in South Sudan comprises three main areas:**

##### (i) Primary and Secondary Education:

**ACCESS** is a programme to enable students who have dropped out of secondary school or failed to make the transition from primary school to complete their secondary education by engaging in an accelerated learning programme.

**ECW** is an Education in Emergency programme delivering various activities including ECS, teacher training, PTA training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.

**Girls' Education in South Sudan (GESS)** aims to increase access to primary and secondary education for girls and boys in South Sudan. There is an emphasis on supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.

**IMPACT** is a cash based incentive programme funded by the European Union which supports teachers in primary education

**UNICEF:** this programme operates to provide training for teachers at primary level within emergency settings

**WUSC** is a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.

##### (ii) Teacher Training

**Female Teacher Training Scholarships** are to fund teacher training, particularly to increase the number of women in the teaching profession.

##### (iii) English Language Teaching

**British Council, American Embassy, Norwegian Embassy, UNESCO** involve training projects in South Sudan to improve English proficiency in legal and other professional domains.

##### (iv) Other funds

**Open Society** is a leadership development project for Windle alumni

**The HPCT Land fund** is a grant used to purchase land on which WTI will construct its own offices.

## Notes to the Financial Statements

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

	2020 £	2019 £
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>379,369</b>	5,955
Depreciation charges	2,301	4,907
Dividends, interest received and payable and rent from investments	(15,245)	(19,545)
(Increase)/decrease in debtors	(131,829)	(120,415)
Increase/(decrease) in creditors	39,445	(40,882)
<b>Net cash provided by / (used in) operating activities</b>	<b>274,041</b>	(169,980)

### 18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
Less than one year	57,143	39,751	1,164	924
One to five years	25,641	–	3,202	2,620
	<b>82,784</b>	39,751	<b>4,366</b>	3,544

### 19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.