

WINDLE INTERNATIONAL

England & Wales · Charity number 1153544

Details

Other names	WINDLE FEDERATION
Status	Registered
Legal form	CIO
Registered	2013-08-27
Register	View on the Charity Commission register

Contact

Address	CMS House Watlington Road Oxford Oxfordshire OX4 6BZ
Phone	07393 624688
Email	info@windleinternational.org
Website	www.windleinternational.org

Activities

Objects: The objects of the CIO are: 2.1 to advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and the host populations of any such people; 2.2 to aid people in the world needing finance assistance and to relieve poverty and distress; 2.3 to establish and/or support educational establishments anywhere in the world; 2.4 to promote sustainable development (which means development which meets the needs of the present without compromising the ability of future generations to meet their own needs) by:(a) the relief of poverty and the improvement of the conditions of life in socially and economically disadvantaged communities;(b) advancing the education of the public in subjects relating to sustainable development2.5 to provide vocational skills training and work placements, in particular for the persons named at 2.1 above; 2.6 to promote the efficiency and effectiveness of charities in England and Wales and charities overseas which comply with the definition of charitable purpose in English Law and which are granted due recognition as having charitable purpose by the relevant governing authority in an overseas country; and 2.7 to further any other exclusively charitable purpose beneficial to the community.

Activities: Windle International coordinates the network of Windle International organisations working in Kenya, Uganda, Somalia and Rwanda which implement programmes supporting the education and training of refugees and conflict-affected communities in Africa. The Windle International network also includes

resource mobilisation offices in the United States of America and Holland.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Overseas Aid/famine Relief
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Kenya
- Uganda
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£307,720	£344,284	-	-
2023-12-31	£356,092	£310,796	-	-
2022-12-31	£799,020	£813,274	£85,535	3
2021-12-31	£859,026	£795,886	£99,788	4
2020-12-31	£950,806	£964,175	£34,748	4

Trustees

Name	Role	Appointed
FRED N'CRUBA OJIAMBO	Chair	2013-08-27
Emmanuel Otuko		2025-03-28
Martha Hewison		2023-02-06
Muktar Ahmed Mohamed		2023-06-20
ROBIN SHAWYER		2023-02-03
Richard Caesar Obonyo		2023-02-03
Rosemary Constance Silvester Horne		2023-06-21
Thor Kristian Hanisch		2023-06-21

WINDLE INTERNATIONAL

England & Wales - Charity number 1153544

Accounts

Annual Report and Accounts

Windle International

For the year ending 31 December 2024



International Council (Board of Trustees)

Fred Ojiambo - Chair
Martha Hewison
Mukhtar Ahmed Mohamed
Richard Caesar Obonyo
Robin Shawyer
Rosemary Constance Silvester Horne
Thor Kristian Hanisch

Chief Executive Officer: Dr Marangu Njogu

Senior Management Coordination Group

Andrew Omara (Executive Director-Windle International Uganda)
Phyllis Mureu (Executive Director-Windle International Kenya)
Khalif Kobane (Country Director Somalia)

Contact Details

Address Windle International, CMS House, Watlington Road, OXFORD OX4 6BZ

Telephone +44 (0) 7393 624688

Website www.windleinternational.org

Email: info@windleinternational.org, Twitter: @windleint

Bank: CAFBank, 25 King's Hill Avenue, King's Hill, WEST MALLING, Kent, UK ME19 4JQ

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Acronyms

HPCT	The Hugh Pilkington Charitable Trust
IGAD	Intergovernmental Authority on Development
OCMS	The Oxford Centre for Mission Studies
WI	Windle International
WIK	Windle International Kenya
WINL	Windle International Netherlands
WISOM	Windle International Somalia
WIU	Windle International Uganda
WIUSA	Windle International USA
WTI	Windle Trust International

1 Report of the International Council

1.1 Charity Overview

Charity Commission	Charity Registration No: 1153544 Date of registration: 27 th August 2013
Our Belief	We believe that: ✓ Education Transforms Society ✓ That the people who have been most marginalised in the world should be the ones shaping more peaceful societies
Our Vision	A world where everyone has the opportunity, through education and training, to make the most of their potential and contribute to sustainable development.
Charitable Objects	To advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and their host populations.
Our Mission	To challenge poverty and inequality, to bring about lasting transformation of society, and to promote peace by expanding access to, and improving the quality of, education and training, with an emphasis on refugees, communities affected by conflict and marginalization.
Roles of International Office	i) to establish Windle as the leading organisation for delivery of quality education for refugees and communities affected by conflict and marginalisation; ii) To provide accurate, timely and efficient services to the membership of Windle and to serve and coordinate global activities such as communication, advocacy, fundraising, common operational standards, and shared services.

1.2 Structure and Governance

Windle International (the Charity) is a Charitable Incorporated Organisation, registered in England as charity number 1153544, governed by a charitable constitution under the terms of

which the members of the International Council, who are the Trustees of the Charity, include the Chairs of the operational Windle organisations listed below with an asterisk:

- ❖ Windle International Kenya operating in Kenya and managing the Somalia programme
- ❖ Windle International Uganda operating in Uganda and overseeing the development of Windle International's work in Rwanda
- ❖ Windle International USA and Windle International Netherlands are support offices whose function is to facilitate fundraising and advocacy in North America and Europe for the work of Windle in Eastern Africa, in close collaboration with the International Office.

Each of the constituent members of Windle International has its own Board of Trustees and operates autonomously within a framework of common values, history and strategic focus. Windle International provides the coordination structure to realise the commitment made by all members working closely together in setting their strategies and collaborating on key areas such as a common high-level policy framework of standards, donor relations, advocacy, fundraising, regional programming, research and sharing of skills and experience.

Under the constitution of Windle International the Trustees may appoint additional trustees to the Board of Trustees.

Windle Trust International is a sister organisation based in the UK and working in Sudan, South Sudan.

The financial statements relate to the activities of the Windle International Secretariat and, in line with UK Charity law, have been examined by a qualified Independent Examiner, Holy Brook Associates.

1.3 Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the Charity address the underlying causes of poverty, fall within the aims of the Charity, and that the member charities of Windle International deliver programmes widely accessible to potential beneficiaries which fall within the scope of the Charity's objects.

The public benefit relates mainly to the promotion of educational access for some of the world's most disadvantaged communities. The education and training in turn help to lay the foundation for long term peace in Africa.

Details of the activities of member organisations, their impact and their performance are reflected in the accounts of those organisations. The impact of the Charity is primarily achieved not by implementation of programmes but by supporting operational Windles to implement programmes addressing the objects of the Charity.

1.4 Context

The Windle programme activities which the Charity supports cover a region which continues to experience conflict and displacement of individuals and communities for a range of reasons including poor government, corruption, political rivalry, greed and environmental pressures and ethnic tensions. These deep-seated challenges will not be resolved quickly but there have been some positive signs in the past 2 years.

Efforts by the Government of South Sudan and external parties to promote stability in South Sudan have yet to result in any significant return of South Sudanese refugees from Kenya and Uganda to their home country.

In Somalia extremist groups and clan rivalry continue to hamper a robust peace and an economic recovery. Windle has followed home some of the Somali refugees whom Windle has been serving in Kenya for many years by setting up offices in Federal Republic Somalia in 2019, Somaliland in 2020 and in Puntland State of Somalia in 2021. Windle International has established a scholarship programme with a total of 175 students in 20 universities in the three locations during 2024. This is the DAFI (Albert Einstein German Academic Refugee Initiative) scholarship funded through UNHCR.

The governments of Kenya and Uganda have been seeking ways to reduce the number of refugees in their countries. This development provides challenges to Windle but also provides an opportunity for Windle to support voluntary return, through Windle's regional presence.

The Kenya 2021 Refugee Act has strengthened the protection and management of the refugees in Kenya. The Act gives new hope to refugees in Kenya that they can access livelihoods and social integration. The Act came into effect in March 2022 but the Shirika project to integrate refugees more effectively in Kenya is still under development.

The ongoing civil war in Sudan has resulted in the arrival of significant number of Sudanese refugees in Kenya and Uganda and Windle International is developing projects to respond to the education and training needs of these new arrivals.

Renewed conflict in the east of the Democratic Republic of Congo has resulted in the arrival of over 100,000 refugees in Uganda, Rwanda and Burundi.

In 2025 the huge cuts in US government funding to international aid and development presents are profound challenge to refugees across the region and to the funding of Windle International's programmes. Over 1000 teachers in refugee schools have already been laid off in 2025.

Windle is working energetically with IGAD, governments, communities and other partners and institutions to enable quality education to continue and expand. The greater use of educational technology to support the quality of education and training is a key focus for Windle. Windle International is also working with WI-USA to mobilise support for EdTech from USA.

The constituent members of Windle International pursue a shared strategy in responding to this situation with a focus on education and training and on the geographic region of Eastern Africa. This investment is crucial to the prospects for lasting peace and stability across Eastern Africa. It is the policy of Windle to establish a robust long-term presence in each country where it operates.

1.5 Management

The Charity registered office is CMS House in Oxford. The Chief Executive Officer of Windle International is based in Kenya and is supported by the Senior Management Coordination Group comprising the executive directors of the operational members in Kenya and Uganda, and the country director in Somalia. The senior team meets regularly to take forward activities which are the responsibility of the Charity, or which require coordination and collaboration across Windle.

The Chief Executive Officer reports to the International Council both directly and through the Chair of the Council.

1.6 Risk Management

The Trustees undertake a review of risk at least annually and take steps to mitigate risk while recognising that operating in parts of Africa affected by conflict involves exposure to a certain degree of risk for the Charity and its staff. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member. A key role of the International Office is to support the operating Trusts in managing risk.

1.7 Activities and Achievements

The main achievements of the Charity in the period covered by this report have been:

- a) Promotion of effective collaboration across Windle members.
- b) Support of the Windle programmes through fundraising, monitoring support, sharing of skills and experience, and coordination of joint activity.
- c) Coordination of funding support from various donors to the operational Windle members.
- d) Participation in fundraising efforts over £300,000 in grants and donations for Windle programmes and support of administration costs.
- e) Extension of the common framework of policies.
- f) Supporting the implementation of enhanced Safeguarding policies, procedures and staff training across Windle.
- g) Presentation of Windle's work in international conferences and forums, and contribution to international policy development on education.
- h) Supporting the engagement of Windle with alumni of Windle programmes
- i) Development of Windle's presence in Somalia in partnership with Windle International Kenya.
- j) Establishment of a working relationship with Inter-Governmental Authority on Development (IGAD) for joint fundraising and development cooperation in the countries that Windle operates.

The Charity sets operational targets by the development of annual work plans and budgets and monitors performance against these targets to ensure that resources are applied effectively to achieving the Windle International objectives.

1.8 Financial Review

In 2024 the Charity achieved a minor surplus on general funds of £9,389 (2023 surplus £471). The net effect is an unrestricted reserve fund at the end of 2024 of £56,295 (2023 £46,906).

The Charity holds a level of reserves of £94,547 (unrestricted £56,295 and restricted £38,252) as shown in the Balance Sheet. The Trustees of the Charity are aiming to increase the level of unrestricted reserves to £60,000 in subsequent years to provide a greater level of working capital for the Charity. This is in line with Charity Commission recommendations.

1.9 Future Plans

The Trustees have recruited a fundraising and communications officer in May 2025 to strengthen the capacity of the Secretariat to support those aspects of Windle International's work, especially the engagement with donors and partners in North America.

The operational capacity to manage the growing Windle programme in Somalia is provided by Windle International Kenya and the Somali programmes country director, will continue to

develop the profile and activity of Windle in Somalia. Further fundraising efforts are being actioned to expand Windle's work in Somalia. Windle International continues to develop positive relationships with government and various stakeholders, such as CARE International Somalia, Adventist Development and Relief Agency International (ADRA) Somalia and Save the children Somalia to collaborate in joint fundraising and implementation of programmes.

Windle International has entered into a partnership with Africa New Life Ministries to develop educational programmes in Rwanda, starting with a scholarship programme to support refugee and marginalised youth in secondary education.

Windle International will continue to look for opportunities to strengthen its regional presence across Eastern Africa. As in the above cases the management role in new countries will be undertaken by the operational Windle International members (Windle International Kenya & Uganda).

The Trustees will continue to support the development of Windle International USA and Windle International Netherlands as fundraising and advocacy initiatives. The US and Netherlands Boards meet quarterly to pursue fundraising opportunities.

Strategically Windle International expects to retain its very strong focus on the provision of education and training supported by research to assess needs and to monitor and evaluate impact, while also being willing to address related needs. Windle will also advocate for investment in quality education and training and seek to contribute to international forums in these areas. Windle is committed to innovation and improvement and will continue to innovate in education technology and the provision of teacher training amongst other areas.

1.10 Partners

Windle International and its member are very grateful to the trustees of the Hugh Pilkington Charitable Trust for their continued support of Windle and to the following operational and funding partners with whom Windle International Members have collaborated with in 2024, as well as to the alumni and other individual supporters:

- US Bureau for Population, Refugees and Migration (PRM)
- USAID: Department for International Development
- The European Union
- The Government of Canada (Global Affairs Canada)
- The UN High Commission for Refugees (UNHCR)
- The UN Children's Fund (UNICEF)
- The Hugh Pilkington Charitable Trust
- World University Service of Canada
- The Open Society Foundation
- The MasterCard Foundation
- The Philanthropic Initiative (Sisters of St Joseph of Peace)
- The British Council
- Commonwealth Scholarships Programme/Association of Commonwealth Universities
- The Reid Foundation (the Big Give)
- HU University, Utrecht
- DD Puri Foundation
- The Vodafone Foundation
- DAFI/Government of Germany

The financial support for programmes is received directly by operational Windle International members rather than through the Windle International Secretariat.

1.11 Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations governing charities registered in England, and to observe and apply the principles and methods of the Charities Statement of Recommended Practice (SORP).

The Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- ❖ select suitable accounting policies and then apply them consistently.
- ❖ make judgments 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. 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.

