

# Annual Report and Accounts

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## Windle Trust International

For the year ending 31 December 2018

**Auditors:**

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



**Windle Trust  
International**

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

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## Executives, Trustees, Advisers & Contact Details

| Job Title          | Name                   |
|--------------------|------------------------|
| Executive Director | Ian Leggett            |
| Chair              | Malcolm McNeil         |
| Treasurer          | Stuart Wilson          |
| Trustee            | Dr Oliver Bakewell     |
| Trustee            | Eleanor E S Horne      |
| Trustee            | Cynthia M Rumboll, MBE |
| Trustee            | Dr Lucy Hovil          |
| Trustee            | Dr Samuel Bekalo       |
| Trustee            | Dr Elizabeth McNess    |
| Trustee            | Sam Bickersteth        |

## Contact Details

|           |  |
|-----------|--|
| Address   | Windle Trust International, 37a Oxford Road, Cowley, Oxford, OX4 2EN, UK |
| Telephone | +44 (0)1865 712900   |
| Web       | <a href="http://www.windle.org.uk">www.windle.org.uk</a>                 |
| Email     | <a href="mailto:info@windle.org.uk">info@windle.org.uk</a>               |

# ANNUAL REPORT OF THE TRUSTEES

## Charity Overview



## Windle Trust International

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|                    |  |
|--------------------|--|
| 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, 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. |

## Objectives

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### The principal object of WTI is...

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

To give this object a stronger sense of focus, a long-term programme strategy was adopted in 2015 with the following 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 seeks to achieve its mission by:

- ✓ Managing tertiary level scholarship programmes, including a UK Masters programme and undergraduate courses for refugees provided through African universities
- ✓ English Language Teaching
- ✓ Reducing inequalities in access to and the quality of education, with an emphasis on promoting girls' education
- ✓ Better teacher education and development and improving school management
- ✓ Improving education provision in emergency contexts, for both refugees and internally displaced people as well as host communities
- ✓ Improving leadership, governance and community engagement

## Structure and Governance

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The governing document is the Memorandum and Articles of Association 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. Membership of the Board has been stable throughout 2018, with no appointments or resignations to report.

New Trustees are appointed on the basis of their professional expertise or experience, their links to the founder, Hugh Pilkington, as well as their commitment to the values of WTI.

Two of the Trustees of Windle Trust International, Cynthia Rumboll and Eleanor Horne, were also for all or part of 2018, Trustees 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.

## Public Benefit

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In planning and implementing these activities, the Trustees have regard to the Charity Commission's general guidance on public benefit. The Trustees are of the opinion that the activities of WTI address underlying causes of poverty and that its programmes are designed to be accessible to potential beneficiaries who fall within the scope of its aims.

## Management

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The activities of Windle Trust International are directed from offices in Oxford, UK, supported by offices in Khartoum, Sudan and in Juba, South Sudan. During the last year WTI has implemented a small number of projects in and around Khartoum while in South Sudan the scope of our work is nationwide.

The Executive Director is responsible for all aspects of the work and reports to the Chair of the Board of Trustees. In 2018, WTI employed four full time equivalent staff at the office in Oxford. In addition there is an office in Khartoum, which manages the Sudan programme and one in Juba which manages the South Sudan programme.

## External Context

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The conventional starting point for understanding the context in which we operate is the prevalence of conflict, displacement and horrendous violence. Both Sudan and South Sudan are countries of chronic and sometimes intense conflict. Those conflicts are increasingly internal, rather than international, in nature. Conflicts in both countries have a long history, and it is not always easy to distinguish between developments that appear significant but turn out to be transient in nature and those that have strategic importance. With this caveat in mind, it is nevertheless worth commenting on the emergence of growing civilian resistance to the government of Sudan. Prompted by rapid inflation, the growing scarcity of basic foods and goods and the sheer difficulty of accessing cash, the protests in Sudan are distinctive because they originated not in the peripheral areas of the country, which have long been places of conflict, but in the Nile Valley, an area of long-term and loyal support. Arguably more importantly, the protestors are calling for fundamental change, not separation or cessation.

Irrespective of whether they are in Sudan or South Sudan, the conflicts reflect the dominance of military and authoritarian governments as well as the dependence of those governments on systems of economic patronage and control that are increasingly ineffective and a source of inequality and popular resentment. It is no coincidence that alongside conflict and displacement both Sudan and South Sudan have suffered profound economic and financial problems characterised by high levels of inflation, collapsing exchange rates, a lack of investment in critical economic infrastructure and a catastrophic failure to provide the educational, health and social services that are essential to meet the basic needs of citizens.

The consequences are predictable: intense and widespread poverty in both rural and urban areas; the economic and social marginalisation of distant and remote states and communities; and ever-deepening social divisions that reflect political divisions between different groups and communities. At their most extreme, these consequences lead to violent conflict, widespread fear, abuse and blatant disregard of even the most basic of human rights. The communities and individuals affected by such violence and fear flee for their lives, either as refugees (to neighbouring countries) or as internally displaced communities. In both cases, displacement leads to the destruction or theft of homes and property, the collapse of previously viable rural production systems and widespread distrust.

To respond to these acute needs, the international community's response has tended to focus on humanitarian operations that are short-term (but often repeated) and expensive. These humanitarian operations tend to concentrate on activities that are directly life-saving – such as water supplies, health provision and food supplies. In parallel to the focus on humanitarian interventions, there is an elaborate and expensive diplomatic and peace-keeping programme. The extent to which those peace-keeping programmes have made effective and enduring impacts on reducing conflicts or promote social justice is not readily apparent.

In contrast to the focus on humanitarian interventions and peace-making/diplomacy, education has not been a priority – either for the government or for the international community. There is a tendency to justify such an unbalanced approach by asserting that long-term development is the responsibility of governments. This begs the question of what role long-term international co-operation can play in fragile and conflict-affected states, where governments are clearly prioritising military and security spending.

Against this negative backdrop, the Trustees are pleased to report that WTI has continued to deliver programmes, even in some of the worst affected areas. This has been made possible by developing

an approach of demonstrable impartiality; the maintenance of good working relationships with relevant government staff and ministries; and adapting management systems to reflect local circumstances. The achievements of WTI staff, who frequently work in exceptionally difficult circumstances, is to be commended.

## Activities and Achievements

**The twin pillars of WTI's work are:**

- **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.

