



Annual Report and Accounts

For the year ending 31st December 2022

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



Windle Trust
International

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

CONTENTS

Leadership and contact details	ii
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Report of the Trustees

An Overview: Windle Trust International	02
Structure and Governance	03
Public Benefit	03
Management	03
Operational Context	04
Activities and Impact	05
Financial Review	23
Reserves Policy	26
Fundraising	27
Risk Management and Policy Development	27
Windle International	28
Plans for 2023	29
Statement of Trustees' Responsibilities	31
Appointment of Auditor	32
Independent Auditor's Report	33

Financial Statements

Statement of Financial Activities	38
Balance Sheet	39
Statement of Cash Flows	40
Notes to the Financial Statements	41

LEADERSHIP & CONTACT DETAILS

Job Title	Name
Executive Director	David Masua
Chair	Malcolm McNeil (retired July 2022)
Chair	John Samuel Bickersteth (appointed July 2022)
Deputy Chair	Alistair Mack (appointed September 2022)
Treasurer	Stuart Wilson
Trustee	Dr Oliver Bakewell
Safeguarding Focal Trustee	Anna Kulakiewicz
Trustee	Eleanor E S Horne
Trustee	Dr Lucy Hovil
Trustee	Mewahib Mohammed

Contact Details

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AN OVERVIEW: WINDLE TRUST INTERNATIONAL (WTI)

- Charity Commission:** Registration No: 1092834; Date of registration: 8 July 2002
- Companies House:** Company Limited by Guarantee: 4285691
- Charitable objects:** To advance education 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.



WTI has continued to implement its 2021–2025 strategy, reviewed in 2022, to reflect changes in the context of our operation. Despite the challenging working environment in Sudan and South Sudan, we expanded our work in both countries. We took on new responsibilities for Ethiopian refugees in Blue Nile; expanded to the Abyei region to train teachers; and started the construction of WTI's new permanent office in Juba, South Sudan. The work has continued to reflect our focus on achieving our strategic objectives:

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

STRUCTURE AND GOVERNANCE

WTI is governed by its Memorandum and Articles of Association, and these were used for the appointment of its first Trustees. Subsequent Trustees have been appointed by existing Trustees in accordance with WTI's constitution. In July 2022, the Chair of the Board Malcolm McNeil retired, and John Samuel Bickersteth was appointed as Chair. In September 2022 Alistair Mack was appointed as Deputy Chair. In 2022 two of WTI's Trustees also sat on the boards of other charities with which we share origin. Eleanor Horne is the Chair of The Hugh Pilkington Charitable Trust (HPCT), that has provided financial support to WTI for many years. Eleanor is also a Trustee of Windle International (Charity number 1153544). The former Chair of WTI Board Malcolm McNeil, was also a Trustee of Windle International until his retirement in June 2022.

PUBLIC BENEFIT

The Board and its Finance Committee held a total of eight (8) meetings throughout 2022 to provide oversight to the operation of the Trust and this ensured all activities are delivered with adherence to UK Charity laws and general guidance on public benefit.

MANAGEMENT

The WTI Executive Director is responsible for the work of the Trust and is line managed by the Chair of the Board. WTI has two Country Offices in Sudan and South Sudan respectively, and these are led by Country Directors. With support from the Executive Director, the Country Directors are responsible for implementing WTI strategies. WTI's headquarters in Oxford continues to play an important role of providing strategic oversight, financial management, and administrative support; and is also responsible for implementing the Windle flagship Postgraduate Programmes led by a Programme Manager.

OPERATIONAL CONTEXT

WTI works with people affected by or emerging from conflict, such as refugees, and internally displaced persons (IDPs), as well as those in the margins of their communities. This includes out of school children, particularly girls, women, and children with disability. In 2022 WTI continued to work in three states/regions in Sudan, in all ten states of South Sudan and in the United Kingdom. The two Sudans present a challenging operating context due to the continually turbulent political environment added to insecurity, displacement due to conflict, flooding and poor infrastructure, all of which hinder delivery of projects. To the credit of WTI's 118 dedicated staff, despite these challenges they remained true to the mission of expanding access to and improving the quality of education in Sudan, South Sudan and in the UK.

The Trustees appreciate the continued support of our institutional donors as well as the trusts, foundations and individuals and other organisations that facilitate our work. Organisations such as the UK Foreign Commonwealth and Development Office, Global Affairs Canada, Education Cannot Wait, UNICEF, UNHCR, the Hugh Pilkington Charitable Trust, All Saints Educational Trust, Gordon Memorial College Trust Fund, Commonwealth Scholarship Commission (CSC) Cambridge Education, Save the Children, World University Services of Canada, Sulney Fields Trust and many individual donors all provide vital support to our work. The Trustees also appreciate the universities and accommodation providers that work with WTI in the UK, Sudan and South Sudan.



In 2022 this enabled WTI to:

Support 188,057 girls to remain in school

Train 4,301 teachers and 59,269 Parent-Teacher Association Members

Support 1,107 primary and secondary schools across Sudan and South Sudan (reaching a total of 401,521 school children)

In addition, WTI continued to provide higher education opportunities for refugees, displaced and marginalised in Sudan and South Sudan and postgraduate degree opportunities in the UK.

Trustees are pleased to report that despite the challenges of 2022, all donor contracts were delivered, and beneficiaries were reached in all locations in partnership with our government counterparts and local authorities in each of our countries of operation. The impact of WTI's work is detailed below as aligned to our 2021-2025 strategic goals.

ACTIVITIES AND IMPACT

WTI activities have remained purely educational, working with Ministries of Education, universities in Africa and in the UK, teacher training colleges, teachers, parents' teachers' associations, primary and secondary schools. Some of our work also involves directly working with students in primary and secondary schools, and in universities. Therefore, the impact of our work in most cases is visible as we work towards achieving our mission of expanding equitable access to quality education to our target population. Details of our 2022 activities and their impact are set out below:





IMPROVED QUALITY AND EFFECTIVENESS OF EDUCATION

The quality and effectiveness of education can be improved with a combination of interventions starting from the training of teachers, school leadership, provision of teaching and learning resources, and working with communities to encourage all children, irrespective of gender or disability, to go to school. WTI believes this needs to be intentional if required educational outcomes are to be achieved. In 2022, working with the governments of Sudan and South Sudan and with support from different donors, WTI contributed significantly to the improvement in the quality and effectiveness of education in both Sudan and South Sudan. We trained 4,301 teachers and 59,269 school governors and community leaders to improve children's learning experiences. This also included the delivery of assorted teaching and learning materials for teachers and learners to support the quality and effectiveness of education.

WTI delivered two types of teacher training in South Sudan with Ministry of General Education and Instruction materials. With the Continuous Professional Development (CPD) programme we facilitated training for 2,000 untrained and volunteer teachers, helping them to acquire basic teacher education content and interactive teaching methodologies. We also delivered literacy and numeracy training in four states for teachers of Grades 1-3 to improve foundational learning. This literacy and numeracy training has impacted both teachers and learners in the sense that teachers gained teaching knowledge



WTI supplied teaching and learning materials to secondary schools in Juba

and skills on how to teach literacy and numeracy in lower primary, whereas the learners were able to develop foundations in literacy and numeracy.

The availability of teaching and learning materials contributes greatly to the quality of education. In 2022 WTI distributed 23,350 assorted teaching and learning materials to schools in Sudan and South Sudan. The materials have immediate impact on teaching and learning as teachers have a guide and a structure to deliver their lessons, while learners have materials to read and write on and to meaningfully participate in their learning.

