

Annual Report and Accounts

Windle Trust International

For the year ending 31 December 2020

Auditors:

Sayer Vincent LLP
Invicta House
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London EC1Y 0TL



Windle Trust International

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

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Executives, Trustees, Advisers & Contact Details

Job Title	Name
Executive Director	Ian Leggett (until 31 July 2020)
Executive Director	David Masua (from 1 August 2020)
Chair	Malcolm McNeil
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Dr Elizabeth McNess (resigned 6 April 2020)
Trustee	Sam Bickersteth

Contact Details

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Annual report of the Trustees

1. An overview: Windle Trust International

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

Companies House: Company Limited by Guarantee: 4285691

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

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

In 2020, despite the challenges brought by the Covid-19 pandemic, the Trustees are glad to report that WTI worked towards achieving its charitable objects and mission guided by the 2016-2020 strategy which was built on two pillars:

- ❖ **To increase access to education** in order to reduce historical and social inequalities.
- ❖ **To improve the quality of education**, by investing in teaching and improving learning outcomes.

With the two pillars, WTI aimed to achieve three long-term outcomes which are:

- ❖ Improvements in the quality of teaching and learning in an environment that is safe and inclusive
- ❖ Significantly reduce educational inequalities
- ❖ Sustained increases in educational participation at primary, secondary and tertiary levels.

Guided by these long-term outcomes, specific themes that addressed the educational challenges in our operational context were designed to help in planning, implementation, and fundraising. These included:

- a. The Postgraduate Programme
- b. Tertiary Education Programmes in Sudan and South Sudan
- c. Education for Girls and Women
- d. Increasing Access to Primary and Secondary Education

- e. Improving the Quality of Education
- f. Improving WTI's Internal Management Systems
- g. Risk Management and Policy Development

2. Structure and governance

The Memorandum and Articles of Association of WTI is its governing document under the terms of which the first Trustees were appointed. Subsequent appointments of Trustees are made by the Members. The Directors of the company are the Trustees for the purpose of charity law and are referred to as the Trustees. In 2020 one Trustee, Elizabeth McNess, resigned.

One of the Trustees of Windle Trust International, Eleanor Horne, is also the Chair of The Hugh Pilkington Charitable Trust, which has provided substantial financial support to WTI for many years. Eleanor Horne is also a Trustee of Windle International (charity number 1153544), as is Malcolm McNeil, who as Chair of WTI, is simultaneously a Trustee of Windle International. Windle International is the co-ordination office for the members of the 'Windle' family of Trusts, comprising Windle International Kenya and Windle International Uganda as well as Windle Trust International. Each organisation is autonomous, with its own Trustee board and organisational strategy, but we have a shared history, a common set of values and a shared focus on education, with an emphasis on increasing access to and improving the quality of education for refugees and conflict-affected communities as well as those who have suffered marginalisation and discrimination in the East and Horn of Africa.

3. Public Benefit

In delivering its projects across our countries of operation, the Trustees of WTI took seriously the Charity Commissions' general guidance on public benefit. In the opinion of Trustees, all WTI's 2020 activities were implemented to meet the objects of the organisation and were designed to meet educational needs of our target population and all efforts were made to minimise harm.

4. Management

The Executive Director is responsible for all aspects of the work of WTI and reports to the Chair of the Board of Trustees. WTI has two Country Directors, one in Sudan and another in South Sudan, who oversee the implementation of WTI's activities in these countries. In our head office in Oxford, we have staff who provide operational and financial management support to the Postgraduate Programme and our country offices.

5. External Context

2020 was an unprecedented year as Covid-19 impacted billions of lives around the globe. Governments, individuals, businesses, and non-governmental organisations battled to save lives, support families, and keep businesses and organisations afloat. During these unprecedented times, the role of WTI became paramount in combating the coronavirus and its impact on society's most vulnerable populations, especially in South Sudan where government services struggled.



The pandemic impacted all aspects of our work; from running programmes, planning finances, and coordinating staff, to how we collaborated with governments, donors, partners, and other stakeholders. WTI, like many NGOs, was compelled to redesign its projects to respond to the rapidly changing landscape caused by Covid-19 by adjusting objectives and implementation strategies. Fortunately, we saw donors offering greater flexibility to partners; our donors such as the Foreign and Commonwealth Development Office (FCDO) and Education Cannot Wait (ECW) eased their protocols to allow WTI and other partners to redirect their funding and programme activities to respond to Covid-19 related challenges. For example, FCDO allowed for the delivery of cash transfers to girls even when schools were closed whilst ECW approved funding to be used for the procurement of Covid-19 protective materials for schools.

It is worth noting, however, that the Covid-19 pandemic caused some project work to be put on hold or scaled back due to implementation constraints. For example, in South Sudan, the implementation of an accelerated secondary education programme had to be suspended because schools were closed. This led to some major setbacks in our ambition to expand secondary education. In Sudan, delivery of Parent-Teacher Association (PTA) training and school renovation activities had to be suspended as schools closed. Furthermore, as an organisation, we anticipate huge ripple effects from this crisis in the medium to long term that we can only currently begin to grasp. This includes among others, the huge number of girls who were forced to marry and/or became pregnant during the lockdown. These challenges have set back gains made over previous years in the education sector in South Sudan.

In the Sudan, Covid-19 slowed down the efforts of the transitional government as their attention was diverted to dealing with the pandemic. The period also saw flooding along the Nile Basin and an influx of Ethiopian refugees into Eastern Sudan resulting from the Tigray conflict in Ethiopia. To rise to these challenges in Sudan and South Sudan WTI had to be creative, take risks and perhaps question some of the traditional approaches in order to remain relevant. This included leveraging technology to continue the implementation of our activities such as English language training in South Sudan and supporting university students remotely to continue their studies from their halls of residence. With this in mind, we can see that the pandemic also brought with it many opportunities, but these will need further resources which the development sector currently lacks to advance in the digital sphere.

Finally, the Trustees are pleased to report that, despite the challenges of 2020, WTI delivered most of its contracts and was able to win new ones. WTI staff across the three countries embraced new styles of working, communicating, and collaborating. Remote working and home-offices swiftly became the new norm with a growing reliance on the web, cloud-based platforms, and new technologies to support projects, staff and communities across our project locations and maintaining working relationships with government and donors alike.

6. Activities and achievements

The Trustees are pleased to report that despite all the challenges of 2020, activities were delivered as planned in the areas of our two pillars; increased access to education to reduce inequality and investing in quality of education to improve learning outcomes. Our achievements are as detailed below:

a) The Postgraduate Programme

The Postgraduate Programme continues to be a flagship programme of WTI. It traditionally provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa including South Sudan, Kenya and Uganda to study in the UK for up to one year. The programme provides financial, academic and welfare support tailored to individual needs and circumstances. WTI supported both male and female students across a range of academic disciplines that have a high degree of relevance to the development needs of the countries from which the candidates are selected.

