



Annual Report and Accounts

For the year ending 31st 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 Kulakiewicz
Trustee	Professor Luka Biong Deng Kuol (Appointed June 2023)
Trustee	Ranjit Majumdar (Appointed June 2023)

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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

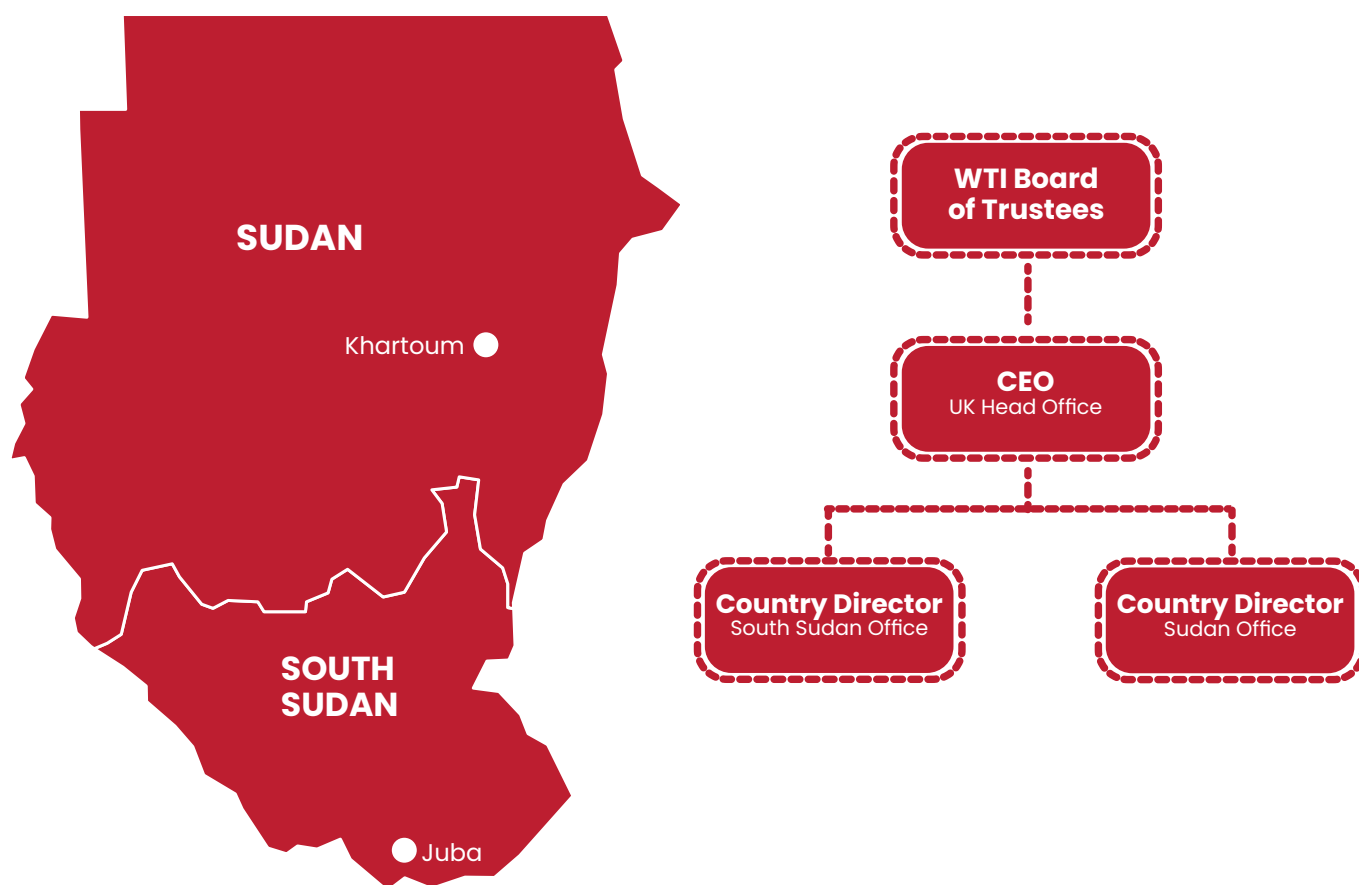
WTI is governed by its Memorandum and Articles of Association, and these were used for the appointment of its first Trustees. Subsequent Trustees have been appointed by existing Trustees in accordance with WTI's constitution. In June 2023 one of WTI's Trustees, Ms. Eleanor Horne retired as Trustee of 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

