

Annual Report and Accounts

Windle Trust International

For the year ending 31 December 2021

Auditors:

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



Windle Trust International

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

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Executives, Trustees, Advisers & Contact Details

Job Title	Name
Executive Director	David Masua
Chair	Malcolm McNeil
Deputy Chair	Sam Bickersteth
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed
Trustee	Anna Kulakiewicz
Trustee	Alistair Mack

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Annual report of the Trustees

A. An overview: Windle Trust International (WTI)

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

Companies House: Company Limited by Guarantee: 4285691






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

Mission statement: WTI challenges poverty and inequality by expanding access to and improving the quality of education and training, for communities affected by conflict, displacement, neglect or discrimination.

The Trustees would like to report that a new strategy for 2021-2025 was drafted and they agreed to maintain the mission and the charitable objects of the Trust as these are still relevant. With the new strategy, the Trustees are delighted that in 2021 the staff worked hard across the offices to provide education to our target population, building on our 2020 achievements and these were anchored on two pillars:

- ❖ **To increase access to education** in order to reduce historical and social inequalities.
- ❖ **To improve the quality of education**, by investing in teaching, provision of teaching learning materials, training school leaders and governance to improve learning outcomes.

We have delivered activities in 2021 to be able to achieve the above two pillars and work towards our mission and charitable objects. The 2021-2025 strategic plan is guided by five objectives. These are:

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

B. Structure and governance

WTI is governed by its Memorandum and Articles of Association which formed the basis for the appointment of its first Trustees. Subsequent Trustees are appointed by existing members and the Trustees as per the Charity law are also the Directors of the Trust as a company. In 2021, the Board created the position of Deputy Chair as advised by our auditors and appointed Sam Bickersteth to the post. The Board also appointed three new Trustees and Directors, and these are Mewahib Mohammed, Anna Kulakiewicz and Alistair Mack.

Two of the Trustees of WTI also sit on other trusts with which we share similar vision and mission. Eleanor Horne is the Chair of The Hugh Pilkington Charitable Trust (charity number 328006), which has provided substantial financial support to WTI over many years. Eleanor is also a Trustee of Windle International (charity number 1153544). Malcolm McNeil, who is the Chair of WTI, is simultaneously a Trustee of Windle International. Windle International coordinates the work of members of the 'Windle' family of trusts, working in Kenya, Uganda & Somalia as well as Windle Trust International. The Windle trusts operate as autonomous organisations, with their own Trustees and strategy, but we share a founding history, a common set of values and a focus and emphasis on access and quality of education for refugees, IDPs and conflict-affected populations and those who have suffered marginalisation and discrimination in the East and Horn of Africa region.

C. Public Benefit

The Trustees providing their oversight role ensured that all WTI work adhere to UK Charity laws and general guidance on public benefit. As such the Trustees through its quarterly meetings ensured all activities are delivered to the highest standards to the benefit of the public. All 2021 activities were delivered to meet the objects of the Trust with no harm to the public.

D. Management

The operation and delivery of programmes across WTI is led by the Executive Director who is responsible for all aspects of the work of the Trust and reports to the Chair of the Board of Trustees. WTI's two Africa offices are led by Country Directors based in Khartoum in the Sudan and in Juba, South Sudan. They oversee the implementation of WTI's strategy in these countries with support from the Executive Director. WTI's Oxford based head office provides operational and financial management support to the country offices and is also responsible for the implementation of Postgraduate Programme led by a Programme Manager.

E. Operational Context

WTI delivers its activities in the fragile and conflict affected countries of Sudan and South Sudan, as well as in the United Kingdom. These contexts present various challenges to the delivery of projects, especially in remote and insecure locations. The challenges were compounded by the coronavirus lockdowns and its aftermath. Despite the challenges, in 2021 WTI was able to adapt to the times and implemented its planned projects in the three countries. With a relatively clear understanding of how to safely work despite the continuous prevalence of coronavirus in schools and universities, both in Africa and our postgraduate programme in the UK, we were able to deliver projects to expectations and in some instances exceeded expectations. 2021 saw the full re-

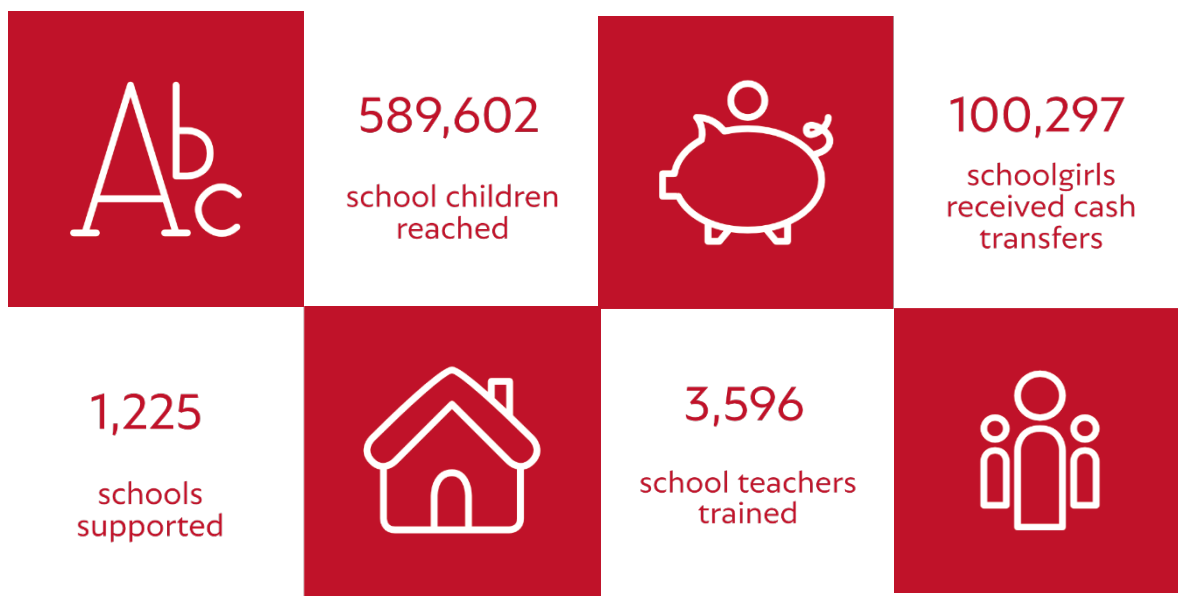


opening of schools and universities with guidance on how to reduce infections. This enabled our staff to return to the schools, and universities to provide support to our direct beneficiaries and their communities, especially those that were recovering from the impact of the lockdown in the Sudan and South Sudan. We were able to organise activities to support return of primary, secondary and university students back to school and provided support to those who were at the verge of dropping out.