The programme is distinctive in the way we:

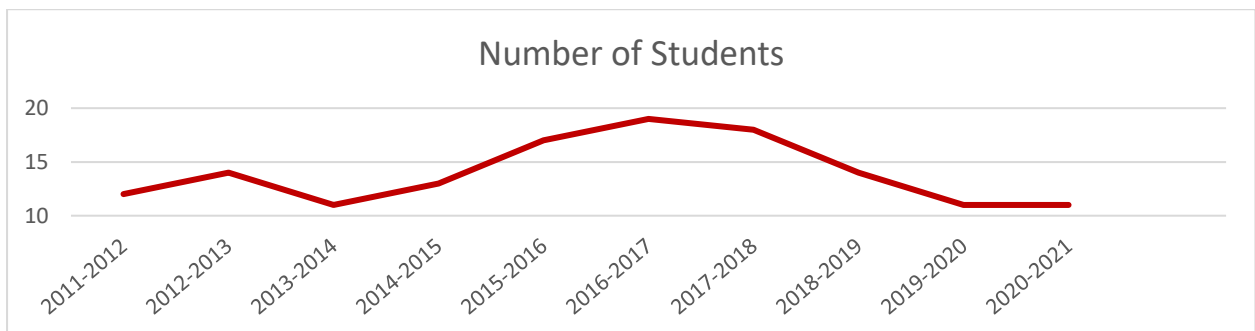
- **Select students:** All eligible candidates are interviewed face-to-face in South Sudan, Kenya, or Uganda. This is time-consuming but gives an in-depth understanding of individuals' strengths and weaknesses and their likely ability to cope with postgraduate study in the UK.
- **Identify priority students:** Although all candidates must meet minimum entry requirements, care is taken to give priority to students from conflict-affected communities, who have been displaced or who are refugees. The programme is striving towards gender equity in the allocation of scholarships.
- **Support students:** After selection, individual students are mentored and supported to find a course and a university that is right for them. After arrival in the UK, WTI recognises that for many of the students we bring to the UK, doing a Master's course is a big change. To make the most of their course and to adapt to self-managed study regimes places a responsibility on WTI to think in terms of holistic care and support throughout the time the students are in the UK.
- **Returning students:** From the moment of selection for a scholarship to the completion of studies, the importance of returning to East Africa after graduation is emphasised, making clear that WTI support is not just an investment in the individual student but also an investment in their community.
- **Develop strong partnerships with UK universities:** Relevant courses offered by key universities are carefully assessed, not only for relevance but also the quality of pastoral support. Given the personal histories of some students, there is a premium on working with universities who will be attentive and supportive to their learning and personal needs.



A student on the Postgraduate Programme, 2019/20 who studied at Bangor University

- **The Trend in Student Numbers on the Postgraduate Programme**

For the academic years 2019/20 and 2020/21, the number of students supported on the programme has been consistent at 11 postgraduate students in each year. Whilst this still represents a decline from the programme’s recent peak of 19 students in 2016/17, it is encouraging that the recent year-on-year decline in numbers has been arrested. Indeed, had it not been for the Covid-19 global pandemic, 2020/21 had been scheduled to see a modest increase in student numbers. Unfortunately, due to the circumstances of the pandemic (see below for more details), 4 anticipated postgraduate placements were either lost or deferred in 2020/21.



In 2019 it was reported that the programme’s numbers were in decline due to the increasingly difficult financial situation and pressures on income streams. Whilst this picture has not changed, the anticipated increase in student numbers for 2020/21 was due to the strength of the relationships between WTI and its core partners, and our focus on these areas. The University of Westminster for example was able to provide one additional fee waiver placement, as well as a modest contribution to student stipends that was not received in previous years. Importantly, WTI applicants also won an unprecedented 6 Commonwealth Scholarships Commission Masters Scholarships placements (2 of which were later deferred), double the number of successful candidates from 2019/20 and a reflection of the emphasis placed on this opportunity for this year.

The Trustees would like to report that although 11 students supported on the programme is the lowest number supported in the programme’s history, in the context of a global pandemic and the resultant direct loss of places, 11 supported students should still be seen as a success. That the number of students did not decline further from previous years demonstrates that the programme’s strategies of strengthening relationships with core partners is beginning to bear fruit. Whilst we anticipate that numbers will remain low for 2021/22 as partners’ budgets remain suppressed, there are positive signs of a growth in numbers from 2022/23 onwards.

- **Support for female students on the Postgraduate Programme**

One major success of the Postgraduate Programme in 2020 has been in meeting the programme's gender equity target for the first time, with the 2020/21 academic cohort being 45% female. Gender equity has long been a challenge for the Postgraduate Programme: from 2015/16 to 2019/20 just 33% of students supported were female. Whilst the programme aspires to achieve gender equality in the allocation of scholarships, admission to a UK university Master's course generally requires either a first class or 2:1 degree at undergraduate level. The proportion of females who secure a good first degree is much lower than the number of young males in the communities that WTI seeks to support. This imbalance is reflected in the applicant pool. For the 2019 recruitment exercise, applications from South Sudan were overwhelmingly male. Just 16% of applicants were female. In addition to low application rates, women are more likely drop out of the programme, citing a change in circumstance, frequently related to family.

The challenge for the Postgraduate Programme is now to sustain and improve upon the success of meeting the gender equity target. To this end, the programme is expanding its toolkit and in 2020 negotiated a number of pilot Distance Learning programmes to begin in the 2021/22 academic year. Recruitment for these programmes has been specifically targeted at female applicants and the Distance Learning scholarships were developed following feedback from the communities we work within that many females were unable to travel to the UK for academic study, either for cultural or familial reasons. Alongside standard items included in a Distance Learning scholarship such as tuition and examination fees, the Postgraduate Programme's Distance Learning scholarships recognise that home environments for those with whom we work may be less than ideal, and also include specific funding to cover costs such as home internet, electric power backup systems and ICT equipment needed for distance study. If successful, we aim to extend these programmes to future years and hope to increase female participation in the Postgraduate Programme over the long term.



Some of the Postgraduate Programme's female scholars in 2020/21

- **The impact of Covid-19 on the Postgraduate Programme**

The Covid-19 pandemic of 2020 presented a myriad of challenges to the Postgraduate Programme. These have included obvious areas of concern such as the difficulties of international travel and budget restrictions with organisations with which we collaborate, but also seemingly trivial issues that can have a major impact on a student's ability to settle into the UK and learn effectively.

The most obvious impact of the Covid-19 pandemic was the reduction in places that it caused for the 2020/21 academic year: in the end only 11 students studied in the UK in this academic year. Without the pandemic, it would have been 15. Two Commonwealth Scholarships Commission placements were deferred to 2021/22 as the Commission needed to make budgetary adjustments due to the pandemic. A further place was permanently lost as a donor decided not to support students in coming to the UK this year. A final scholarship placement was lost due to being unable to fill it following the closure of IELTS and TOEFL testing centres throughout the world and, upon reopening, the inability of students to cross borders in order to access testing. Whilst funding was in place and suitable students were identified, students were simply unable to physically access the necessary English language test centres needed to achieve their university offers and visas.

Access to language testing was a problem not just for the Postgraduate Programme students, but for many other international students in 2020. As such, one positive of Covid-19 is that universities began to accept new forms of language testing such as the IELTS Indicator, TOEFL iBT Home Edition and the Duolingo English tests. These tests have the advantage of being taken at home, or from anywhere with a stable internet connection, web cam and microphone. If the acceptance of these tests become commonplace, and remains after the end of the pandemic, this will be advantageous for the Postgraduate Programme and for South Sudanese and Sudanese students in particular. Currently in South Sudan there are no in-person IELTS or TOEFL iBT testing venues and expensive cross-border travel to Uganda or Kenya is required. Being able to take language tests online will greatly improve access. On top of this, the Postgraduate Programme was able to secure a number of free Duolingo test places for its applicants thanks to a new partnership with the HALI Access Network, again increasing potential access in future years.

Life for students in the UK was also affected, in both predictable and unpredictable ways. When the UK first went into lockdown in March 2020 and university tuition moved online, all Postgraduate Programme students were offered the opportunity to complete their studies in the UK or to return home and complete them from there. All students elected to remain. This meant that, like the rest of

the UK, they had to rapidly adjust to online learning and living with restricted movement. It also meant that traditional welfare and pastoral support for students, provided by the Postgraduate Programme team, became entirely digital.