Approved by the Board of Trustees on 19.9.25 and signed on their behalf by:



Dr Fred Ojiambo
Chairman

Independent Examiner's report to the Trustees of Windle International

I report on the accounts of the Charity for the year ended 31st December 2024, which are set out on pages 10 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

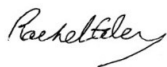
Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 07.10.2025



Rachel Eden FCMA
Holy Brook Associates
Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road, READING RG1 1N

WINDLE INTERNATIONAL
Statement of Financial Activities: 1st January to 31st December 2024

		Unrestricted	Restricted	Total	2023 Total
		£	£	£	£
Incoming resources					
Voluntary Income - Grants and Donations	2	257,069	50,651	307,720	356,092
Resources expended					
Cost of generating funds	3	482	-	482	17,705
Charitable Activities: Education	4	-	96,324	96,324	45,439
Grants		123,144	-	123,144	127,600
Other Programme Costs		115,073		115,073	113,117
Governance costs	5	8,981		8,981	6,935
Total Expenditure		247,680	96,324	344,004	310,796
Net incoming/(outgoing) resources for year		9,389	(45,673)	(36,284)	45,296
Balances brought forward 1st January 2024		46,906	83,925	130,831	85,535
Balances carried forward 31 December 2024		56,295	38,252	94,547	130,831

Balance Sheet at 31st December 2024

		Unrestricted Funds	Restricted Funds	Total Funds	2023 Funds
		£	£	£	£
Fixed Assets		3,466		3,466	3,466
Current Assets					
Debtors	6				
Intercompany Accounts		42,978		42,978	42,979
Prepayments		2,714		2,714	3,699
Other Debtors		34,592	-	34,592	67,535
		80,284	-	80,284	117,679
Bank accounts	-	1,441	38,252	36,811	63,687
Total Assets		82,309	38,252	120,561	181,366
Current Liabilities	7				
Intercompany Accounts		3,474		3,474	3,474
Other Creditors		22,540		22,540	47,061
Total Current Liabilities		26,014	-	26,014	50,535
Net Current Assets		56,295	38,252	94,547	130,831
Funded By:					
Fund Balances		56,295	38,252	94,547	130,831

Approved by the Board of Trustees of Windle International on 19.9.25 and
signed on their behalf by:

 Fred Ojiambo Chair

Year Ended 31st December 2024

Notes to the Accounts

ACCOUNTING POLICIES

Basis of the Accounts

The Accounts are prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS102) effective 1 January 2015. – Charities SORP FRS 102.

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

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.

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

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.

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.

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.

Expenditure

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 charity 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 cost.
- Other Programme Costs: these costs relate to the staff and operational costs through which Windle International provides support and services to the operational member Windle charities. There is no apportionment of such costs to charitable activity as this is not considered useful for a clear understanding of the activities of the charity.

Tangible Fixed Assets

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

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

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

- Fixtures and Fittings 5-10 years
- Computer Equipment 3 years
- Motor Vehicles 4 years

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.

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.

Creditors

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.

Pension Contributions

In the UK the charity contributes to a defined contribution scheme (NEST) at the rate of 8% with employees contributing 5%. For employees based outside the UK the charity negotiates and agreed contribution to pension provision in each case in the light of local circumstances and legislation.

WINDLE INTERNATIONAL
Year Ended 31st December 2024
Notes to the Accounts

1 Restricted Funds

Fund	Opening Bal	Income	Expenses	Closing Bal.2024
AFRIPADS Project Uganda	-	1,000	1,000	-
MystArt Programme	900	-	-	900
OCMS PhD Programme	26	2,075	1,789	312
Education for Conflict and Climate				
Emergencies East Africa project	49,126	625	47,947	1,804
Skills for Integration of Refugees in East Africa	-	43,378	10,536	32,842
Environmental Clubs Green Tech & initiatives Kenya	-	3,573	-	3,573
WIU COVID Project	-			-
Masters Program	35,052	-	35,052	-
Opening Bal. 2023 Adjustments	- 1,179		-	1,179
Total Restricted Fund Balance	83,925	50,651	96,324	38,252

2 Voluntary Income – Grants and Donations

	Unrestricted	Restricted	Total	2023
	£	£	£	£
HPCT Core Grant	110,000		110,000	190,000
Environmental Clubs Green Tech & initiatives Kenya	-	3,573	3,573	18,990
General Donations	27,192		27,192	4,759
Member Contributions	110,000		110,000	48,000
Education for Conflict and Climate				
Emergencies East Africa project	-	625	625	85,126
Skills for Integration of Refugees in East Africa	9,877	43,378	53,255	-
OCMS Scholarships		2,075	2,075	1,100
AFRIPADS Project		1,000	1,000	1,500
Masters Program	-		-	2,000
Secondary School Scholarships			-	4,617
Total Grants & Donations	257,069	50,651	307,720	356,092

3 Cost of Generating Funds

	Unrestricted	Restricted	Total	2023
	£	£	£	£
Allocation of Staff Costs	-	-	-	-
Other Fundraising Costs	482	-	482	17,705
	482	-	482	17,705

4 Expenditure on Charitable Activities

	Unrestricted	Restricted	Total	2023
	£	£	£	£
Education:				
AFRIPADS project		1,000	1,000	1,500
Environmental Clubs Green Tech & initiatives Kenya		-	-	17,100
Big Give Trust COVID Response		-	-	-
Big Give Trust 2021 Scholarships		-	-	-
Education for Conflict and Climate				
Emergencies East Africa project		47,948	47,948	-
Skills for Integration of Refugees in East Africa		10,536	10,536	18,000
OCMS Scholarship Programme		1,788	1,788	2,222
Masters Program		35,052	35,052	2,000
Secondary School Scholarships		-	-	4,617
Total on Education Programmes	-	96,324	96,324	45,439

Grants for Education Activities:

Windle International Kenya Recurrent	80,000	-	80,000	86,200
Windle International Uganda Recurrent	43,144		43,144	41,400

123,144	-	123,144	127,600
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Other Programme Costs:

Staff Costs	89,266		89,266	89,266
Communication Costs	1,617		1,617	1,641
Professional fees	13,069		13,069	12,559
Office Expenses	11,121		11,121	9,651
	115,073	-	115,073	113,117

5 Governance

Audit	720		720	756
Board Activities	1,082		1,082	1,379
Legal Services	7,179		7,179	4,800
	8,981	-	8,981	6,935

Total Expenditure	247,680	96,324	344,004	310,796
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6 Debtors	2024	2023
Prepayments	2,714	3699
General debtors	34,592	67,535
Intercompany balances	42,978	42,979
	80,284	114,213

The Intercompany debtor balances are the year end balances due to the charity by Windle International members

7 Creditors	2024	2023
Salaries & pensions	179	179
Intercompany balances	3,474	3,474
Other Creditors	22,361	46,882
	26,014	50,535

Key Management & Trustees

Key Management remuneration was £57,600 (2023 £57,600). Remuneration of all staff is reviewed annually by the Board of Trustees. There were no employees paid more than £60,000. The Executive Directors of the operational Windle charities, Windle International Kenya, and Windle International Uganda with the CEO of Windle International play a key role in the management and the promotion of collaboration between the Windle charities. No trustee received any remuneration in the period (2023 - nil). No expenses were paid to Trustees in the period (2023 - nil).

Related Party Transactions

Windle International facilitates fundraising, advocacy and provision of the coordination structure for the work of Windle charities in Eastern Africa. Educational programmes are delivered by Windle charities in Uganda, Kenya and Somalia. Total related transactions are itemised in Note 4. Expenditure on Charitable Activities education, of the accounts.

Employees and Volunteers

During the year 2024 the Secretariat of Windle International employed an average of 2.0 staff, (2023; 2.0). In addition, Windle International is supported by the Senior Management Team (2 Executive Directors) of the operating Windle charities whose remuneration is paid by those entities. The secretariat was also supported by 2 part time volunteers.

Staff Remuneration Summary

Total staff costs attributed to programmes in 2024 £89266

	2024	2023
	£	£
Programme Costs	89,266	89,266
Total Staff Remuneration	89,266	89,266
UK Payroll:		
Gross Pay	30,744	30,744
Employers National Insurance	2,987	2,987
Employers Pension Contribution	922	922
Kenya Payroll:		
Gross Pay	40,320	36,000
Pension	17,280	21,600
Total Employment Remuneration	92,253	92,253

WINDLE INTERNATIONAL

England & Wales - Charity number 1153544

Accounts

Annual Report and Accounts

(For Windle International Council)

Windle International

For the year ending 31 December 2023



International Council (Board of Trustees)

Fred Ojiambo - Chair

Eleanor E S Horne (up to October 2023)

Martha Hewison (from 6th February 2023)

Mukhtar Ahmed Mohamed (from 20th June 2023)

Richard Caesar Obonyo (from 22nd October 2022)

Robin Shawyer (from 3rd February 2023)

Rosemary Constance Silvester Horne (from 21st June 2023)

Thor Kristian Hanisch (from 21st June 2023)

Chief Executive Officer: Dr Marangu Njogu

Senior Management Coordination Group

Andrew Omara (Executive Director-Windle International Uganda)

Phyllis Mureu (Executive Director-Windle International Kenya)

Khalif Kobane Country Director Somalia

Contact Details

Address Windle International, CMS House, Watlington Road, OXFORD OX4 6BZ

Telephone +44 (0) 7393 624688

Website www.windleinternational.org

Email: info@windleinternational.org, Twitter: @windleint

Bank: CAFBank, 25 King's Hill Avenue, King's Hill, WEST MALLING, Kent, UK

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Acronyms

HPCT	The Hugh Pilkington Charitable Trust
IGAD	Intergovernmental Authority on Development
OCMS	The Oxford Centre for Mission Studies
WI	Windle International
WIK	Windle International Kenya
WINL	Windle International Netherlands
WISOM	Windle International Somalia
WIU	Windle International Uganda
WIUSA	Windle International USA
WTI	Windle Trust International

1 Report of the International Council

1.1 Charity Overview

Charity Commission	Charity Registration No: 1153544 Date of registration: 27 th August 2013
Our Belief	We believe that: ✓ Education Transforms Society ✓ That the people who have been most marginalised in the world should be the ones shaping more peaceful societies
Our Vision	A world where everyone has the opportunity, through education and training, to make the most of their potential and contribute to sustainable development.
Charitable Objects	To advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and their host populations.
Our Mission	To challenge poverty and inequality, to bring about lasting transformation of society, and to promote peace by expanding access to, and improving the quality of, education and training, with an emphasis on refugees, communities affected by conflict and marginalization.
Roles of International Office	i) to establish Windle as the leading organisation for delivery of quality education for refugees and communities affected by conflict and marginalisation; ii) To provide accurate, timely and efficient services to the membership of Windle and to serve and coordinate global activities such as communication, advocacy, fundraising, common operational standards, and shared services.

1.2 Structure and Governance

Windle International (the Charity) is a Charitable Incorporated Organisation, registered in England as charity number 1153544, governed by a charitable constitution under the terms of

which the members of the International Council, who are the Trustees of the Charity, include the Chairs of the operational Windle organisations listed below with an asterisk:

- ❖ Windle International Kenya operating in Kenya and managing the Somalia programme*
- ❖ Windle International Uganda operating in Uganda*
- ❖ Windle International USA and Windle International Netherlands are support offices whose function is to facilitate fundraising and advocacy in USA and Europe for the work of Windle in Eastern Africa, in close collaboration with the International Office.

Each of the constituent members of Windle International has its own Board of Trustees and operates autonomously within a framework of common values, history and strategic focus. Windle International provides the coordination structure to realise the commitment made by all members working closely together in setting their strategies and collaborating on key areas such as a common high-level policy framework of standards, donor relations, advocacy, fundraising, regional programming, research and sharing of skills and experience.

Under the constitution of Windle International the Trustees may appoint additional trustees to the Board of Trustees.

The financial statements relate to the activities of the Windle International Secretariat and, in line with UK Charity law, have been examined by a qualified Independent Examiner, Holy Brook Associates.

1.3 Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the Charity address the underlying causes of poverty, fall within the aims of the Charity, and that the member charities of Windle International deliver programmes widely accessible to potential beneficiaries which fall within the scope of the Charity's objects.

The public benefit relates mainly to the promotion of educational access for some of the world's most disadvantaged communities. The education and training in turn help to lay the foundation for long term peace in Africa.

Details of the activities of member organisations, their impact and their performance are reflected in the accounts of those organisations. The impact of the Charity is primarily achieved not by implementation of programmes but by supporting operational Windles to implement programmes addressing the objects of the Charity.

1.4 Context

The Windle programme activities which the Charity supports cover a region which continues to experience conflict and displacement of individuals and communities for a range of reasons including poor government, corruption, political rivalry, greed and environmental pressures and ethnic tensions. These deep-seated challenges will not be resolved quickly but there have been some positive signs in the past 2 years.

Efforts by the Government of South Sudan and external parties to promote stability in South Sudan have yet to result in any significant return of South Sudanese refugees from Kenya and Uganda to their home country.

In Somalia extremist groups and clan rivalry continue to hamper a robust peace and an economic recovery. Windle has followed home some of the Somali refugees whom Windle

has been serving in Kenya for many years by setting up offices in Federal Republic Somalia in 2019, Somaliland in 2020 and in Puntland State of Somalia in 2021. Windle International has established a scholarship programme with a total of 175 students in 20 universities in the three locations. This is the DAFI (Albert Einstein German Academic Refugee Initiative) scholarship funded through UNHCR.

The governments of Kenya and Uganda have been seeking ways to reduce the number of refugees in their countries. This development provides challenges to Windle but also provides an opportunity for Windle to support voluntary return, through Windle's regional presence.

The Kenya 2021 Refugee Act has strengthened the protection and management of the refugees in Kenya. The Act gives new hope to refugees in Kenya that they can access livelihoods and social integration. The Act came into effect in March 2022.

Windle is working energetically with IGAD, governments, communities and other partners and institutions to enable quality education to continue and expand. The greater use of educational technology to support the quality of education and training is a key focus for Windle. Windle International is also working with WI-USA to mobilise support for EdTech from USA.

The constituent members of Windle International pursue a shared strategy in responding to this situation with a focus on education and training and on the geographic region of Eastern Africa. This investment is crucial to the prospects for lasting peace and stability across Eastern Africa. It is the policy of Windle to establish a robust long-term presence in each country where it operates.