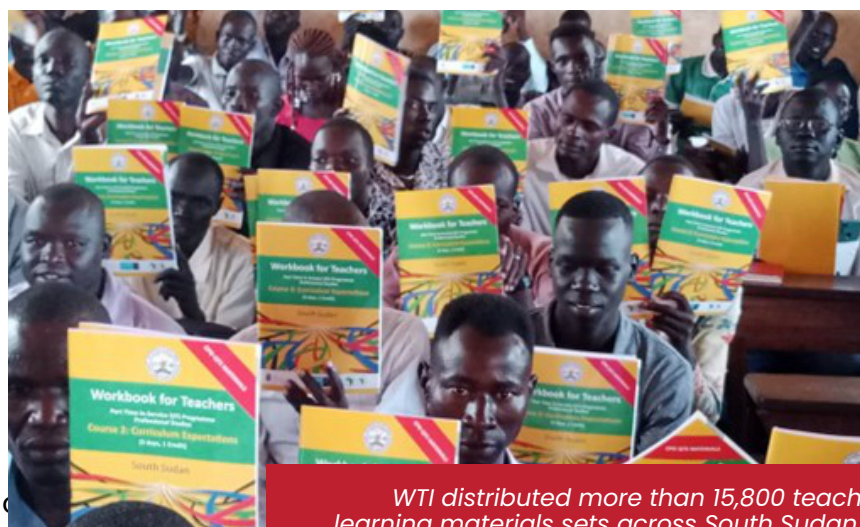
constructing and renovating classrooms, building sanitation facilities, fencing schools, mobilising communities through dialogue, providing cash transfers to schoolgirls, and awarding higher education scholarships. Funded by the Global Partnership for Education (GPE) through Save the Children, WTI also 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.

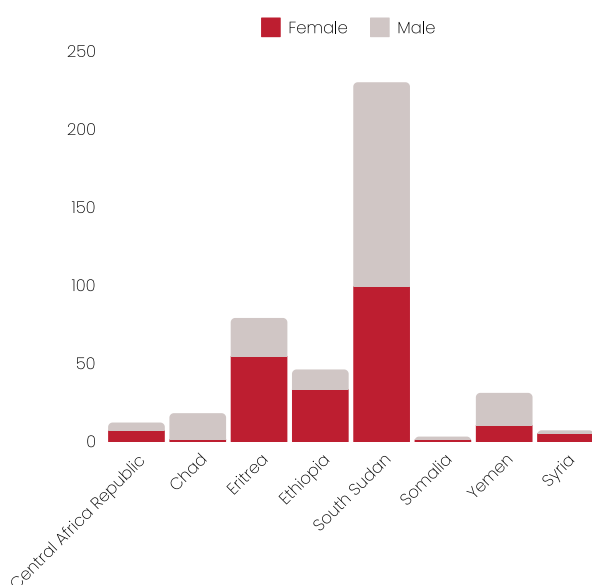
"We are delighted for Nyasunday, because she has been regular in school and has shown great interest in learning. As teachers, we look after all the children, especially, those living with disabilities."



Increased Access to Quality Higher Education

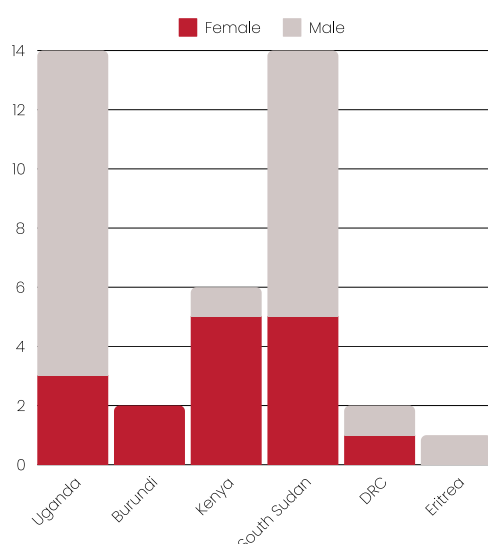
The provision of scholarships to increase access to higher education, both postgraduate and undergraduate, has long been a flagship programme for Windle Trust International. With over 40 years' experience in providing access to higher education for refugees, internally displaced people, conflict-affected, 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).