Less predictable was the situation faced by scholars arriving in September and October, all of whom faced visa delays and a 14-day quarantine, and several of whom left quarantine into the national Welsh lockdown. Difficulties here varied from the mundane (arriving from Africa and being unable to purchase a coat as they were deemed “non-essential” purchases in October in Wales) to the complex (not being able to collect a Biometric Residence Permit due to being in quarantine and then lockdown, therefore being unable to open a bank account, therefore being unable to receive maintenance stipend funds. This was made more complex by being unable to open accounts in branch post quarantine). Whilst presenting some unique challenges, these were largely met with unique solutions and the cohort handled their difficulties with eventual good humour and are all on course to successfully complete their courses.

b) Tertiary Education Programmes in Sudan and South Sudan

Throughout 2020 WTI continued to manage and offer undergraduate scholarships in both Sudan and South Sudan with UNHCR as the major funding partner. In Sudan, WTI manages the Albert Einstein German Academic Refugee Initiative programme (DAFI) for refugees’ resident throughout Sudan, as well as the more recent UNHCR initiative, the Urban Refugee Tertiary Education Programme (URTEP) for urban refugees in Khartoum State.



A group of URTEP scholars in Sudan

Both scholarship programmes are designed to increase access to higher education for refugees by providing funding to undertake undergraduate courses in various universities across the country. In addition, WTI provided complementary life skills training for students, including safeguarding, English language training and an annual programme that brings the two groups together to network. Although some of these activities were hampered due to Covid-19, some were still able to proceed when

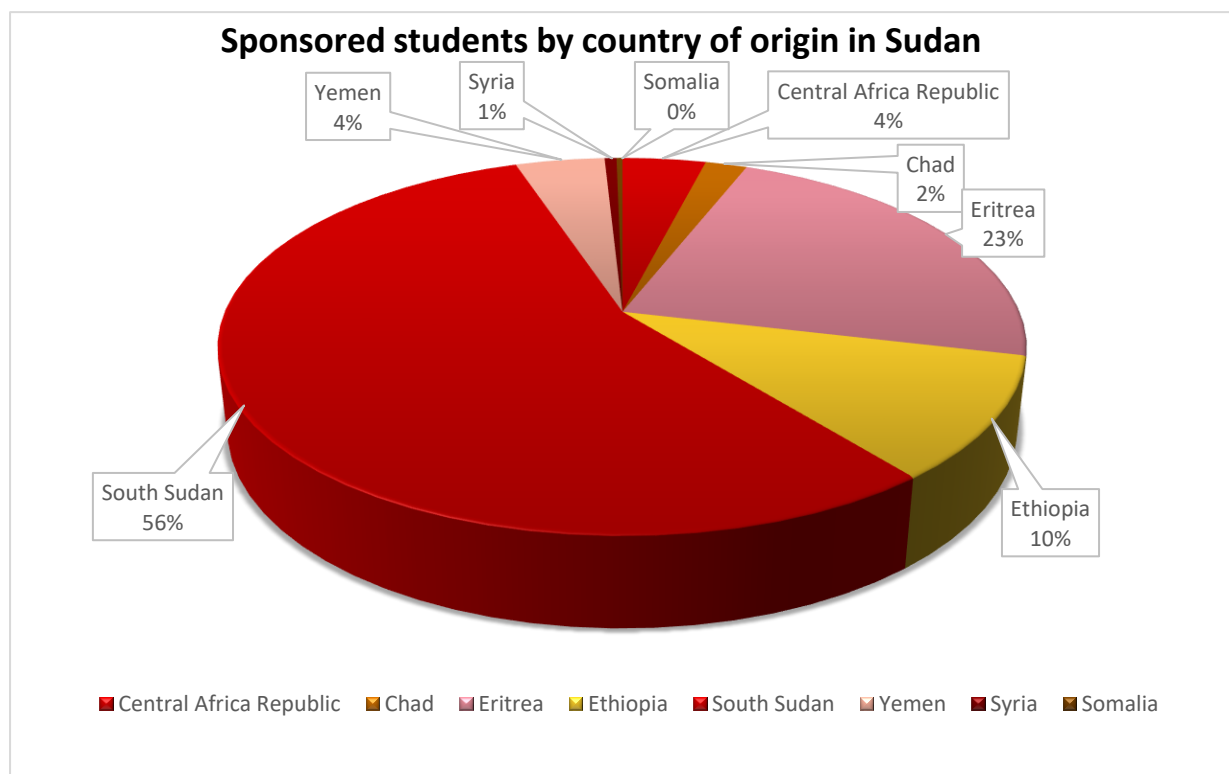
universities and colleges re-opened in late 2020. In particular, the Covid-19 lockdown affected students who were meant to graduate in 2020 through delaying their graduations.

In 2020 WTI worked with 41 universities and specialised colleges across Sudan with 352 students sponsored on DAFI and URTEP scholarships. Of these, 171 (49%) were female. As with all WTI scholarship programmes, WTI strives for inclusive access, especially with regard to gender equity. As with our other scholarship programmes, despite efforts in the refugee communities



Cross-section of sponsored students having a group discussion in Khartoum during a student workshop

to attract female candidates, fewer applications are received for women compared to men. South Sudanese nationals continue to be the main recipients of DAFI and URTEP scholarships in Sudan, which is a reflection of the refugee population in the country. Other major groups represented are nationals of Eritrea and Ethiopia.



It is also worth noting that in 2020 there was no new funding for new intakes on both the DAFI and URTEP programmes; the figures represent continuing students from previous years. This was the third consecutive year without a new student intake. The WTI team in Sudan are in discussions with UNHCR regarding this.

As in previous years, with support from the alumni, WTI in South Sudan has sponsored five female refugee students from the Nuba Mountains region of Sudan to study undergraduate programmes at the Catholic University of South Sudan. In 2020 this alumni initiative has been the catalyst for a further partnership between WTI and the university with the launch of a distance learning programme for refugees in Makpandu refugee camp in Western Equatoria and Maban camp in Upper Nile States. The programme will train 37 secondary school teachers with academic support from the Catholic University of South Sudan and WTI providing support.

c) Education for Girls and Women

Education for girls and young women has remained an important part of WTI's work and strategy in 2020. In addition, the promotion of girls' education has been prioritised by the government of South Sudan through the development of policies, interventions and strategies that promote education, gender equality, and equity for girls. As a result of these efforts, WTI has implemented a number of projects for women and girls in 2020.