The Trustees would like to register their gratitude for the continuous support to WTI by donors in 2021. Despite the challenges of coronavirus and its impact on economies across the globe, donors were still able to fund our activities to enable the Trust to make strides towards achieving its objectives. The Trustees appreciate FCDO, UNICEF, UNHCR, Global Affairs Canada, Education Cannot Wait, the Guernsey States, All Saints Educational Trust, Allan & Nesta Ferguson Trust, the Gordon Memorial College Trust Fund, the Commonwealth Scholarships Commission, UK University partners and many individual donors for their support. With this support, WTI was able to provide support to 1,225 primary and secondary schools across Sudan and South Sudan reaching a total of 589,602 pupils and training 3,596 teachers and 43,317 members of the parents and teachers associations (PTAs). In South Sudan with FCDO funding, WTI was able to deliver cash for education to 100,297 primary and secondary school girls. With UNICEF funding, WTI led major back-to-learning campaigns in four states of South Sudan to mobilise communities to bring 27,000 pupils back to school, as well as train teachers

and community leaders. In the Sudan, UNHCR funded WTI to provide scholarships to 488 (237 female) undergraduate refugee students in various universities and colleges across the country.

Although WTI was able to deliver its projects, these were not without challenges, especially shortfalls in funding due to donor budget cuts, political instability in the Sudan, flooding in South Sudan, the influx of Ethiopian refugees in the Sudan and the delays in the issuing of visas for our UK Postgraduate students due to changes resulting from coronavirus restrictions. Despite these challenges the Trustees are pleased to report that WTI delivered most of its contracts to expectations and ended 2021 with a lot of optimism for more work in 2022. WTI had 84 staff in the three countries in 2021 and the staff continued to work with dedication in challenging circumstances to deliver projects. Below we detail our activities in line with our strategic themes and their impact on our target population.



F. Activities and impact

2021 was a busy year for WTI. We are pleased to report on the activities implemented in the UK, Sudan and South Sudan and the impact of the Trust's work across these countries. We delivered the activities in line with our five strategic objectives. In 2021 all five strategic objectives were delivered upon to meet the educational needs of our target population. This included:

1. Improved quality and effectiveness of education



Teachers in group discussions during training in Yambio

To improve the quality of education, teachers need to be trained, school leaders need to know their roles as leaders of the curriculum, teaching and learning materials need to be provided and school governors need training to enable them to know their critical oversight and community liaison roles. The provision of quality education is multifaceted, as the intention should be to provide the educational outcomes

needed for individuals, communities, and societies to prosper. WTI believes that quality education should provide resources and direct policy support to allow schools, teachers, school managers, teacher training institutions to align and integrate fully with their communities to access a range of services across the sectors designed to support educational improvements. Improving the quality of education is therefore to serve each child pedagogically and developmentally. In our operational contexts, often the call to bring more children to school overshadows the need for improved quality of education with clear learning outcomes. The Trustees would like to report that in 2021 WTI delivered various activities geared towards improving the quality and effectiveness of education in Sudan and South Sudan. Teacher training, distribution of teaching and learning materials to learners and teachers, training of school leaders and governance made up most of our work.

In 2021 WTI trained 3,596 teachers in English Language and the teaching of literacy and numeracy for lower primary schools. We also trained 43,317 school governors on their role in improving school effectiveness and distributed learning materials to 19,919 learners and teachers





Teachers carefully study teaching materials distributed to them by WTl



Pupils happily celebrate UNICEF provided learning materials distributed by WTl

2. Increased access to education for all including girls, women, and children with disabilities

WTI operates in contexts that have high levels of displacement, nomadism, and a poor attitude towards education especially for girls and children with disability. As a result, there are millions of children out of school in Sudan and South Sudan. In addition, access to higher education to enable the transition to employment is limited and almost non-existent in some communities. The Trustees would like to report that in 2021 we made significant investment in expanding access to education at all levels and to all categories of children and young people, these are detailed below:

2.1 Support to Early Childhood Development education (ECDE)

The provision of early childhood development education (ECDE) in many parts of Africa has little support from governments and this is not different in South Sudan. Many children do not have opportunities to start school in their early years because early-years education facilities are non-existent in their communities. In 2021, WTI established 15 ECD Centers in two counties and enrolled 2,955 (1,089 girls) learners in the centres. With the establishment of the ECD centres in the community, WTI was able to increase awareness about early years education and through this involved communities in the education of their children.



15

ECD Centres
Established

2.2 Provision of inclusive primary and secondary education

2021 saw an increase in the number of primary and secondary schools that WTI supported across Sudan and South Sudan, working with internally displaced persons (IDPs), refugees and host communities. WTI supported 1,225 schools, of which 102 were secondary. This support included rehabilitation of school facilities, construction of temporary learning spaces to expand classrooms, provision of water and sanitation facilities, and training of parent's teachers' associations and school management committees on their roles in schools. We also trained communities as one of the key



1,225

schools
supported

components of expanding access and increasing retention of learners in the education system. In addition, WTI was heavily involved in community mobilisation to bring children back to school. With UNICEF funding WTI led massive campaigns called "Back to Learning" (BTL) in, four states of South Sudan to promote returning

to school after the long school closures due to covid-19 lockdown. This included initiatives to make school learning environments more conducive so that it can attract more learners to return to school.



Girls attending a WTI organised school mobilisation campaign



UNICEF funded back to learning community mobilisation campaigns in Yambio



A borehole drilled by WTI funded by Education Cannot Wait

2.3 Promoted the education of girls and young women

The countries in which WTI delivers its projects are on the bottom list of countries that support the education of girls and young women. In South Sudan, only 15% of teachers are female. Early pregnancy, early and forced marriages are commonplace. In the Sudan, especially in conflict affected States such as the Blue Nile, the number of girls attending and completing both primary and secondary schools is among the worst in the county. The Trustees are pleased to report that in 2021 we increased our efforts in support of the education of girls and young women through various initiatives with funding from different donors. In South Sudan we delivered cash for education to 100,297 girls through the FCDO funded GESS project. This not only encouraged them to come to school, but remain, learn, and transition to the next levels of education. In addition, WTI provided mentoring sessions and life-skills training to over 15,654 primary and secondary school girls to encourage them to remain in school. With the mentoring initiative, WTI contracted the services of community role models called “School Mothers” who were attached to 40 secondary schools to directly work with the schoolgirls to discuss their challenges. This innovation has enabled the school mothers to directly intervene in cases where schoolgirls are on the verge of dropping out or being offered for marriage. The School Mothers have been able to visit parents and challenged them against marrying off their daughters and also encouraged those who have dropped out due to childbirth to return to school.