23,350

Teaching and Learning material packs distributed

2,000

volunteer teachers trained in basic pedagogy

4,301

teachers trained

59,269

school governors and community leaders trained

1,107

schools supported

188,057

girls reached

64,296

girls and their
provided cash
transfers

18,341

dignity kits
distributed

276

children with
disabilities
equipped for their
needs

INCREASED ACCESS TO PRIMARY AND SECONDARY FOR GIRLS, WOMEN, AND CHILDREN WITH DISABILITIES

Inclusive access to education is still a challenge across Sudan and South Sudan. Women, girls, and children with disabilities are still discriminated against. Poverty and displacement are still a major roadblock in accessing education. In addition, the way of life of some communities and the attitudes towards education continues to hinder children's ability to access education. In 2022, WTI used various strategies to expand access to education. With support from UNICEF, WTI implemented Back To Learning (BTL) campaigns to mobilise communities through their leaders to ensure all children are sent to school. With the FCDO funded Girls Education South Sudan programme, WTI collaborated with Cambridge Education and other partners to work directly with communities to influence a change of behaviour towards education. In addition, the provision of cash transfers and dignity kits with menstrual hygiene materials to help girls to attend and stay in school has led to increased enrolment and retention of both boys and girls in the 1,107 schools supported by WTI in 2022.

Through community mobilisation, cash transfers, distribution of dignity kits, and mentoring initiatives WTI was able to support 188,057 girls in schools in 2022. We reached 64,296 with cash transfers and 18,341 with dignity kits across both Sudan and South Sudan. The impact of cash transfers and dignity kits is that these enable the girls to



meet their basic needs and improve their confidence to attend school. Furthermore, 2022 also saw WTI increase its efforts to expand access to education for children with disability (CWD). With funding from Education Cannot Wait, WTI expanded access to education for CWD through the provision of assistive devices such as wheelchairs, hearing devices, reading classes and specialist training for teachers to teach inclusively. WTI supported 276 CWD in 2022, including 112 females. Children who used to crawl from home to school are now able to be pushed in wheelchairs to school. Those who had hearing and visual impairments can now see and hear when they are at school. As well as access and inclusivity, this support bring dignity to learners.



Images from top of page:

A community listening group, listening to pre-recorded materials as part of a community mobilisation session in Unity State, South Sudan

A community mobilisation campaign to encourage young mothers to return to school

A primary two pupil receiving a wheelchair that will allow her to attend school

Girls receiving their dignity kits

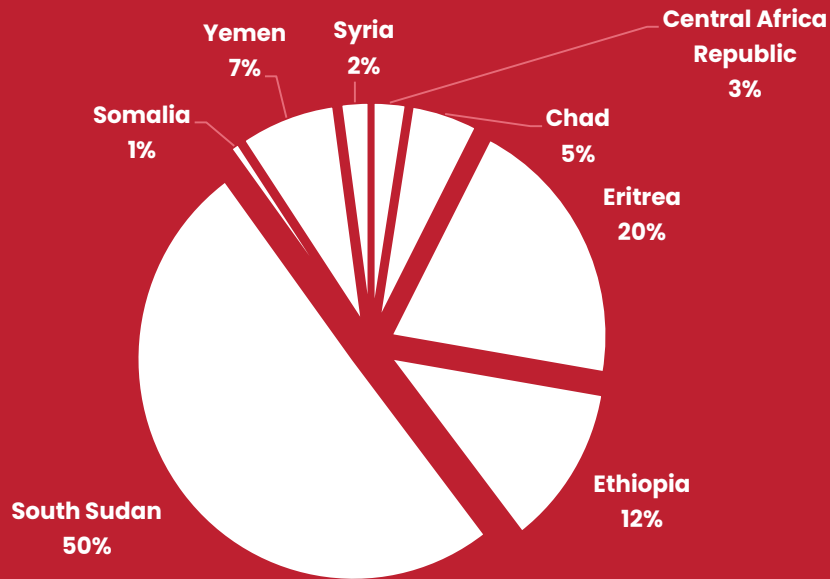


INCREASED ACCESS TO QUALITY HIGHER EDUCATION

Access to higher education in fragile and conflict affected countries is a major challenge for thousands of young people. With 40 years of experience, WTI continues to believe that higher education is an important element in any education we provide to refugees, IDPs and other marginalised communities. This is because, even for refugees and IDPs, higher education provides the skills and educated workforce needed to drive economic growth and development in their host countries and on return. WTI's higher education scholarships provide for more than short-term emergency support and build the foundations for the development of a strong society moving forwards. In 2022 WTI provided 641 scholarships in higher education including undergraduate and postgraduate scholarships in Africa and the UK. Our scholars studied courses such as Teacher Training, Agriculture, Law, Education, Health, Economics, International Development, Computer Science, Business, and English Language. The Trustees are glad to report that 2022 saw further expansion of access to higher education through scholarships both undergraduate and postgraduate levels in the Sudan, South Sudan and in the UK.



2022 DAFI SCHOLARS BY COUNTRY OF ORIGIN



Undergraduate scholarships

WTI's undergraduate scholarships are funded mainly by the UNHCR Albert Einstein German Academic Refugee Initiative (DAFI) and the Urban Refugee Tertiary Programme (URTEP) for refugees in the Sudan. In addition, other donors such as the All Saints Educational Trust, Allen and Nesta Ferguson Trust, Gordon Memorial College Trust Fund, individual donors and WTI's own resources have funded scholarships in Sudan and South Sudan.

In 2022 this included 278 (149 female) DAFI scholars and 246 (125 female) URTEP scholars. WTI also continued to fund undergraduate scholarships for host communities in Kosti, White Nile State and Damazine, Blue Nile State in Sudan. In South Sudan WTI is also funding a range of scholarships but dedicated our resources in 2022 to training female teachers, including 51 female teachers being trained in Juba and Yambio.

Out of the 641 undergraduate scholars in Sudan and South Sudan, a total of 108 (42 female) graduated from universities and colleges with many moving directly to employment in both Sudan and South Sudan, enabling them to make meaningful contributions to their families and the community.



Postgraduate scholarships

Our flagship Postgraduate Programme continued in 2022, with highlights being the scholars supported, an alumni tracing exercise, and the first recruitment rounds held since the Covid-19 pandemic.

Across 2022 WTI supported 26 students to study for Masters qualifications, including 15 starting in the 2021-2022 academic year, and 11 starting in the 2022-2023 academic year. 39% of these students were female and 4 were supported to study via Distance Learning. The inclusion of Distance Learning in our programming since 2021 has allowed educational access to students who would otherwise be unable to participate: those with young families, those who cannot study overseas for familial or cultural reasons, and those who wish to continue their careers whilst studying at the same time.

In May 2022 we completed our largest ever alumni tracing exercise to find out where our past scholars were now and their impacts on the world. Of 562 living alumni who studied for a Postgraduate Masters in the UK, we were successfully able to confirm up to date contact details for 47% as well as establish recent whereabouts and employment details for approximately 80%. This included alumni dating back to the 1980s as well as those who are living and working in some of the most difficult to access regions of Africa.

In September 2022 we launched a scholar recruitment round for those resident in Kenya and Uganda. This was followed by a recruitment round for residents of Sudan and South Sudan in December and we received 827 applicants across all countries. This recruitment will allow us to support high-calibre students from diverse backgrounds to access quality postgraduate education, including on our new strand of the programme that will see WTI supported Postgraduate scholars studying for a 2-year Masters course in Uganda from September 2023.