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

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.

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

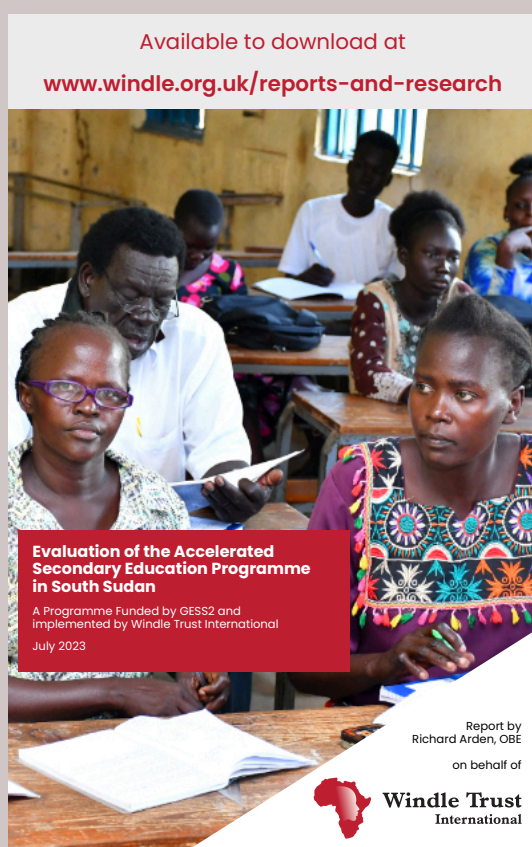
ASEP Centre	Number of Learners	Passed	Failed	Pass Rate
Western Equatoria	106	105	1	99%
Western Bahr el Ghazal	56	31	25	55%
Lakes	52	40	12	76%
Abyei Administrative Area	25	19	6	76%
Warrap	25	20	5	80%
Northern Bahr el Ghazal	74	72	2	97%
Unity	14	13	1	93%
Upper Nile	57	38	19	66%
Ruweng Administrative Area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

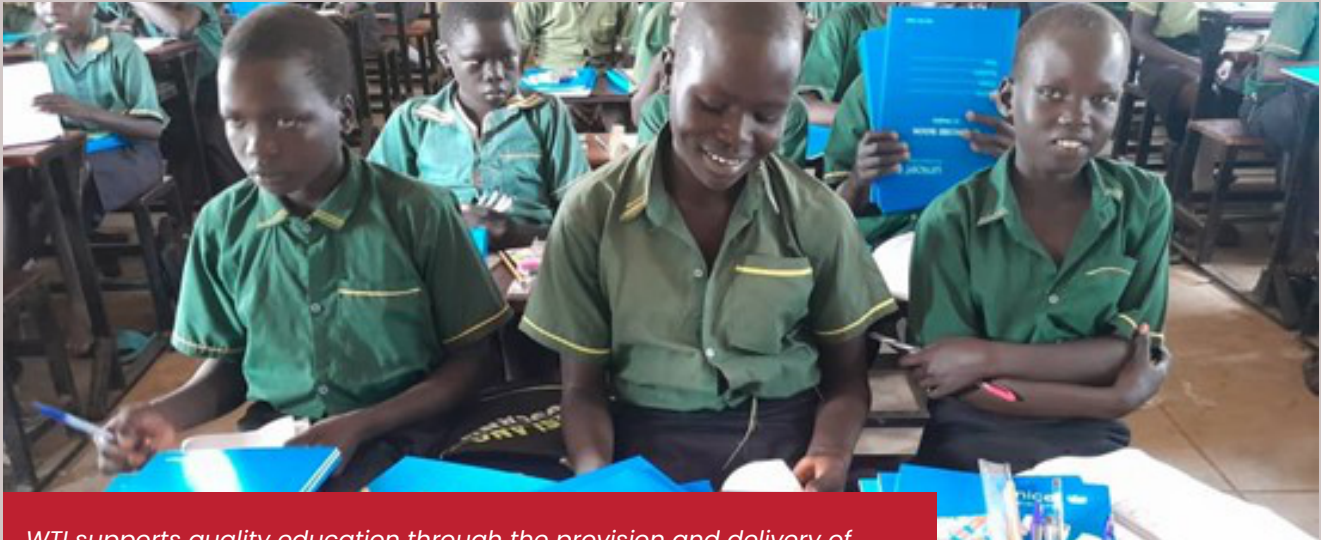
"My name is Mudawi Al-Toum and I am 45 years old. I came to Camp6 as a refugee from Dim Saad in Ethiopia and I have been here for about 3 years now. When we arrived in the camp, everything was very difficult. We were worried about the future of our children without education. But now there is a lot of 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 14th 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