A photo showing girls who received cash transfers in Lakes State, South Sudan



WTI staff delivering a mentoring session in a secondary school in Wau, South Sudan



Female students supported with hostel accommodation

The Trustees are also happy to report that in addition to working directly in primary and secondary schools, we also supported young women in Khartoum, by providing accommodation to enable them attend university. With funding from the Gordon Memorial College Trust Fund, WTI provided

accommodation for 53 young women in 2021 to enable them to have a conducive and safe learning environment. This group of students are mainly IDPs and refugees, but all come from poor families and without accommodation support in Khartoum city they would otherwise not have been able to attend university. The accommodation provides kitchen, laundry, and other services which enable the students to concentrate on their academics rather than worry about where to live.

2.4 Promote the education of children with disability (CWD)

Disability in many parts of Africa, including Sudan and South Sudan, is considered to be a curse or something to be ashamed of. Many parents hide their disabled children from the public eye and as a result there are thousands who miss out on educational opportunities. As part of WTI's efforts to increase access to education, in 2021 WTI contracted the services of Ear Nose & Throat (ENT) and ophthalmologist doctors to work with us to reach children with disability in schools. As a result, 59 learners, 15 girls and 44 boys, were assessed with visual, hearing, and other types of disabilities. With the assessment results WTI procured eyeglasses and hearing devices for learners who had visual and hearing impairments. The assessment encouraged many parents to bring CWD to school.

59

learners with
disability
supported



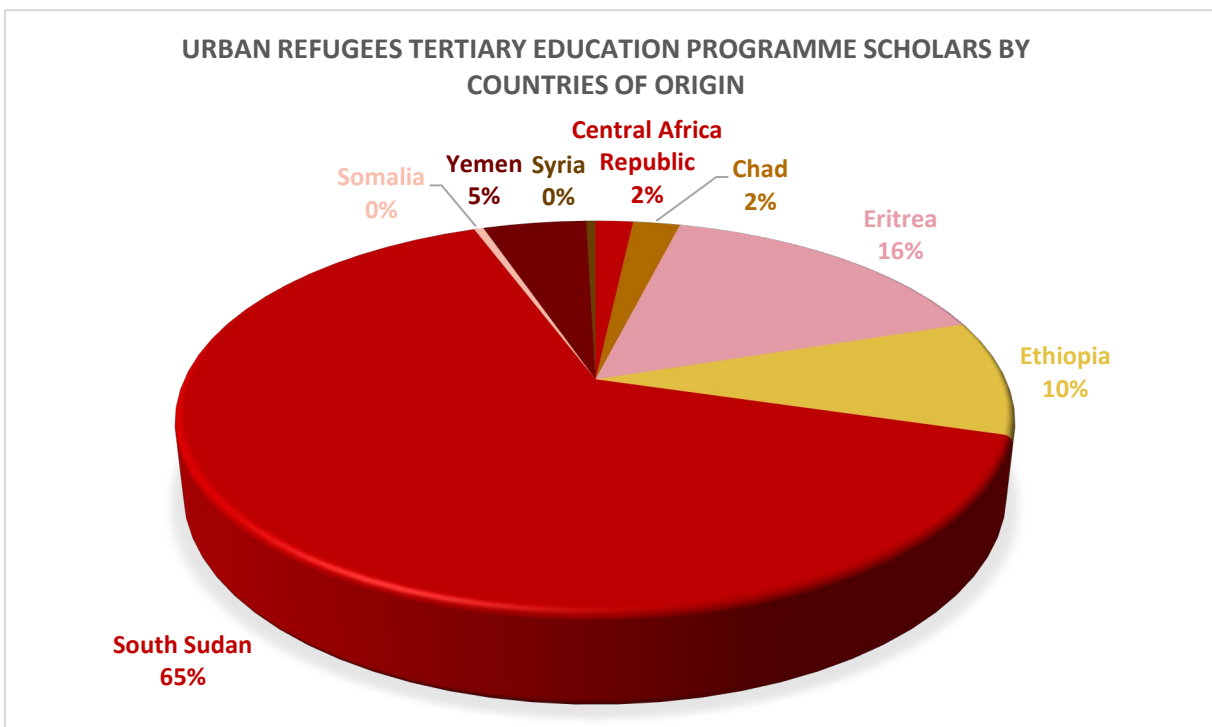
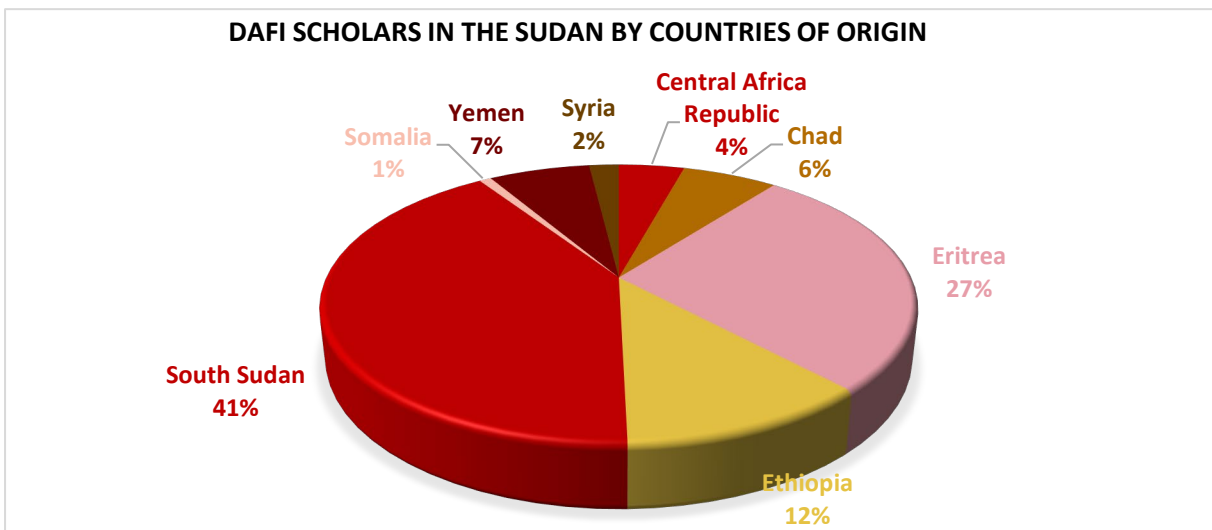
An ENT Specialist assessing hearing of a pupil in Yirol, Lakes State

2.5 Increased access to quality higher education

The provision of higher education opportunities to people affected by conflict, marginalisation or neglect has been WTI's flagship programme for over 40 years. This is mainly because access to higher education for these categories of people is expensive and inaccessible, especially for those in rural areas. In 2021 WTI expanded access to higher education both at undergraduate and postgraduate levels in the Sudan, South Sudan and in the UK:

2.5.1 Undergraduate programmes

WTI is the main partner for the UNHCR Albert Einstein German Academic Refugee Initiative (DAFI) scholarship and the Urban Refugee Tertiary programme for refugees in the Sudan. In 2021 WTI continued to provide UNHCR funded scholarships in addition to its own scholarships for the host communities in Kosti, White Nile State and Damazine, Blue Nile States in the Sudan. In 2021 WTI supported 258 (134 female) DAFI refugee students from various countries to study in the Sudan. In addition, we also supported 230 (103 female) urban refugees in Khartoum from different countries of origin.