### Increasing Access

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#### The Postgraduate Scholarship Programme

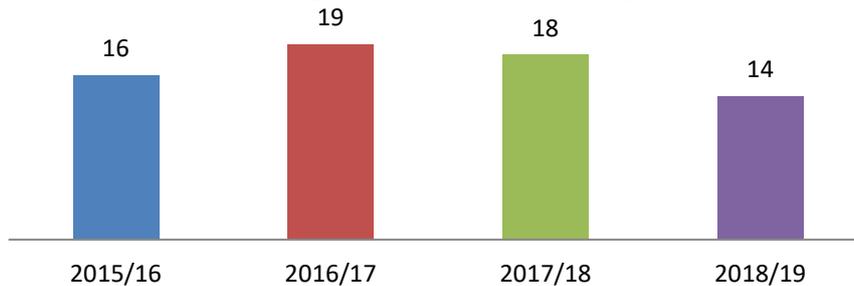
The Postgraduate Scholarship Programme has been a flagship programme of WTI for many years. It provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa including South Sudan, Kenya and Uganda to study in the UK for up to one year. The programme provides financial, academic and welfare support tailored to individual needs and circumstances. WTI aims to support male and female students across a range of academic disciplines that have a high degree of relevance to the development needs of the relevant 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 the likelihood that they would successfully cope with post-graduate 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 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, support is provided to ensure welfare and problem solving 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.

In the 2018/19 academic year, WTI supported 14 new students to study in the UK. This number is slightly lower than the number of students we have supported in recent years.

## New Postgraduate Students By Year



This decline does not reflect a decline in interest or a decline in the number of students who meet the eligibility criteria, but it does reflect the increasingly difficult funding climate. The fees charged by universities continue to rise but even more importantly, it is becoming ever more difficult for universities to offer fee waivers. This goes to the heart of the funding model, which has been used by WTI successfully for many years. The existing model is based on shared funding, with universities being prepared to provide a waiver for the fees and WTI being prepared to take on the responsibility for finding or meeting all the other expenses, such as international travel costs and accommodation. With universities under growing budget pressures, however, this model is becoming less viable. During the last year WTI has been successful at securing some additional support from the Commonwealth Scholarships Commission, which has helped to mitigate the impact on the size of the post-graduate programme. But this source of support excludes students from non-Commonwealth countries (which have tended to be a large proportion of WTI beneficiaries) so unless additional sources of funds can be secured, it is likely that the number of students on the Postgraduate Scholarship Programme will diminish in the future. Currently, the programme relies to a great extent on just one donor, the Hugh Pilkington Charitable Trust, which has generously supported the programme for many years.

During the last four academic years (2015/16 to 2018/19), WTI has supported 67 postgraduate students. Of these, 22 were women. Despite efforts to identify suitably qualified female candidates, this is 33% of the total student cohort, and means the target of 50% women on the postgraduate programme has not yet been reached. This reflects a long-term trend - the proportion of women on the Postgraduate Scholarship Programme has consistently been around 35% for years - and illustrates a profound problem. The programme aspires to achieve gender equality in the allocation of scholarships, but admission to a UK university 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 target countries and communities. WTI recognises the risk of reinforcing prevailing inequalities by giving ever greater access to higher education primarily to men – and the risk is mitigated in the way the application processes are managed. For example, during the selection round in 2017/18, over 80% of applicants were male; but male students were awarded just 64% of scholarships. This reflects the effectiveness of our management processes, but it is also clear that additional efforts are required in the short and long-term, to find other ways of achieving gender parity.

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*“As a result of the award, I have gained a lot of confidence in myself. My immediate community now believes that it is possible for a female to attain a Master’s degree. Many girls in my community are being encouraged to go to school so as to have a brighter future”*

South Sudanese Postgraduate Scholar, 2016/17

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In 2018 the most imaginative adjustment towards promoting gender parity was the implementation of the 2017 decision of Trustees, to encourage support for complementary ways to support

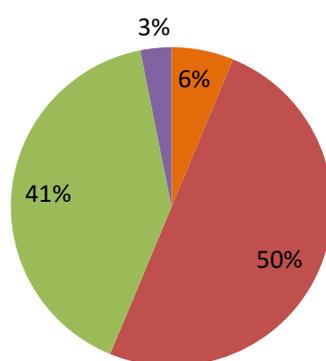
postgraduate educational development. Trustees recognise the limitations of providing scholarships only for Master’s courses that require attendance in the UK for one year. Such a requirement can inadvertently exclude the kind of people the programme is intended to support – especially women, many of whom may find it difficult to leave their families for a year or to leave their job for a year.

At a time of rapid change and diversity in the provision of postgraduate qualifications, WTI also recognises the merit in supporting a more diverse range of professional qualifications in key sectors, such as health, business and education. Expanding the range of courses eligible for support will not necessarily lead to cost savings, but the Trustees are keen to explore the potential of a more diversified offering in increasing access to postgraduate qualifications and reducing prevailing inequalities. During 2018, WTI was fortunate to receive a donation from the estate of Sarah Hayward, a dedicated supporter of education for the peoples of South Sudan. This bequest will enable WTI to review the best approaches and put some of these new ideas into practice. It will be a fitting tribute to a remarkable and generous supporter.

A criticism that is sometimes made of scholarship programmes in general is that they lead to a ‘brain-drain’, extracting the brightest and the best out of Africa. The 2015 independent review of the Scholarship Programme specifically examined this issue in detail and concluded that there is no evidence for such a concern with respect to the WTI programme. The student return rate to East Africa over the previous 10 years was approximately 90% of students. For students from South Sudan and Uganda, the return rate is even higher and in recent years has averaged 95%. Bearing in mind that some of our students come from countries that have endured (or are continuing to suffer) extensive violence, displacement and widespread fear of revenge attacks, such a high return rate is quite exceptional. This reflects well, on the personal commitment of the students who are selected and on the effectiveness of WTI’s selection procedures and subsequent management of each cohort of students.

### Country of Return, Postgraduate Scholars, 2014/15 to 2017/18

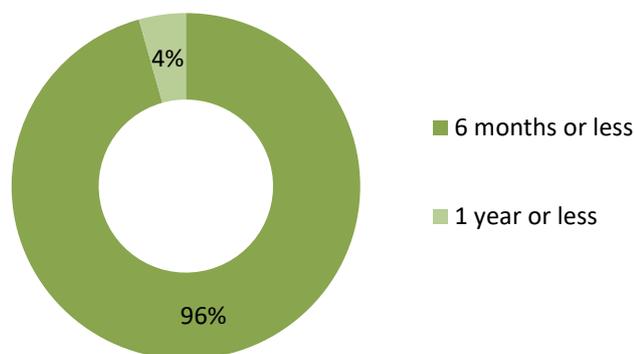
■ Kenya ■ South Sudan ■ Uganda ■ England