Image:



Accelerated Secondary Education learners attending their class in Juba

PROVISION OF ALTERNATIVE EDUCATION AND SKILLS DEVELOPMENT PROGRAMMES


Conflict and fragile states are known for the high number of out of school children and youth, and Sudan and South Sudan are not exceptional in this regard. Due to protracted conflicts in these countries, thousands of children, youth and young adults have missed out on education. Some missed out simply due to a lack of access to educational opportunities. Through alternative education programmes, WTI has continued to provide non-formal educational opportunities to a variety of individuals. In 2022 we set up and managed ten (10) Accelerated Learning Programme (ALP) centres for 385 (202 female) learners. In addition, we also established 25 Pastoralist Education Programme (PEP) centres and provided education in the cattle camps for 626 (279 female) learners.

In addition to ALP and PEP, our Accelerated Secondary Education Programme (ASEP), launched in 2021, received further support from UNICEF and GESS in 2022. 2,500 teachers were enrolled on the programme in 51 centres across the ten states and three administrative areas of South Sudan.

The target of the ASEP initiative is primary school teachers who are currently working in schools in South Sudan, but who have not completed secondary



Vocational and technical skills students at Blue Nile University, Sudan

The background of the page is a photograph of a lush green forest. In the foreground, a hand is visible, holding a dark stick or branch. The ground is reddish-brown soil with some small green plants growing. The text is overlaid on a white rectangular box in the center-left of the image.

school themselves. Out of the 2,500 participants, 419 were prepared to sit the South Sudan national secondary school's examination in March 2023. The important impact of this initiative is the interest it has generated among teachers and the public about the possibility of dropping back into the education system and the potential this brings to the individuals for professional development. At WTI we often claim that education brings hope: the ASEP initiative is a prime example of this, allowing learners to pick up where they left off and get their educations back on track.

Further to the provision of alternative education, in 2022 WTI continued its effort to provide for young people in Sudan. WTI offered tuition fees and living allowances to 35 (30 female) young Sudanese nationals, to acquire vocational skills. This has provided training in areas such as mechanics, nursing, laboratory technology, electrical installation and bookkeeping for IDP and marginalised communities in White and Blue Nile States. These opportunities have raised their hope for a better future.



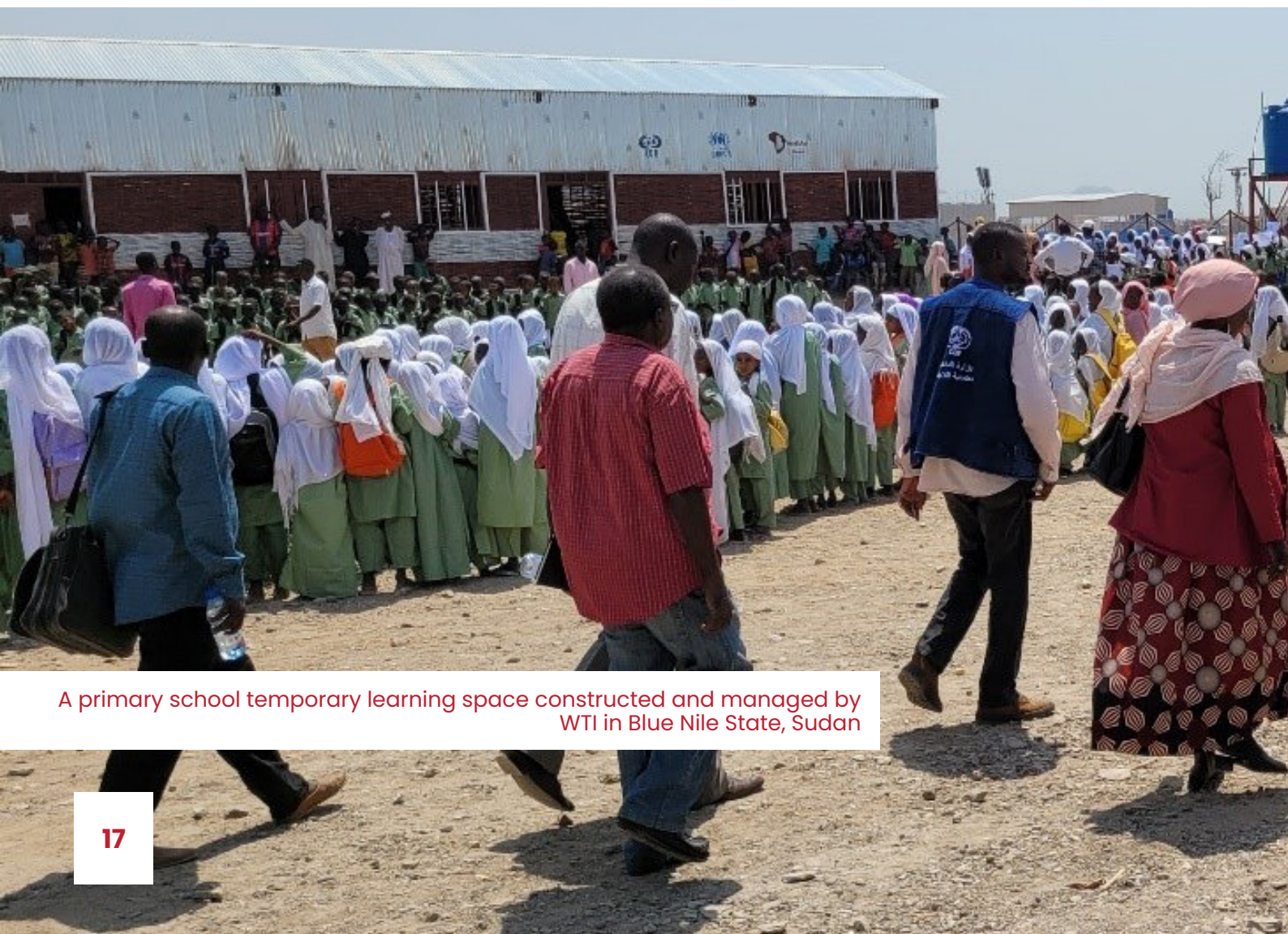
PROVISION OF EDUCATION IN EMERGENCIES

Conflict and climate induced displacement are characteristic of the regions in which WTI operates. Since 2021 most parts of Unity and Upper Nile States in South Sudan have been under water due to flooding that has displaced close to a million people. Sudan has also received an influx of refugees fleeing conflict in Ethiopia. As a result, in 2022 WTI was heavily involved in the provision of education in emergencies to displaced persons across both countries. WTI provided Mental Health and Psychosocial Support (MHPSS) to 1,289 teachers and learners who were displaced by flooding in South Sudan. In addition, WTI set up schools in temporary structures such as tents and temporary learning spaces to ensure the education of displaced children could continue. WTI also organised teacher training for 320 (28 female) displaced teachers to enable them to effectively teach children in their new context.

A South Sudanese girl on her way to primary school

In Sudan, WTI constructed a school with ten classroom temporary learning spaces in Camp6, Blue Nile. The camp hosts 8,198 Ethiopian refugees inclusive of 3,795 school age children. The construction also included three teachers' offices, and three pit latrines: one for teachers, one for boys and another for girls. By the end of 2022, the school had enrolled 613 (236 female) pupils, distributed 600 school uniform and bag sets, trained and deployed 24 teachers, and established a Parents' Teachers' Association with 20 members comprehensively trained in their roles. The construction of the school has greatly reduced the number of out of school children in Camp6 and is providing a protective and safe learning space. The school is also used as a community centre for adult literacy training.

WTI was also given responsibility for a second school and its teachers in 2022 and is now fully responsible for running the schools. We supply teaching and learning materials, supervise teachers, pay all staff costs and work closely with UNHCR, the Commission for Refugees and the Blue Nile State Ministry of Education.