- **Girls' Education South Sudan**

The Girls Education South Sudan (GESS) project is funded by FCDO/UKAID, with a five-year contract (2019-2024) managed by Mott MacDonald and in a consortium with WTI, BBC Media Action and Leonard Cheshire Disability. WTI is the state anchor for both Lakes and Unity states. The primary aim of the project is to transform the lives of a generation by improving teaching and learning in schools, and increasing access, retention, and completion among primary and secondary schoolgirls. The project is also aimed at supporting those in the margins of society, such as children with disabilities, through educational provision. The major challenge in South Sudan is the patriarchal communities in which girls are raised to cater to the needs of their male family members; cooking, cleaning, and serving in preparation for their pre-destined role as a future wife and mother. This early childhood socialisation inhibits women from viewing themselves as equal members of society and acts as a persistent obstacle to achieving their full potential. The objectives of the GESS project are consistent with WTI's strategy. WTI has been involved with this project since 2013, delivering the following key outputs:

- **Behaviour Change Communication**

Evidence has shown that awareness of the importance of girls' education alone is not enough; rather, there is need for a process of behavioural, practical, and social change that can bring a lasting attitude change towards girls' education. Behaviour change communication helps to create an enabling of a social-cultural environment for supporting girls' education in South Sudan. This is done through 15-



A family listening group listening to a pre-recorded radio programme

minute innovative magazine-style radio programmes following the lives of girls and their families as they strive to, and resolve the challenges of going to school. These on-air role models act as positive examples, encouraging listeners to adopt certain behaviours over time. The programmes are produced by a South Sudanese team of producers and aired in local languages on several radio stations across South Sudan. In addition, community mobilisation outreach activities are provided with interactive

drama and community radio mirroring the themes set out in each radio programme. These outreach activities target communities with no radio coverage and communities that speak a different language from the broadcasts to further share attitudes and behaviours featured in the radio programmes. When Covid-19 safety guidelines on physical distancing were put in place, we adapted to family listening groups, allowing family members to sit together in a safe environment to listen to the pre-recorded radio programmes. In 2020 we were able to reach 1,904 households with behaviour change communication activities.

- **Cash Transfers**

Cash transfers are direct payments made to girls to improve access. As part of the GESS project it is given to those who are enrolled in and regularly attend school. All girls from Primary 5-8 and Secondary 1-4 are eligible and are targeted over the lifetime of the programme. Cash transfers encourage girls to enrol in and attend school, help them to buy scholastic materials, and contribute to poverty reduction in the family and the community.

The focus of cash transfers is on addressing the high rate of dropouts, particularly from Primary 6 and during the transition from primary to secondary school. The Trustees are glad to report that in 2020 WTI was able to successfully reach 191,070 girls in 870 in primary and secondary schools with cash transfers.



A secondary school student counts her cash in 2020

- **Capitation Grants**

Schools in South Sudan are impoverished with most receiving only teachers' salaries. As such, schools charge tuition or registration fees for every child who attends. Capitation grants funded by both FCDO and the government of South Sudan were designed to provide reliable funding to primary and secondary schools, with the intention of removing the burden of registration fees for learners and parents, reducing the cost of education and encouraging families to send their children, both girls and boys, to school. These investments also offer the opportunity for schools to develop appropriate and contextual inclusive initiatives that can improve the learning environment. In 2020 WTI delivered capitation grants to 163 schools in Unity State. In Lakes State, no schools were given capitation grants in 2020 as the schools remained closed due to Covid-19.

- **Quality Education**

Quality education has a special place in phase two of the GESS project. There has been a shift from concentration on purely increasing access to including a component on quality. This part of the GESS project focuses on teacher professional development including; training for head teachers, pedagogy training for classroom teachers, English language training to enable teachers to teach in the language of the curriculum, and establishing an Accelerated Secondary Education Programme (ASEP). ASEP was set up for primary school teachers who have not completed secondary education. Despite the challenges of 2020, by the end of the year WTI had established 20 ASEP centres across the country with 655 participants. WTI successfully delivered an Intensive English Language course to the 655 teachers in preparation for their ASEP courses.

The phase 2 of the GESS project saw an expansion of WTI's work, covering both core pillars of our strategic objectives 2016-2020 to provide access and quality. In addition, the GESS project gave WTI an opportunity to finalise the development of ASEP materials which it started in 2019, giving us the required funding to mobilise stakeholders to review the Alternative Education Systems policy to incorporate ASEP. This policy opens up secondary education opportunity for those who would have completely missed out.

- **Adolescent Girls' Education in Crisis Initiative (AGENCI)**

Our second major girls' education project is called "Adolescent Girls' Education in Crisis Initiative" (AGENCI) and has been developed in a consortium with the World University Services of Canada (WUSC) and Charlie Goldsmith Associates (CGA). This three-year project, 2020-2023, is funded by Global Affairs Canada with two main objectives:

- a) Increased capacity of adolescent girls and female youth to make decisions about their own lives and educational opportunities.
- b) Improved knowledge and skills of local community members and leaders, including men and boys, to promote education for adolescent girls and female youth.

This is the only WTI project in South Sudan that only targets secondary school students, and WTI works with 25 schools in two states: Northern Bahr El Ghazal and Western Equatoria. WTI recruited 'School Mothers' in the two states who work as mentors to the secondary school girls and work closely with



Girls supported by AGENCI

their families to encourage them to enrol and remain in school. In addition, through establishing girls' clubs and peer-to-peer groups in schools, life skills training is provided to the schoolgirls. As part of the AGENCI project WTI also trained 120 teachers on Covid-19 prevention methods and purchased washing facilities for the targeted schools.

- **The Ahfad Hostels Project**

This project has run for many years with funding from the Gordon Memorial College Trust Fund and continued in 2020. It supports female students who are either internally displaced persons or refugees to study at Ahfad University for Women in Khartoum, Sudan. It provides hostel accommodation for female students who would have otherwise not been able to join university due to a lack of appropriate accommodation. In addition to secure accommodation, students are provided with a conducive study environment and mentoring support from WTI staff in Khartoum. In 2020 WTI supported 56 students as part of this project. The majority of these were from South Sudan or the Nuba Mountains in Sudan, and all were those who lacked direct family support in Khartoum.

d) Increasing Access to Primary and Secondary Education

Both Sudan and South Sudan have challenges in providing access to primary and secondary education for their citizens. The effects of decades of conflict, marginalisation, neglect and poverty play a part, but also a lack of investment in the education sector means that primary and secondary schools are unable to expand to meet demand. As a result, many rural communities in both Sudan and South Sudan are not served by local schools. Other areas have access to partial primary schooling only, and even those who have access to primary may not continue to secondary because the nearest secondary school could be 20 kilometres away. As a result, many children in both South Sudan and Sudan are out of school. UNICEF reports 2.8 million out of school in South Sudan alone, with 70% of these being girls. The advent of the Covid-19 pandemic worsened the already difficult access challenges facing the country. Working closely with the Ministry of General Education and Instruction in South Sudan, the Federal Ministry of Education and the Khartoum State Ministry of Education in Sudan, WTI was able to raise funds to work towards improving access to primary and secondary schools in Sudan and South Sudan.

- **The Sharg-ElNiel Schools Project, Sudan**

With funding from the States of Guernsey Overseas Aid & Development Commission, WTI improved teaching and learning conditions in three schools in Khartoum State. The project was designed to provide equitable access to education for refugees, IDPs and host communities' at Sharg-ElNiel Locality, which is one of the impoverished areas in greater Khartoum. With approximately 16,500 households, the area has seen a high influx of refugees and internally displaced persons (IDP's). This has further strained the very limited school places and resources and increased school drop-out rates in the area. The project targeted three schools: Bilal Ibn Rabah Primary Boys School, Alsalam Primary Girls School, and Um Alshaheed Primary Mixed School, all in Sharg-ElNiel. Through the project WTI delivered 50 school benches and desks, 673 school uniforms, connected piped water and electricity to the three schools and also organised Parent Teacher Association (PTA) training. In addition, WTI also renovated classrooms, teachers' offices and pit latrines for the boys and girls to provide privacy to pupils in the schools. To improve teaching and learning, the project also purchased and delivered assorted teaching and learning materials to all three schools. This particular project was very



Parents and teachers in group work during PTA training in Khartoum

important for WTI in Sudan because it enabled us to break away from our traditional work in Higher Education and our exclusivity with refugees. This project enabled us to build relationships with the wider education sector, including both national and state level actors. Its success has potential for replication in other localities and states outside of Khartoum where the needs are even greater.

