

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: <ul style="list-style-type: none">✓ 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 |