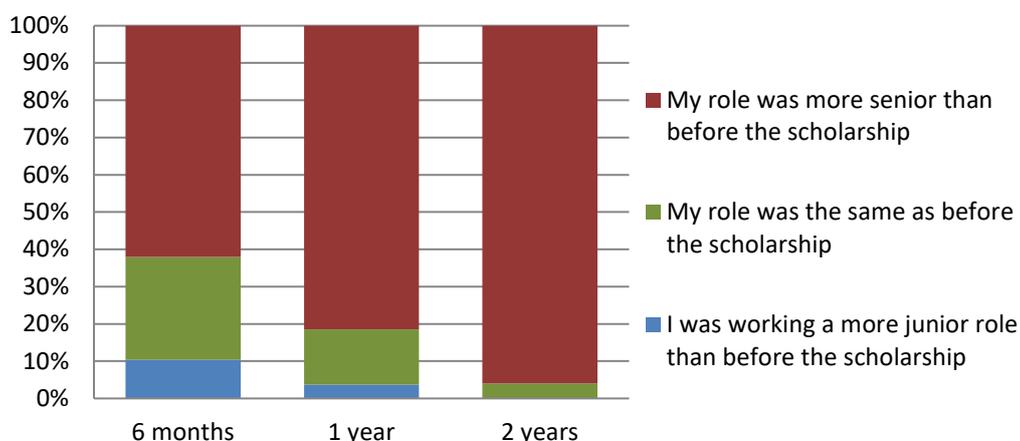
In a survey of postgraduate alumni students between 2007–2017, 94% of returning unemployed beneficiaries report acquiring employment within six months. Given the context of often fragile economies, this demonstrates heartening evidence that postgraduate qualifications are aiding students’ swift access to employment. It is even more encouraging to note that within one year, 80% of students were employed in a role that was more senior than before they came to the UK and after two years, 95% of students were in more senior roles. These factors indicate that the Postgraduate

Scholarship Programme is providing a valuable contribution to nation building and a pathway for students to contribute to regional expertise through their participation in the labour market and by cultivating leadership.

## Returning Students 2007 - 2017: Length of Time Before Employment



## Seniority After Scholarship Award, Postgraduate Scholars, 2007 - 2017



## Tertiary Education Programmes in Sudan

WTI manages two tertiary education scholarship programmes in Sudan. This includes the continuing Albert Einstein German Academic Refugee Initiative programme (better known by the German acronym, DAFI) for refugees throughout the country and the new Urban Refugee Tertiary Education Programme (URTEP) introduced in 2018 specifically for urban refugees in Khartoum State.

Both programmes, funded through the United Nations Refugee Agency (UNHCR), increase access to higher education for refugees. They aim to promote self-reliance; improve refugees' ability to access gainful employment; contribute their knowledge, skills and leadership for the benefit of refugee and host communities; and the future reconstruction of their home countries upon repatriation. The

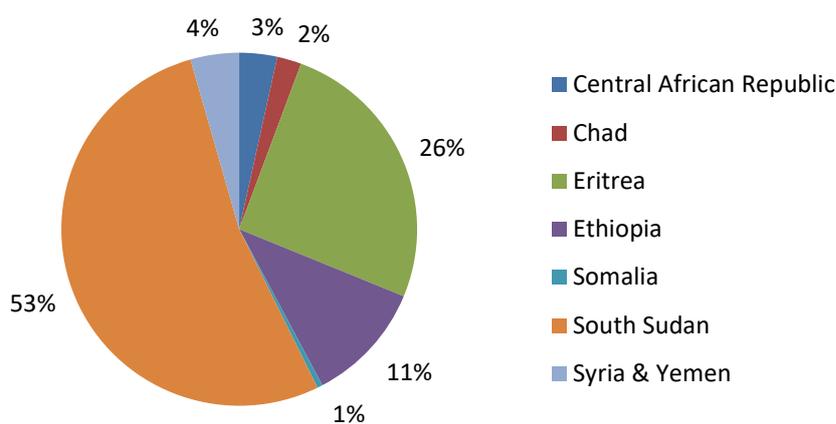
URTEP programme specifically aims to offer improved access to educational opportunities, so that young people have an alternative to migration through unofficial and dangerous routes.

This objective is achieved, primarily, through the provision of scholarships to study undergraduate courses at universities and colleges in Sudan. In addition, the programmes offer complementary activities such as:

- ✓ Encouraging the active engagement of students through student clubs.
- ✓ Annual workshops to bring students together to address issues of concern such as improving study skills, refugee rights, accessing relevant work experience and employment, and awareness of social and environmental issues.
- ✓ Leadership training.
- ✓ Internship opportunities for graduates with local NGOs and businesses.
- ✓ An English training course to improve language abilities for studies and future employment, following a pilot programme in 2018.

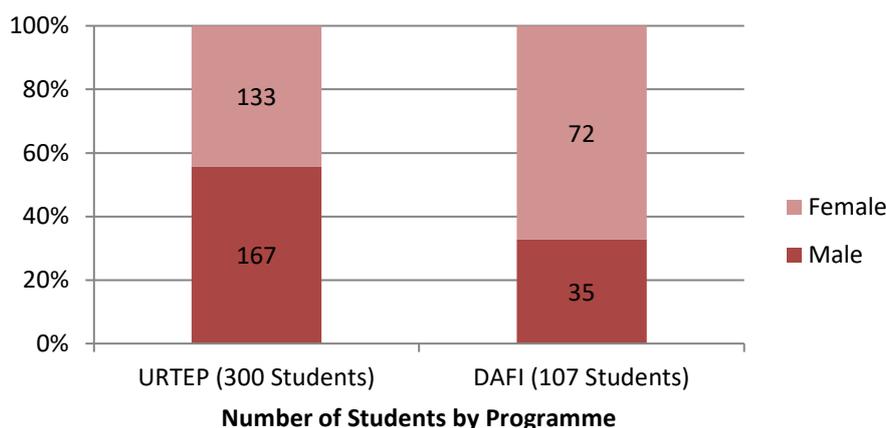
In 2018, a total of 407 students were supported on these programmes. The profile of supported refugees reflects the fact that the majority of refugees in Sudan are from South Sudan following the outbreak of conflict there at the end of 2013.

### Students by Country of Origin



Scholars and graduates serve as role models to encourage refugee children and youth to remain in school, advance their education and particularly promote the education of girls. A key focus of selection is promoting the education of women and a significant achievement of the DAFI programme is the number of scholarships awarded to girls: 67% of DAFI students in 2018 were female. Overall, the programmes achieve gender parity (50.4% female).

## Tertiary Programmes by Gender



WTI also supports a hostels project in Khartoum to enable around 70 girls from refugee and internally displaced communities to continue their education.