In addition to UNHCR funded undergraduate scholarships, WTI also developed initiatives to support refugees and host communities in South Sudan and the Sudan. WTI has established a distance learning programme in partnership with the University of Juba to provide degree level courses for 40 refugees across three refugee camps to be trained as secondary school teachers. In the Sudan, in partnership with Blue Nile University, WTI is providing scholarships for 6 students to be trained as secondary school teachers to contribute to the improvement of quality education in the region.

2.5.2 The Postgraduate Programme

Across 2021 WTI supported Postgraduate Masters level scholarships for 26 students, including 11 in the 2020/2021 academic year and 15 in 2021/22. This has included a broad range of development focused degree courses, with students studying a varied array topics including Public Health, Special and Inclusive Education, Agroforestry and Food Security, Energy and Environmental Change, and Gender, Violence and Conflict amongst others. One of the key objectives of the Postgraduate Programme is for students to be able to return to their communities and contribute to societal change throughout their lives and careers and we are confident that, based on the subjects studied and the characters of the students selected through the rigorous interview and selection process that this will be achieved.

The increase from 11 to 15 students in 2021/2022 is a positive development for the programme which had stagnated for several years at a base of 11 students. Indeed, there were 2 further students for whom funding was secured, which would have seen an increase to 17 students, however their places had to be deferred due to circumstances beyond control: delays in processing refugee travel documents due to Covid-19, and “unclear” results received for a tuberculosis test.

560
undergraduate
and postgraduate
scholarships



The increase in overall places is largely due to strategic decisions taken, such as the decision to explore alternatives to the traditional approach of bringing scholars to the UK. Four of the placements in 2021/2022 are part of a pilot programme to include Distance Learning placements on the Postgraduate Programme. A new partnership with the Liverpool School of Tropical Medicine introduced 3 placements for the MSc in Global Health, whilst the expansion of our longstanding partnership with UCL's Institute of Education provided funding towards a Distance Learning MSc Social Policy and Social Research. Alongside standard items included in a Distance Learning scholarship such as tuition and examination fees, the Postgraduate Programme's model recognises that the home environments for those with whom we work may be less than ideal, and also includes specific funding to cover costs such as home internet, electric power backup systems and ICT equipment needed for distance study. If successful, these scholarships will be expanded in future years to provide a new tool with which the Postgraduate Programme can work and grow.

3.0 Provide youth skills development and expand alternative education programmes

Skill development opportunities are lacking in many institutions of learning in WTI's countries of operation. Many young people therefore leave school without the ability to do anything to earn a living. This situation is exacerbated by the many school dropouts and out of school youth and children who missed out on education for one reason or another. In 2021 we



Vocational skills training scholars at the Academy for Health Sciences in Kosti, Sudan

were able to provide opportunities for the youth to acquire skills through the provision of scholarships. In the Sudan we provided 34 (27 female) scholarships for vocational skills training in partnership with the Academy for Health Sciences in White Nile State and with Blue Nile University.

The vocational skills training participants are studying courses ranging from mechanics, nursing, laboratory technology, electrical installation, and bookkeeping, among others.

Apart from vocational skills training, in 2021 the Trustees also invested in the provision of alternative education to various categories of young people and adults who missed out on or who dropped out of school. To enable these categories of people to access education, WTI established 10 Accelerated Learning Programme (ALP) centres for overage primary school learners to enable them complete primary school. We enrolled 880 (338 girls) in the 10 centres across two counties and these learners will be able to sit their primary leaving examinations in 2023. In addition, WTI established 6 mobile schools to promote education among pastoralist communities in Lakes and Unity States of South Sudan. Through the mobile schools, WTI was able to reach 776 (280 girls) learners with teaching and learning resources and paid teachers who provided education in the cattle camps.

The Trustees are further pleased to report that WTI was able to roll out Accelerated Secondary Education Programme (ASEP) across South Sudan in 2021. This initiative was developed to provide a second chance to adults who were unable to complete secondary education to be able to do so in a shorter period of time. This initiative attracted 1,913 (558 female) teachers who enrolled in the programme, with some hopefully sitting for their end of secondary education examinations in early 2023.



34

vocational skills
training
scholarships



2,803

accelerated
learners



Accelerated Secondary Education Programme in session in Rumbek, South Sudan

4. Expanded the provision of education in emergencies

WTI operates in fragile, and conflict affected countries with a lot of insecurity and instability in population settlement patterns. As a result, there is a lot of movement of people due to conflict or natural disaster, leading to an influx of refugees or internally displaced persons (IDPs). Refugees and IDPs face a multitude of physical and psychosocial threats to children, teachers and the education system. In 2021 WTI invested in the provision of education in emergencies in both Sudan and South Sudan. In South Sudan we constructed 11 temporary learning spaces for IDPs, trained 135 teachers on teaching methodology and psychosocial support and renovated schools that were destroyed and abandoned during conflict in the country. This support enabled the expansion of educational opportunities for people in transition and ensured they did not miss out on education, even in emergency situations.

11
temporary learning
spaces constructed



8
schools
renovated



Three classrooms temporary learning spaces constructed by WTI



Two classroom block renovations: before and after

5. Increase organisational resilience, learning and effectiveness

The resilience of WTI in the face of a changing development and humanitarian context is very important to the Trustees. Trustees take their oversight roles seriously and worked closely with the management to ensure that WTI is innovative and a going concern. To be able to do this Trustees encouraged the management to strengthen internal organisational expertise to be able to deliver projects as per donor requirements and WTI policies. In 2021 the Trustees funded a joint staff development training for 15 staff from both Sudan and South Sudan on project management delivered by Humentum in Juba, South Sudan. This training enhanced staff capacity to plan, develop, deliver, monitor, and report on projects as required.



Staff doing group work during training in Juba

To further build resilience, the Trustees are pleased to report that 2021 saw an improved international engagement and presence online to raise WTI's profile. WTI was able to write two papers, one on the impact of Covid-19 on girls' education, and another for the UKFIET conference on Accelerated Secondary Education as an alternative to returning to school after the Covid-19 school closures. These two papers drew international attention to the work of WTI. As Trustees we believe that making the impact of our work known is an important element of building organisational resilience. In addition, WTI joined the UNHCR led Accelerated Education Working Group (AEWG) a body that brings together partners that deliver alternative education from different countries to share experiences. Through this strategic partnership with AEWG, WTI staff have been able make presentations of our work and also learn best practices in the delivery of accelerated education from other contexts similar to where we work.