1.5 Management

The Charity registered office is CMS House in Oxford. The Chief Executive Officer of Windle International is based in Kenya and is supported by the Senior Management Coordination Group comprising the executive directors of the operational members in Kenya and Uganda, and the country director in Somalia. The senior team meets regularly to take forward activities which are the responsibility of the Charity, or which require coordination and collaboration across Windle.

The Chief Executive Officer reports to the International Council both directly and through the Chair of the Council.

1.6 Risk Management

The Trustees undertake a review of risk at least annually and take steps to mitigate risk while recognising that operating in parts of Africa affected by conflict involves exposure to a certain degree of risk for the Charity and its staff. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member. A key role of the International Office is to support the operating Trusts in managing risk.

1.7 Activities and Achievements

The main achievements of the Charity in the period covered by this report have been:

- a) Promotion of effective collaboration across Windle members.
- b) Support of the Windle programmes through fundraising, monitoring support, sharing of skills and experience, and coordination of joint activity.
- c) Coordination of funding support from various donors to the operational Windle members.

- d) Participation in fundraising efforts raising over £80,000 for Windle programmes and support of administration costs.
- e) Extension of the common framework of policies.
- f) Supporting the implementation of enhanced Safeguarding policies, procedures and staff training across Windle.
- g) Presentation of Windle's work in international conferences and forums, and contribution to international policy development on education.
- h) Supporting the engagement of Windle with alumni of Windle programmes
- i) Development of Windle's presence in Somalia in partnership with Windle International Kenya.
- j) Establishment of a working relationship with Inter-Governmental Authority on Development (IGAD) for joint fundraising and development cooperation in the countries that Windle operates.

The Charity sets operational targets by the development of annual work plans and budgets and monitors performance against these targets to ensure that resources are applied effectively to achieving the Windle International objectives.

1.8 Financial Review

In 2023 the Charity broke-even at a minor surplus on general funds of £471 (2022 surplus £9,256). The net effect is an unrestricted reserve fund at the end of 2023 of £46,906 (2022 £46,435).

The Charity holds a modest level of reserves of £46,906 as shown in the Balance Sheet which is marginally lower than the target of £50,000 reflected in previous Trustees Reports. The Trustees of the Charity are aiming to increase the level of reserves to £60,000 over the next two years to provide a greater level of working capital for the Charity. This is in line with Charity Commission recommendations.

1.9 Future Plans

The Trustees undertook a major review of staffing and structure in 2022 and the outcome of this review has been a streamlining of core staffing levels with greater reliance on volunteers and on staff at the field level.

The operational capacity to manage the growing Windle programme in Somalia is provided by Windle International Kenya and the Somali programmes country director, will continue to develop the profile and activity of Windle in Somalia. Further fundraising efforts are being actioned to expand Windle's work in Somalia.

Windle continues to develop positive relationships with government and various stakeholders, such as CARE International Somalia, Adventist Development and Relief Agency International (ADRA) Somalia and Save the children Somalia to collaborate in joint fundraising and implementation of programmes. This will strengthen Windle's humanitarian footprint in Somalia.

Windle International will continue to look for opportunities to strengthen its regional presence across Eastern Africa. As in the above cases the management role in new countries will be undertaken by the in country operational Windle International members.

The Trustees will continue to support the development of Windle International USA and Windle International Netherlands as fundraising and advocacy initiatives. The US and Netherlands Boards meet quarterly to pursue fundraising opportunities.

Strategically Windle International expects to retain its very strong focus on the provision of education and training supported by research to assess needs and to monitor and evaluate impact. Windle will also advocate for investment in quality education and training and seek to contribute to international forums in these areas.

Windle is committed to innovation and improvement and will continue to innovate in education technology and the provision of teacher training amongst other areas.

1.10 Partners

Windle International and its member are very grateful to the trustees of the Hugh Pilkington Charitable Trust for their continued support of Windle and to the following operational and funding partners with whom Windle International Members have collaborated with in 2023, as well as to the alumni and other individual supporters:

- US Bureau for Population, Refugees and Migration (PRM)
- UKAID: Department for International Development
- The European Union
- The Government of Canada (Global Affairs Canada)
- The UN High Commission for Refugees (UNHCR)
- The UN Children's Fund (UNICEF)
- The Hugh Pilkington Charitable Trust
- World University Service of Canada
- The Open Society Foundation
- The MasterCard Foundation
- The Philanthropic Initiative (Sisters of St Joseph of Peace)
- The British Council
- Commonwealth Scholarships Programme/Association of Commonwealth Universities
- The Reid Foundation
- Borderless Higher Education Programme: York University, University of British Columbia, Kenyatta University, Moi University and others
- HU University, Utrecht
- DD Puri Foundation
- The Vodafone Foundation
- DAFI/Government of Germany

The financial support for programmes is received directly by operational Windle International members rather than through the Windle International Secretariat.

1.11 Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations governing charities registered in England, and to observe and apply the principles and methods of the Charities Statement of Recommended Practice (SORP).

The Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- ❖ select suitable accounting policies and then apply them consistently.
- ❖ make judgments 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. 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.

Approved by the Board of Trustees on 18 October 2024 and signed on their behalf by:



Dr Fred Ojiambo
Chairman

Independent Examiner's report to the Trustees of Windle International

I report on the accounts of the Charity for the year ended 31st December 2023, which are set out on pages 11 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Rachel Eden Date: 16 October 2024

Rachel Eden ACMA
Holy Brook Associates
Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road, READING RG1 1N

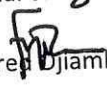
WINDLE INTERNATIONAL
Statement of Financial Activities: 1st January to 31st December 2023

		Unrestricted	Restricted	Total	2022
		£	£	£	Total £
Incoming resources					
Voluntary Income - Grants and Donations	2	264,649	91,443	356,092	799,020
Resources expended					
Cost of generating funds	3	16,526	1,179	17,705	15,973
Charitable Activities: Education	4	-	45,439	45,439	168,092
Grants		127,600	-	127,600	504,500
Other Programme Costs		113,117		113,117	123,909
Governance costs	5	6,935		6,935	800
Total Expenditure		264,178	46,618	310,796	813,274
Net incoming/(outgoing) resources for year		471	44,825	45,296	(14,254)
Balances brought forward 1st January 2023		46,435	39,100	85,535	99,789
Balances carried forward 31 December 2023		46,906	83,925	130,831	85,535

Balance Sheet at 31st December 2023

		Unrestricted	Restricted	Total	2022
		Funds	Funds	Funds	Funds
		£	£	£	£
Fixed Assets		3,466		3,466	3,466
Current Assets					
Debtors	6	42,979		42,979	42,979
Intercompany Accounts		3,699		3,699	1,301
Prepayments		45,485	22,050	67,535	17,330
Other Debtors		95,629	22,050	117,679	65,076
		502	63,185	63,687	91,257
Bank accounts		96,131	85,235	181,366	156,333
Total Assets					
Current Liabilities	7	3,474		3,474	4,474
Intercompany Accounts		45,751	1,310	47,061	66,324
Other Creditors		49,225	1,310	50,535	70,798
Total Current Liabilities					
Net Current Assets		46,906	83,925	130,831	85,535
Funded By:					
Fund Balances		46,906	83,925	130,831	85,535

Approved by the Board of Trustees of Windle International on 18 October 2024 and
signed on their behalf by:


Fred Djambo

Chair

Year Ended 31st December 2023

Notes to the Accounts

ACCOUNTING POLICIES

Basis of the Accounts

The Accounts are prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS102) effective 1 January 2015. – Charities SORP FRS 102.

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

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.

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

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.

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.

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.

Expenditure

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 charity 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 cost.
- Other Programme Costs: these costs relate to the staff and operational costs through which Windle International provides support and services to the operational member Windle charities. There is no apportionment of such costs to charitable activity as this is not considered useful for a clear understanding of the activities of the charity.

Tangible Fixed Assets

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

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

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

- Fixtures and Fittings 5-10 years
- Computer Equipment 3 years
- Motor Vehicles 4 years

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.

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.

Creditors

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.

Pension Contributions

In the UK the charity contributes to a defined contribution scheme (NEST) at the rate of 8% with employees contributing 5%. For employees based outside the UK the charity negotiates and agreed contribution to pension provision in each case in the light of local circumstances and legislation.

WINDLE INTERNATIONAL
Year Ended 31st December 2023
Notes to the Accounts

1 Restricted Funds

Fund	Opening Bal	Income	Expenses	Closing Bal.2023
AFRIPADS Project Uganda	-	1,500	1,500	-
MystArt Programme	900	-	-	900
OCMS PhD Programme	1,148	1,100	2,222	26
Education for Conflict and Climate				
Emergencies East Africa project	-	67,126	18,000	49,126
Secondary School Scholarships	-	4,617	4,617	-
Environmental Clubs Green Tech & initiatives Kenya	-	17,100	17,100	-
WIU COVID Project	-			-
Masters Program	37,052	-	2,000	35,052
Total Restricted Fund Balance	39,100	91,443	45,439	85,104

2 Voluntary Income – Grants and Donations

	Unrestricted	Restricted	Total	2022
	£	£	£	£
HPCT Core Grant	190,000		190,000	284,500
Environmental Clubs Green Tech & initiatives Kenya	1,890	17,100	18,990	-
General Donations	4,759		4,759	79,938
Member Contributions	48,000		48,000	70,000
HPCT Juba Construction Project			-	100,000
Big Give 2021			-	37,175
Big Give 2022			-	59,904
Education for Conflict and Climate				
Emergencies East Africa project	18,000	67,126	85,126	-
OCMS Scholarships		1,100	1,100	8,451
AFRIPADS Project		1,500	1,500	2,000
Masters Program	2,000		2,000	37,052
Secondary School Scholarships		4,617	4,617	-
Total Grants & Donations	264,649	91,443	356,092	679,020

3 Cost of Generating Funds

	Unrestricted	Restricted	Total	2022
	£	£	£	£
Allocation of Staff Costs	-	-	-	14,132
Other Fundraising Costs	16,526	1,179	17,705	1,841
	16,526	1,179	17,705	15,973

4 Expenditure on Charitable Activities

	Unrestricted	Restricted	Total	2022
	£	£	£	£
Education:				
AFRIPADS project		1,500	1,500	2,000
Environmental Clubs Green Tech & initiatives Kenya		17,100	17,100	-
Big Give Trust COVID Response		-	-	500
Big Give Trust 2021 Scholarships		-	-	97,585
Big Give Trust 2022 Scholarships		-	-	59,904
Education for Conflict and Climate				
Emergencies East Africa project		18,000	18,000	-
OCMS Scholarship Programme		2,222	2,222	8,103
Masters Program		2,000	2,000	-
Secondary School Scholarships		4,617	4,617	-
Total on Education Programmes	-	45,439	45,439	168,092

Grants for Education Activities:

Windle International Kenya Recurrent	86,200	-	86,200	64,500
Windle Trust International Recurrent		-	-	160,000
Windle Trust International Construction project			-	100,000
Windle Trust International UK Scholarships			-	120,000
Windle International Uganda Recurrent	41,400		41,400	60,000
	127,600	-	127,600	504,500

Other Programme Costs:

Staff Costs	89,266		89,266	93,323
Staff Travel and Training			-	1,825
Communication Costs	1,641		1,641	4,415
Alumni Activities	-		-	420
Professional fees	12,559		12,559	10,195
Office Expenses	9,651		9,651	12,124
	113,117	-	113,117	122,302

5 Governance

Audit	756		756	800
Board Activities	1,379		1,379	1,607
Legal Services	4,800		4,800	-
	6,935	-	6,935	2,407

Total Expenditure

264,178	46,618	310,796	813,274
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6 Debtors	2023	2022
Prepayments	3,699	1301
General debtors	67,535	17,330
Intercompany balances	42,979	42,979
	<u>114,213</u>	<u>61,610</u>

The Intercompany debtor balances are the year end balances due to the charity by Windle International members

7 Creditors	2023	2022
Salaries & pensions	179	7,613
Intercompany balances	3,474	4,474
Other Creditors	46,882	58,711
	<u>50,535</u>	<u>70,798</u>

Key Management & Trustees

Key Management remuneration was £57,600 (2022 £46,005). Remuneration of all staff is reviewed annually by the Board of Trustees. There were no employees paid more than £60,000. The Executive Directors of the operational Windle charities, Windle International Kenya, and Windle International Uganda with the CEO of Windle International play a key role in the management and the promotion of collaboration between the Windle charities. No trustee received any remuneration in the period (2022 none). No expenses were paid for Trustees in the period (2022 - nil).

Related Party Transactions

There are no related party transactions to disclose for 2023 (2022 – nil).

One of the trustees, Eleanor Horne, is chair of the Hugh Pilkington Charitable Trust a trustee of Windle Trust International which received grants from Windle International. Eleanor Horne stepped down from Windle Trust and Windle International trustee roles in October 2023.

Employees and Volunteers

During the year 2023 the Secretariat of Windle International employed an average of 2.0 staff, (2022; 2.9). In addition, Windle International is supported by the Senior Management Team (2 Executive Directors) of the operating Windle charities whose remuneration is paid by those entities. The secretariat was also supported by 2 part time volunteers.