### Increasing Access to Education for Girls and Young Women

The Girls' Education South Sudan (GESS) project is a nationwide programme, which is supported by the Government of South Sudan and financed by the UK Department for International Development (DFID), to increase access to both primary and secondary education. This goal is achieved in three ways. First, by providing cash transfers which, though relatively small in value, are enough to make a critical difference – especially at primary level - to mitigate the financial and opportunity costs of girls attending school. In terms of accountability, it is critical to recognise that the money is paid direct to enrolled girls. Second, the GESS project pays a capitation grant to schools to enable them to build new classrooms or expand other facilities in response to the increased intake. Finally, there is a strong emphasis on raising community awareness of the benefits of education with a view to overcoming the reluctance of some communities to send female children to school. This reluctance is rooted both in social and cultural attitudes to the role of young women in society as well as being a reflection of the profound cash poverty in which many communities continue to live.

Since 2016, WTI has been the lead agency in three states, Western Equatoria, Lakes State and Unity State. The project continued to make good progress in 2018, though compared to previous years the scale and scope of the programme was much reduced. This reduction in activity was fully expected, with DFID's funding for the project planned to come to an end in 2018. The final evaluation of the project by DFID was extremely positive. In early 2018, DFID made it clear to the government of South Sudan and to potential partners in the delivery of the programme, that the project would be renewed for a further five years. Given the value of the contract, an open procurement process was set in motion with a new contract expected to be confirmed by August/September 2018. Regrettably, that did not happen and the procurement process became mired in uncertainty and delay which continued to the end of 2018. As the year ended it became increasingly clear that DFID intended to launch a second procurement process in 2019.

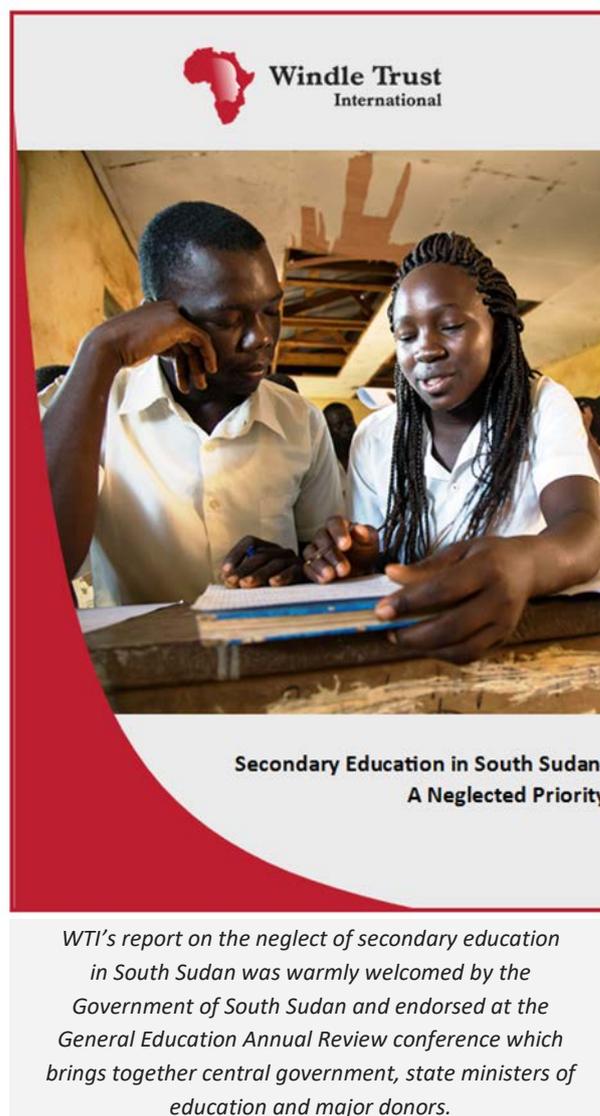
## Increasing Access to Secondary Education

At the end of 2017, WTI published a groundbreaking study into secondary education in South Sudan, working in conjunction with the Ministry of Education. The report highlighted the historical, but continuing, marginalisation of secondary education and called for a long-term and comprehensive programme to increase access, expand the physical estate of the country's secondary schools, provide essential teaching materials and invest in a diverse programme of teacher development. The scale of the challenge is such that it is beyond the capabilities of a single organisation and the report was therefore addressed to government, funding agencies, international organisations and NGOs to commit to a shared endeavour to bring about transformational change to South Sudan's secondary education system.

Following publication of this report, WTI has attempted to work in conjunction with others to highlight the needs of the secondary sector and has actively encouraged funding agencies and NGOs to adapt their funding priorities to give more emphasis to secondary education. In making these arguments the Trustees are pleased to acknowledge the consistent support of the Ministry of Education, which has been prepared to explore a range of new and innovative ways of tackling the challenges highlighted in our report.

A powerful example of this readiness to explore new ways of increasing access to secondary education is WTI's proposal to expand the concept of accelerated learning to secondary education. Accelerated learning programmes (ALPs) are an established part of the education system, not just in South Sudan but in many countries, especially those where there are large numbers of out-of-school children or low enrolment rates. A key feature of existing ALPs, however, is that they are confined to primary education and have not been developed as a way of increasing access to secondary education. In the context of South Sudan, this historical and exclusive focus on primary education means there is no policy provision to permit the extension of ALPs to secondary schooling, nor is there an approved syllabus or schemes of work.

Despite these gaps, the Ministry of Education were quick to recognise the potential attractions of extending accelerated learning to the secondary level. Such an approach would be cost-effective, since it does not require the construction of new schools or the recruitment of lots more teachers. More important, the approach potentially provides the beginnings of a career path for tens of thousands of existing primary school teachers. A large proportion of primary school teachers are known to have no formal qualifications – some do not even have a secondary leaving certificate, let alone a teaching qualification. Under current regulations, because they do not have a secondary leaving certificate, they are not eligible to register on existing diploma or certificate courses. This is a powerful illustration of the point made earlier – that good quality secondary education is a platform for subsequent personal and professional development.



The concept of accelerated secondary learning has far more potential than simply teacher development. It can also be a powerful tool to reduce educational inequalities and increase access to secondary education. A top priority for WTI has been to enable more young women to complete their secondary education. Currently, there is a profound inequality between male and female access to, and completion of, secondary education. This divergence is a culmination of a range of factors, including conservative community attitudes to girls' education; poverty and the opportunity costs of girls attending secondary school; pregnancy; and interrupted schooling as a result of displacement. These factors combine to mean that many more young women dropout from, or never transition to, secondary schooling. During 2018 WTI started fundraising for a new programme dedicated to give young women a second chance to complete their secondary education. Initial responses have been very encouraging and it is with support from trusts and foundations that progress has already been made in laying the foundations for the introduction of accelerated secondary education.