Furthermore, the Trustees also believe that the expansion of our work and reaching more needy people enables us to provide continuity to the Trusts work. The Trustees approved the expansion of WTI's operation in the Sudan outside of Khartoum. The opening of an office in Damazine, Blue Nile State has enabled WTI to extend the delivery of its activities to the conflict affected and displaced persons in the region. This has also enabled us to reach out to the Ethiopian refugees who started arriving in the region in 2020.

In South Sudan, as part of building organisational resilience, WTI contracted the services of architects to draw plans for WTI office construction on the two plots acquired in 2020. The plans for the office block are awaiting approval by the local authorities to enable the



Proposed WTI offices in Juba, South Sudan

contracting of a constructor for the building work to start in 2022. The Trustees of Hugh Pilkington Charitable Trust have committed to providing a loan for the construction of the new WTI offices in South Sudan to give WTI the resilience needed to continue operations in the country.

6. Improving WTI's Internal Management Systems

6.1. Governance and Board Effectiveness

The Trustees of WTI appointed three new Trustees in 2021 for effective functioning of the Board. Throughout 2021, the Trustees met four times as scheduled to provide their oversight role. Three of these meetings were conducted virtually and one meeting was conducted in a hybrid format.

7. Financial Management

The year 2020 ended with a surplus of just over £75k, after a series of successful bids, however given the potential impact of FCDO funding cuts, together with other necessary overhead expenditure, the Trustees agreed a small deficit of £12k in the 2021 Budget. This budget was designed to find a balance between the competing needs of minimising expenditure, especially unrestricted spending, whilst at the same time as keeping our programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

As in 2020, tight cost controls were accompanied by measures to increase income. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford staff were more consistently included in budgets and charged for, where appropriate. In particular, in late 2021, WTI recruited a new Finance Manager in the Sudan who introduced tighter cost controls, improved revenue recognition and more rigorous management of full cost recovery from projects.

Lower project and rental incomes were partially offset by higher gift in kind and donation incomes, resulting in overall lower than budgeted incomes. Tight cost management controls, however, resulted in significant overhead expenditure savings compared with budget, and this led to an unrestricted surplus of £12k. This is despite the inevitable issues that emerged from Covid-19 and the resulting funding cuts.

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

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

7.1. Development of office buildings in South Sudan

In 2020, WTI received a generous grant of £200,000 from Hugh Pilkington Charitable Trust (HPCT) which was used to successfully purchase plots of land in Juba, South Sudan. WTI successfully acquired titles for the plots in the name of WTI on which to construct an office. A company was contracted to start the process of designing the office space to enable the acquisition of building permits. HPCT has agreed, in principle, to a further loan of £225,000 to WTI to start the construction of the premises as soon as the designs, building permits and a contractor are ready to start the work. The Trustees of WTI are most grateful to the Trustees of HPCT for this additional investment in the organisation.

7.2. Reportable Incidents

The Trustees would like to report one incident of fraud which occurred in South Sudan and involved two employees. The incident was independently investigated, and the services of a forensic auditor sought, to ascertain the magnitude of the fraud. This resulted in the two employees being relieved of their duties, and one of them was made to refund \$4,700 to WTI.

G. Financial Review

The income and expenditure for the year is set out in the Financial Statements. There was an increase (11%) in total income from £2,842k in 2020 to £3,161k in 2021, despite the inevitable operational issues that emerged from Covid-19 and funding cuts. This improvement is the consequence of an increase in restricted charitable activity incomes, which grew from £1,776k in 2020 to £2,284k in 2021. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The surplus of £12k in the year led to a further improvement in our reserves to £290k and goes some way in meeting the reserve target figure which Trustees deem to be prudent considering the unpredictable context in which we are working in East and Horn of Africa. These volatilities and uncertainties which have been made worse by the outbreak of corona virus has led to growing need to use reserves as working capital to pre-finance spending on restricted project implementation.

A schedule of universities and other partners providing fee waivers and other assistance is annexed to the Financial Statements. The Financial Statements reflect the value of the fee waivers and subsidies by universities and partners to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2021 was £352k and is significantly higher than the previous year (2020 contribution: £309k), which reflects the increased success in achieving fully funded and partially funded placements with partners such as the Commonwealth Scholarships Commission.

The pressures on the higher education sector will only increase in 2022 and beyond, as the Covid-19 pandemic affects the uptake of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and, over the next few years, we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK.

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

H. Reserves policy

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

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

The Board of Trustees have decided that WTI should aim for an increased unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan. At the end of 2021, WTI's unrestricted reserves were just under £290k (2020: £277k). This is a significant and welcome improvement on the reserves balances of the last few years, and WTI will continue to work to increase the balance.

Analysis of the latest forecast of project incomes and overheads, together with other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months at the very least.

I. Fundraising

WTI's income is a mixture of unrestricted and restricted income. In 2021, total unrestricted income was £750k, while restricted income was £2,411k (76% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise unrestricted incomes.

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

In 2021, our principal donors continued to be the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund, All Saints Educational Trust, Allan & Nesta Ferguson Trust, and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations, and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

J. Risk Management and Policy Development

As WTI operates in fragile and conflicted affected countries, inevitably there are risks to staff and the property of the organisation. The Trustees do recognise this challenge and would like to report that WTI has a risk register which is reviewed by the Finance Committee of the Board and the full Board twice a year. The risk register is updated by staff regularly as risks are identified, monitored, and mitigated with any incidents reported to Trustees whenever they occur. The Executive Director works closely with the head quarter team, the Country Directors in Sudan and South Sudan to ensure staff strictly follow set policies and procedures to mitigate risks.

Policy development and systems improvements

In 2021 no new policies were developed, however several were reviewed and approved by the Board including:

1. Conflict of Interest Policy
2. Procurement Policy and Procedures
3. Pension policy (for UK contracted staff only)
4. Petty Cash Policy

K. Windle International

WTI is an active member of Windle International; a network of Windle trusts. WTI works closely with Windle International Kenya and Windle International Uganda and participates in all coordination meetings through the Executive Directors and the Council meetings. This has enabled the Trusts to work together to serve their targeted population.

L. 2022 Plans



Organisational

The Trustees approved a new strategy from 2021. The 2021-2025 strategy commenced in January 2021, with 2022 as the second year of the implementation. With five strategic themes on quality, inclusive access, expansion of alternative education, education in emergency and building organisation resilience, WTI hopes to build on the success of 2021 in 2022. WTI hopes to expand its operation into several states in the Sudan and develop staff expertise in all our strategic themes to ensure we deliver quality projects.

The Postgraduate Programme

The Trustees would like report that there are new innovations in the delivery of the Postgraduate Programme and going forward they have continued to encourage staff to use the available resources to grow the programme. With universities fully opened and functional in the UK, we envisage growth in the numbers for 2022/2023 including a potential to launch an Africa based postgraduate programme and continued trialling of the distance learning component of the programme.