- **Increasing access in South Sudan**

During 2020 WTI implemented the South Sudan-Multi-Year Resilience Programme (MYRP) with funding from Education Cannot Wait (ECW). The project is implemented in Awerial and Yirol East, in Lakes State, and Guit in Unity State, and is implemented through a consortium with two national NGOs. With this funding WTI has been able to expand access to early years, primary, secondary, and established Accelerated Learning Programme (ALP) centres including in cattle camps in the three targeted counties. WTI also established gender sensitive and inclusive WASH (Water, Sanitation and Hygiene) facilities, 9 early childhood centres, 45 primary schools, and 2 secondary schools. 16 Alternative Education Centres were also supported to improve access and the learning environment. Through this project, various stakeholders including PTAs and school governors were trained on how to make the 45 primary schools and 2 secondary schools a safe learning environment for children. The teachers and the community were supported by the project to have active platforms established to receive complaints and feedback from pupils as a way of encouraging safeguarding and protection.

e) Improving the Quality of Education

The quality of an education system has direct bearing on attendance, retention, and progression. Communities that live in difficult circumstances may not spend financial and time resources on an education that they do not consider to be of quality unless they have no choice. Parents want their children to learn, but teachers need to be supported with the resources, training, and management to be able to do their work in a conducive teaching and learning environment. Without these resources and environment there are massive student dropouts, high teacher turnover and thus a drop in the quality of education.

Unfortunately, over the years little effort and little investment has been made to improve the quality of education. According to South Sudan's education statistics for 2018, only 21% of teachers are trained. This is a clear indicator that there is a major challenge with the quality of teaching in the country. The lack of training for teachers in South Sudan is partly the legacies of protracted war and lack of investment by partners in teacher education. The available teacher training institutions are either non-functional, or unable to grow due to under resourcing or due to an inability to recruit students as motivation to become a teacher is at its lowest in South Sudan. Despite this, we have committed individuals who have kept the education system running. Some of these individuals lack basic English language skills, knowledge of pedagogy and academic qualifications but they are committed to their roles. In 2020 WTI has been able to work with these teachers and school managers

in two main areas: English language training and providing an accelerated secondary education programme to improve their language and academic skills.

- **Improving Quality through Improved English Language Proficiency**

English language is the official language of education in South Sudan from Primary four to higher education. Many teachers and would-be teachers however do not have the required English language skills to be able to teach in English as a medium of instruction. WTI Trustees are pleased to report that in 2020 we were able to train language trainers from across the ten States of South Sudan to rollout the delivery of English language training for teachers. The Covid-19 lockdown created an initial delay to the roll-out and forced an adaptation in our methods: face-to-face teaching was temporarily replaced with the conversion of materials to audio which was then delivered to teachers over the radio across the country. When lockdown was lifted in October 2020 face-to-face English language resumed across the ten States of South Sudan until the end of the year.



Teachers in a classroom activity during English language training

- **Improving Quality through Teacher Professional Development**

Another challenge facing the quality of education in South Sudan is that the teachers who have kept the education system running, especially in primary schools, do not even have secondary education qualifications themselves. Knowing how important this group of teachers is to the education sector,

WTI over the years has worked towards supporting them through continuous professional teacher development. In 2020 the support for these teachers scaled dramatically through the GESS project, expanding the accelerated secondary education programme. This programme supports non-traditional learners to prepare for and take national secondary examinations in a part-time accelerated manner, creating a new pathway to achieving qualifications. The WTI Trustees would like to report that this is now a nationally accepted form of provision of secondary education in South Sudan for those who missed out on secondary education for one reason or another.

Furthermore, in another professional development project, WTI has continued to work with the British Council to support teachers in schools to develop their classroom practice in the core skills that young people need to prosper in the 21st Century. In 2020, WTI trained 30 teachers on inclusive pedagogy and core skills.

f) Improving WTI's Internal Management Systems

- **Governance and Board Effectiveness**

In 2020, there were no significant changes to WTI's Board of Trustees, except for one Trustee who resigned. The Board remained effective with its oversight role even during the pandemic, as all Trustee meetings were held as planned but virtually. Throughout the year, all Trustees attended the virtual board meeting and discharged their duties.

- **Financial Management**

The year 2019 ended with a surplus of just over £22k, after a series of successful bids, and as a result the Trustees agreed a small surplus of £6k in the 2020 Budget. This budget was designed to find a balance between the competing needs of minimising expenditure, especially unrestricted spending, whilst at the same time as keeping our programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

In early 2020 WTI recruited a new Finance Manager in South Sudan who introduced tight cost controls and more rigorous management of full cost recovery from projects. In addition, a new Senior Finance Manager in the UK was also recruited in the third quarter of the year and was able to quickly improve controls, inter-team communication, and internal financial reporting throughout the offices.

As in 2019, tight cost controls were accompanied by measures to increase income. This included the continuation of more rigorous management of full cost recovery and ensuring that the costs of Oxford

staff were more consistently included in budgets and charged for, where appropriate. Critically, however, considerable unbudgeted incomes, from projects such as funding from World University Services of Canada, Education Cannot Wait and Girls Education South Sudan, materialised in South Sudan in the year, resulting in significantly higher than budgeted incomes. Therefore the combination of cost management controls and income recovery on the one hand, and WTI's success in winning bids or grants on the other, has led to an unrestricted surplus of £140k. This is despite the inevitable issues that emerged from the onset of Covid-19.

Alongside these organisation-wide measures to cut costs and increase income, WTI continued to take steps that had begun in 2019 to improve the effectiveness of our financial management system. Further internal audits were held in our two operational offices in South Sudan and Sudan, and resulting recommendations were incorporated into operational processes. This will continue in 2021. These improvements are primarily designed with the future in mind and our plans to expand our programme, take on the management of more complex programmes and, in the longer-run, to develop new country programmes.

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

- **Development of office buildings in South Sudan**

The Trustees are pleased to report that WTI received a generous grant of £200,000 from Hugh Pilkington Charitable Trust (HPCT) to purchase a plot of land in Juba, South Sudan on which to construct an office. WTI staff in Juba worked hard and by the end of 2020 the property was acquired with titles successfully transferred to the name of WTI. A company was contracted to start the process of designing the office space to enable the acquisition of building permits. WTI has agreed in principle for a further loan £225,000 from HPCT to start the construction of the premises. The Trustees of WTI are most grateful to the Trustees of HPCT for this additional investment in the organisation.

- **Reportable Incidents**

Trustees confirm that there were no reportable safeguarding incidents in 2020.

g) Risk Management and Policy Development

Trustees are aware that engaging in fragile and conflict-affected states such as Sudan and South Sudan inevitably involves risk. In these states, the politics are volatile, institutions weak, and security often precarious. Trustees recognise that risks exist on a number of levels: contextual, institutional and programmatic, which sometimes include exposure to a certain degree of risk for WTI and its staff. As such it is the Trustees duty of care and obligation to identify, monitor and manage risks as practicably as possible. To be able to do this, the Trustees have a regularly updated risk matrix with individual staff assigned responsibilities to deal with issues that arise. Staff are also required to strictly follow Board approved security policy to ensure minimum harm is caused to staff or beneficiaries.

Furthermore, the Trustees are also aware of risks of sudden donor funding cuts as a major risk to our operations, particularly in the wake of the Covid-19 pandemic. The Board's Finance Committee has been monitoring this closely and staff have been asked to develop various scenarios of possible funding cuts. Country Directors have been asked to ensure contingency plans are in place with clear step by step action plans. Trustees are optimistic that, with programme growth in both Sudan and South Sudan, we will grow our reserves and this will be less of a risk in the future.