## Increasing Access to Teacher Education

The Scholarship Review in 2015 encouraged WTI to revive the tradition of supporting scholarships across the span of the education system and, in particular, to introduce scholarships for teacher training. The emphasis on teacher training is explained by the very large gender disparity in the teacher workforce in South Sudan. In primary schools, approximately 80% of teachers are male. In secondary schools, this rises to nearly 90%. Such disparities reinforce inequalities because parents will often be reluctant to send their female children to a school – especially a secondary school – where most of the teachers are male. The potential safeguarding risks are obvious and the absence of female teachers also deprives young women of positive role models, as well as a source of informed support on personal issues. To address these inequalities, and with generous support from a number of UK foundations, WTI has created a teacher training scholarship programme, targeted specifically at young women from South Sudan. The objective is to increase the number of women teachers in primary or secondary schools. As there were no teacher training courses in South Sudan specifically aimed at secondary school teaching, the initial cadre of trainees had to be sent to Uganda, to complete the new course. The first eight students graduated in 2018 and all of them have found jobs in teaching – either in South Sudan or, in some cases, by remaining in Uganda and teaching in schools in South Sudanese refugee settlements.

## Improving the Quality of Education

Teacher training scholarships are one way of increasing access to teacher education for new teachers, but to improve the quality of teaching of existing teachers, a different approach is needed. Experience from a range of WTI programmes has shown that a more innovative approach is essential. There are so many untrained and unqualified teachers in South Sudan that it is impossible for even a small fraction of them to attend the formal courses that are currently the only recognised route into teaching. The capacity of the country's teacher training institutes is modest and would be unable to cope with the demand. In any event, it would take 2-3 years for individual students to complete a recognised course. If prompt progress is to be made, towards improving educational outcomes, it is imperative to improve the knowledge and understanding, skills and confidence of existing teachers. It is with this objective in mind that WTI has focussed on two specific components of effective teaching; improving proficiency in English and a general programme of teacher professional development.

## Improving Quality through Improving English Language Proficiency

Government policy is that English is the medium of instruction in South Sudan in upper primary and in secondary schools. It follows that, if teachers themselves have only a limited proficiency in English, their ability to teach students effectively will be impeded and the learning outcomes for students will be compromised. For several years, WTI has been making the case to funding agencies, NGOs and Government that increasing investment in language proficiency improvements is likely to be the single most important contribution to improving the quality of teaching in primary schools in South Sudan.

WTI is widely recognised as the leading provider of English language training and skills development, offering face-to-face training for teachers across the country, as well as for specialist users of English in higher education. In addition, WTI works closely with the Ministry of Education, at a strategic and policy level, to develop more coherent and effective approaches for English language development. For example, in 2017 WTI completed a major project to prepare teaching materials that are linked to the new curriculum, are locally relevant and cover all subjects across the full spectrum of primary education. In 2018, a key priority was to ensure that those materials were incorporated into a range of teacher development initiatives. This has not been easy to deliver because funding is increasingly fragmented into small, specific, short-term projects. Far greater and faster progress would be made if the various funding agencies and Government could agree a long-term plan to prepare high quality and curriculum-based English language teaching materials, and to conduct rigorous pre-testing and evaluation of those materials. This would then open the way for a credible and fully costed plan to provide recognised training to all teachers who need additional support in the language of instruction.

Throughout 2018, WTI has worked along with Government to keep English Language training on the agenda, raising these issues with the Ministry of Education and relevant donors as a critical aspect of improving the quality of education. There is some cause for optimism as a growing number of agencies recognise the problem and the potential solutions needed. It is hoped that more support for English language training will be made available during 2019. However, the delay in securing a second phase of funding, following the very successful pilot programme in 2017 means that the expertise developed by the Teaching Materials Preparation Team, has been dissipated and could be lost, as staff have to move to other roles or organisations.

English language training is not just about increasing fluency in, and comprehension of, English. In the context of training teachers, it is also an ideal vehicle for the provision of basic training in teaching methodology and classroom management. The majority of teachers in South Sudan, especially at primary level, have had little or no training in these vital skills. Therefore, it is not surprising that they have only a limited understanding of the role the teacher plays, and the different strategies for teaching, based on the needs of students. By linking English language training to improving teaching practices, the overall quality of education will be improved.

## Improving Quality through Teacher Professional Development and improved Leadership and Management

High quality school leadership is often identified in the academic literature as being an important determinant of a high performing school – but in Sudan and South Sudan there is often uncertainty and ambiguity as to the respective roles of Head Teachers, School Inspectors, local governance structures and PTAs. In South Sudan, the emphasis in 2018 was on the introduction of more delegated authority, and clearer autonomy, as well as more constructive support and supervision from Head Teachers to teachers. This initiative, implemented in partnership with the British Council, is designed to help identify a realistic, cost-effective and practicable way to improve school leadership in a context in which the wide range of existing roles tends to lead inadvertently to uncertainty and inaction.

This national level programme is complemented by other work with communities in towns and villages across the country to train PTAs, school management committees and Head Teachers. This community-facing work has two objectives: one is to encourage greater participation in education, working constructively with communities so as to understand better their perceptions about the value of schooling and to encourage them to play a more engaged and constructive role in ensuring that all children have access to education. The second objective is to strengthen local governance mechanisms, such as Parent Teacher Associations or School Management Committees so that the members understand their roles and responsibilities and how these can be used to complement the roles and responsibilities of teachers and Head Teachers.

## Improving WTI's Internal Management Systems

### Governance and Board Effectiveness

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Board membership throughout 2018 has been unchanged and the stability and depth of knowledge that comes from such continuity has been important in a year of significant internal and external challenge.

### Financial Challenges

The principal internal challenge has been to manage the consequences of protracted contractual delays in the Girls Education South Sudan (GESS) project. This project has been an important component of WTI's programme in South Sudan for the last five years. The delay in funding the follow-on programme (called GESS2) led to a contraction in activity levels for much of 2018 and this in turn led to a reduction in staffing levels. In this section, however, the focus is on the way in which WTI's management and governance systems responded to such prolonged uncertainty. Trustees anticipated a downturn in income and expenditure when they approved a budget deficit of over £40,000 on the assumption that there may be a risk of contracts being delayed for a lengthy period.

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 quickly picked up the potential consequences of a protracted delay and after careful consideration of the options, the Board judged that the likely deficit could be accommodated by reserves built up in earlier years. From this perspective, while the financial outturn for 2018 is significantly worse than was originally forecast, the financial oversight systems were sufficiently effective to enable the Trustees to anticipate the financial results, even though there was only limited capacity to change them. To prevent a similar situation recurring in 2019, the 2019 budget included measures to reduce costs overseas and in the UK. Trustees have set no time limit on the likely duration of those changes but will continue to keep programme size and management capacity as closely aligned as is practicable.