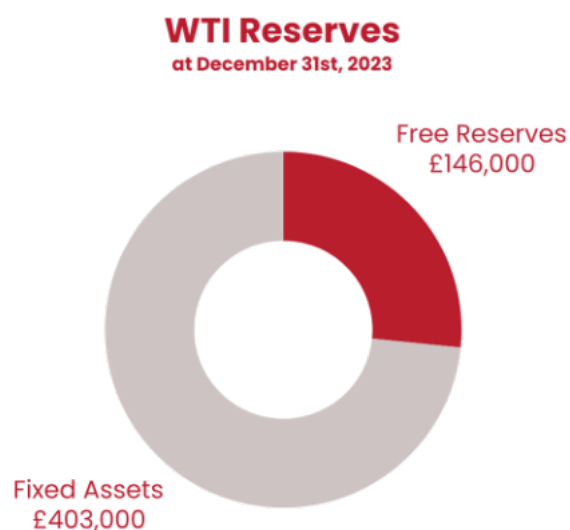
Traditionally, the purpose of reserves has been to enable the charity to address income shortfalls for specific projects, provide leverage contributions in partnerships with funding agencies, and cover unforeseen expenses or costs related to the responsible closure of the charity. The reserve levels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



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.

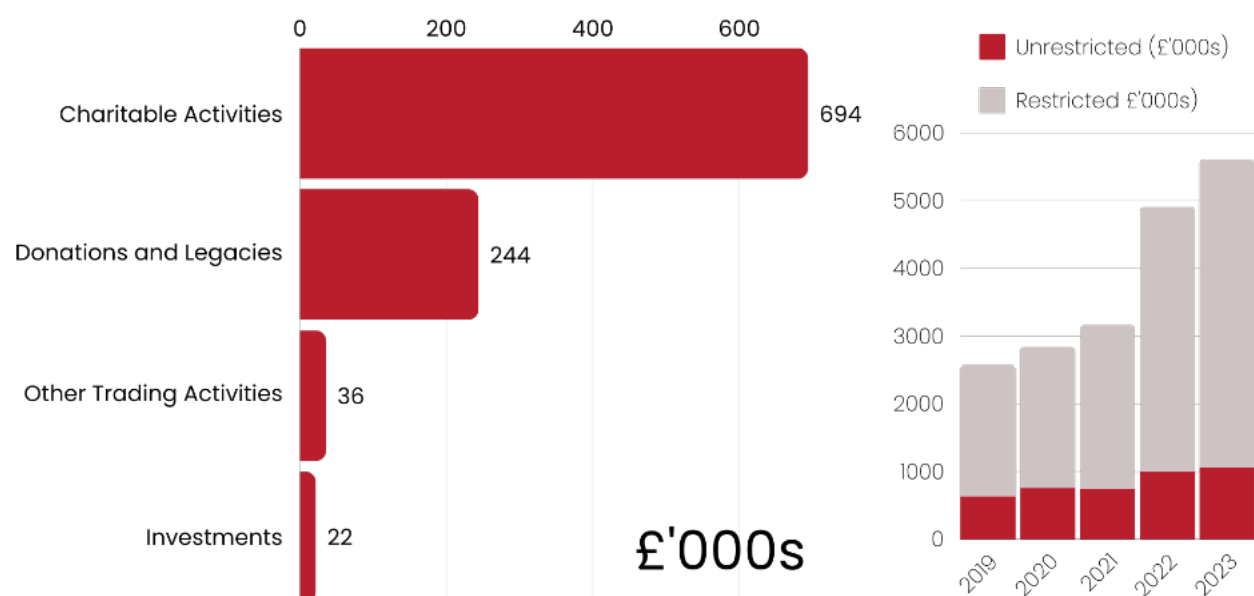
Windle Trust International's work ensures that children in Sudan and South Sudan receive a quality education, supporting 516,387 school children in 2023 alone.