Staff Remuneration Summary

Total staff costs in 2022 amounted to £89,266, comprising:

	2023	2022
	£	£
Fundraising	-	14,132
Programme Costs	89,266	93,323
Total Staff Remuneration	89,266	107,455
UK Payroll:		
Gross Pay	30,744	57,676
Employers National Insurance	2,987	2,066
Employers Pension Contribution	922	1,708
Kenya Payroll:		
Gross Pay	36,000	24,405
Pension	21,600	21,600
Total Employment Remuneration	92,253	107,455

WINDLE INTERNATIONAL

England & Wales - Charity number 1153544

Accounts

Annual Report and Accounts

(For Windle International Council)

Windle International

For the year ending 31 December 2022



International Council (Board of Trustees)

Fred Ojiambo - Chair

Eleanor E S Horne

Martha Hewison (from 6th February 2023)

Mukhtar Ahmed Mohamed (from 20th June 2023)

Richard Caesar Obonyo (from 22nd October 2022)

Robin Shawyer (from 3rd February 2023)

Rosemary Constance Silvester Horne (from 21st June 2023)

Thor Kristian Hanisch (from 21st June 2023)

Nicholas Ecimu (until 22nd October 2022)

Sam Bickersteth (until 22nd October 2022)

Lillian Koma (until 22nd October 2022)

Chief Executive Officer: Dr Marangu Njogu

Senior Management Coordination Group

Andrew Omara (Executive Director-Windle International Uganda)

Phyllis Mureu (Executive Director-Windle International Kenya)

Khalif Kobane Team Leader Somalia

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Acronyms

HPCT	The Hugh Pilkington Charitable Trust
IGAD	Intergovernmental Authority on Development
OCMS	The Oxford Centre for Mission Studies
WI	Windle International
WIK	Windle International Kenya
WINL	Windle International Netherlands
WISOM	Windle International Somalia
WIU	Windle International Uganda
WIUSA	Windle International USA
WTI	Windle Trust International

1 Report of the International Council

1.1 Charity Overview

Charity Commission	Charity Registration No: 1153544 Date of registration: 27 th August 2013
Our Belief	We believe that: ✓ Education Transforms Society ✓ That the people who have been most marginalised in the world should be the ones shaping more peaceful societies
Our Vision	A world where everyone has the opportunity, through education and training, to make the most of their potential and contribute to sustainable development.
Charitable Objects	To advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and their host populations.
Our Mission	To challenge poverty and inequality, to bring about lasting transformation of society, and to promote peace by expanding access to, and improving the quality of, education and training, with an emphasis on refugees, communities affected by conflict and marginalization.
Roles of International Office	i) to establish Windle as the leading organisation for delivery of quality education for refugees and communities affected by conflict and marginalisation; ii) To provide accurate, timely and efficient services to the membership of Windle and to serve and coordinate global activities such as communication, advocacy, fundraising, common operational standards, and shared services.

1.2 Structure and Governance

Windle International (the Charity) is a Charitable Incorporated Organisation, registered in England as charity number 1153544, governed by a charitable constitution under the terms of

which the members of the International Council, who are the Trustees of the Charity, include the Chairs of the operational Windle organisations listed below with an asterisk:

- ❖ Windle International Kenya operating in Kenya and managing the Somalia programme*
- ❖ Windle International Uganda operating in Uganda*
- ❖ Windle International USA and Windle International Netherlands are support offices whose function is to facilitate fundraising and advocacy in USA and Europe for the work of Windle in Eastern Africa, in close collaboration with the International Office.
- ❖ Windle Trust International registered in England as charity number 1092834 is a sister charity of Windle International responsible for Windle's programmes in the UK, Sudan and South Sudan.
- ❖ A joint workshop in October 2022, comprising all Windles and HPCT established two Windle structures: Windle International bringing together Windle International Kenya, Windle International Uganda, Windle International Somalia, Windle International USA and Windle International Netherlands; and Windle Trust International Coordinating the work of Windle in Sudan and South Sudan and the UK post graduate scholarship programme.

Each of the constituent members of Windle International has its own Board of Trustees and operates autonomously within a framework of common values, history and strategic focus. Windle International provides the coordination structure to realise the commitment made by all members working closely together in setting their strategies and collaborating on key areas such as a common high-level policy framework of standards, donor relations, advocacy, fundraising, regional programming, research and sharing of skills and experience.

Under the constitution of Windle International the Trustees may appoint additional trustees to the Board of Trustees.

Eleanor Horne, who is the Chair of The Hugh Pilkington Charitable Trust, which has provided substantial financial support to Windle's work for many years, serves as a member of the International Council. In 2022, Eleanor Horne was also a Trustee of Windle Trust International.

These financial statements relate to the activities of the Windle International Council and the International Secretariat and, in line with UK Charity law, have been examined by a qualified Independent Examiner, Holy Brook Associates.

1.3 Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the Charity address the underlying causes of poverty, fall within the aims of the Charity, and that the member charities of Windle International deliver programmes widely accessible to potential beneficiaries which fall within the scope of the Charity's objects.

The public benefit relates mainly to the promotion of educational access for some of the world's most disadvantaged communities. The education and training in turn help to lay the foundation for long term peace in Africa.

Details of the activities of member organisations, their impact and their performance are reflected in the accounts of those organisations. The impact of the Charity is primarily achieved not by implementation of programmes but by supporting operational Windles to implement programmes addressing the objects of the Charity.

1.4 Context

Windle's Operations in Africa



The Windle programme activities which the Charity supports cover a region which continues to experience conflict and displacement of individuals and communities for a range of reasons including poor government, corruption, political rivalry, greed and environmental pressures and ethnic tensions. These deep-seated challenges will not be resolved quickly but there have been some positive signs in the past 2 years.

Efforts by the Government of South Sudan and external parties to promote stability in South Sudan have yet to result in any significant return of South Sudanese refugees from Kenya and Uganda to their home country. Our sister charity, Windle Trust International, is working hard with the government of South Sudan and other partners to build the education sector inside South Sudan.

In Somalia extremist groups and clan rivalry continue to hamper a robust peace and an economic recovery. Windle has followed home some of the Somali refugees whom Windle has been serving in Kenya for many years by setting up offices in Federal Republic Somalia in 2019, Somaliland in 2020 and in Puntland State of Somalia in 2021. Windle International has established a scholarship programme with a total of 175 students in 20 universities in the three locations. This is the DAFI (Albert Einstein German Academic Refugee Initiative) scholarship funded through UNHCR.

The governments of Kenya and Uganda have been seeking ways to reduce the number of refugees in their countries. This development provides challenges to Windle but also provides an opportunity for Windle to support voluntary return, through Windle's regional presence.

The Kenya 2021 Refugee Act has strengthened the protection and management of the refugees in Kenya. The Act gives new hope to refugees in Kenya that they can access livelihoods and social integration. The Act came into effect in March 2022.

In the light of the challenges presented by the COVID-19 pandemic investment in education and training is more important than ever in order to lay the foundations for lasting peace and stability. The virus has disrupted education across the world, but Windle is working energetically with IGAD, governments, communities and other partners and institutions to enable quality education to continue and expand. The greater use of educational technology

to support the quality of education and training is a key focus for Windle. Windle International is also working with WI-USA to mobilise support for EdTech from USA.

The constituent members of Windle International pursue a shared strategy in responding to this situation with a focus on education and training and on the geographic region of Eastern Africa. This investment is crucial to the prospects for lasting peace and stability across Eastern Africa. It is the policy of Windle to establish a robust long-term presence in each country where it operates.

1.5 Management

The Charity operates primarily from an office in CMS House in Oxford but since the impact of COVID-19 staff have worked mainly from home. The Chief Executive Officer of Windle International is based in Kenya and is supported by the Senior Management Coordination Group comprising the executive directors of the operational members in Kenya and Uganda, and the team leader in Somalia. The senior team meets regularly to take forward activities which are the responsibility of the Charity, or which require coordination and collaboration across Windle.

The Chief Executive Officer reports to the International Council both directly and through the Chair of the Council. The Chief Executive Officer also manages the relationship with the Hugh Pilkington Charitable Trust.

1.6 Risk Management

The Trustees undertake a review of risk at least annually and take steps to mitigate risk while recognising that operating in parts of Africa affected by conflict involves exposure to a certain degree of risk for the Charity and its staff. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member. A key role of the International Office is to support the operating Trusts in managing risk.

1.7 Activities and Achievements

The main achievements of the Charity in the period covered by this report have been:

- a) Promotion of effective collaboration across Windle.
- b) Support of the Windle programmes through fundraising, technical support, sharing of skills and experience, and coordination of joint activity.
- c) Coordination of funding support from various donors to the operational Windles. In particular the coordination of support from the Hugh Pilkington Charitable Trust (HPCT) which included a commitment by HPCT to fund by grant and loan the acquisition of office premises and operational facilities in South Sudan.
- d) Participation in the Big Give Christmas Challenge for December 2022 raising over £50,000 for Windle programmes and support of core costs.
- e) Extension of the common framework of policies.
- f) Supporting the implementation of enhanced Safeguarding policies, procedures and staff training across Windle.
- g) Presentation of Windle's work in international conferences and forums, and contribution to international policy development on education.
- h) Supporting the engagement of Windle with alumni of Windle programmes
- i) Development of Windle's presence in Somalia in partnership with Windle International Kenya.

- j) Establishment of a working relationship with Inter-Governmental Authority on Development (IGAD) for joint fundraising and development cooperation in the countries that Windle operates.

Windle International also supported Windle International Kenya in carrying out a major review of safeguarding across all its programmes as part of the commitment of Windle to follow high standards in the protection of staff and of the vulnerable communities with whom Windle is working.

The Charity sets operational targets by the development of annual work plans and budgets and monitors performance against these targets to ensure that resources are applied effectively to achieving the Windle International objectives.

1.8 Financial Review

In 2022 the Charity achieved a modest surplus on general funds of £9256 (2021 Deficit of £12,162). The net effect is an unrestricted reserve fund at the end of 2022 of £46,435 (2021 £36,049).

The Charity holds a modest level of reserves of £46,435 as shown in the Balance Sheet which is marginally lower than the target of £50,000 reflected in previous Trustees Reports. The Trustees of the Charity are aiming to increase the level of reserves to £60,000 over the next two years to provide a greater level of working capital for the Charity. This is in line with Charity Commission recommendations.

1.9 Future Plans

The Trustees undertook a major review of staffing and structure in 2022 and the outcome of this review has been a streamlining of core staffing levels with greater reliance on volunteers and on staff at the field level.

The operational capacity to manage the growing Windle programme in Somalia is provided by Windle International Kenya and the team leader, Khalif Kobane, will continue to develop the profile and activity of Windle in Somalia. Further funds are being sought to expand Windle's work in Somalia, and Windle is developing very positive relationships with government and with potential operating partners. Windle International has facilitated WISOM discussions with CARE International Somalia, Adventist Development and Relief Agency International (ADRA) Somalia and Save the children Somalia to collaborate in joint fundraising and implementation of programmes. This will strengthen Windle's presence in Somalia.

Windle International will continue to look for opportunities to strengthen its regional presence across Eastern Africa. As in the above cases the initial management role in new countries will be undertaken by the operational Windle International members until such time as the new offices are ready to operate autonomously with their own trustee boards.

The Trustees will continue to support the development of Windle International USA and Windle International Netherlands as fundraising and advocacy initiatives. The US and Netherlands Boards meet quarterly to pursue fundraising opportunities.

Strategically Windle International expects to retain its very strong focus on the provision of education and training supported by research to assess needs and to monitor and evaluate impact. Windle will also advocate for investment in quality education and training and seek to contribute to international forums in these areas.

Windle is committed to innovation and improvement and will continue to innovate in education technology and the provision of teacher training amongst other areas.

1.10 Partners

Windle International is very grateful to the trustees of the Hugh Pilkington Charitable Trust for their continued support of Windle and to the following operational and funding partners with whom Windle International and its Members have worked in 2022, as well as to the alumni and other individual supporters:

- US Bureau for Population, Refugees and Migration (PRM)
- UKAID: Department for International Development
- The European Union
- The Government of Canada (Global Affairs Canada)
- The UN High Commission for Refugees (UNHCR)
- The UN Children's Fund (UNICEF)
- The Hugh Pilkington Charitable Trust
- World University Service of Canada
- The Open Society Foundation
- The MasterCard Foundation
- The Philanthropic Initiative (Sisters of St Joseph of Peace)
- The British Council
- Commonwealth Scholarships Programme/Association of Commonwealth Universities
- The Reid Foundation
- Borderless Higher Education Programme: York University, University of British Columbia, Kenyatta University, Moi University and others
- HU University, Utrecht
- DD Puri Foundation
- The Vodafone Foundation
- DAFI/Government of Germany

Most of this financial support is received directly by operational Windle International members rather than through the Windle International Secretariat.

1.11 Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations governing charities registered in England, and to observe and apply the principles and methods of the Charities Statement of Recommended Practice (SORP).

The Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- ❖ select suitable accounting policies and then apply them consistently.
- ❖ make judgments 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. 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.

Approved by the Board of Trustees on 22nd September 2023 and signed on their behalf by:

Dr Fred Ojiambo
Chairman

Independent Examiner's report to the Trustees of Windle International

I report on the accounts of the Charity for the year ended 31st December 2022, which are set out on pages 11 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect.

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Rachel Eden Date: 20th September 2023

Rachel Eden ACMA
Holy Brook Associates
Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road, READING RG1 1N

WINDLE INTERNATIONAL
Statement of Financial Activities: 1st January to 31st December 2022

Incoming resources		Unrestricted £	Restricted £	Total £	2021 Total £
Voluntary Income - Grants and Donations	2	434,438	364,582	799,020	860,926
Resources expended					
Cost of generating funds	3	15,973	-	15,973	44,769
Charitable Activities: Education	4	-	168,092	168,092	165,086
Grants		284,500	220,000	504,500	410,000
Other Programme Costs		123,909		123,909	175,176
Governance costs	5	800		800	855
Total Expenditure		425,182	388,092	813,274	795,886
Net incoming/(outgoing) resources for year		9,256	(23,510)	(14,254)	65,040
Balances brought forward 1st January 2022		36,049	63,740	99,789	34,748
Opening Bal. 2022 Adjustments		1,130	(1,130)	-	-
Balances carried forward 31 December 2022		46,435	39,100	85,535	99,788

Balance Sheet at 31st December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 Funds £
Fixed Assets		3,466		3,466	3,466
Current Assets					
Debtors	6				
Intercompany Accounts		42,979		42,979	42,978
Prepayments		1,301		1,301	3,219
Other Debtors		17,330		17,330	2,460
		65,076	-	65,076	52,123
Bank accounts		52,157	39,100	91,257	83,151
Total Assets		117,233	39,100	156,333	135,275
Current Liabilities	7				
Intercompany Accounts		4,474		4,474	4,474
Other Creditors		66,324		66,324	31,012
Total Current Liabilities		70,798	-	70,798	35,486
Net Current Assets		46,435	39,100	85,535	99,788
Funded By:					
Fund Balances		46,435	39,100	85,535	99,788

Approved by the Board of Trustees of Windle International on 22 September 2023 by:

Fred Ojiambo

Chair

Year Ended 31st December 2022

Notes to the Accounts

ACCOUNTING POLICIES

Basis of the Accounts

The Accounts are prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS102) effective 1 January 2015. – Charities SORP FRS 102.