A primary school temporary learning space constructed and managed by WTI in Blue Nile State, Sudan

The WTI built school in Camp6, Blue Nile State, Sudan:

10

Classrooms in a temporary learning space

613

enrolled pupils

24

Teachers trained and deployed

20

PTA members trained and appointed





ORGANISATIONAL RESILIENCE, LEARNING AND EFFECTIVENESS

The Trustees work closely with staff to ensure that WTI continues to have the ability to anticipate, prepare and respond to changes and disruptions in order to survive and thrive amidst challenges in our operational context. The Board ensures that in every WTI office there are robust systems in place to deliver projects professionally, and where there are gaps staff are appropriately trained.

Policies and procedures are regularly reviewed by both WTI management and donor contracted external auditors to ensure that staff follow set best practices in the sector. To continue strengthening our ability to effectively function, in 2022 WTI funded Finance for Non-Finance Managers training for 27 senior and mid-level managers. Six staff were flown from Khartoum, Sudan, to join their 21 colleagues in Juba, South Sudan, in May 2022 for the three days training conducted by ACLAIM Africa. The staff group was made up primarily of programme staff who were trained in budgeting, financial management, accountability, and reporting among others.

In 2022, questions about the impact of WTI were raised by the Board of Trustees. WTI has made huge investments over the years in the lives of conflict affected people in the East and Horn of Africa region at all levels of education and has agreed that there is a need to measure the impact of this investment. Since 2022, staff and management have started developing internal capacity and reviewing our strategy to ensure that we are able to measure impact. This will strengthen our ability to tell the story of our beneficiaries from their first contacts with WTI to the time they come out

of our programmes. This will also enable us to learn lessons and improve our effectiveness in programme delivery.

In October 2022, the construction of a new WTI office in Juba was launched. Through a rigorous process the WTI South Sudan team contracted a company to begin the work. The Deputy Chair of the WTI Board travelled to Juba to launch the construction. The construction work is progressing as scheduled and with no major delays anticipated, WTI will move into the new premises at the end of August 2023. Construction of a permanent home in Juba is demonstrative of our commitment to improving education in South Sudan for the long-term. After 17 years of working from rented office space in the region, we will now have a permanent home and compound. WTI would like to thank HPCT Trustees for their continuous support, both moral and financial, in bringing this dream to fruition.

Progress on the construction of the new WTI offices in Juba, South Sudan



PROJECT NAME: CONSTRUCTION OF WTI OFFICE BLOCK.
PROJECT OWNER: WINDLE TRUST INTERNATIONAL
FUNDER: HUGH PILKINGTON CHARITABLE TRUST AND WTI.
LOCATION: JUBA, SOUTH SUDAN.
CONTRACTOR: BUILDNET GLOBAL CO. LTD
COMMENCEMENT: 01/10/22

GOVERNANCE AND WTI'S INTERNAL MANAGEMENT SYSTEMS

Governance and Board Effectiveness

The WTI Board and the Finance Committee met in total eight times in 2022. The Finance Committee meets two weeks before every full Board meeting to review financial management and the overall operations of the organisation. The Committee is chaired by the Treasurer of the Board and attended by other Trustees and all senior WTI staff from Sudan, South Sudan and Oxford. Both the Finance Committee and the full Board meeting took place quarterly in 2022. The WTI Board was strengthened in 2022 by the appointment of one of the Trustees to the position of Deputy Chair.

Financial Management

The year 2021 ended with an unrestricted surplus of just over £12k after a series of successful bids and, given an improving landscape both in Sudan and South Sudan, the Trustees agreed a small surplus of £12k in the 2022 Budget. This budget was designed to find a balance between the competing needs of increasing revenues through further successful bids, minimising unrestricted expenditure, whilst at the same time keeping our existing programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa.

As in 2021, 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. Significantly higher project revenues, offset by increased associated project costs, has resulted in an operating surplus of c. £70k. This result, enhanced further by tight cost management controls, is despite the inevitable issues that emerged from Covid-19 and funding cuts and delays. This has led WTI at the end of 2022, for the first time, to reach its goal of more than £350k of reserves.

Overall reserves of £541k, at the end of the 2022 financial year, have been further enhanced by the transfer from restricted to unrestricted funds, of c. £182k of the grant award from HPCT to purchase land in Juba, South Sudan, on which WTI is currently building new state of the art offices.

Alongside these organisation-wide measures to cut costs and increase income, WTI continued to take steps that had begun in 2019 to improve the effectiveness of our financial management system. Further internal audits were held in our two operational offices in South Sudan and Sudan, and resulting recommendations were incorporated into operational processes. These will continue to be held annually, and are primarily designed with the future in mind, 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, on a quarterly basis, 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.

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

Reportable Incidents

In February 2022, there was an armed robbery at the WTI offices in Juba, attacking a vehicle that was returning from the bank. One staff was injured in the process from broken glasses after the robbers smashed the window of the car. WTI lost \$12,000. The incident was immediately reported to the police, donors and WTI Trustees. The immediate report to the donors resulted in the donors waiving the lost funds. WTI has since taken steps to reduce future incidents from re-occurring by contracting a third-party cash transfer agent who is charged with the responsibility of cash delivery across all WTI field offices.



FINANCIAL REVIEW

The income and expenditure for the year is set out in the Financial Statements. There was an increase of 55% in total income from £3,161k in 2021 to £4,909k in 2022, despite the inevitable operational issues that emerged from Covid-19 and funding cuts. This improvement is the consequence of an increase in restricted charitable activity incomes, which grew from £2,284k in 2021 to £3,796k in 2022. This continued growth is most welcome and reflects the success of the more rigorous approach to full cost recovery from institutional donors, and a growing role in consortia of which WTI is but one part.

The surplus of c. £70k in the year, together with the transfer from restricted to unrestricted funds of the HPCT land grant in Juba (£182k), led to a further improvement in our reserves to £541k which significantly exceeds the reserve target figure (£350k) which Trustees deem to be prudent considering the unpredictable context in which we are working in East and Horn of Africa. These volatilities and uncertainties, which have been made worse by the outbreak of Covid-19, has led to growing need to use reserves as working capital to pre-finance spending on restricted project implementation. The current conflict in Sudan will exacerbate this further. Trustees will meet to review the target figure considering the 2022 results and reserves balance.



Students line up at the WTI managed primary school in Camp 6, Blue Nile State

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 2022 was £383k and is significantly higher than the previous year (2021 contribution: £352k), which reflects the increased success in achieving fully funded and partially funded placements with partners such as the Commonwealth Scholarships Commission.

The pressures on the higher education sector will only increase in 2022 and beyond, as the Covid-19 pandemic affects the uptake of places at the same time as online learning alternatives become more common and acceptable. WTI anticipated these long-term trends (though not, of course, the consequences of Covid-19 accelerating the pace of emerging trends in the sector) and, over the next few years, we plan to diversify the range of postgraduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK. For example, from September 2023 WTI will be supporting students from Sudan and South Sudan to study for Postgraduate qualifications in Uganda; the first time the programme has strategically expanded to support Postgraduate education outside of the UK.



Schoolgirls playing at break-time in Ganyiel

RESERVES POLICY

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

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

The Board of Trustees have decided that WTI should aim for an unrestricted reserves target of £350k due to the uncertain funding environment and the expansion of operations in Sudan. At the end of 2022, WTI's unrestricted reserves were just over £541k (2021: £390k), a result of an unrestricted surplus of £70k together with the aforementioned transfer of the HPCT land fund from restricted to unrestricted of £182k. 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. Further, the Trustees will meet to consider amending the target considering the current reserves balance.

Analysis of the latest forecast of project incomes and overheads, together with other operational cash flows, confirm that there are no material uncertainties over going concern for the next 12 months at the very least. The escalation of military conflict in Sudan in early 2023, however, will no doubt have an impact on WTI's ability to raise funds and administer projects in 2023 and beyond. Trustees are keeping a watching brief on the ongoing conflict but are committed to continuing our presence and operations in the country for the long term.