- **Risk management and the impact of the Covid-19 pandemic**

Since the outbreak of the Covid-19 pandemic the Trustees noted that coronavirus is both a risk to staff and our operations and has potential impact on achieving the organisation's goals. In view of this, a quarterly report on the impact of Covid-19 on our operations and how the different offices and programmes are coping with the pandemic were presented to the Trustees.

- **Policy development and systems improvements**

In 2020 several new policies were approved by Trustees and old ones reviewed and updated, including:

1. Insurance policy
2. Scholarships policy
3. Prevention of Sexual Exploitation and Abuse (PSEA) policy
4. Safeguarding and Protection policy
5. Finance manual
6. Procurement manual
7. Code of conduct

7. Windle International

Windle International brings together three closely related organisations – Windle International Kenya, Windle International Uganda and Windle Trust International. Windle International was created in 2013 (first known as the Windle Federation), registered in the UK as a charity and exists to support and co-ordinate the work of each of the operational members. This role is fulfilled through regular meetings, co-ordinated funding applications and the adoption of a common policy framework.

All of the members of Windle International have high profiles and strong reputations in the countries in which they operate. The task of Windle International is to find a way of building on existing strengths whilst simultaneously improving our ability to learn from each other, to collaborate on programme development and to ensure that we are all working to consistent standards.

8. Financial Review

Financial Results for 2020

The income and expenditure for the year is set out in the Financial Statements. There was an increase (10%) in total income from £2,575k in 2019 to £2,842k in 2020, despite the inevitable operational issues that emerged from the onset of Covid-19. This improvement is the consequence of an increase in unrestricted income, which grew from £638k in 2019 to £756k in 2020. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The increase in unrestricted income led to a substantial improvement in our reserves to £277k, and goes some way in meeting the reserve target figure which Trustees deem to be prudent in the light of the unpredictable context in which we are working in East and Horn of Africa. The volatility and uncertainties which are flowing from the rapid spread of the Covid-19 virus, and the growing need to use the reserves as working capital to pre-finance spending on restricted project implementation.

A schedule of universities and other partners providing fee waivers and other assistance is annexed to the Financial Statements. The Financial Statements reflect the value of the fee waivers and subsidies by universities and partners to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2020 was £309k and is significantly lower than the previous year (2019 contribution: £358k), which reflects growing financial pressures on the higher education sector in the UK and a growing inability or reluctance to fund fee waivers.

The pressures on the higher education sector will only increase in 2021 and beyond, as the Covid-19 pandemic affects the take up of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and over the next few years we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK.

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

9. Reserves policy

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

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

The Board of Trustees have decided that WTI should aim for an increased unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan.

At the end of 2020, WTI's unrestricted reserves were just over £277k (2019: £202k). This is a significant and welcome improvement on the reserves balances of the last few years, and WTI will continue to work to increase the balance in light of FCDO funding cuts that will take effect in 2021 and beyond.

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

10. Fundraising

WTI's income is a mixture of unrestricted income and restricted income. In 2020, total unrestricted income was £756,000, while restricted income was £2,087,000 (73% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise especially unrestricted incomes.

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

In 2020, our principal donors were the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

11. 2021 Plans

- **Organisational**

In early 2020 the Trustees of WTI started the process of developing a new strategy 2021-2025 to replace the old of 2016-2020 which was coming to an end. The two day face-to-face workshop in March 2020 brought together Trustees and staff including from Sudan and South Sudan to reflect on the existing strategic orientation of the organisation, generate new ideas and solutions, and formulate

direction for the next five years. By the end of 2020 a new strategy 2021-2025 was approved by the Trustees. The strategy builds on WTI's past achievements bringing in innovation with the ambition of growing and expanding access to quality education. Through WTI's expertise in teacher education, English language training, accelerated learning programmes, girls' education, scholarship management and provision of education in emergencies, WTI hopes that in the next five years we will see growth both in Sudan and South Sudan. The 2021-2025 strategy also envisages the possibility of geographical expansion to another country, however this will be dependent on developments in South Sudan and Sudan and growth of our reserves. The Trustees also hope to build strong relationships between programme staff across WTI to enable experience sharing and possible staff exchange.

- **The Postgraduate Programme**

Overall numbers on the Postgraduate Programme are still likely to be depressed for the 2021/2022 academic year due to the ongoing impacts of the Covid-19 pandemic. From limits to international travel and the ongoing consequences for donors of budget decisions made in 2020, this is likely to happen for a number of reasons. However, with the introduction of several planned Distance Learning Scholarships from September 2021, specifically targeted at female candidates, WTI hopes to continue to improve on meeting its gender equity goals whilst also trialling new methods of scholarship provision on the Postgraduate Programme.

- **Sudan**

WTI's operation in Sudan has traditionally been the management of scholarships for refugees with funding from UNHCR. This will continue in 2021 with the hope that the programme will expand to include more refugees and asylum seekers. In addition, with the positive political changes in Sudan, the country is opening up to NGOs and WTI is using this opportunity to grow its work outside scholarship management into direct education service delivery. Using its experiences of supporting three schools for refugees, internally displaced persons and host communities in Khartoum State, WTI has started investing in the expansion of our work in Sudan. In 2020 WTI conducted assessments in three States, building on these initial assessments WTI hopes to develop programmes outside Khartoum in 2021 to diversify our work and reduce dependence on the UNHCR funded scholarships. The Trustees are also pleased to report that to reduce staff turnover in Sudan, staff salaries were significantly increased in 2020 to make them competitive and enable WTI to strengthen its team in the country.

- **South Sudan**

WTI's South Sudan work continues to be the largest in the organisation, in 2021 we hope to continue the implementation of existing contracts such as:

- ❖ The Girls' Education South Sudan (GESS) project funded by FCDO
- ❖ The Adolescents Girls Education in Crisis Initiative (AGENCI) project funded by Global Affairs Canada.
- ❖ WTI is part of the South Sudan Multi-Year Resilience Programme (MYRP) funded by Education Cannot Wait (ECW). We will continue the implementation of the MYRP in South Sudan in the two States of Lakes and Unity
- ❖ UNICEF is funding WTI to deliver a project called Strengthening Community Resilience in South Sudan's Urban Settings in three States. We envisage this work to grow in 2021.

The Trustees are pleased to report that the work in South Sudan continues to grow and at its current level it is no longer dependent on one donor. We have a new Country Director with a dedicated team who have made significant progress towards a secure financial position.

In addition, the team in South Sudan will be working on developing the recently acquired land in South Sudan. WTI hopes to contract building developers and start the process of the construction of the office space in 2021.

Statement of Trustees' Responsibilities

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

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

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

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

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

Appointment of Auditor

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

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

Approved by the Board of Trustees on 18 August 2021 and signed on their behalf by:

.....

Malcolm McNeil – Chair of Trustees

.....