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

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.

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

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.

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.

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.

Expenditure

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 charity 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 cost.
- Other Programme Costs: these costs relate to the staff and operational costs through which Windle International provides support and services to the operational member Windle charities. There is no apportionment of such costs to charitable activity as this is not considered useful for a clear understanding of the activities of the charity.

Tangible Fixed Assets

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

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

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

- Fixtures and Fittings 5-10 years
- Computer Equipment 3 years
- Motor Vehicles 4 years

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.

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.

Creditors

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.

Pension Contributions

In the UK the charity contributes to a defined contribution scheme (NEST) at the rate of 8% with employees contributing 5%. For employees based outside the UK the charity negotiates and agreed contribution to pension provision in each case in the light of local circumstances and legislation.

WINDLE INTERNATIONAL**Year Ended 31st December 2022****Notes to the Accounts****Restricted Funds**

Fund	Opening Bal	Income	Expenses	Closing Bal.2022
HPCT Grant for UK Scholarships	-	120,000	120,000	-
HPCT Grant Construction Juba	-	100,000	100,000	-
WIU AFRIPADS Project	-	2,000	2,000	-
MystArt Programme (Opening Bal Restated)	900	-	-	900
OCMS PhD Programme (Opening Bal Restated)	800	8,451	8,103	1,148
Big Give 2020 (Opening Bal Restated)	500	-	500	-
Big Give 2021	60,410	37,175	97,585	-
Big Give 2022	-	59,904	59,904	-
WIU COVID Project (Opening Bal Restated)	-	-	-	-
Masters Program	-	37,052	-	37,052
Opening Bal. 2022 Adjustments	1,130	-	1,130	-
Total Restricted Fund Balance	63,740	364,582	389,222	39,100

Voluntary Income – Grants and Donations

	Unrestricted	Restricted	Total	2021
	£	£	£	£
HPCT Core Grant 2.1	284,500	120,000	404,500	400,000
HPCT Additional Grant 2.2	-	-	-	81,200
HPCT Secretariat Grant	-	-	-	80,000
UNHCR	-	-	-	25,209
Didymus	-	-	-	5,000
General Donations	79,938	-	79,938	33,070
Member Contributions	70,000	-	70,000	115,000
HPCT Juba Construction Project	-	100,000	100,000	-
Big Give 2020	-	-	-	56,868
Big Give 2021	-	37,175	37,175	60,410
Big Give 2022	-	59,904	59,904	-
OCMS Scholarships	-	8,451	8,451	2,268
MystArt	-	-	-	1,900
WIU AFRIPADS Project	-	2,000	2,000	-
Masters Program	-	37,052	37,052	-
Total Grants & Donations	434,438	364,582	799,020	860,926

2.1 This was a grant paid by the Hugh Pilkington Charitable Trust to Windle International to support the work of the operational Windle Trusts.

2.2 This grant was for the support of the Windle International Secretariat contribution towards admin and the Chief Executive Officer costs.

Cost of Generating Funds	Unrestricted	Restricted	Total	2021
	£	£	£	£
Allocation of Staff Costs	14,132		14,132	38,851
Other Fundraising Costs	1,841		1,841	5,918
	15,973	-	15,973	44,769
Expenditure on Charitable Activities	Unrestricted	Restricted	Total	2021
Education:	£	£	£	£
Somalia Project			-	101,793
WIU AFRIPADS project		2,000	2,000	-
WIU COVID Project			-	
Big Give Trust COVID Response		500	500	4,000
Big Give Trust2020 Scholarships		-	-	53,525
Big Give Trust2021 Scholarships	-	97,585	97,585	-
Big Give Trust2022 Scholarships		59,904	59,904	
OCMS Scholarship Programme		8,103	8,103	3,268
WTI Scholarships			-	2,500
			-	-
Total on Education Programmes	-	168,092	168,092	165,086
Grants for Education Activities:				
Windle International Kenya Recurrent	64,500	-	64,500	60,000
Windle Trust International Recurrent	160,000	-	160,000	160,000
Windle Trust International Construction project		100,000	100,000	-
Windle Trust International UK Scholarships		120,000	120,000	120,000
Windle International Uganda Recurrent	60,000		60,000	70,000
	284,500	220,000	504,500	410,000
Other Programme Costs:				
Staff Costs	93,323		93,323	134,241
Staff Travel and Training	1,825		1,825	139
Communication Costs	4,415		4,415	7,316
Alumni Activities	420		420	10,000
North America Activities	165		165	133
Europe Activities	1,442		1,442	1,731
Professional fees	10,195		10,195	10,921
Office Expenses	12,124		12,124	10,695
	123,909	-	123,909	175,176
Governance				
Audit	800		800	400
Legal Services	-		-	455
	800	-	800	855
Total Expenditure	425,182	388,092	813,274	795,886

Debtors	2022	2021
Prepayments & rent deposit	1,301	3219
General debtors	17,330	2,460
Intercompany balances	42,979	42,978
	61,610	48,658

The Intercompany debtor balances are the year end balances due to the charity by Windle International members.

Creditors	2022	2021
Salaries & pensions	7,613	12,504
Intercompany balances	4,474	4,474
Other Creditors	58,711	18,508
	70,798	35,486

Key Management & Trustees

Key Management remuneration was £46,005 (2021 £72,000). Remuneration of all staff is reviewed annually by the Board of Trustees. There were no employees paid more than £60,000.

The Executive Directors of the operational Windle charities, Windle International Kenya, and Windle International Uganda with the CEO of Windle International play a key role in the management and the promotion of collaboration between the Windle charities.

No trustee received any remuneration in the period (2020 none). No expenses were paid for Trustees in the period (2021 - nil).

Related Party Transactions

There are no related party transactions to disclose for 2022 (2021 nil). One of the trustees, Eleanor Horne, is chair of the Hugh Pilkington Charitable Trust and a trustee of Windle Trust International which received grants from Windle International.

The trustees of Windle International, include the Chairs of the operating Windle charities.

Employees and Volunteers

During the year 2022 the Secretariat of Windle International employed an average of 2.9 staff, (2021; 4). In addition, Windle International is supported by the Senior Management Team (2 Executive Directors) of the operating Windle charities whose remuneration is paid by those entities. The secretariat was also supported by 2 part time volunteers.

Staff Remuneration Summary

Total staff costs in 2022 amounted to £107,454, comprising:

	2022	2021
	£	£
Fundraising Activity	14,132	33,981
Programme Costs	93,323	134,241
Total Staff Remuneration	107,455	168,222
UK Payroll:		
Gross Pay	57,676	85,250
Employers National Insurance	2,066	8,414
Employers Pension Contribution	1,708	2,558
Kenya Payroll:		
Gross Pay	24,405	50,400
Pension	21,600	21,600
Total Employment Remuneration	107,455	168,222

WINDLE INTERNATIONAL

England & Wales - Charity number 1153544

Accounts

Annual Report and Accounts

Windle International

For the year ending 31 December 2021



International Council (Board of Trustees):

Fred Ojiambo - Chair

Eleanor E S Horne

Nicholas Ecimu

Malcom McNeil (until 6th July 2022)

Sam Bickersteth (from 22nd July 2022)

Lillian Koma

Chief Executive Officer: Dr. Marangu Njogu

Senior Management Coordination Group:

Andrew Omara (Executive Director-Windle International Uganda)

David Masua (Executive Director-Windle Trust International)

Phyllis Mureu (Executive Director-Windle International Kenya)

Country Leaders:

Steward Kutiyote: Country Director South Sudan

Asim Turkawi: Country Director Sudan

Khalif Kobane: Team Leader Somalia

Contact Details:

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Bank: CAFBank, 25 King's Hill Avenue, King's Hill, WEST MALLING, Kent, UK

Acronyms

HPCT	The Hugh Pilkington Charitable Trust
IGAD	Intergovernmental Authority on Development
OCMS	The Oxford Centre for Mission Studies
WI	Windle International
WIK	Windle International Kenya
WINL	Windle International Netherlands
WISom	Windle International Somalia
WIU	Windle International Uganda
WIUSA	Windle International USA
WTI	Windle Trust International

ANNUAL REPORT OF THE WINDLE INTERNATIONAL COUNCIL

Charity Overview

Charity Commission Registration No: 1153544;
Date of registration: 27th August 2013

Our Vision

We believe that:

Education Transforms Society

We believe that the people who have been affected by conflict and marginalisation should be the architects of their own future. We focus on and advocate for the long-term investment in education and training for and with individuals and communities, so that they can transform themselves, and their surrounding communities, region and continent. As and when peace is achieved, individuals and communities are equipped to sustain it for the long term.

Our Vision

Is of a world where everyone has the opportunity, through education and training, to make the most of their potential and contribute to sustainable development.

Charitable Objects

To advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and their host populations.

Our Mission

To challenge poverty and inequality, to bring about lasting transformation of society, and to promote peace by expanding access to, and improving the quality of, education and training, with an emphasis on refugees, and communities affected by conflict and marginalization.

The international office has two main roles:

a) to establish Windle as the leading organisation for delivery of quality education for refugees and communities affected by conflict and marginalization in Eastern Africa;

b) To provide accurate, timely and efficient services to the membership of Windle and to serve and coordinate global activities such as communication, advocacy, fundraising, common operational standards, and shared services.

Structure and Governance

Windle International (the Charity) is a Charitable Incorporated Organisation, registered in England as charity number 1153544, governed by a charitable constitution under the terms of which the members of the International Council, who are the Trustees of the Charity, include the Chairs of the operational Windle organisations listed below:

- Windle Trust International operating in the UK, Sudan and South Sudan
- Windle International Kenya operating in Kenya and managing the Somalia programme
- Windle International Uganda operating in Uganda

Windle International USA and Windle International Netherlands are support offices whose function is to facilitate fundraising and advocacy in USA and Europe for the work of Windle in Eastern Africa, in close collaboration with the International Office.

Each of the constituent members has its own Board of Trustees and operates autonomously within a framework of common values, history and strategic focus. Windle International provides the coordination structure to realise the commitment made by all members of the Windle family to work closely together in setting their strategies, and collaborating on key areas such as a common high-level policy framework of standards, donor relations, advocacy, fundraising, regional programming, research and sharing of skills and experience.

Under the constitution of Windle International the Trustees may appoint additional trustees to the Board of Trustees.

Eleanor Horne, who is the Chair of The Hugh Pilkington Charitable Trust, which has provided substantial financial support to Windle's work for many years, serves as a member of the International Council. Eleanor Horne is also a Trustee of Windle Trust International one of the constituent members of Windle International. Lillian Koma was appointed as a member of the International Council in September 2020.

These financial statements relate to the activities of the Windle International Council and the International Secretariat and, in line with UK Charity law, have been examined by a qualified Independent Examiner, Holy Brook Associates.

Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the Charity address the underlying causes of poverty, fall within the aims of the Charity, and that the member charities of Windle International deliver programmes widely accessible to potential beneficiaries which fall within the scope of the Charity's objects.

The public benefit relates mainly to the promotion of educational access for some of the world's most disadvantaged communities. The education and training in turn help to lay the foundation for long term peace in Africa.

Details of the activities of member organisations, their impact and their performance are reflected in the accounts of those organisations. The impact of the Charity is primarily achieved not by implementation of programmes but by supporting operational Windles to implement programmes addressing the objects of the Charity.

Context



The Windle programme activities which the Charity supports cover a region which continues to experience conflict and displacement of individuals and communities for a range of reasons including poor government, corruption, political rivalry and greed, environmental pressures and ethnic tensions. These deep-seated challenges will not be resolved quickly but there have been some positive signs in the past 2 years.

The Government of South Sudan has extended the planned implementation period for the peace agreement because elements of the peace agreement have yet to be implemented effectively. The country is still struggling to build a durable peace. We expect that many South Sudanese refugees will be cautious about returning immediately to South Sudan in the light of the failure of past peace agreements. For this reason, Windle operational members expect to continue to manage and deliver education to large numbers of South Sudanese refugees in Kenya and Uganda, and displaced South Sudanese in Sudan, while also working with the government of South Sudan and other partners to build the education sector inside South Sudan.

In Somalia extremist groups and clan rivalry continue to hamper a robust peace and an economic recovery. Windle has followed home some of the Somali refugees whom Windle has been serving in Kenya for many years by setting up offices in Federal Republic Somalia in 2019, Somaliland in 2020 and in Puntland State of Somalia in 2021. Windle International has established a scholarship programme

with a total of 175 students in 20 universities in the three locations. This is the DAFI (Albert Einstein German Academic Refugee Initiative) scholarship funded through UNHCR.

The governments of Kenya and Uganda have been seeking ways to reduce the number of refugees in their countries. This development provides challenges to Windle but also provides an opportunity for Windle to support voluntary return, through Windle's regional presence, particularly in Somalia and South Sudan.

The Kenya 2021 Refugee Act has strengthened the protection and management of the refugees in Kenya. The Act gives new hope to refugees in Kenya that they can access livelihoods and social integration. The Act came into effect in March 2022.

In the light of the challenges presented by the COVID-19 pandemic investment in education and training is more important than ever in order to lay the foundations for lasting peace and stability. The virus has disrupted education across the world but Windle is working energetically with IGAD, governments, communities and other partners and institutions to enable quality education to continue and expand. The greater use of educational technology to support the quality of education and training is a key focus for Windle. Windle International is also working with WI-USA to mobilise support for EdTech from USA.

The constituent members of Windle International pursue a shared strategy in responding to this situation with a focus on education and training and on the geographic region of Eastern Africa. This investment is crucial to the prospects for lasting peace and stability across Eastern Africa. It is the policy of Windle to establish a robust long-term presence in each country where it operates.