FUNDRAISING

WTI's income is a mixture of unrestricted and restricted income. In 2022, total unrestricted income was £997k, while restricted income was £3,912k (80% of total income). Restricted income is funding to implement specific activities, projects, or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing. The Trustees are pleased to further report, however, that we are in the process of strengthening our visibility through writing specialist education papers in a bid to raise our profile to enable us raise unrestricted incomes.

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

In 2022, our principal donors continued to be the United Nation's High Commission for Refugees (UNHCR); United Nations International Children's Emergency Fund (UNICEF), the Foreign, Commonwealth & Development Office (FCDO); States of Guernsey Overseas Aid Commission, Education Cannot Wait, Global Affairs Canada, Gordon Memorial College Trust Fund, All Saints Educational Trust, Allan & Nesta Ferguson Trust, and British Council. We are also fortunate to benefit from the support of a range of UK based trusts, foundations, and individual donors. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for many years.

RISK MANAGEMENT AND POLICY DEVELOPMENT

As an organisation WTI is cognisant of the risks to its operations and risk management is a factor in all Trustee decision making. *Risk management/mitigation measures such policies, practices and procedures are put in place to guide our operation.* In addition to our policies and procedures, WTI has a risk register that is updated twice annually by the leadership team and presented to the Finance Committee for review, before being presented to the Board. The Executive Director works closely with the Finance Director, the UK-based

Programme Manager, and the Country Directors in Sudan and South Sudan to ensure that staff strictly follow set policies and procedures to mitigate risks.

POLICY DEVELOPMENT AND SYSTEMS IMPROVEMENTS

The Sustainability Policy was the only new policy developed and approved by the Board in 2022. Other policies updated and approved were:

- Business Continuity Policy and Strategy
- Code of Conduct Policy
- Complaints Policy
- Procurement Policies and Procedures Manual
- Rest and Recuperation Policy

SAFEGUARDING

WTI Trustees take safeguarding seriously. In 2022 the trustees appointed a nominated Trustee Focal Person for Safeguarding. In addition, each country programme and all field offices also appointed Safeguarding Focal Persons who were trained on incident identification, reporting and investigation. Every country office provides quarterly refresher training on safeguarding to all staff to ensure that staff understanding and practices meet required standards. New employees and partner staff are also provided inductions on all safeguarding policies. In 2022 WTI also organised several trainings for our beneficiaries including higher education scholars, teachers attending training, local NGO partners and Ministry of Education counterparts in Sudan and South Sudan. With this, awareness trainings, in 2022 WTI was able to cover 500 participants including our staff with safeguarding training. There were no reportable safeguarding incidents identified in 2022.

WINDLE INTERNATIONAL

The Windle family of trusts gathered in Kenya in October to review the structure and operation of the Windle International network. The Trustees agreed that Windle Trust International and Windle International will operate as separate but cooperating organisations with effect from 2023. WTI will continue to be responsible for the Windle-wide Postgraduate Programme as well as all programmes in Sudan and South Sudan. Windle International (WI) will remain a network to support the autonomous organisations of Windle International Kenya and Windle International Uganda. The WTI Executive Director will work closely with WI senior leadership team including those in Uganda and Kenya.

PLANS FOR 2023

ORGANISATIONAL

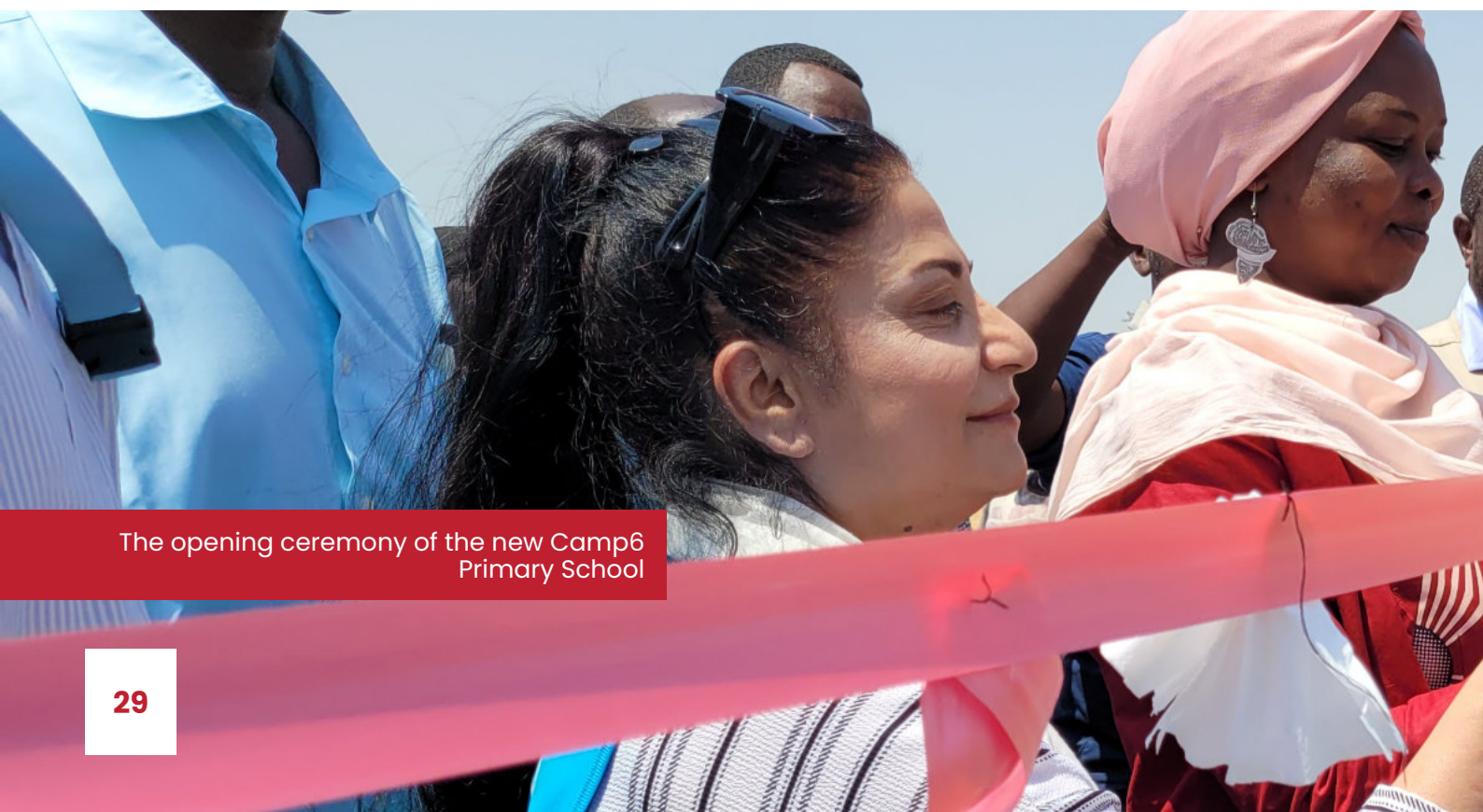
Throughout 2022 WTI continued to implement its 2021-2025 strategy with its five themes on quality, inclusive access, expansion of alternative education, education in emergencies and building organisational resilience. Recognising the challenges that have just emerged with the outbreak of conflict in the Sudan, WTI is positioning itself to remain relevant in these circumstances whilst at the same time consolidating its current position in South Sudan.