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

Continuing operations

All income and expenditure has arisen from continuing activities.

Balance Sheet

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

Approved by the board of trustees on 03rd July 2024 and signed on their behalf by

.....
Alistair Mack
Deputy Chair of Trustees

.....
Stuart Wilson
Treasurer

Statement of Cash Flows

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	17	713,795	56,015
Cash flows from investing activities			
Dividends, interest and rent from investments		24,741	22,357
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		(215,234)	(143,752)
Purchase of investments		-	-
Net cash provided by / (used in) investing activities		(190,493)	(121,395)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Cash inflows from new borrowing		125,000	100,000
Net cash provided by / (used in) financing activities		125,000	100,000
Change in cash and cash equivalents in the year		648,302	34,618
Cash and cash equivalents at the beginning of the year		549,321	514,703
Cash and cash equivalents at the end of the year		1,197,623	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 £
Income from:			
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
Total Income	996,850	3,912,239	4,909,089
Expenditure on:			
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
Total expenditure	927,204	3,844,807	4,772,011
Net income/(expenditure) for the year	69,646	67,432	137,078
Transfers between funds	182,121	(182,121)	-
Net movement in funds	251,767	(114,689)	137,078
Reconciliation of funds:			
Total funds brought forward	289,608	443,911	733,519
Total funds carried forward	541,375	329,222	870,597

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	200,255	160,000	116,280	276,280
Gifts in kind	39,000	-	39,000	39,000	-	39,000
Sulney Fields Trusts	10,000	-	10,000	10,272	-	10,272
Other donations	22,514	-	22,514	34,814	-	34,814
Total donations and Legacies	151,769	120,000	271,769	244,086	116,280	360,366

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

Notes to the Financial Statements

5 Income from other trading activities

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

6 Investment income

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

Notes to the Financial Statements

7a Analysis of expenditure (current year)

	Charitable Activities							
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 9)	31,618	132,209	873,076	-	-	640,629	1,677,532	1,375,327
Staff travel and other costs	-	8,407	65,060	-	-	51,509	124,976	97,353
Scholarships and direct educational costs	-	756,954	2,740,068	-	-	-	3,497,022	3,068,919
Office, premises and administrative costs	-	-	-	-	-	237,243	237,243	222,742
Legal and professional fees	-	-	-	-	33,093	-	33,093	33,350
Depreciation and other costs	216	-	-	-	-	54,532	54,748	(25,680)
	31,834	897,570	3,678,205	-	33,093	983,913	5,624,615	4,772,011
Support costs	-	193,001	790,911	-	-	(983,913)	-	-
Governance costs	-	6,491	26,602	-	(33,093)	-	-	-
Total expenditure 2023	31,834	1,097,063	4,495,718	-	-	-	5,624,615	3,148,381
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							
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (Note 9)	29,111	39,223	697,423	-	-	609,570	1,375,327	1,215,483
Staff travel and other costs	-	866	47,131	-	-	49,356	97,353	95,272
Scholarships and direct educational costs	-	522,958	2,545,962	-	-	-	3,068,919	1,631,797
Other programme costs	-	-	-	-	-	-	-	11,412
Office, premises and administrative costs	-	-	-	-	-	222,742	222,742	160,615
Legal and professional fees	-	-	-	-	33,350	-	33,350	24,328
Depreciation and other costs	216	-	-	-	-	(25,896)	(25,680)	9,474
	29,327	563,047	3,290,516	-	33,350	855,772	4,772,011	3,148,381
Support costs	-	125,037	730,734	-	-	(855,772)	-	-
Governance costs	-	4,873	28,477	-	(33,350)	-	-	-
Total expenditure 2022	29,327	692,957	4,049,727	-	-	-	4,772,011	3,148,381
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
	1,677,532	1,375,327

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
	190,641	172,500

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
	1,486,892	1,202,827

Total Payroll

	1,677,532	1,375,327
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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:

	2023	2023	2022	2022
	UK	Overseas	UK	Overseas
Raising funds	0.3	3.0	0.3	3.2
Tertiary Education	0.8	17.6	0.8	1.0
Primary/Secondary Education	-	78.9	-	65.4
Support	2.6	32.9	2.6	7.8
Governance	0.4	3.0	0.4	2.5
	4.0	135.4	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 £
Cost					
At 1 January 2023	360,823	74,689	34,436	15,807	485,755
Additions	203,596	1,487	10,151	-	215,234
Disposals	-	-	-	-	-
At 31 December 2023	564,419	76,176	44,587	15,807	700,989
Depreciation					
At 1 January 2023	-	57,694	29,532	14,994	102,220
Charge for year	-	2,330	4,692	406	7,428
Eliminated on disposal	-	-	-	-	-
At 31 December 2023	-	60,024	34,224	15,400	109,648
Net book value					
At 31 December 2023	564,419	16,152	10,363	407	591,341
At 31 December 2022	360,823	16,995	4,904	812	383,534

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	2,278	2,278
Prepayments	38,298	14,421
UK Scholarship programme	36,681	35,778
Other debtors and accrued income	598,019	701,908
Total debtors	675,276	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
Total creditors due within one year	1,423,949	716,644

14 Loans

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

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

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	-	591,341
Long term loan	(188,094)	-	(188,094)
Net current assets / (liabilities)	145,504	303,445	448,949
Net assets at 31 December 2023	548,751	303,445	852,196

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

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

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

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 £
Operations in United Kingdom:					
HPCT	54,929	116,280	(81,175)	-	90,034
Hornby	16,000	-	(16,000)	-	-
Margaret Dodson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
James Aryam Scholarship	-	15,927	-	-	15,927
Scholar contributions	-	1,160	-	-	1,160
Supported Places	-	383,096	(383,096)	-	-
Other	5,000	11,938	-	-	16,938
Total United Kingdom	134,952	528,401	(480,271)	-	183,082
Operations in Sudan:					
Nile Projects	15,295	317,677	(323,489)	-	9,483
Gordon Memorial CTF	8,316	17,042	(11,482)	-	13,876
African Prisons Project	4,053	-	-	-	4,053
SHRNL/OADC	(211)	-	-	211	-
UNHCR	-	42,902	(42,903)	-	(1)
Total Sudan	27,453	377,621	(377,874)	211	27,411
Operations in South Sudan:					
Scholarships (Big Give)	26,791	22,067	(7,009)	-	41,849
World Bank Staff Scholarships	-	45,365	(1,661)	-	43,704
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)	-	19,338
UNICEF	-	1,197,248	(1,197,603)	-	(355)
WUSC	-	40,088	(40,088)	-	-
Other South Sudan	11,853	3,754	(1,416)	-	14,191
Total South Sudan	281,505	3,006,216	(2,986,662)	(182,332)	118,727
Total restricted funds	443,911	3,912,238	(3,844,807)	(182,121)	329,221
Unrestricted funds	289,608	996,851	(927,204)	182,121	541,377
Total funds	733,519	4,909,089	(4,772,011)	-	870,597

Notes to the Financial Statements

Purpose of restricted fund

Operations in the United Kingdom:

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

Operations in Sudan:

Nile Projects	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.
Gordon Memorial CTF	supports hostel accommodation for female students, who are refugees or internally displaced persons
African Prisons Project	assessed the functional literacy skills in women's' prisons in Khartoum with the aim of establishing a training programme for women prisoners
UNHCR	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:

Scholarships	includes secondary and tertiary level scholarships in South Sudan, both in-person and distance learning.
World Bank Staff Scholarships	is funds held on behalf of the World Bank to manage education funding for designated individuals.
Education Cannot Wait	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.
Open Society Foundation	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.
Friends of Ibba Girls' School	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.
GPE	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.
Girls' Education South Sudan	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.
Primary Teacher Training	provides scholarships to train female Primary School teachers at colleges in Juba and Yambio
UNICEF	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.
WUSC	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.
Other South Sudan	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 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(18,401)	137,078
Depreciation charges	7,427	4,220
Dividends, interest received and payable and rent from investments	(24,741)	(22,357)
Increase / (decrease) in debtors	79,110	(540,074)
Increase / (decrease) in creditors	670,399	477,147
Net cash provided by / (used in) operating activities	713,795	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	20,738	68,833	3,230	1,164
One to five years	-	-	3,535	873
Over five years	-	-	-	-
	20,738	68,833	6,765	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

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

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