Management

The Charity operates primarily from an office in CMS House in Oxford but since the impact of COVID-19 staff have worked mainly from home. The Chief Executive Officer of Windle International is based in Kenya and is supported by the Senior Management Coordination Group comprising the executive directors of the operational members of the Windle family. The senior team meets regularly to take forward activities which are the responsibility of the Charity or which require coordination and collaboration across Windle.

The Chief Executive Officer reports to the International Council both directly and through the Chair of the Council. The Chief Executive Officer also manages the relationship with the Hugh Pilkington Charitable Trust.

The Trustees record their deep regret at the death of James Aryam in June 2021 from COVID. James was the Executive Director of Windle International Uganda and has been a remarkable servant of Windle and refugees over many years.

Risk Management

The Trustees undertake a review of risk at least annually and take steps to mitigate risk while recognising that operating in parts of Africa affected by conflict involves exposure to a certain degree of risk for the Charity and its staff. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member. A key role of the International Office is to support the operating Trusts in managing risk.

Activities and Achievements

The COVID-19 pandemic has greatly affected the work of Windle International's operational members in a variety of ways in 2020 and 2021. Education provision has been disrupted and Windle has worked with partners to provide education in a secure manner. One positive outcome of these challenges has been an increased emphasis on the use of information technology in education, an area where Windle has already considerable experience. This is major focus in future plans.

Building on a review of the global strategy in early 2019 and in spite of the severe restriction on travel and face to face meetings caused by the pandemic, the main achievements of the Charity in the period covered by this report have been:

- a) Promotion of effective collaboration across Windle.
- b) Support of the Windle programmes through fundraising, technical support, sharing of skills and experience, and coordination of joint activity.
- c) Coordination of funding support from various donors to the operational Windles. In particular the coordination of support from the Hugh Pilkington Charitable Trust (HPCT) which included a commitment by HPCT to fund by grant and loan the acquisition of office premises and operational facilities in South Sudan.
- d) Participation in the Big Give Christmas Challenge for December 2021 raising over £90,000 for Windle programmes and support of core costs.
- e) Extension of the common framework of policies.
- f) Supporting the implementation of enhanced Safeguarding policies, procedures and staff training across Windle.
- g) Presentation of Windle's work in international conferences and forums, and contribution to international policy development on education.
- h) Supporting the engagement of Windle with alumni of Windle programmes
- i) Development of Windle's presence in Somalia in partnership with Windle International Kenya.
- j) Establishment of a working relationship with Inter-Governmental Authority on Development (IGAD) for joint fundraising and development cooperation in the countries that Windle operates.

The Charity sets operational targets by the development of annual work plans and budgets and monitors performance against these targets to ensure that resources are applied effectively to achieving the Windle International objectives.

Financial Review

In 2021 the Charity incurred a deficit on general funds of £74,285 (2020 £15,197). The core donor supporting WI, the Hugh Pilkington Charitable Trust, made an exceptional advance of £80,000 which is shown in the accounts as a transfer to reserves. The consequence of this advance is that further HPCT grant support to the whole of the Windle network will be reduced by £10,000 per year for the next eight years compared with what it otherwise would have been. The net effect is an unrestricted reserve fund at the end of 2021 of £36,049.

The Charity holds a modest level of reserves of £36,049 as shown in the Balance Sheet which is lower than the target of £50,000 set in previous Trustees Reports. The Trustees of the Charity are aiming to increase the level of reserves to £60,000 over the next two years to provide a greater level of working capital for the Charity. This is in line with Charity Commission recommendations.

Future Plans

The Trustees are undertaking a major review of staffing and structure in 2022 and the outcome of this review will provide a framework for future plans.

The operational capacity to manage the growing Windle programme in Somalia is provided by Windle International Kenya and the team leader, Khalif Kobane, will continue to develop the profile and activity of Windle in Somalia. Further funds are being sought to expand Windle's work in Somalia, and Windle is developing very positive relationships with government and with potential operating partners. Windle International has facilitated WISOM discussions with CARE International Somalia, Adventist Development and Relief Agency International (ADRA) Somalia to collaborate in joint fundraising and implementation of programmes. This will strengthen Windle's presence in Somalia.

The Trustees completed the process of registering in Rwanda in 2019 and it is planned to start a modest level of activities in Rwanda in 2023. The operations in Rwanda will be implemented under the management of the Windle offices in Kenya and Uganda.

Windle International will continue to look for opportunities to strengthen Windle's regional presence across Eastern Africa. As in the above cases the initial management role in new countries will be undertaken by the operational Windle International members until such time as the new offices are ready to operate autonomously with their own trustee boards.

The Trustees will continue to support the development of Windle International USA and Windle International Netherlands as fundraising initiatives. The US and Netherlands Boards meet quarterly to pursue fundraising opportunities.

Strategically Windle International expects to retain its very strong focus on the provision of education and training supported by research to assess needs and to monitor and evaluate impact. Windle will also advocate for investment in quality education and training, and seek to contribute to international forums in these areas. Windle is committed to innovation and improvement and will continue to innovate in education technology and the provision of teacher training amongst other areas.

Partners

Windle International is very grateful to the trustees of the Hugh Pilkington Charitable Trust for their continued support of Windle and to the following operational and funding partners with whom Windle International and its Members have worked in 2021, as well as to the alumni and other individual supporters:

US Bureau for Population, Refugees and Migration (PRM)
UKAID: Department for International Development
The European Union
The Government of Canada (Global Affairs Canada)
The UN High Commission for Refugees (UNHCR)
The UN Children's Fund (UNICEF)
The Hugh Pilkington Charitable Trust
World University Service of Canada
The Open Society Foundation
The MasterCard Foundation
The Philanthropic Initiative (Sisters of St Joseph of Peace)
The British Council
Commonwealth Scholarships Programme/Association of Commonwealth Universities
The Waterloo Foundation
The Gordon Memorial College Trust Fund
Borderless Higher Education Programme: York University, University of British Columbia, Kenyatta University, Moi University and others
HU University, Utrecht
DD Puri Foundation
The Vodafone Foundation
DAFI/Government of Germany
Goodenough College

Most of this financial support is received directly by operational Windle International members rather than through the Windle International Secretariat.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations governing charities registered in England, and to observe and apply the principles and methods of the Charities Statement of Recommended Practice (SORP).

The Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- ~ select suitable accounting policies and then apply them consistently;
- ~ make judgments 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. 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.

Approved by the Board of Trustees on 15th October 2022 and signed on their behalf by:

Fred Ojiambo

Dr. Fred Ojiambo
Chairman

Independent Examiner's report to the Trustees of Windle International

I report on the accounts of the Charity for the year ended 31st December 2021, which are set out on pages 12 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- (a) • the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
 - the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination. I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *Rachel Eden*

Date: 27th October 2022

Rachel Eden ACMA
Holy Brook Associates
Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road, READING RG1 1NH

WINDLE INTERNATIONAL
Statement of Financial Activities: 1st January to 31st December 2021

		Unrestricted	Restricted	Total	2020 Total £
		£	£	£	
Incoming resources					
Voluntary Income - Grants and Donations	2	601,980	258,946	860,926	950,806
Resources expended					
Cost of generating funds	3	43,441	1,328	44,769	23,986
Charitable Activities: Education	4	96,793	68,293	165,086	173,349
Grants		280,000	130,000	410,000	600,080
Other Programme Costs		175,176		175,176	162,480
Governance costs	5	855		855	4,279
		596,264	199,621	795,886	964,175
Net incoming/(outgoing) resources for year		5,715	59,325	65,041	(13,369)
Balances brought forward 1st January 2020		30,334	4,414	34,748	48,117
Balances carried forward 31 December 2021		36,049	63,739	99,788	34,748

Balance Sheet at 31st December 2021

		Unrestricted Funds £	Restricted Funds £	Total £	2020 £
Fixed Assets		3,466		3,466	-
Current Assets					
Debtors	6				
Intercompany Accounts		42,978		42,978	57,978
Prepayments		3,219		3,219	-
Other Debtors		2,460		2,460	7,586
		52,123	-	52,123	65,565
Bank accounts		19,412	63,739	83,151	7,198
Total Assets		71,535	63,739	135,275	72,763
Current Liabilities	7				
Intercompany Accounts		4,474		4,474	8,496
Others		31,012		31,012	29,519
Total Current Liabilities		35,486	-	35,486	38,015
Net Current Assets		36,049	63,739	99,788	34,748
Funded By:					
Fund Balances		36,049	63,739	99,788	34,748

Approved by the Board of Trustees of Windle International on 15th October 2022 and signed on their behalf by:

<i>Fred Ojiambo</i>	Fred Ojiambo	Chair	-
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ACCOUNTING POLICIES

Basis of the Accounts

The Accounts are prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS102) effective 1 January 2015. – Charities SORP FRS 102.

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

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.

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

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.

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.

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.

Expenditure

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 charity 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

- Other Programme Costs: these costs relate to the staff and operational costs through which Windle International provides support and services to the operational member Windle charities. There is no apportionment of such costs to charitable activity as this is not considered useful for a clear understanding of the activities of the charity.

Tangible Fixed Assets

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

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

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

- | | |
|-------------------------|------------|
| • Fixtures and Fittings | 5-10 years |
| • Computer Equipment | 3 years |
| • Motor Vehicles | 4 years |

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.

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.

Creditors

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.

Pension Contributions

In the UK the charity contributes to a defined contribution scheme (NEST) at the rate of 5% with employees contributing 3%. For employees based outside the UK the charity negotiates and agreed contribution to pension provision in each case in the light of local circumstances and legislation.

WINDLE INTERNATIONAL
Year Ended 31st December 2021
Notes to the Accounts

1. Restricted Funds

Fund	Opening Bal	Income	Expenses	Y/end
HPCT Grant for UK Scholarships	-	120,000	120,000	-
HPCT Grant Windle Uganda	-	10,000	10,000	-
MystArt	-	1,900		1,900
OCMS PhD Programme	1,000	2,268	3,268	- 0
Big Give 2020	950	56,868	51,541	6,277
Big Give 2021	-	60,410		60,410
WI Somalia COVID Project	1,984		1,984	0
WIU COVID Project	480			480
Somalia Secondary	-	5,000	5,000	-
General Donations		2,500	2,500	-
Total	£ 4,414	258,946	194,293	69,067

2. Voluntary Income – Grants and Donations

		Unrestricted	Restricted	Total	2020
		£	£	£	£
HPCT Core Grant	2.1	280,000	120,000	400,000	400,000
HPCT Additional Grant	2.2	71,200	10,000	81,200	71,200
HPCT Secretariat Grant		80,000		80,000	
UNHCR		25,209	-	25,209	-
Didymus		-	5,000	5,000	-
General Donations		30,570	2,500	33,070	15,990
Member Contributions		115,000		115,000	142,837
HPCT Juba Land Project		-		-	200,000
WTI World Traders		-		-	700
Big Give 2019		-		-	92,255
Big Give 2020			56,868	56,868	11,150
Big Give 2020 Somalia				-	1,984
Big Give 2021			60,410	60,410	-
OCMS Scholarships			2,268	2,268	3,002
MystArt			1,900		
WIU COVID Project				-	2,000
WIU Teachers' Houses				-	192
WTK-Kakuma Sponsors				-	9,497
		601,980	258,946	859,026	950,806

2.1 This was a grant paid by the Hugh Pilkington Charitable Trust to Windle International to support the work of the operational Windle Trusts.

2.2 Contribution towards administration and the Chief Executive Officer costs.

3. Cost of Generating Funds

	Unrestricted	Restricted	Total	2020
	£	£	£	£
Allocation of Staff Costs	38,851		38,851	8,395
Other Fundraising Costs	4,590	1,328	5,918	6,400
	£ 43,441	1,328	44,769	14,795

4. Charitable Activities**Education:**

	Unrestricted	Restricted	Total	2020
	£	£	£	£
WIK Scholarships			-	1,502
Kakuma Scholarship Programme			-	6,975
Somalia Project	96,793	5,000	101,793	64,841
Windle Regional Scholarships			-	9,980
Big Give 2019 Scholarships			-	82,555
Big Give COVID Response		4,000	4,000	3,520
Big Give 2020 Scholarships		53,525	53,525	-
OCMS Scholarship		3,268	3,268	3,977
WTI Scholarships		2,500	2,500	-
Total on Education Programmes	£ 96,793	68,293	165,086	173,349

Grants for Education Activities:

Windle Trust Kenya				
Recurrent	60,000	-	60,000	60,080
Windle Trust International Recurrent	160,000	-	160,000	160,000
Windle Trust International Capital		-	-	200,000
Windle Trust International UK Scholarships		120,000	120,000	120,000
Windle Trust Uganda Recurrent	60,000	10,000	70,000	60,000
	£ 280,000	130,000	410,000	600,080

Other Programme Costs:

Staff Costs	134,241		134,241	141,546
Staff Travel and Training	139		139	3,778
Communication Costs	7,316		7,316	7,355
Alumni Activities	10,000		10,000	-
North America Activities	133		133	-
Europe Activities	1,731		1,731	
Professional fees	10,921		10,921	-
Office Expenses	10,695		10,695	9,801
	£ 175,176	-	175,176	162,480

5. Governance

Audit	400		400	360
Legal Services	455		455	3,919
	£ 855	-	855	4,279

Total Expenses	£ 596,264	199,621	795,886	954,984
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6. Debtors	2021	2020
Prepayments subscriptions & rent paid in advance	3,219	
General debtors	2,460	7,586
Intercompany balances	42,978	57,979
	<u>£ 48,658</u>	<u>65,565</u>

The Intercompany debtor balances are the year end balances due to the charity by Windle International members

7. Creditors	2021	2020
Salaries & pensions	12,504	0
Intercompany balances	4,474	8,496
Other Creditors	18,508	29,519
	<u>£ 35,486</u>	<u>38,015</u>

8. Grant Support from the Hugh Pilkington Charitable Trust (HPCT)

This grant of £80,000 was made by the Hugh Pilkington Charitable Trust to support the operations of Windle International in 2021. It is an exceptional grant in addition to the regular annual support grants is presented in these statements as an addition to the general funds rather than under Income in the Statement of Financial Activities. The trustees of Windle International have agreed to raise additional support of £10,000 per year to supplement the regular annual grants of HPCT for eight years to offset the effect of the receipt of this exceptional grant for 2021.