THE POSTGRADUATE PROGRAMME

The Trustees of WTI are pleased to report that they are committed to growing this programme and that its planned expansion in Africa was launched in late 2022. The first student cohorts will start their two years postgraduate courses in Uganda in September 2023. WTI hopes to grow the Africa based Postgraduate Programme in the coming years. The Trustees are also committed to continuing to bring postgraduate students from the Eastern Africa region to the UK for one-year master's degree courses.

SUDAN

A major conflict has just broken out in the Sudan between its two armies. Our staff have been scattered across the Sudan and our offices in Khartoum looted. The remaining half of 2023 looks difficult for our work in Sudan. Despite the challenges, the WTI office in the Blue Nile has remained operational as we



The opening ceremony of the new Camp6 Primary School

continue working with Ethiopian refugees in Camp6 with support from UNHCR, and we are continuing to deliver vital education services in Geisan and Gurmuk localities. WTI are committed to Sudan and will continue operating in Blue Nile and supporting our University students as long as it is safe to do so.

SOUTH SUDAN

WTI's work in South Sudan has grown in 2022 and the partnerships between WTI, the Ministry of General Education & Instruction, and our key donors have become stronger. In 2023 WTI will continue to deliver the FCDO funded Girls Education South Sudan (GESS) programme and the Global Affairs Canada funded Adolescents Girls Education in Crisis Initiative (AGENCI). In partnership with Save the Children, WTI hopes to continue delivering Continuous Professional Development (CPD) training for teachers with funding from Education Cannot Wait (ECW) and constructing temporary learning spaces with funding from Global Partnership for Education (GPE).

Furthermore, the Trustees would like to report that UNICEF has continued to be WTI's strategic donor for mobilising communities to not only access education but to improve its quality. WTI is now in discussions with UNICEF to renew two education contracts to continue to deliver teacher training and also strengthening community resilience in South Sudan.



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 July 5th 2023 and signed on their behalf by:

.....
John Samuel Bickersteth
Chair of Trustees

.....
Stuart Wilson
Treasurer

INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2022 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 2022 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.

2nd August 2023

Jonathan Orchard (Senior statutory auditor)

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 funds £	Restricted funds £	Total 2022 £	Total 2021 £
Incoming resources					
<i>Income and endowments from:</i>					
Donations and legacies	3	244,086	116,280	360,366	338,082
Charitable activities – income	4	694,106	3,795,959	4,490,065	2,763,620
Other trading activities	5	36,301	-	36,301	41,078
Investment income	6	22,357	-	22,357	18,382
Total Income		996,850	3,912,239	4,909,089	3,161,162
Resources expended					
<i>Expenditure on:</i>					
Raising funds	7	29,327	-	29,327	21,241
Charitable activities – Tertiary Education	7	129,876	563,080	692,957	1,031,857
Charitable activities – Primary/ Secondary Education	7	768,000	3,281,727	4,049,727	2,095,282
Total expenditure		927,204	3,844,807	4,772,011	3,148,381
Net income/(expenditure)		69,646	67,432	137,078	12,781
Transfers between funds	16	182,121	(182,121)	-	-
Net movement in funds		251,767	(114,689)	137,078	12,781
<i>Reconciliation of funds:</i>					
Total funds brought forward		289,608	443,911	733,519	720,738
Total funds carried forward		541,375	329,221	870,597	733,519

Continuing operations

All income and expenditure has arisen from continuing activities.

BALANCE SHEET

	Note	Total 2022 £	Total 2021 £
Fixed assets			
Intangible assets		-	-
Tangible assets	11	383,534	244,001
Total fixed assets		383,534	244,001
Current assets			
Debtors	12	754,386	214,312
Cash at bank and in hand		549,321	514,703
Total current assets		1,303,707	729,015
Creditors: amounts falling due within one year	13	716,644	239,497
Net current assets/(liabilities)		587,063	489,518
Creditors: amounts falling due more than one year	14	100,000	-
Total net assets		870,597	733,519
Funds of the Charity			
Unrestricted funds		541,375	289,608
Restricted income funds		329,221	443,911
Total funds		870,597	733,519

Approved by the board of trustees on July 5th 2023 and signed on their behalf by

.....
John Samuel Bickersteth
Chair of Trustees

.....
Stuart Wilson
Treasurer

STATEMENT OF CASH FLOWS

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	17	56,015	156,554
Cash flows from investing activities			
Dividends, interest and rent from investments	6	22,357	18,382
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets	11	(143,752)	(27,476)
Purchase of investments		-	-
Net cash provided by / (used in) investing activities		(121,395)	(9,094)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Cash inflows from new borrowing	14	100,000	-
Net cash provided by / (used in) financing activities		100,000	-
Change in cash and cash equivalents in the year		34,618	147,460
Cash and cash equivalents at the beginning of the year		514,703	367,243
Cash and cash equivalents at the end of the year		549,321	514,703

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

e) Income

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

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies (continued)

h) Fund accounting

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Allocation of support costs

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

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

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

- | | | |
|-------------------------------|---|-----|
| • Tertiary Education | - | 15% |
| • Primary/Secondary Education | - | 85% |

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)

i) Tangible fixed assets

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

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

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

• Fixtures and fittings	-	5-10 years
• Computer equipment	-	3 years
• Motor vehicles	-	4 years

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

m) Debtors

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

n) Cash at bank and in hand

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

o) Creditors and provisions

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

p) Financial instruments

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

q) Pensions

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

2 Detailed comparatives for the statement of financial activities

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

NOTES TO THE FINANCIAL STATEMENTS

3 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
The Hugh Pilkington Charitable Trust	160,000	116,280	276,280	160,000	126,620	286,620
HPCT grant for Juba land	-	-	-	-	-	-
Gifts in kind	39,000	-	39,000	39,000	-	39,000
Sulney Fields Trusts	10,272	-	10,272	-	-	-
Other donations	34,814	-	34,814	12,462	-	12,462
Total donations and Legacies	244,086	116,280	360,366	211,462	126,620	338,082

- The Funds from HPCT include a grant towards the Postgraduate Scholarship Programme, to be applied to the respective academic years.
- Other donations to unrestricted funds comprise miscellaneous donations from individuals and organisations.

4 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
British Council	-	-	-	2,284	16,316	18,600
Education Cannot Wait	236,710	908,927	1,145,637	189,710	809,707	999,417
Scholarships (Big Give)	-	31,067	31,067	-	37,404	37,404
Nile Projects	-	317,677	317,677	-	-	-
Girls' Education South Sudan	102,970	779,671	882,641	140,613	583,279	723,892
Gordon Memorial CTF	-	17,042	17,041	1,800	9,937	11,737
James Aryam Scholarship	-	15,927	15,927	-	-	-
Supported places	-	383,096	383,096	-	351,747	351,747
South Sudan Girls' Scholarships	-	-	-	-	31,827	31,827
UNHCR	92,563	42,902	135,465	58,257	35,433	93,690
UNICEF	223,501	1,197,248	1,420,749	54,745	284,483	339,228
WUSC	26,351	40,089	66,440	31,056	89,087	120,143
World Bank	-	45,365	45,365	-	-	-
Other donors	12,012	16,948	28,960	1,008	34,927	35,935
Total income from charitable activities	694,106	3,795,959	4,490,065	479,473	2,284,147	2,763,620

NOTES TO THE FINANCIAL STATEMENTS

5 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Rental of office space:						
Juba rent	18,889	-	18,889	18,187	-	18,187
Khartoum rent	3,852	-	3,852	9,331	-	9,331
Oxford rent	13,560	-	13,560	13,560	-	13,560
Total income from charitable activities	36,301	-	36,301	41,078	-	41,078

6 Investment income

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Bank interest	957	-	957	11	1	12
Rental of flat (37 Oxford Road)	15,600	-	15,600	14,020	-	14,020
Rental of car parking spaces	5,800	-	5,800	4,350	-	4,350
Total investment income	22,357	-	22,357	18,381	1	18,382