Sudan

The Sudan office has started growing and the Trustees are happy to report that this is the direction they would like to see going forward in 2022. With the opening of an office in Blue Nile State WTI hopes to start delivering projects in the communities including for Ethiopian refugees, renovating or constructing schools, training teachers, providing scholarships, expanding vocational skills training and mobilising communities to send their children to school. WTI submitted several proposals to UNHCR, UNICEF and Gordon Memorial College Trust Fund and the Guernsey States Overseas Aid Commission to continue with our work in the Sudan in 2022.

South Sudan

The work of WTI in South Sudan is very important for its overall operation and this will continue for 2022. The Trustees are happy to report that projects signed in 2021 will continue into 2022, such as the FCDO funded Girls Education South Sudan (GESS), and the Adolescents Girls Education in Crisis Initiative (AGENCI) project funded by Global Affairs Canada. Furthermore, as part of the consortium of the South Sudan Multi-Year Resilience Programme (MYRP) funded by Education Cannot Wait (ECW) WTI will continue to deliver these important projects into 2022.

In addition to the above, WTI is a strategic partner to UNICEF for the delivery of teacher training and strengthening community resilience in South Sudan. WTI will continue delivering multiple projects on behalf of UNICEF in 2022. The Trustees are pleased that the South Sudan work of the Trust is no longer heavily reliant on one donor as this is important for WTI's growth, especially as it plans to start the construction of its own office premises in 2022.

Statement of Trustees' Responsibilities

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

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

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

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

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

Appointment of Auditor

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

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

Approved by the Board of Trustees on 1 July 2022 and signed on their behalf by:

.....

Malcolm McNeil – Chair of Trustees

.....

Stuart Wilson – Treasurer

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

Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees'

annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

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

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

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

1 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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

Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	211,462	126,620	338,082	528,926
Charitable activities	4	479,473	2,284,147	2,763,620	2,256,757
Other trading activities	5	41,078	–	41,078	41,457
Investments	6	18,381	1	18,382	15,282
Total income		750,394	2,410,768	3,161,162	2,842,422
Expenditure on:					
Raising funds	7	21,241	–	21,241	23,867
Charitable activities	7				
Tertiary Education		235,236	796,621	1,031,857	741,683
Primary/Secondary Education		498,231	1,597,051	2,095,282	1,697,503
Total expenditure	7	754,709	2,393,672	3,148,381	2,463,053
Net income / (expenditure) for the year	8	(4,315)	17,096	12,781	379,369
Transfers between funds		16,596	(16,596)	–	–
Net movement in funds	16	12,281	500	12,781	379,369
Reconciliation of funds:					
Total funds brought forward		277,327	443,411	720,738	341,369
Total funds carried forward		289,608	443,911	733,519	720,738

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16a to the financial statements.

Balance sheet

		2021		2020	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		244,001		218,879
			244,001		218,879
Current assets:					
Debtors	12	214,312		470,931	
Cash at bank and in hand		514,703		367,243	
		729,015		838,174	
Liabilities:					
Creditors: amounts falling due within one year	13	239,497		336,315	
Loans – falling due within one year	14	–		–	
		239,497		336,315	
Net current assets			489,518		501,859
Total charity funds			733,519		720,738
The funds of the charity:	16a				
Restricted income funds			443,911		443,411
Unrestricted income funds:					
General funds		289,608		277,327	
Total unrestricted funds		289,608		277,327	
Total charity funds			733,519		720,738

Approved by the trustees on 1 July 2022 and signed on their behalf by

Malcolm McNeil
 Chair

Stuart Wilson
 Treasurer

Statement of Cash Flows

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	17	156,554	274,041
Cash flows from investing activities:			
Dividends, interest and rents from investments		18,382	15,282
Proceeds from the sale of fixed assets		–	–
Purchase of fixed assets		(27,476)	(214,211)
Purchase of investments		–	–
Net cash provided by / (used in) investing activities		(9,094)	(198,929)
Cash flows from financing activities:			
Repayments of borrowing		–	(25,380)
Cash inflows from new borrowing		–	–
Net cash provided by / (used in) financing activities		–	(25,380)
Change in cash and cash equivalents in the year		147,460	49,732
Cash and cash equivalents at the beginning of the year		367,243	317,511
Cash and cash equivalents at the end of the year		514,703	367,243

Notes to the Financial Statements

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The risk management section outlines the impact of the Covid-19 pandemic on the charity and reasons why this does not lead to material uncertainties around going concern.

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

e) Income

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

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

Notes to the Financial Statements

1 Accounting policies (continued)

h) Fund accounting

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

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

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

j) Allocation of support costs

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

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

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

- | | |
|-------------------------------|-------|
| ● Tertiary Education | 33.0% |
| ● Primary/Secondary Education | 67.0% |

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

k) Operating leases

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

Notes to the Financial Statements

1 Accounting policies (continued)

l) Tangible fixed assets

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

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

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

● Fixtures and fittings	5–10 years
● Computer equipment	3 years
● Motor vehicles	4 years

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Financial instruments

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

q) Pensions

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

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

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

Notes to the Financial Statements

2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2020 Total £
Income from:			
Donations and legacies	218,410	310,516	528,926
Charitable activities	480,731	1,776,026	2,256,757
Other trading activities	41,457	–	41,457
Investments	15,255	27	15,282
Total income	755,853	2,086,569	2,842,422
Expenditure on:			
Raising funds	23,867	–	23,867
Charitable activities			
Tertiary Education	182,566	559,117	741,683
Primary/Secondary Education	470,919	1,226,584	1,697,503
Total expenditure	677,352	1,785,701	2,463,053
Net income / expenditure for the year	78,501	300,868	379,369
Transfers between funds	(3,390)	3,390	–
Net movement in funds	75,111	304,258	379,369
Reconciliation of funds:			
Total funds brought forward	202,216	139,153	341,369
Total funds carried forward	277,327	443,411	720,738

Notes to the Financial Statements

3 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
The Hugh Pilkington Charitable Trust	160,000	126,620	286,620	160,000	100,516	260,516
HPCT grant for Juba Land	-	-	-	-	200,000	200,000
Gifts in kind	39,000	-	39,000	39,000	-	39,000
Other donations	12,462	-	12,462	19,410	10,000	29,410
	211,462	126,620	338,082	218,410	310,516	528,926

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.

- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

4 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Scholarships	-	37,404	37,404	-	-	-
British Council	2,284	16,316	18,600	1,375	3,935	5,310
ECW	189,710	809,707	999,417	113,371	518,785	632,156
Girls' Education South Sudan	140,613	583,279	723,892	261,751	711,416	973,167
Gordon Memorial CTF	1,800	9,937	11,737	-	-	-
IMPACT	-	-	-	11,909	-	11,909
Overseas Aid and Development	-	-	-	-	28,275	28,275
Commission of Guernsey (OADC)	-	-	-	-	28,275	28,275
Supported places	-	351,747	351,747	-	308,507	308,507
South Sudan Girls' Scholarships	-	31,827	31,827	-	-	-
UNHCR	58,257	35,433	93,690	41,870	159,500	201,370
Unicef	54,745	284,483	339,228	-	-	-
WUSC	31,056	89,087	120,143	50,455	29,487	79,942
Other donors	1,008	34,927	35,935	-	16,121	16,121
	479,473	2,284,147	2,763,620	480,731	1,776,026	2,256,757

Analysis of charitable activities income

	2021		2020	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Tertiary	61,065	445,721	41,870	484,128
Primary/Secondary Education	418,408	1,838,426	438,861	1,291,898
ELT & Other	-	-	-	-
	479,473	2,284,147	480,731	1,776,026

Notes to the Financial Statements

5 Other trading activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Rental of office space:						
Juba	18,187	–	18,187	18,147	–	18,147
Khartoum	9,331	–	9,331	10,010	–	10,010
Oxford	13,560	–	13,560	13,300	–	13,300
	41,078	–	41,078	41,457	–	41,457

6 Income from investments

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Bank interest	11	1	11	230	27	257
Rental of flat (37 Oxford Road)	14,020	–	14,020	13,550	–	13,550
Rental of car parking spaces	4,350	–	4,350	1,475	–	1,475
	18,381	1	18,381	15,255	27	15,282

Notes to the Financial Statements

7a Analysis of expenditure (current year)

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

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

Notes to the Financial Statements

7b Analysis of expenditure (prior year)

	Charitable activities				Governance costs £	Support costs £	2020 Total £	2019 Total £
	Raising funds £	Tertiary Education £	Primary/ Secondary Education £	ELT & Other £				
Staff costs (Note 9)	23,651	6,586	450,710	-	-	511,498	992,445	1,044,575
Staff travel and other costs	-	9,451	44,618	-	5,679	-	59,748	85,260
Scholarships and direct educational costs	-	532,316	757,963	-	-	159	1,290,438	1,207,475
English language and other training	-	-	-	-	-	-	-	-
Other programme costs	-	-	6,958	-	-	-	6,958	-
Office, premises and administrative costs	-	2,465	421	-	-	76,477	79,363	198,740
Legal and professional fees	-	-	-	-	19,983	4,634	24,617	23,066
Depreciation and other costs	216	-	-	-	6,968	2,300	9,484	9,409
	23,867	550,818	1,260,670	-	32,630	595,068	2,463,053	2,568,526
Support costs	-	185,411	409,657	-	-	(595,068)	-	-
Governance costs	-	10,167	22,463	-	(32,630)	-	-	-
Total expenditure 2020	23,867	746,396	1,692,790	-	-	-	2,463,053	2,568,526
Total expenditure 2019	32,592	947,897	1,588,038	-	-	-	-	-

Of the total expenditure, £677,352 was unrestricted (2019: £613,547) and £1,785,701 was restricted (2019: £1,954,979).

Notes to the Financial Statements

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	2,353	2,301
Operating lease rentals:		
Property	65,224	58,047
Other	1,208	1,166
Auditor's remuneration (excluding VAT):		
Audit – UK	10,100	8,500
Audit – Sudan	–	296
	<u>2,353</u>	<u>2,301</u>

9 Staff remuneration

	2021 £	2020 £
Reflected under:		
Raising funds	21,025	23,651
Charitable activities	1,194,458	968,794
	<u>1,215,483</u>	<u>992,445</u>

UK Payroll

Gross pay	132,702	140,498
Employer's National Insurance	2,820	7,044
Pension Contributions	11,169	7,012
Permanent Health and Death in Service benefits	–	–
Staff training, recruitment and sundry staff costs	13,592	12,726
Other		4,500
	<u>160,282</u>	<u>171,780</u>

Non-UK Payroll

Sudan – gross pay	81,110	48,212
Sudan – social security fund	3,786	12,075
South Sudan – gross pay	886,263	648,029
South Sudan – social security fund	50,191	93,768
Staff Training, recruitment and medicals	31,630	18,581
Other	2,221	
	<u>1,215,483</u>	<u>992,445</u>

Total UK and non-UK

1,215,483 992,445

The average number of employees (head count based on number of staff employed) during the year was 76.3 (2020: 50.2). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2021 UK No.	2021 Overseas No.	2020 UK No.	2020 Overseas No.
Raising funds	0.3	0.7	0.3	0.6
Tertiary Education	0.8	1.1	0.8	1.0
Primary/Secondary Education	–	61.8	–	36.8
Support	1.8	7.4	1.8	6.1
Governance	0.4	2.1	0.4	2.5
	<u>3.2</u>	<u>73.1</u>	<u>3.3</u>	<u>47.0</u>

Emoluments for the post of Executive Director were £68,531 for the year ended 31 December 2021 (2020: £72,131). No other employee earned more than £60,000 in 2021.

Notes to the Financial Statements

9 Staff remuneration (continued)

Key Management and Trustees

Key Management remuneration was £68,531 (2020: £72,131). No Trustee received any remuneration in the period (2020: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 2 Trustees (2020: 1). In 2021, the total of these expenses was £515 (2020: £1,783).

10 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

Eleanor Horne is also a trustee of HPCT, whilst both Eleanor Horne and Malcolm McNeil are trustees of Windle International.

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

11 Tangible fixed assets

	Land & Buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At the start of the year	212,487	58,876	28,573	14,589	314,524
Additions in year	17,668	5,246	3,344	1,218	27,476
Disposals in year	-	-	-	-	-
At the end of the year	230,155	64,122	31,917	15,807	342,000
Depreciation					
At the start of the year	-	55,084	25,973	14,589	95,646
Charge for the year	-	867	1,486	-	2,353
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	55,951	27,459	14,589	97,999
Net book value					
At the end of the year	230,155	8,171	4,458	1,218	244,001
At the start of the year	212,487	3,792	2,600	-	218,879

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

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed.

Notes to the Financial Statements

12 Debtors

	2021 £	2020 £
Income tax recoverable	2,278	-
Prepayments	14,414	13,331
UK Scholarship programme	39,020	32,400
Other debtors and accrued income	158,600	425,200
	<u>214,312</u>	<u>470,931</u>

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accounts payable	32,673	72,146
Taxation and social security	27,789	24,161
Social Security Fund	66,033	78,564
Accruals	67,380	58,999
Other creditors	45,622	102,445
Deferred income	-	-
	<u>239,497</u>	<u>336,315</u>

14 Loans

	2021 £	2020 £
Balance b/f 1 January 2020	-	25,343
Loans repaid	-	(25,380)
Interest added	-	37
Balance c/f at 31 December 2021	<u>-</u>	<u>-</u>

The loan above was from the High Pilkington Charitable Trust. This short term loan, renewable annually, was originally granted to assist with cashflow. Over recent years it has been reimbursed at the rate of £25,000 per year. This does not reflect the value of the loan used to purchase the property at 37 and 37a Oxford Road for the reasons outlined in note 11.