9. Key Management & Trustees

Key Management remuneration was £72,000 (2020 £72,000). Remuneration of all staff is reviewed annually by the Board of Trustees. The Executive Directors of the operational Windle charities, Windle International Kenya, Windle International Uganda and Windle Trust International, with the CEO of Windle International play a key role in the management of Windle International and the promotion of collaboration between the Windle charities. No trustee received any remuneration in the period (2020 none). No expenses were paid for Trustees in the period (2020 - None).

10. Related Party Transactions

There are no related party transactions to disclose for 2021 (2020 – nil). One of the trustees, Eleanor Horne, is chair of the Hugh Pilkington Charitable Trust and a trustee of Windle Trust International which receives grants from Windle International. Three trustees of Windle International, Dr Fred Ojiambo, Nicholas Ecimu and Malcolm McNeil were chairs of the Boards of Trustees of Windle International Kenya, Windle International Uganda and Windle Trust International all of which charities receive funding from Windle International and contribute to the income of Windle International. It is recognised that there is potential for conflicts of interest to arise and these are managed with care in line with Windle International policies.

11. Employees and Volunteers

The Secretariat of Windle International employed the equivalent of 4 full time staff members during the year 2021 (2020: 3.25). In addition Windle International was supported by the Senior Management Team of the 3 Executive Directors of the member organisations of Windle International whose remuneration is paid by those entities. The secretariat was also supported by 2 part time volunteers (2020: 2).

12. Staff Remuneration Summary

Total staff costs in 2021 amounted to £168,222, comprising:

Reflected Under:	2021	2020
	£	£
Fundraising Activity	33,981	8,395
Charitable Activity: Somalia Project	0	42,847
Programme Costs	<u>134,241</u>	<u>141,546</u>
Total Staff Remuneration	<u>168,222</u>	<u>192,788</u>
UK Payroll:		
Gross Pay	85,250	69,313
Employers National Insurance	8,414	6,538
Employers Pension Contribution	2,558	2,090
Other Staff Costs	0	0
Kenya Payroll:		
Gross Pay	50,400	50,400
Pension	21,600	21,600
Somalia Payroll:		
Gross Pay	<u>0</u>	<u>42,847</u>
Total Employment Remuneration	<u>168,222</u>	<u>192,788</u>

WINDLE INTERNATIONAL

England & Wales - Charity number 1153544

Accounts

ANNUAL REPORT & ACCOUNTS

**For the year ending
31 December 2020**

Legal & Administrative Detail

Charity number (England & Wales)	1153544
Registered address	CMS House, Watlington Rd, Oxford, OX4 6BZ
Contact details	+44 (0) 7393 624688 / www.windleinternational.org / info@windleinternational.org
International Council (Board of Trustees)	Dr Fred Ojiambo, Chair Eleanor E S Horne Nicholas Ecimu Malcolm McNeil Lillian Koma (appointed 20 September 2020)
Chief Executive Officer	Dr Marangu Njogu
Senior Management Coordination Group	James Aryam (Executive Director, Windle International Uganda, to June 2021) Ian Leggett (Executive Director, Windle Trust International, to June 2020) David Masua (Executive Director, Windle Trust International, from June 2020) Phyllis Mureu (Executive Director, Windle International Kenya) Andrew Omara (Acting Executive Director, Windle International Uganda, from June 2021)
Country Leaders	David Masua, South Sudan (to June 2020) Steward Kutiyote, South Sudan (from June 2020) Asim Turkawi, Sudan Khalif Kobane, Team Leader, Somalia
Bank	CAFBank, 25 King's Hill Avenue, King's Hill, West Malling, Kent, UK
Advisors	Critchleys LLP, Beaver House, 23-38 Hythe Bridge St, Oxford OX1 2EP, UK

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Acronyms

HPCT	The Hugh Pilkington Charitable Trust
OCMS	The Oxford Centre for Mission Studies
WI	Windle International
WIK	Windle International Kenya
WISOM	Windle International Somalia
WIU	Windle International Uganda
WIUSA	Windle International USA
WTI	Windle Trust International

Annual Report of the Windle International Council

Charity Overview

Charity Commission

Registration No: 1153544;
Date of registration: 27th August 2013

Our Vision

We believe that Education Transforms Society.

We believe that the people who have been affected by conflict and marginalisation should be the architects of their own future. We focus on and advocate for the long-term investment in education and training for and with individuals and communities, so that they can transform themselves, and their surrounding communities, region and continent. As and when peace is declared, individuals and communities are able to sustain it for the long term.

Our vision is of a world where everyone has the opportunity, through education and training, to make the most of their potential and contribute to sustainable development.

Charitable Objects

To advance education, in particular the education of refugees, internally displaced people, other people affected by or at risk from conflict and natural disaster and their host populations.

Our Mission

To challenge poverty and inequality, to bring about lasting transformation of society, and to promote peace by expanding access to, and improving the quality of, education and training, with an emphasis on refugees, communities affected by conflict and marginalization.

The international office has two main roles:

- a) to establish Windle as the leading organisation for delivery of quality education for refugees and communities affected by conflict and marginalisation;
- b) To provide accurate, timely and efficient services to the membership of Windle and to serve and coordinate global activities such as communication, advocacy, fundraising, common operational standards, and shared services.

Structure, Governance & Management

Windle International (the Charity) is a Charitable Incorporated Organisation, registered in England as charity number 1153544, governed by a charitable constitution under the terms of which the first members of the International Council, who are also the Trustees of the Charitable Incorporated Organisation, were the Chairs of the operational Windle organisations listed below with an asterisk: The constituent members of the international NGO, Windle International, are:

- Windle Trust International operating in the UK, Sudan and South Sudan*
- Windle International Kenya operating in Kenya*
- Windle International Uganda operating in Uganda*
- Windle International USA operating in the United States
- Windle International, which is directly responsible for the International Office in the UK and the Somalia programme.

Windle International Somalia was registered with the Federal Government of Somalia as a branch of Windle International on 22nd November 2018. The day to day management of the Somalia programme is undertaken by Windle International Kenya on behalf of Windle International.

Each of the constituent members has its own Board of Trustees and operates autonomously within a framework of common values, history and strategic focus. Windle International provides the coordination structure to realise the commitment made by all members of the Windle family to work closely together in setting their strategies, and collaborating on key area such as common high standards, donor relations, advocacy, fundraising, regional programming, research and sharing of skills and experience.

Under the constitution of Windle International the Trustees may appoint additional trustees to the Board of Trustees.

Eleanor Horne, who is also the Chair of The Hugh Pilkington Charitable Trust, which has provided substantial financial support to Windle's work for many years, serves as a member of the International Council. Eleanor Horne is also a Trustee of Windle Trust International one of the constituent members of Windle International. Lillian Koma was appointed as a member of the International Council in September 2020.

These financial statements relate to the activities of the Windle International Council, Windle International Somalia and the International Office and, in line with UK Charity law, have been examined by a qualified Independent Examiner, Holy Brook Associates.

Public Benefit

The Trustees have regard to the Charity Commission's guidance on public benefit. The Trustees believe that the activities of the Charity address the underlying causes of poverty, fall within the aims of the Charity, and that the member charities of Windle International deliver programmes widely accessible to potential beneficiaries which fall within the scope of the Charity's objects.

The public benefit relates mainly to the promotion of educational access for some of the world's most disadvantaged communities. The education and training in turn help to lay the foundation for long term peace in Africa.

Details of the activities of member organisations, their impact and their performance are reflected in the accounts of those organisations. The impact of the Charity is primarily achieved not by implementation of programmes but by supporting operational Windles to implement programmes addressing the objects of the Charity.

Context

The Windle programme activities which the Charity supports cover a region which continues to experience conflict and displacement of individuals and communities for a range of reasons including poor government, corruption, political rivalry and greed, environmental pressures and ethnic tensions. These deep-seated challenges will not be resolved quickly but there have been some positive signs in the past 2 years.

Political changes in Sudan have resulted in the replacement of an unaccountable government and the signing of a peace agreement with the Sudanese armed opposition groups. It is hoped that greater internal stability in Sudan will benefit the country's people and enable it to play a positive role regionally.

South Sudan has seen in February 2020 the formation of a new government of national unity which has yet to convince the people both inside and outside the country that it has the will and capacity to bring peace. We expect that many South Sudanese refugees will be cautious about returning immediately to South Sudan in the light of the failure of past peace agreements.

For this reason Windle operational members expect to continue to manage and deliver education to large numbers of South Sudanese refugees in Kenya and Uganda, and displaced South Sudanese in Sudan,, while also working with the government of South Sudan and other partners to build the education sector inside South Sudan.

In Somalia extremist groups and clan rivalry continue to hamper a robust peace and an economic recovery but the degree of security and national cohesion has improved. Windle has followed home some of the Somali refugees whom Windle has been serving in Kenya for many years, setting up an office in southern Somalia in 2019 and establishing programme activity in Somalia and Somaliland in 2020.



Eastern Africa

*Our support office in the UK currently oversees our operations in Sudan and South Sudan.

The governments of Kenya and Uganda are actively seeking ways to reduce the number of refugees in their countries. This development provides challenges to Windle but also provides an opportunity for Windle to support voluntary return, through Windle's regional presence, particularly in Somalia and South Sudan.

In the light of the challenges presented by the COVID-19 pandemic investment in education and training is more important than ever in order to lay the foundations for lasting peace and stability. The virus has disrupted education across the world but Windle is working energetically with IGAD, governments, communities and other partners and institutions to enable quality education to continue and expand. The greater use of educational technology to support the quality of education and training is a key focus for Windle.

The constituent members of Windle International pursue a shared strategy in responding to this situation with a focus on education and training and on the geographic region of Eastern Africa. It is the policy of Windle to establish a robust long term presence in each country.

Management

The Charity operates primarily from an office in CMS House in Oxford but since the impact of COVID-19 staff have worked mainly from home. The Chief Executive Officer of Windle International is based in Kenya and is supported by the Senior Management Coordination Group comprising the executive directors of the operational members of the Windle family. The senior team meets regularly to take forward activities which are the responsibility of the Charity or which require coordination and collaboration across Windle.

The Chief Executive Officer reports to the International Council both directly and through the Chair of the Council. The Chief Executive Officer also manages the relationship with the Hugh Pilkington Charitable Trust.

Risk Management

The Trustees undertake a review of risk at least annually and take steps to mitigate risk while recognising that operating in parts of Africa affected by conflict involves exposure to a certain degree of risk for the Charity and its staff. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member. A key role of the International Office is to support the operating Trusts in managing risk.

Activities & Achievements

The COVID-19 pandemic has greatly affected the work of Windle International's operational members in a variety of ways in 2020. Education provision has been disrupted and Windle has had to work with partners to provide education in a secure manner. One positive outcome of these challenges has been an increased emphasis on the use of information technology in education, an area where Windle has already considerable experience. This is major focus in future plans.

The Trustees record their deep regret at the death of James Aryam in June 2021. James was the Executive Director of Windle International Uganda and has been a remarkable servant of Windle and refugees in Eastern Africa over many years.

Building on a review of the global strategy in early 2019 and in spite of the severe restriction on travel and face to face meetings caused by the pandemic, the main achievements of the Charity in the period covered by this report have been:

- Promotion of effective collaboration across Windle.
- Support of the Windle programmes through fundraising, technical support, sharing of skills and experience, and coordination of joint activity.
- Coordination of funding support from various donors to the operational Windles. In particular the coordination of support from the Hugh Pilkington Charitable Trust (HPCT) which included a commitment by HPCT to fund by grant and loan the acquisition of office premises and operational facilities in South Sudan.
- Participation in the Big Give Christmas Challenge for December 2020 raising over £80,000 for Windle programmes.
- Extension of the common framework of policies.
- Supporting the implementation of enhanced Safeguarding policies, procedures and staff training across Windle.
- Presentation of Windle's work in international conferences and forums, and contribution to international policy development on education.
- Supporting the engagement of Windle with alumni of Windle programmes
- Development of Windle's presence in Somalia and the successful launch of the DAFI scholarship programme in that country.
- Strengthening the International Council through the appointment of Lillian Koma.
- Recruitment of a Fundraising Manager in October 2020 which has provided a focus for closer cooperation in fundraising and approaches to new donors.

The Charity sets operational targets by the development of annual work plans and budgets and monitors performance against these targets to ensure that resources are applied effectively to achieving the Windle International objectives.

Financial Review

In 2020 the Charity incurred a deficit on general funds of £12,162 (2019 Surplus £15,197), leaving unrestricted reserves of £30,334 to be carried forward to 2021.

Across the operational members of Windle International 2020 was a challenging year but there was a modest increase in the overall level of reserves. The Trustees and the Executive Directors of the members of Windle International plan to strengthen the level of reserves in the organisation in 2021, particularly so that cash resources are available to pre-finance donor funded projects when necessary, but also to enable Windle to become more resilient and self-reliant.

The Charity holds a modest level of reserves of £30,334 as reflected in the Balance Sheet which is lower than the target of £50,000 reflected in the Trustees Report of 2018. The Trustees of the Charity are aiming to increase the level of reserves to £60,000 over the next two years to provide a greater level of working capital for the Charity. This is in line with Charity Commission recommendations.

Future Plans

The Trustees recruited a Fundraising Manager in October 2020 and a part time Finance Officer was employed in February 2021. These appointments complete the core team of the Secretariat and additional staff will be employed as the operational needs of the Secretariat develop.

The Trustees decided in 2019 to open a Windle programme in Somalia to support the people of

Somalia and Somaliland at a time when there is more hope about the prospects for sustained peace in that country. The operational capacity to manage this new programme is provided by Windle International Kenya and the team leader, Khalif Kobane, has been developing the profile and activity of Windle in Somalia, including launching the DAFI programme for refugee and returnee undergraduate students funded by the German Government through UNHCR. Further funds are being sought to expand Windle's work in Somalia, and Windle is developing very positive relationships with government and with potential operating partners.