NOTES TO THE FINANCIAL STATEMENTS

7a Analysis of expenditure (current year)

	Charitable Activities						2022 Total £	2021 Total £
	Raising funds £	Tertiary education £	Primary/ Secondary Education £	ELT & Other £	Governance costs £	Support costs £		
Staff costs (Note 9)	29,111	39,223	697,423	-	-	609,570	1,375,327	1,215,483
Staff travel and other costs	-	866	47,131	-	-	49,356	97,353	95,272
Scholarships and direct educational costs	-	522,958	2,545,962	-	-	-	3,068,919	1,631,797
Other programme costs	-	-	-	-	-	-	-	11,412
Office, premises and administrative costs	-	-	-	-	-	222,742	222,742	160,615
Legal and professional fees	-	-	-	-	33,350	-	33,350	24,328
Depreciation and other costs	216	-	-	-	-	(25,896)	(25,680)	9,474
	29,327	563,047	3,290,516	-	33,350	855,772	4,772,011	3,148,381
Support costs	-	125,037	730,734	-	-	(855,772)	-	-
Governance costs	-	4,873	28,477	-	(33,350)	-	-	-
Total expenditure 2022	29,327	692,957	4,049,727	-	-	-	4,772,011	3,148,381
Total expenditure 2021	21,241	1,031,857	2,095,282	-	-	-	-	-

Of the total expenditure, £927,204 was unrestricted (2021: £754,709) and £3,844,807 was restricted (2021: £2,393,673).

NOTES TO THE FINANCIAL STATEMENTS

7b Analysis of expenditure (prior year)

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

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

NOTES TO THE FINANCIAL STATEMENTS

8 Net income / (expenditure) for the year

This is stated after charging / (crediting)	2022 £	2021 £
Depreciation	4,220	2,353
Operating lease rentals		
Property	64,935	65,224
Other	1,325	1,208
Auditor's remuneration (including VAT)		
Audit - UK	10,680	10,680

9 Staff remuneration

Reflected under	2022 £	2021 £
Raising funds	29,111	21,025
Charitable activities	1,346,216	1,194,458
	1,375,327	1,215,483

UK Payroll

Gross pay	142,453	132,702
Employer's National Insurance	2,421	2,820
Pension Contributions	13,388	11,169
Staff training, recruitment and sundry staff costs	14,239	13,592
	172,500	160,282

Non-UK Payroll

Sudan - gross pay	154,387	81,110
Sudan - social security fund	21,076	3,786
South Sudan - gross pay	809,191	886,263
South Sudan - social security fund	175,653	50,191
Staff Training, recruitment and medicals	42,520	31,630
Other	-	2,221
	1,202,827	1,055,201

Total Payroll

	1,375,327	1,215,483
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NOTES TO THE FINANCIAL STATEMENTS

9 Staff remuneration (continued)

The average number of employees (head count based on number of staff employed) during the year was 83.9 (2020: 76.3). Staff are split across the activities of the charitable company as follows:

	2022 UK	2022 Overseas	2021 UK	2021 Overseas
Raising funds	0.3	3.2	0.3	0.7
Tertiary Education	0.8	1.0	0.8	1.1
Primary/Secondary Education	-	65.4	-	61.8
Support	2.6	7.8	1.8	7.4
Governance	0.4	2.5	0.4	2.1
	4.0	79.9	3.2	73.1

Emoluments for the post of Executive Director were £71,551 for the year ended 31 December 2022 (2021: £68,531). No other employee earned more than £60,000 in 2022.

Key Management and Trustees

Key Management remuneration was £71,551 (2021: £68,531). No Trustee received any remuneration in the period (2021: none). All employees, including the Executive Director, are subject to the terms of the company's remuneration policy, which requires remuneration to be approved annually by the Board of Trustees.

Trustees' expenses for travel & subsistence were paid to 2 Trustees (2021: 1). In 2022, the total of these expenses was £3,800 (2021: £515).

10 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

Eleanor Horne is also a trustee of HPCT and of Windle International. Malcolm McNeil was also a trustee of Windle International until he resigned a trustee of both Windle Trust International and Windle International in July 2022.

Via Windle International, the company receives income from HPCT (see note 3), from whom it also received a loan in 2022 (see note 14). It is recognised that these multiple and inter-locking trusteeships are a potential source of conflicts of interest. This is managed by a strict application of WTI's conflict of interest policy, which all trustees and staff are required formally to acknowledge.

NOTES TO THE FINANCIAL STATEMENTS

11 Tangible fixed assets

	Land & buildings £	Fixtures & Fittings £	Computer Equipment £	Motor vehicles £	Total £
Cost					
At 1 January 2022	230,155	64,122	31,918	15,807	342,002
Additions	130,668	10,568	2,517	-	143,752
Disposals	-	-	-	-	-
At 31 December 2022	360,823	74,689	34,436	15,807	485,755
Depreciation					
At 1 January 2022	-	55,950	27,462	14,589	98,000
Charge for year	-	1,745	2,070	406	4,220
Eliminated on disposal	-	-	-	-	-
At 31 December 2022	-	57,694	29,532	14,994	102,220
Net book value					
At 31 December 2022	360,823	16,995	4,904	812	383,534
At 31 December 2021	230,155	8,172	4,457	1,218	244,002

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 properties will return to HPCT. Therefore for accounting purposes Windle Trust International is not deemed to have control over the asset and therefore the value of the land and buildings, along with the loan due back to HPCT, is not recognised within the accounts. A gift in kind reflecting the value of annual rent is recognised in income and expenditure.

In 2020, HPCT provided WTI with further funds of £200k for the purchase of land in Juba, on which new offices will be constructed. HPCT also approved a further loan of £225k to support the office construction in Juba. As at end 2022, £100k of this loan had been received.

12 Debtors

	2022 £	2021 £
Income tax recoverable	2,278	2,278
Prepayments	14,421	14,414
UK Scholarship programme	35,778	39,020
Other debtors and accrued income	701,908	158,600
Total debtors	754,386	214,312

Significant other debtors and accrued income related to Education Cannot Wait and GESS balances at year-end. The amounts owed were received in early 2023.

NOTES TO THE FINANCIAL STATEMENTS

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accounts payable	84,348	32,673
Taxation and social security	39,635	27,789
Social Security Fund	273,904	66,033
Accruals	118,949	67,380
Other creditors	199,809	45,622
Total creditors due within one year	716,644	239,497

14 Creditors: amounts falling due more than one year

	2022 £	2021 £
Balance b/f 1 January 2022	-	-
Loans received	100,000	-
Loans repaid	-	-
Interest added	-	-
Total creditors due more than one year	100,000	-

In 2022, Hugh Pilkington Charitable Trust agreed to loan WTI £225k for the construction of offices in Juba. As at 31st December 2022, £100k of the total amount had been received. No interest was payable in 2022, whilst loan repayments will begin in 2024.