Stuart Wilson – Treasurer

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

Opinion

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

Capability of the audit in detecting irregularities

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

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

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

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

Use of our report

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

Jonathan Orchard (Senior statutory auditor)

15 September 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

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

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

	Note	Unrestricted £	Restricted £	2020 Total £	2019 Total £
Income from:					
Donations and legacies	3	218,410	310,516	528,926	355,754
Charitable activities	4	480,731	1,776,026	2,256,757	2,167,148
Other trading activities	5	41,457	–	41,457	31,691
Investments	6	15,255	27	15,282	19,888
Total income		755,853	2,086,569	2,842,422	2,574,481
Expenditure on:					
Raising funds	7	23,867	–	23,867	32,592
Charitable activities	7				
Tertiary Education		182,566	559,117	741,683	947,897
Primary/Secondary Education		470,919	1,226,584	1,697,503	1,588,037
Total expenditure	7	677,352	1,785,701	2,463,053	2,568,526
Net income / (expenditure) for the year	8	78,501	300,868	379,369	5,955
Transfers between funds		(3,390)	3,390	–	–
Net movement in funds	16	75,111	304,258	379,369	5,955
Reconciliation of funds:					
Total funds brought forward		202,216	139,153	341,369	335,414
Total funds carried forward		277,327	443,411	720,738	341,369

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

Balance sheet

		2020		2019	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		218,879		6,969
			218,879		6,969
Current assets:					
Debtors	12	470,931		339,102	
Cash at bank and in hand		367,243		317,511	
		838,174		656,613	
Liabilities:					
Creditors: amounts falling due within one year	13	336,315		296,870	
Loans – falling due within one year	14	–		25,343	
		336,315		322,213	
Net current assets			501,859		334,400
Total charity funds			720,738		341,369
The funds of the charity:	16a				
Restricted income funds			443,411		139,153
Unrestricted income funds:					
Designated funds		–		–	
General funds		277,327		202,216	
Total unrestricted funds			277,327		202,216
Total charity funds			720,738		341,369

Approved by the trustees on 18 August 2021 and signed on their behalf by

Malcolm McNeil
Chair

Stuart Wilson
Treasurer

Statement of Cash Flows

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	17	274,041	(169,980)
Cash flows from investing activities:			
Dividends, interest and rents from investments		15,282	19,888
Proceeds from the sale of fixed assets		–	–
Purchase of fixed assets		(214,211)	(1,149)
Purchase of investments		–	–
Net cash provided by / (used in) investing activities		(198,929)	18,739
Cash flows from financing activities:			
Repayments of borrowing		(25,380)	(25,413)
Cash inflows from new borrowing		–	–
Net cash provided by / (used in) financing activities		(25,380)	(25,413)
Change in cash and cash equivalents in the year		49,732	(176,654)
Cash and cash equivalents at the beginning of the year		317,511	494,165
Cash and cash equivalents at the end of the year		367,243	317,511

Notes to the Financial Statements

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

Notes to the Financial Statements

1 Accounting policies (continued)

h) Fund accounting

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

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

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

j) Allocation of support costs

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

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

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

- | | |
|-------------------------------|-------|
| ● Tertiary Education | 30.4% |
| ● Primary/Secondary Education | 69.6% |

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

k) Operating leases

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

Notes to the Financial Statements

1 Accounting policies (continued)

l) Tangible fixed assets

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

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

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

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

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Financial instruments

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

q) Pensions

In the UK, subject to a minimum contribution of 3% of gross pay from the employee, WTI contributes to private defined contribution pension schemes at 5%, 7.5% (for employees over 35) and 9% (for employees over 45) after successful completion of the employee's probationary period.

Note that, from January 2021 onwards, the pension policy has been changed so that it is based on length of service rather than age.

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

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

Notes to the Financial Statements

2 Detailed comparatives for the statement of financial activities

	Unrestricted £	Restricted £	2019 Total £
Income from:			
Donations and legacies	206,205	149,549	355,754
Charitable activities	380,719	1,786,429	2,167,148
Other trading activities	31,691	–	31,691
Investments	19,830	59	19,888
Total income	638,445	1,936,037	2,574,481
Expenditure on:			
Raising funds	32,592	–	32,592
Charitable activities			
Tertiary Education	217,153	730,744	947,897
Primary/Secondary Education	363,803	1,224,235	1,588,038
English Language Teaching & Other	–	–	–
Total expenditure	613,548	1,954,979	2,568,526
Net income / expenditure for the year	24,897	(18,942)	5,955
Transfers between funds	(2,658)	2,658	–
Net movement in funds	22,239	(16,284)	5,955
Reconciliation of funds:			
Total funds brought forward	179,977	155,437	335,414
Total funds carried forward	202,216	139,153	341,369

Notes to the Financial Statements

3 Income from donations and legacies

	2020		2019
	Unrestricted £	Restricted £	
The Hugh Pilkington Charitable Trust	160,000	100,516	260,516
HPCT grant for Juba Land		200,000	200,000
Gifts in kind	39,000	-	39,000
Other donations	19,410	10,000	29,410
	218,410	310,516	528,926
	206,205	149,549	355,754

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- A grant of £200k has also been specifically awarded by HPCT to fund a purchase of land in Juba for new offices.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

4 Income from charitable activities

	2020		2019
	Unrestricted £	Restricted £	
ACCSESS	-	-	15,980
British Council	1,375	3,935	64,136
ECW	113,371	518,785	-
Girls' Education South Sudan	261,751	711,416	643,234
Gordon Memorial CTF	-	-	1,750
IMPACT	11,909	-	56,806
Overseas Aid and Development			
Commission of Guernsey (OADC)	-	28,275	-
Supported places	-	308,507	357,856
UNHCR	41,870	159,500	215,727
Unicef	-	-	85,345
WUSC	50,455	29,487	-
Other donors	-	16,121	16,546
	480,731	1,776,026	2,256,757
	380,719	1,786,429	2,167,148

Analysis of charitable activities income

	2020		2019	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Tertiary	41,870	484,128	1,750	583,583
Primary/Secondary Education	438,861	1,291,898	378,969	1,202,847
ELT & Other	-	-	-	-
	480,731	1,776,026	380,719	1,786,429

Notes to the Financial Statements

5 Other trading activities

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Rental of office space:						
Juba	18,147	-	18,147	18,201	-	18,201
Khartoum	10,010	-	10,010	-	-	-
Oxford	13,300	-	13,300	13,490	-	13,490
	41,457	-	41,457	31,691	-	31,691

6 Income from investments

	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Bank interest	230	27	257	530	58	588
Rental of flat (37 Oxford Road)	13,550	-	13,550	13,550	-	13,550
Rental of car parking spaces	1,475	-	1,475	5,750	-	5,750
	15,255	27	15,282	19,830	58	19,888

Notes to the Financial Statements

7a Analysis of expenditure (current year)

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

7b Analysis of expenditure (prior year)

	Charitable activities				Governance costs	Support costs	2019 Total	2018 Total
	Raising funds	Tertiary Education	Primary/Secondary Education	ELT & Other				
	£	£	£	£	£	£	£	£
Staff costs (Note 9)	32,198	73,098	593,353	-	14,000	331,926	1,044,575	1,070,730
Staff travel and other costs	-	6,667	58,421	-	-	20,173	85,260	108,364
Scholarships and direct educational costs	-	626,968	580,507	-	-	-	1,207,475	1,081,905
English language and other training	-	-	-	-	-	-	-	13,582
Other programme costs	-	-	-	-	-	-	-	60,235
Office, premises and administrative costs	-	24,011	(8,046)	-	-	182,775	198,740	197,145
Legal and professional fees	-	-	-	-	23,066	-	23,066	4,502
Depreciation and other costs	394	-	-	-	4,108	4,907	9,409	30,273
	32,592	730,744	1,224,235	-	41,174	539,782	2,568,526	2,566,736
Support costs	-	201,763	338,019	-	-	(539,782)	-	-
Governance costs	-	15,390	25,784	-	(41,174)	-	-	-
Total expenditure 2019	32,592	947,897	1,588,038	-	-	-	2,568,526	2,566,736
Total expenditure 2018	37,684	1,455,627	1,026,320	47,105	-	-		

Of the total expenditure, £613,547 was unrestricted (2018: £482,713) and £1,954,979 was restricted (2018: £2,084,023).