### Reportable Incidents

A significant external challenge to our governance system was the wholly unexpected blitz of media reports of Oxfam's handling of historical safeguarding issues and the subsequent significant changes in UK regulatory guidance and funding conditions. Shortly after the media reports on Oxfam and other charities, the Executive Director of WTI contacted his predecessor and the former Chair of the Board to ask if there were any safeguarding incidents in the past that may need to be re-examined. Two

possible incidents were then investigated afresh. In one case the current Trustees concluded that all proper procedures had been followed and that there were no grounds to treat it as a reportable incident to the Charity Commission. However, in the second case, in an incident that dates back to 2012, the current Trustees asked for legal advice. Following receipt of that advice, the incident was judged to be of sufficient concern to be reported to the Charity Commission. A report on the 2012 was submitted alongside an explanation of the way we have improved and extended WTI's suite of safeguarding and protection policies; management training and Trustees oversight. Trustees are pleased to report that the Charity Commission has decided to take no further action. The Trustees will ensure, however, that WTI's recruitment and induction procedures, for both staff and consultants, will be regularly reviewed so as to be consistent with good practice and changes to the regulatory framework. In the future, emphasis will be given to additional training so as to minimise the risk of a similar incident in the future.

As one part of our management response to these incidents, WTI collaborated with Windle International Kenya and Windle International Uganda to conduct a detailed and independent safeguarding audit of existing programmes and staff practices/regulations throughout East Africa. That inspection found that existing policies and procedures are in place and are being followed, but it also concluded that there is still work to be done in terms of staff training, to enable staff – especially those in remote locations and relatively junior positions - to apply the principles of safeguarding to their particular context and to their specific role in delivering education programmes that are wholly consistent with our values.

Trustees confirm that there were no reportable safeguarding incidents in 2018.

## Risk Management and Policy Development

The Trustees recognise that WTI's mission – to increase access to education in conflict-affected areas – necessarily involves exposure to a certain degree of risk for WTI and its staff and this imposes an obligation to manage risks as effectively as is practicable. Risks are identified and measured using a standard matrix and responsibility for monitoring each area of risk is allocated to a particular staff member or group of staff members. The risk register is reviewed every six months and examined in detail by the Finance Committee before further review by the full Board.

South Sudan, the main area of WTI's operations, is subject to particular scrutiny not least because the operating environment is unpredictable and subject to rapid change. On the positive side, however, WTI's ability to manage the risks inherent in such a context is enhanced because of the operational presence, a deep understanding amongst staff as to the nature and causes of conflict and well-developed contingency plans for the protection of our staff and our property.

By contrast, in Sudan, the size of our programme, the numbers of staff and the limited financial exposure means that the risks are likely to have less impact. Nevertheless, Trustees are aware that other international organisations have been subject to intense regulation and even expulsion and our operating procedures accommodate these risks.

Apart from the risks arising from the contexts in which WTI works, during 2018 the Trustees have focussed their efforts on the need to improve cashflow management. Even though reserves have grown in recent years, Trustees are increasingly aware of the tendency amongst some donors to move away from upfront grant payments to a reimbursable model. This change in financing puts small charities like WTI under significant cashflow pressures because we may have to finance from our reserves two or three months of expenditure. This policy shift amongst donors means WTI needs

much better cashflow information at both country level and at an overall organisational level. This work to improve cashflow management will continue in 2019.

During 2018 the Trustees approved updated policies or renewed declarations on:

- Safeguarding and Protection
- Whistle-Blowing
- Privacy Policy
- Data Protection
- Code of Conduct
- Staff Training and Development Policy
- Conflict of Interest

## Windle International

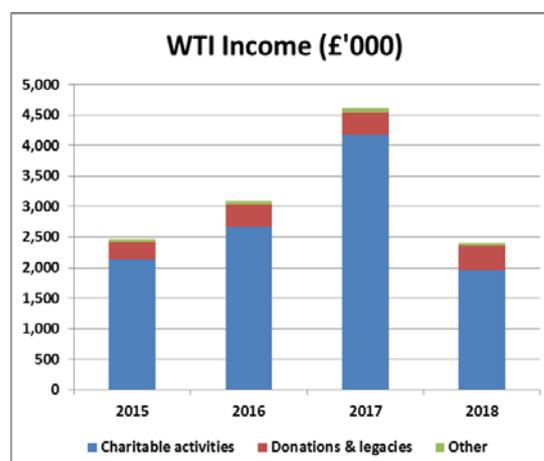
Windle International brings together three related organisations – Windle International Kenya, Windle International Uganda and Windle Trust International. Windle International also has a small staff and secretariat, headed by the Executive Director. Windle International was created in 2013 (when it was known as the Windle Federation), is 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.

During 2017, there was extensive discussion with colleagues from Windle International Kenya and Windle International Uganda on how to improve the effectiveness and impact of Windle International. All of the individual members of Windle International have high profiles and strong reputations in the countries in which they operate and the task of charting a path for the further development 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.

# Financial Review

## Financial Results for 2018

The income and expenditure for the year is set out in the Financial Statements. There was a decrease in income from £4,606,000 in 2017 to £2,406,000 in 2018. This decrease is almost wholly explained by a significant reduction in restricted income during the year, dropping from £4,007,000 to £2,061,000. Unrestricted income also declined but this is to be expected since a large proportion of WTI's unrestricted income comes from management charges associated with the implementation of projects that are based on restricted funds. Unrestricted income remains a very small proportion of our income – approximately 14%. One of the challenges facing WTI in the future will be to find a way to increase unrestricted income. After expenditure and transfers, there was a deficit of £117,000 for the year, which reduced the reserves to £180,000.



A schedule of universities 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 other donors to students sponsored by WTI because they fund services for which WTI would otherwise have to pay. The value of this support in 2018 at £418,000 is higher than the previous year (2017 contribution: £407,000).

WTI has a Remunerations Policy that provides the framework for agreeing salary levels. There are no exceptions. No member of staff is paid more than £60,000 p.a.

## Reserves Policy

The Trustees' policy is to maintain adequate free reserves to enable the charity to meet shortfalls in income for specific projects, provide 'leverage' contributions as part of a partnership with other funding agencies as well as to meet unforeseen expenditure or the costs of winding up the charity responsibly. In practice, reserves are also what in other contexts might be called working capital as major donors increasingly adopt a payment in arrears approach. This requires charities such as WTI to incur up to two or three months expenditure before reimbursement is made. It is a regressive policy which poses major challenges to cashflow management and the maintenance of reserves.

In 2017, we reviewed our reserves target upwards and set the new target at £185,000. In the light of growing pressures for working capital, the Trustees will review this target in 2019 with a view to further increasing the reserves we need to manage the programme effectively and ensure we have a sufficient level of reserves for organisational development and compliance with statutory responsibilities.