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

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	26,333	217,668	244,001
Net current assets	263,275	226,243	489,518
Net assets at 31 December 2021	<u>289,608</u>	<u>443,911</u>	<u>733,519</u>

Notes to the Financial Statements

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

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	18,879	200,000	218,879
Net current assets	258,448	243,411	501,859
Net assets at 31 December 2020	277,327	443,411	720,738

16a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2021 £
Operations in United Kingdom:					
Scholarship programme:					
HPCT	25,112	126,620	(96,803)	-	54,929
Hornby	16,000	-	-	-	16,000
Margaret Dobson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
Scholar contributions	-	1,200	(1,200)	-	-
Supported Places	-	351,747	(351,747)	-	-
Other	5,000	5,000	(5,000)	-	5,000
Total United Kingdom	105,135	484,567	(454,750)	-	134,952
Operations in Sudan:					
Skills Development Scholarships	18,792	-	(3,497)	-	15,295
Gordon Memorial CTF	7,866	9,937	(9,487)	-	8,316
Functional Adult Literacy	4,694	-	(641)	-	4,053
SHRNL/OADC	12,515	-	(12,726)	-	(211)
UNHCR	-	35,433	(36,505)	1,072	-
Total Sudan	43,867	45,370	(62,856)	1,072	27,453
Operations in South Sudan:					
Scholarships	-	37,404	(10,613)	-	26,791
British Council	-	16,316	(16,316)	-	-
ECW	94,409	809,707	(875,414)	-	28,702
Girls' Education South Sudan	-	583,279	(583,279)	-	-
HPCT Land Fund	200,000	-	-	(17,668)	182,332
South Sudan Girls' Scholarships	-	31,827	-	-	31,827
UNICEF	-	284,483	(284,483)	-	-
WUSC	-	89,087	(89,087)	-	-
Other	-	28,727	(16,874)	-	11,853
Total South Sudan	294,409	1,880,830	(1,876,066)	(17,668)	281,505
Total restricted funds	443,411	2,410,768	(2,393,672)	(16,596)	443,911
Unrestricted funds:					
General funds	277,327	750,394	(754,709)	16,596	289,608
Total unrestricted funds	277,327	-	(754,709)	16,596	289,608
Total funds	720,738	2,410,768	(3,148,381)	-	733,519

The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the Financial Statements

16b Movements in funds (prior year)

	At 1 January 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2020 £
Operations in United Kingdom:					
Scholarship programme:					
HPCT	12,938	100,516	(88,342)	-	25,112
Hornby	16,000	-	-	-	16,000
Margaret Dobson Bursary Fund	10,075	27	-	-	10,102
Hayward Legacy Fund	56,590	-	(7,669)	-	48,921
Scholar contributions	-	2,120	(2,120)	-	-
Supported Places	-	308,507	(308,507)	-	-
Other	2,458	24,000	(21,500)	42	5,000
Total United Kingdom	98,061	435,170	(428,138)	42	105,135
Operations in Sudan:					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	16,147	-	(8,281)	-	7,866
Functional Adult Literacy	6,153	-	(1,459)	-	4,694
SHRNL/OADC	-	28,276	(15,761)	-	12,515
UNHCR	-	159,500	(159,500)	-	-
Total Sudan	41,092	187,776	(185,001)	-	43,867
Operations in South Sudan:					
British Council	-	3,935	(3,935)	-	-
ECW	-	518,785	(424,376)	-	94,409
Girls' Education South Sudan	-	711,416	(714,764)	3,348	-
HPCT Land Fund	-	200,000	-	-	200,000
WUSC	-	29,487	(29,487)	-	-
Total South Sudan	-	1,463,623	(1,172,562)	3,348	294,409
Total restricted funds	139,153	2,086,569	(1,785,701)	3,390	443,411
Unrestricted funds:					
General funds	202,216	755,853	(677,352)	(3,390)	277,327
Total unrestricted funds	202,216	755,853	(677,352)	(3,390)	277,327
Total funds	341,369	2,842,422	(2,463,053)	-	720,738

Notes to the Financial Statements

Purposes of restricted funds

UK Programme

This **Postgraduate Scholarship Programme** provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study in the UK for up to one year.

Sudan

UNHCR DAFI supports tertiary scholarships for refugees at universities in Sudan.

UNHCR URTEP supports tertiary scholarships for urban refugees at universities in Sudan.

Gordon Memorial College Trust Fund supports hostel accommodation for female students, who are refugees or internally displaced persons.

OADC is a programme of school rehabilitation, water and sanitation renovation, the provision of teaching and learning materials and school uniforms, and the strengthening of community and school engagement.

Functional Adult Literacy assessed the functional literacy skills in Womens' prisons in Khartoum with the aim of establishing a training programme for women prisoners.

Skills development scholarships relates to scholarships for 40 Sudanese in the Blue Nile and White Nile areas.

South Sudan

Work in South Sudan comprises three main areas:

(i) Primary and Secondary Education:

ACCCESS is a programme to enable students who have dropped out of secondary school or failed to make the transition from primary school to complete their secondary education by engaging in an accelerated learning programme.

Education Cannot Wait (ECW) is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.

Girls' Education in South Sudan (GESS) aims to increase access to primary and secondary education for girls and boys in South Sudan. There is an emphasis on supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.

IMPACT is a cash based incentive programme funded by the European Union which supports teachers in primary education

UNICEF: this programme operates to provide training for teachers at primary level within emergency settings

WUSC is a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.

(ii) Teacher Training

Female Teacher Training Scholarships are to fund teacher training, particularly to increase the number of women in the teaching profession.

(iii) English Language Teaching

British Council, American Embassy, Norwegian Embassy, UNESCO involve training projects in South Sudan to improve English proficiency in legal and other professional domains.

(iv) Other funds

Open Society is a leadership development project for Windle alumni

The HPCT Land fund is a grant used to purchase land on which WTI will construct its own offices.

Notes to the Financial Statements

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

	2021 £	2020 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	12,781	379,369
Depreciation charges	2,353	2,301
Dividends, interest received and payable and rent from investments	(18,382)	(15,245)
(Increase)/decrease in debtors	256,619	(131,829)
Increase/(decrease) in creditors	(96,818)	39,445
Net cash provided by / (used in) operating activities	156,554	274,041

18 Operating lease commitments

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

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
Less than one year	48,413	57,143	1,164	1,164
One to five years	-	25,641	2,037	3,202
	48,413	82,784	3,202	4,366

19 Legal status of the charity

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