The Trustees completed the process of registering in Rwanda in 2019 and it is planned to start a modest level of activities in Rwanda before the end of 2021 with the goal of expanding the programme further in 2022. The operations in Rwanda will be supported by the Windle offices in Kenya and Uganda.

Windle International will continue to strengthen its regional presence across Eastern Africa. As in the above cases the initial management role in new countries will be undertaken by the operational Windle International members until such time as the new offices are ready to operate autonomously with their own trustee boards.

The Trustees will continue to support the development of Windle International USA as a fundraising initiative. The US Board has begun to meet regularly to pursue fundraising opportunities. Windle International will also complete the registration of Windle in Canada to facilitate engagement with donors, alumni and operational partners in Canada. The Trustees have decided also to register Windle International Netherlands to promote access to EU based donors and partners.

Strategically Windle International expects to retain its very strong focus on the provision of education

and training supported by research to assess needs and to monitor and evaluate impact. Windle will also advocate for investment in quality education and training, and seek to contribute to international forums in these areas. Windle is committed to innovation and improvement and in the immediate future will seek to innovate in education technology and the provision of teacher training amongst other areas.

Partners

Windle International is very grateful to the trustees of the Hugh Pilkington Charitable Trust for their continued support of Windle and to the following operational and funding partners with whom Windle International and its Members have worked in 2020, as well as to the alumni and other individual supporters:

- US Bureau for Population, Refugees and Migration (BPRM)
- USAID: Department for International Development
- The European Union
- The Government of Canada (Global Affairs Canada)
- The UN High Commission for Refugees (UNHCR)
- The UN Children's Fund (UNICEF)
- The Hugh Pilkington Charitable Trust
- World University Service of Canada
- The Open Society Foundation
- The MasterCard Foundation
- The Philanthropic Initiative (Sisters of St Joseph of Peace)
- The British Council
- Commonwealth Scholarships Programme/Association of Commonwealth Universities
- The Waterloo Foundation
- The Gordon Memorial College Trust Fund
- Borderless Higher Education Programme: York University, University of British Columbia, Kenyatta University, Moi University and others
- HU University, Utrecht
- DD Puri Foundation
- The Vodafone Foundation

- DAFI/Government of Germany
- Goodenough College

Most of this financial support is received directly by operational Windle International members rather than through the Windle International Secretariat.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and regulations governing charities registered in England, and to observe and apply the principles and methods of the Charities Statement of Recommended Practice (SORP).

The Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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. 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.

Approved by the Board of Trustees on 15th October 2021 and signed on their behalf by:

Dr. Fred Ojiambo, Chair

Independent Examiner's report to the Trustees of Windle International

I report on the accounts of the Charity for the year ended 31st December 2020, which are set out on pages 12 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination. I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Rachel Eden

Date: 4 October 2021

Rachel Eden ACMA

Holy Brook Associates

**Curious Lounge, 1st Floor, Pinnacle Building
Tudor Road, READING RG1 1NH**

WINDLE INTERNATIONAL

Statement of Financial Activities: 1 January to 31 December 2020

					2019
Incoming resources	Note	Unrestricted	Restricted	Total	Total
		£	£	£	£
Voluntary income - Grants & Donations	2	522,613	428,193	950,806	719,281
Resources Expended					
Cost of Generating Funds		23,094	892	23,896	26,322
Charitable Activities: Education	4	64,841	108,508	173,349	164,401
Grants		280,080	320,000	600,080	400,000
Other programme costs		162,480	-	162,480	176,952
Governance Costs	4	4,279	-	4,279	5,187
		534,775	429,400	964,175	772,863
Incoming/(Outgoing) resources for the year		(12,162)	(1,207)	(13,369)	(53,582)
Balance brought forward 1 January 2020		42,496	5,621	48,117	101,697
Balance carried forward 31 December 2020		30,334	4,414	34,748	48,115

Balance Sheet at 31 December 2020

		Unrestricted	Restricted	Total	2019
		Funds	Funds		Total
		£	£	£	£
Current Assets					
Debtors					
Accounts with Windle Charities	5	27,869	30,109	57,978	54,583
Gift Aid Recoverable		3,126	-	3,126	12,830
Other Debtors		3,232	1,228	4,460	7,717
		34,228	31,337	65,565	75,130
Bank Accounts		7,198	-	7,198	20,052
Total Current Assets		41,426	31,337	72,763	95,182
Current Liabilities					
Accounts with Windle Charities		8,496	-	8,496	-
Other Creditors		2,596	26,923	29,519	47,067
Total Current Liabilities		11,092	26,923	38,015	47,067
Net Current Assets		30,334	4,414	34,748	48,115
Funded by:					
Fund Balances		30,334	4,414	34,748	48,115

Approved by the Board of Trustees of Windle International on 15 September 2021 and signed on their behalf by:
Dr Fred Ojiambo, Chair.

ACCOUNTING POLICIES

Basis of the Accounts

The Accounts are prepared in accordance with the Accounting and Reporting by Charities Statement of Recommended Practice applicable to the UK and Republic of Ireland (FRS102) effective 1 January 2015. – Charities SORP FRS 102.

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

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.

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

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.

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.

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.

Expenditure

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 charity 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
- Other Programme Costs: these costs relate to the staff and operational costs through which Windle International provides support and services to the operational member Windle charities. There is no apportionment of such costs to charitable activity as this is not considered useful for a clear understanding of the activities of the charity.

ACCOUNTING POLICIES (cont.)

Tangible Fixed Assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

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

- Fixtures and Fittings 5-10 years
- Computer Equipment 3 years
- Motor Vehicles 4 years

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.

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.

Creditors

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.

Pension Contributions

In the UK the charity contributes to a defined contribution scheme (NEST) at the rate of 5% with employees contributing 3%. For employees based outside the UK the charity negotiates and agreed contribution to pension provision in each case in the light of local circumstances and legislation.

WINDLE INTERNATIONAL

Accounts for the year ended 31 December 2020

Notes to the Accounts

1. Restricted Funds

Fund	Note	Opening			Closing
		Bal	Income	Expense	Bal
HPCT grant for UK Scholarships		-	120,000	120,000	-
HPCT grant for Juba Land		-	200,000	200,000	-
OCMS PhD Programme		1,974	3,002	3,977	1,000
WIK Kakuma Sponsorships		(1,027)	8,002	6,975	-
WIK Dadaab Schools Project		1,502	-	1,502	-
Big Give 2020		-	10,650	9,700	950
Big Give 2019		-	82,555	82,555	-
Big Give 2018		2,280	-	2,280	-
WI Somalia COVID Project		-	1,984	-	1,984
WIU Covid Project		-	2,000	1,520	480
WIU ECS Scholarships		192	-	192	-
WI World Traders	1.7	700	-	700	-
Total		5,621	428,193	429,400	4,414

2. Voluntary Income - Grants & Donations		Unrestricted	Restricted	Total	2019
		£	£	£	£
HPCT Core Grant	2.1	280,000	120,000	400,000	400,000
HPCT Additional Grant	2.2	71,200	-	71,200	70,000
General Donations		15,990	-	15,990	15,587
Member Contributions		142,837	-	142,837	180,000
HPCT Juba Land Project		-	200,000	200,000	-
WTI World Traders		700	-	700	2,500
Big Give 2019		9,700	82,555	92,255	10,810
Big Give 2020		500	10,650	11,150	-
Big Give 2020 Somalia		-	1,984	1,984	-
OCMS Scholarships		-	3,002	3,002	26,858
WIU COVID Project		-	2,000	2,000	-
WIU Teachers' Houses		192	-	192	-
WIK-Kakuma Sponsors		1,495	8,002	9,497	13,526
WTI Postgraduate Scholarships		-	-	-	-
		522,613	428,193	950,806	719,781

2.1 This was a grant paid by the Hugh Pilkington Charitable Trust to Windle International to support the work of the operational Windle members.

2.2 This grant is for the support of the Windle International Secretariat and specifically as a contribution towards the costs of the Chief Executive Officer.

3. Cost of Generating Funds

	Unrestricted	Restricted	Total	2019
	£	£	£	£
Allocation of Staff Costs	8,395	-	8,395	19,000
Other Fundraising Costs	14,699	892	15,591	7,322
	23,094	892	23,986	26,322

Expenditure on Charitable Activities	Unrestricted	Restricted	Total	2019
Education:	£	£	£	£
WIK Scholarships	-	1,502	1,502	-
WIU Girls Dormitory/Staff Housing	-	-	-	31,368
Kakuma Scholarship Programme	-	6,975	6,975	10,371
Somalia Project	64,841	-	64,841	39,197
Windle Regional Scholarships	-	9,980	9,980	36,000
Big Give 2019 Scholarships	-	82,555	82,555	10,810
Big Give COVID Response	-	3,520	3,520	-
OCMS Scholarship Programme	-	3,977	3,977	28,389
WTI Scholarships	-	-	-	2,800
Total on Education Programmes	64,841	108,508	173,349	159,135
Grants for Education Activities:				
Windle International Kenya Recurrent	60,080	-	60,080	60,000
Windle Trust International Recurrent	160,000	-	160,000	160,000
Windle Trust International Capital	-	200,000	200,000	-
Windle Trust UK Scholarships	-	120,000	120,000	120,000
Windle International Uganda Recurrent	60,000	-	60,000	60,000
	280,080	320,000	600,080	400,000
Other Programme Costs:				
Staff Costs	141,546	-	141,546	91,231
Windle International Trustee Meetings	-	-	-	13,646
Staff Travel and Training	3,778	-	3,778	15,437
Communication Costs	7,355	-	7,355	13,305
Alumni Activities	-	-	-	500
North America Activities	-	-	-	8,541
Security/Safeguarding Consultancy	-	-	-	9,502
Conferences	-	-	-	778
Strategy Consultancy	-	-	-	7,847
Office Expenses	9,801	-	9,801	8,569
	162,480	-	162,480	169,356
Governance				
Audit	360	-	360	1,500
Legal Services	3,919	-	3,919	3,047
	4,279	-	4,279	4,547
Total Expenses	534,775	429,400	964,175	733,038

Notes to the Accounts (cont.)

4. Staff Remuneration & Summary

Reflected Under:	2020	2019
	£	£
Fundraising Activity	8,395	19,000
Charitable Activity: Somalia Project	42,847	22,647
Programme Costs	141,546	91,231
Total Staff Remuneration	192,788	132,878
UK Payroll:		
Gross Pay	69,313	32,998
Employers National Insurance	6,538	3,993
Employers Pension Contribution	2,090	1,240
Other Staff Costs	0	
Kenya Payroll:		
Gross Pay	50,400	50,400
Pension	21,600	21,600
Somalia Payroll:		
Gross Pay	42,847	22,647
Total Employment Remuneration	192,788	132,878

The average number of employees during the year was 4 (2019 – 3) of whom two were based in the UK, one in Kenya and one in Somalia).

Two volunteers provided services to the charity in 2020 (2019 – 2) assisting in fundraising, project development, accounting and administrative support.

No employee received remuneration of more than £60,000. (2019 – Nil).

5. Key Management & Trustees

Key Management remuneration was £72,000 (2019 £72,000). Remuneration of all staff is reviewed annually by the Board of Trustees.

The Executive Directors of the operational Windle charities, Windle International Kenya, Windle International Uganda and Windle Trust International, with the CEO of Windle International play a key role in the management of Windle International and the promotion of collaboration between the Windle charities.

Windle International Kenya oversees the implementation of projects in Somalia on behalf of Windle International

No trustee received any remuneration in the period (2019 none). No expenses were paid for Trustees in the period (2019 - £1886 for three trustees).

6. Related Party Transactions

There are no related party transactions to disclose for 2020 (2019 – nil).

One of the trustees, Eleanor Horne, is chair of the Hugh Pilkington Charitable Trust and a trustee of Windle Trust International which receives grants from Windle International. Three trustees of Windle International, Dr Fred Ojiambo, Nicholas Ecimu and Malcolm McNeil are chairs of the Boards of Trustees of Windle International Kenya, Windle International Uganda and Windle Trust International all of which charities receive funding from Windle International and contribute to the income of Windle International. It is recognised that there is potential for conflicts of interest to arise and these are managed with care in line with Windle International policies.

Cash Flow Statement

		2019
	£	£
Cash Flow from operating activities		
Net Outgoing Resources per Accounts	(13,369)	(53,582)
Cash for Reduction in Debtors	9,565	31,173
Cash for Reduction in Creditors	(9,051)	20,657
Net Inflow/(Outflow) of Cash Resources	(12,855)	(1,752)
Cash at Start of Year	20,053	21,804
Net Outflow during year	(12,855)	(1,752)
Cash at end of year	<u>7,198</u>	<u>20,052</u>

This was held as follows:

Cash in Current Bank Account	6,298	19,852
Office Cash Floats	900	200
Cash Balance at Year End	<u>7,198</u>	<u>20,052</u>

Windle operates in the following locations:

Windle International (secretariat)

CMS House, Watlington Rd, Oxford, OX4 6BZ
info@windleinternational.org
<https://www.windleinternational.org/>

Windle Trust International (UK)

37a Oxford Road, Oxford OX4 2EN, UK
info@windle.org.uk
<https://windle.org.uk/>

Windle International Kenya

No.10 Amboseli, Gitanga Road
P.O.Box 40521-00100 GPO Nairobi, Kenya
windle@windle.org
<https://windle.org/>

Windle Trust International (South Sudan)

P.O Box 218 Juba, South Sudan
southsudan@windle.org.uk
<https://windle.org.uk/>

Windle International Uganda

Plot 726 Mawanda Road, Kamwokya Kampala
P.O. Box 24230 Kampala, Uganda
wiu.info@windle.org
<https://windleuganda.org/>

Windle Trust International (Sudan)

P.O Box 15035 Khartoum, Sudan
asim@windle.org.uk
<https://windle.org.uk/>

Windle International Somalia

Dalxis Road, Kismayo, Somalia
wis@windle.org
<https://windlesomalia.org/>

Windle International

CMS House, Watlington Rd, Oxford, OX4 6BZ

www.windleinternational.org | info@windleinternational.org

Registered with the Charity Commission in England & Wales as a CIO, charity number 1153544.



Windle
International

Education Transforms Society