At the end of 2018, WTI's unrestricted reserves were just under £180,000 (2017: £297,000).

Although the current level of reserves is around the target set by the Trustees, there has been a significant decline during 2018. This decline reflects an exceptional contractual delay by one of our major funders, which was temporary in nature. It does not reflect an unexpected weakness in WTI's underlying financial viability. Trustees are pleased to report that those particular difficulties have now been overcome and one of our priorities for the future will be to re-build our reserves to meet the revised target.

## Fundraising

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WTI's income is a mixture of unrestricted income and restricted income. In 2018, total unrestricted income was nearly £345,000, while restricted income was £2,061,000 (86% of total income). This has long been the case and there have been no significant changes in the composition of our income in 2018. Restricted income is usually based on income for implementing specific projects or a range of projects in a specific country.

Restricted income is by far the largest component of our income. 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 we do not employ anyone who is solely a fundraiser. On the contrary, our staff are programme managers who are also responsible for fundraising activities as one of their duties.

In 2018, our principal donors were the United Nation's High Commission for Refugees (UNHCR); the Department for International Development (DFID); and UNICEF. We are also fortunate to benefit from the support of a range of UK based trusts and foundations. The most significant of these is the Hugh Pilkington Charitable Trust which has supported WTI for decades.

## Plans for 2019

WTI's work in 2019 will be based on our existing 5 years strategy, which remains in effect until 2020.

In **Sudan**, WTI has had a long-term partnership with (UNHCR) to manage a Tertiary Education Programme, comprising both the Refugee Scholarships Programme and the Urban Refugees Education Programme. It is expected that WTI will continue to manage both programmes in 2019. There is a growing acknowledgement however, that supporting refugees in isolation from host communities is undesirable and may inadvertently increase tensions between communities. For this reason, all programmes and funding agencies need to do more to respond to the extensive educational needs within the Sudanese education system and actively seek new opportunities in 2019. Some of WTI's experience in South Sudan – particularly the use of cash transfers and the skills in English Language teaching – may well be applicable to reduce educational inequalities in Sudan.

In **South Sudan**, WTI's plans for 2019 will be influenced significantly by the outcome of the bid submitted to DFID to continue to implement the next phase of the Girls Education South Sudan programme. This is planned to be a five year programme. Trustees are pleased to report that the bid put forward by the consortium of which WTI is a member (and which also includes BBC Media Action, Leonard Cheshire Disability, Montrose International and Mott MacDonald) was successful. This will

provide a strong basis for further programme development and reflects our strong commitment to eliminating gender inequality in terms of access to good quality education in South Sudan. Trustees do, however, recognise the risks associated with being too dependent on one or two donors and WTI will continue to diversify our funding base for the future. There are potential opportunities to move in this direction during 2019, with new initiatives developing under the auspices of Education Cannot Wait and the Global Partnership on Education (GPE). During 2018, WTI has worked to develop and strengthen relations with these, and other major funding agencies.

Subject to adequate security and a continuation of the current peace process, WTI's work will continue to focus on:

- i. Reducing inequalities in terms of access to and quality of education, with an emphasis on girls and young women and on secondary schooling.
- ii. Further development of the English Language teaching materials and developing programmes to roll dedicated, high quality training across the sector, with an initial emphasis on those parts of the country where language needs are most acute.
- iii. Supporting teacher education and support, either through schools-based or college-based approaches.
- iv. Developing new areas of technical expertise: themes that are of strategic importance in terms of educational and social development are early years education; and technical or vocational education.

The 2016-20 strategy recognised the benefit of expanding the geographical spread of our work, provided we remain focussed on countries/communities in Eastern Africa affected by conflict. During 2017, Somaliland was selected as our top priority in terms of new programmes and in early 2018 WTI commissioned a consultant with long experience of working in Somaliland to explore options. After extensive consultation with relevant Ministry officials, education sector organisations and teachers, including teacher trainers, the consultant prepared a report outlining a strategy for a new programme, focussed on developing a comprehensive English Language programme to upgrade teachers' language proficiencies. This proposed programme commands the whole-hearted support of the current government and WTI will actively seek funding for this during 2019.

Apart from wanting to develop new programme themes in South Sudan, WTI has plans to buy a plot of land in Juba and build offices that will provide a more pleasant, efficient and sustainable office space. One of the distinctive features of WTI's work in East Africa is the long-term aim to create independent, well-run and financially sustainable organisations. Buying a plot of land is fully consistent with this long-term aim. The same approach has been used by Windle organisations in Kenya and Uganda. In South Sudan, WTI first considered a plot purchase seven years ago but initial plans were postponed when conflict broke out in 2013. In the last two years, the WTI Board has renewed their commitment to create an independent organisation at an appropriate future date, and have re-commenced our search for a suitable plot of land as part of this overall strategy. After long discussions with our sister charity, the Trustees are pleased to report that colleagues in the Hugh Pilkington Charitable Trust have confirmed their support in principle to provide a mixture of grant and loan financing to enable WTI to acquire a suitably large plot in a safe and convenient location in 2019. The WTI Trustees are very grateful to the Hugh Pilkington Charitable Trust for this valuable support.

In the light of the scale of the deficit in the 2018 accounts, Trustees increasingly recognise that WTI's dependence on just one stream of unrestricted income is unreliable and prone to significant volatility. In the last few years this has been mitigated by a strategy that relied on building up reserves so that WTI could absorb losses in years when income fell short of forecast for whatever reason. This strategy remains a key element of our overall approach to risk management and prudent financial management. In 2019 Trustees will identify additional measures to increase unrestricted income in the medium to long-term.

## 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 25 June 2019 and signed on their behalf by:

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Malcolm McNeil – Chair of Trustees

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Stuart Wilson – Treasurer

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

## Opinion

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We have audited the financial statements of Windle Trust International (the 'charitable company') for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 2018 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

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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

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We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## Other information

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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. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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

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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
- The Trustees' annual report has been prepared in accordance with applicable legal requirements

## Matters on which we are required to report by exception

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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 Trustees 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

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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

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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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Use of our report