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

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	383,534	-	383,534
Net current assets	157,841	329,221	487,063
Net assets at 31 December 2022	541,375	329,221	870,597

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

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

NOTES TO THE FINANCIAL STATEMENTS

16a Movement in funds (current year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Operations in United Kingdom:					
HPCT	54,929	116,280	(81,175)	-	90,034
Hornby	16,000	-	(16,000)	-	-
Margaret Dobson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
James Aryam Scholarship	-	15,927	-	-	15,927
Scholar contributions	-	1,160	-	-	1,160
Supported Places	-	383,096	(383,096)	-	-
Other	5,000	11,938	-	-	16,938
Total United Kingdom	134,952	528,401	(480,271)	-	183,082
Operations in Sudan:					
Nile Projects	15,295	317,677	(323,489)	-	9,483
Gordon Memorial CTF	8,316	17,042	(11,482)	-	13,876
African Prisons Project	4,053	-	-	-	4,053
SHRNL/OADC	(211)	-	-	211	-
UNHCR	-	42,902	(42,903)	-	(1)
Total Sudan	27,453	377,621	(377,874)	211	27,411
Operations in South Sudan:					
Scholarships (Big Give)	26,791	22,067	(7,009)	-	41,849
World Bank	-	45,365	(1,661)	-	43,704
Education Cannot Wait	28,702	908,927	(937,629)	-	-
Girls' Education South Sudan	-	779,671	(779,671)	-	-
HPCT Land Fund	182,332	-	-	(182,332)	-
Primary Teacher Training	31,827	9,096	(21,585)	-	19,338
UNICEF	-	1,197,248	(1,197,603)	-	(355)
WUSC	-	40,088	(40,088)	-	-
Other South Sudan	11,853	3,754	(1,416)	-	14,191
Total South Sudan	281,505	3,006,216	(2,986,662)	(182,332)	118,727
Total restricted funds	443,911	3,912,238	(3,844,807)	(182,121)	329,221
Unrestricted funds	289,608	996,851	(927,204)	182,121	541,377
Total funds	733,519	4,909,089	(4,772,011)	-	870,597

NOTES TO THE FINANCIAL STATEMENTS

16b Movement in funds (prior year)

	At 1 January 2022 £	Income and gains £	Expenditure & losses £	Transfers £	At 31 December 2022 £
Operations in United Kingdom:					
Scholarship programme:					
HPCT	25,112	126,620	(96,803)	-	54,929
Hornby	16,000	-	-	-	16,000
Lapping	-	-	-	-	-
Margaret Dobson Bursary Fund	10,102	-	-	-	10,102
Hayward Legacy Fund	48,921	-	-	-	48,921
Scholar contributions	-	1,200	(1,200)	-	-
Supported Places	-	351,747	(351,747)	-	-
Other	5,000	5,000	(5,000)	-	5,000
Total United Kingdom	105,135	484,567	(454,750)	-	134,952
Operations in Sudan:					
Skills Development Scholarships	18,792	-	(3,497)	-	15,295
Gordon Memorial CTF	7,866	9,937	(9,487)	-	8,316
Functional Adult Literacy	4,694	-	(641)	-	4,053
SHRNL/OADC	12,515	-	(12,726)	-	(211)
UNHCR	-	35,433	(36,505)	1,072	-
Total Sudan	43,867	45,370	(62,856)	1,072	27,453
Operations in South Sudan:					
Scholarships	-	37,404	(10,613)	-	26,791
British Council	-	16,316	(16,316)	-	-
Education Cannot Wait	94,409	809,707	(875,414)	-	28,702
Girls' Education South Sudan	-	583,279	(583,279)	-	-
HPCT Land Fund South Sudan	200,000	-	-	(17,668)	182,332
Girls' Scholarships	-	31,827	-	-	31,827
UNICEF	-	284,483	(284,483)	-	-
WUSC	-	89,087	(89,087)	-	-
Other	-	28,727	(16,874)	-	11,853
Total South Sudan	294,409	1,880,830	(1,876,066)	(17,668)	281,505
Total restricted funds	443,411	2,410,768	(2,393,672)	(16,596)	443,911
Unrestricted funds					
General Funds	277,327	750,394	(754,709)	16,596	289,608
Total unrestricted funds	277,327	-	(754,709)	16,596	289,608
Total funds	720,738	2,410,768	(3,148,381)	-	733,519

NOTES TO THE FINANCIAL STATEMENTS

Purpose of restricted fund

Operations in the United Kingdom:

HPCT	(Hugh Pilkington Charitable Trust) is restricted to the Postgraduate Programme scholarships which provide full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa to study for postgraduate level courses.
Hornby	provides funding for maintenance support for a student studying an MA TESOL
Margaret Dobson Bursary Fund	supports the Postgraduate Programme
Hayward Legacy Fund	supports education and English Language for South Sudanese development on the Postgraduate Programme
James Aryam Scholarship	provides full tuition and maintenance scholarships for Sudanese and South Sudanese scholars to study for Masters courses in Uganda
Scholar contributions	supports the Postgraduate Programme
Supported Places	funding received "in-kind", such as tuition fee waivers and accommodation scholarships
Other	other smaller grants and bursaries that support the Postgraduate Programme scholarships

Operations in Sudan:

Nile Projects	includes projects in the Blue and White Nile regions. This includes all projects in Camp6, Blue Nile State, as well as the provision of scholarships to 40 students in the Blue Nile and White Nile states to continue their education and acquire technical skills.
Gordon Memorial CTF	supports hostel accommodation for female students, who are refugees or internally displaced persons
African Prisons Project	assessed the functional literacy skills in Womens' prisons in Khartoum with the aim of establishing a training programme for women prisoners
SHRNL/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.
UNHCR	supports tertiary scholarships for refugees (DAFI) and urban refugees (URTEP) at universities in Sudan

NOTES TO THE FINANCIAL STATEMENTS

Purpose of restricted fund (continued)

Operations in South Sudan:

Scholarships (Big Give)	includes secondary and tertiary level scholarships in South Sudan, both in-person and distance learning. This fund includes funds raised through the Big Give Christmas Challenge.
World Bank	Is funds held on behalf of the World Bank to manage education funding for designated individuals.
Education Cannot Wait	is an Education in Emergency programme delivering various activities including Early Childhood Development Education (ECDE), teacher training, Parents Teachers Association (PTA) training, renovation of classrooms, provision of teaching and learning materials and psychosocial support.
Girls' Education South Sudan	aims to increase access to primary and secondary education for girls and boys in South Sudan. It emphasises supporting girls through cash transfer payments and promoting an understanding of the merits of educating girls. Schools are strengthened by the provision of capitation grants and improved governance training.
HPCT Land Fund	is a grant used to purchase land on which WTI will construct its own offices.
Primary Teacher Training	provides scholarships to train female Primary School teachers at colleges in Juba and Yambio
UNICEF	includes multiple projects, including a project to strengthen community resilience in urban settings across 4 states of South Sudan, Continuous Professional Development and Accelerated Secondary Education programmes for teachers, and an integrated education project in Abyei, South Sudan.
WUSC	a project which targets adolescent girls in secondary schools in South Sudan. WTI works with women in the community (School Mothers) who provide mentoring support to school girls to ensure they remain in and complete their secondary education.

NOTES TO THE FINANCIAL STATEMENTS

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

	2022 £	2021 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	137,078	12,781
Depreciation charges	4,220	2,353
Dividends, interest received and payable and rent from investments	(22,357)	(18,382)
Increase / (decrease) in debtors	(540,074)	256,619
Increase / (decrease) in creditors	477,147	(96,818)
Net cash provided by / (used in) operating activities	56,015	156,554

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	
	2022 £	2021 £	2022 £	2021 £
Less than one year	68,833	48,413	1,164	1,164
One to five years	-	-	873	2,037
Over five years	-	-	-	-
	68,833	48,413	2,037	3,202

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.

20 Post-Balance Sheet event note

On 15 April 2023, a conflict broke out in Sudan between rival factions of the military government. At the time of issue of these financial statements, WTI has suspended operations in Sudan, and cash held at bank totalling £95,208, together with petty cash of £3,302, is not currently accessible. WTI has confidence that this cash will be accessible in the future.



Mothers with their newborn babies pack their belongings after doing an exam at Yabongo evening school in Yambio.



Windle Trust International

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Company limited by guarantee
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