Notes to the Financial Statements

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2020 £	2019 £
Depreciation	2,301	4,907
Operating lease rentals:		
Property	58,047	58,710
Other	1,166	1,126
Auditor's remuneration (excluding VAT):		
Audit – UK	8,500	8,350
Audit – Sudan	296	–

9 Staff remuneration

	2020 £	2019 £
Reflected under:		
Raising funds	23,651	32,198
Charitable activities	968,794	1,012,377
	992,445	1,044,575

UK Payroll

Gross pay	140,498	150,218
Employer's National Insurance	7,044	11,651
Pension Contributions	7,012	11,265
Permanent Health and Death in Service benefits	–	1,113
Staff training, recruitment and sundry staff costs	12,726	18,863
Other	4,500	–
	171,780	193,110

Non-UK Payroll

Sudan – gross pay	48,212	49,799
Sudan – social security fund	12,075	6,748
South Sudan – gross pay	648,029	723,269
South Sudan – social security fund	93,768	51,788
Staff Training, recruitment and medicals	18,581	19,861
	992,445	1,044,575

Total UK and non-UK

992,445 **1,044,575**

The average number of employees (head count based on number of staff employed) during the year was 50.2 (2019: 57). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2020 UK No.	2020 Overseas No.	2019 UK No.	2019 Overseas No.
Raising funds	0.3	0.6	0.8	0.8
Tertiary Education	0.8	1.0	1.0	1.8
Primary/Secondary Education	–	36.8	–	46.0
Support	1.8	6.1	1.7	4.0
Governance	0.4	2.5	0.5	0.4
	3.3	47.0	4.0	53.0

Emoluments for the post of Executive Director were £72,235 for the year ended 31 December 2020 (2019: less than £60,000). A new Executive Director was appointed during the year after a handover period in August 2020.

Notes to the Financial Statements

9 Staff remuneration (continued)

Key Management and Trustees

Key Management remuneration was £69,131 (2019: £55,621). No Trustee received any remuneration in the period (2019: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 1 Trustee (2019: 4). In 2020, the total of these expenses was £1,783 (2019: £1,411).

10 Related party transactions

There are no related party transactions to disclose for 2020 (2019: none).

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

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

11 Tangible fixed assets

	Land & Buildings £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At the start of the year	-	58,876	26,849	14,589	100,314
Additions in year	212,487	-	1,724	-	214,211
Disposals in year	-	-	-	-	-
At the end of the year	212,487	58,876	28,573	14,589	314,525
Depreciation					
At the start of the year	-	53,562	25,194	14,589	93,345
Charge for the year	-	1,522	779	-	2,301
Eliminated on disposal	-	-	-	-	-
At the end of the year	-	55,084	25,973	14,589	95,646
Net book value					
At the end of the year	212,487	3,792	2,600	-	218,879
At the start of the year	-	5,314	1,655	-	6,969

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

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

Notes to the Financial Statements

12 Debtors

	2020 £	2019 £
Income tax recoverable	–	–
Prepayments	13,331	2,916
UK Scholarship programme	32,400	51,884
Other debtors and accrued income	425,200	284,302
	<u>470,931</u>	<u>339,102</u>

13 Creditors: amounts falling due within one year

	2020 £	2019 £
Accounts payable	72,146	10,927
Taxation and social security	24,161	21,505
Social Security Fund	78,564	75,497
Accruals	58,999	83,850
Other creditors	102,445	105,091
	<u>336,315</u>	<u>296,870</u>

14 Loans

	2020 £	2019 £
Balance b/f 1 January 2020	25,343	50,413
Loans repaid	(25,380)	(25,413)
Interest added	37	343
Balance c/f at 31 December 2020	<u>–</u>	<u>25,343</u>

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

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	18,879	–	200,000	218,879
Net current assets	258,448	–	243,411	501,859
Net assets at 31 December 2020	<u>277,327</u>	<u>–</u>	<u>443,411</u>	<u>720,728</u>

Notes to the Financial Statements

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	6,969	-	-	6,969
Net current assets	195,247	-	139,153	334,400
Net assets at 31 December 2019	202,216	-	139,153	341,369

16a Movements in funds (current 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:					
Designated funds:					
Property and equipment fund	-	-	-	-	-
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

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

Notes to the Financial Statements

16b Movements in funds (prior year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Operations in United Kingdom:					
Scholarship programme:					
HPCT	1,860	121,049	(109,971)	-	12,938
Hornby	16,000	16,000	(16,000)	-	16,000
Margaret Dobson Bursary Fund	10,065	10	-	-	10,075
Hayward Legacy Fund	60,479	-	(3,889)	-	56,590
Scholar contributions	-	10,366	(10,366)	-	-
Supported Places	-	357,856	(357,856)	-	-
Other	2,500	12,548	(12,592)	-	2,458
Total United Kingdom	90,904	517,829	(510,674)	-	98,061
Operations in Sudan:					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	10,464	10,000	(4,317)	-	16,147
Functional Adult Literacy	-	6,180	(27)	-	6,153
UNHCR	-	215,727	(215,727)	-	-
Total Sudan	29,256	231,907	(220,071)	-	41,092
Operations in South Sudan:					
ACCSESS	24,831	15,980	(39,344)	(1,466)	-
American Embassy	4,101	-	-	(4,101)	-
British Council	4,540	64,136	(64,136)	(4,540)	-
Female teacher training scholarships	4,902	-	(10,308)	5,407	-
Girls' Education South Sudan	(596)	473,805	(478,067)	4,857	-
IMPACT	567	99,782	(99,782)	(567)	-
Norwegian Embassy	5,731	-	-	(5,731)	-
Open Society	9,398	-	-	(9,398)	-
UNESCO	(3,834)	-	-	3,834	-
UNICEF	(19,668)	532,597	(532,597)	19,668	-
Waterloo	5,305	-	-	(5,305)	-
Total South Sudan	35,277	1,186,301	(1,224,235)	2,658	-
Total restricted funds	155,437	1,936,036	(1,954,979)	2,658	139,153
Unrestricted funds:					
Designated funds:					
Property and equipment fund	8,000	-	(8,000)	-	-
General funds	171,978	638,444	(605,547)	(2,658)	202,216
Total unrestricted funds	179,978	638,444	(613,547)	(2,658)	202,216
Total funds	335,415	2,574,481	(2,568,526)	-	341,369

Notes to the Financial Statements

Purposes of restricted funds

UK Programme

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

Sudan

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

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

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

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

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

Big Give funds are being held to be used for an appropriate education-related project.

South Sudan

Work in South Sudan comprises three main areas:

(i) Primary and Secondary Education:

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.

ECW is an Education in Emergency programme delivering various activities including ECS, teacher training, PTA training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.

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

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

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

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

(ii) Teacher Training

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

(iii) English Language Teaching

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

(iv) Other funds

Open Society is a leadership development project for Windle alumni

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

Notes to the Financial Statements

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

	2020 £	2019 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	379,369	5,955
Depreciation charges	2,301	4,907
Dividends, interest received and payable and rent from investments	(15,245)	(19,545)
(Increase)/decrease in debtors	(131,829)	(120,415)
Increase/(decrease) in creditors	39,445	(40,882)
Net cash provided by / (used in) operating activities	274,041	(169,980)

18 Operating lease commitments

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

	Property		Equipment	
	2020 £	2019 £	2020 £	2019 £
Less than one year	57,143	39,751	1,164	924
One to five years	25,641	–	3,202	2,620
	82,784	39,751	4,366	3,544

19 Legal status of the charity

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