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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)  
23 July 2019  
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<br>£ | Restricted<br>£  | 2018<br>Total<br>£ | 2017<br>Total<br>£ |
|--|------|-------------------|------------------|--------------------|--------------------|
| <b>Income from:</b>                            |      |                   |                  |                    |                    |
| Donations and legacies                         | 3    | 203,594           | 197,193          | 400,787            | 377,447            |
| Charitable activities                          | 4    | 94,355            | 1,863,992        | 1,958,347          | 4,170,760          |
| Other trading activities                       | 5    | 27,618            | –                | 27,618             | 38,931             |
| Investments                                    | 6    | 19,066            | 56               | 19,122             | 19,204             |
| <b>Total income</b>                            |      | <b>344,633</b>    | <b>2,061,241</b> | <b>2,405,874</b>   | <b>4,606,342</b>   |
| <b>Expenditure on:</b>                         |      |                   |                  |                    |                    |
| Raising funds                                  | 7    | 37,684            | –                | 37,684             | 36,662             |
| Charitable activities                          | 7    |                   |                  |                    |                    |
| Tertiary Education                             |      | 253,101           | 1,202,526        | 1,455,627          | 909,743            |
| Primary/Secondary Education                    |      | 183,296           | 843,024          | 1,026,320          | 3,385,169          |
| English Language Teaching & Other              |      | 8,632             | 38,473           | 47,105             | 86,992             |
| <b>Total expenditure</b>                       | 7    | <b>482,713</b>    | <b>2,084,023</b> | <b>2,566,736</b>   | <b>4,418,566</b>   |
| <b>Net income / (expenditure) for the year</b> | 8    | <b>(138,080)</b>  | <b>(22,782)</b>  | <b>(160,862)</b>   | <b>187,776</b>     |
| Transfers between funds                        |      | 20,687            | (20,687)         | –                  | –                  |
| <b>Net movement in funds</b>                   | 16   | <b>(117,393)</b>  | <b>(43,469)</b>  | <b>(160,862)</b>   | <b>187,776</b>     |
| <b>Reconciliation of funds:</b>                |      |                   |                  |                    |                    |
| Total funds brought forward                    |      | 297,372           | 198,904          | 496,276            | 308,500            |
| <b>Total funds carried forward</b>             |      | <b>179,979</b>    | <b>155,435</b>   | <b>335,414</b>     | <b>496,276</b>     |

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

|  |      | 2018           |                | 2017           |                |
|--|------|----------------|----------------|----------------|----------------|
|  | Note | £              | £              | £              | £              |
| <b>Fixed assets:</b>                           |      |                |                |                |                |
| Tangible assets                                | 11   |                | <u>10,727</u>  |                | <u>19,790</u>  |
|  |      |                | 10,727         |                | 19,790         |
| <b>Current assets:</b>                         |      |                |                |                |                |
| Debtors  | 12   | 218,686        |                | 323,961        |                |
| Cash at bank and in hand                       |      | <u>494,165</u> |                | <u>556,587</u> |                |
|  |      | 712,851        |                | 880,548        |                |
| <b>Liabilities:</b>                            |      |                |                |                |                |
| Creditors: amounts falling due within one year | 13   | 337,751        |                | 328,792        |                |
| Loans – falling due within one year            | 14   | <u>50,413</u>  |                | <u>75,270</u>  |                |
|  |      | 388,164        |                | 404,062        |                |
| <b>Net current assets</b>                      |      |                | <u>324,687</u> |                | <u>476,486</u> |
| <b>Total charity funds</b>                     |      |                | <u>335,414</u> |                | <u>496,276</u> |
| <b>The funds of the charity:</b>               | 16a  |                |                |                |                |
| Restricted income funds                        |      |                | 155,435        |                | 198,904        |
| Unrestricted income funds:                     |      |                |                |                |                |
| Designated funds                               |      | 8,000          |                | 10,000         |                |
| General funds                                  |      | <u>171,979</u> |                | <u>287,372</u> |                |
| Total unrestricted funds                       |      |                | <u>179,979</u> |                | <u>297,372</u> |
| <b>Total charity funds</b>                     |      |                | <u>335,414</u> |                | <u>496,276</u> |

Approved by the trustees on 25 June 2019 and signed on their behalf by

Malcolm McNeil  
Chair

Stuart Wilson  
Treasurer

## Statement of Cash Flows

|  | Note | 2018<br>£       | 2017<br>£ |
|--|------|-----------------|-----------|
| <b>Cash flows from operating activities</b>                  |      |                 |           |
| <b>Net cash provided by / (used in) operating activities</b> | 17   | <b>(56,274)</b> | 65,191    |
| <b>Cash flows from investing activities:</b>                 |      |                 |           |
| Dividends, interest and rents from investments               |      | 19,122          | 19,204    |
| Proceeds from the sale of fixed assets                       |      | -               | -         |
| Purchase of fixed assets                                     |      | -               | (7,886)   |
| Purchase of investments                                      |      | -               | -         |
| <b>Net cash provided by / (used in) investing activities</b> |      | <b>19,122</b>   | 11,318    |
| <b>Cash flows from financing activities:</b>                 |      |                 |           |
| Repayments of borrowing                                      |      | (25,270)        | (25,483)  |
| Cash inflows from new borrowing                              |      | -               | -         |
| <b>Net cash provided by / (used in) financing activities</b> |      | <b>(25,270)</b> | (25,483)  |
| <b>Change in cash and cash equivalents in the year</b>       |      | <b>(62,422)</b> | 51,026    |
| Cash and cash equivalents at the beginning of the year       |      | 556,587         | 505,561   |
| <b>Cash and cash equivalents at the end of the year</b>      |      | <b>494,165</b>  | 556,587   |

## 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                | 57.6% |
| ● Primary/Secondary Education       | 40.6% |
| ● English Language Teaching & Other | 1.9%  |

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    |

#### 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.

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.

## Notes to the Financial Statements

### 2 Detailed comparatives for the statement of financial activities

|  | Unrestricted<br>£ | Restricted<br>£  | 2017<br>Total<br>£ |
|--|-------------------|------------------|--------------------|
| <b>Income from:</b>  |                   |                  |                    |
| Donations and legacies   | 338,322           | 39,125           | 377,447            |
| Charitable activities  | 203,060           | 3,967,700        | 4,170,760          |
| Other trading activities   | 38,931            | –                | 38,931             |
| Investments  | 19,156            | 48               | 19,204             |
| Other  | –                 | –                | –                  |
| <b>Total income</b>  | <b>599,469</b>    | <b>4,006,873</b> | <b>4,606,342</b>   |
| <b>Expenditure on:</b>   |                   |                  |                    |
| Raising funds  | 36,662            | –                | 36,662             |
| Charitable activities  |                   |                  |                    |
| Tertiary Education   | 145,298           | 764,445          | 909,743            |
| Primary/Secondary Education  | 283,564           | 3,101,605        | 3,385,169          |
| English Language Teaching & Other                                      | 7,656             | 79,336           | 86,992             |
| <b>Total expenditure</b>   | <b>473,180</b>    | <b>3,945,386</b> | <b>4,418,566</b>   |
| <b>Net income / expenditure before gains / (losses) on investments</b> | <b>126,289</b>    | <b>61,487</b>    | <b>187,776</b>     |
| Net gains / (losses) on investments                                    | –                 | –                | –                  |
| <b>Net income / expenditure</b>  | <b>126,289</b>    | <b>61,487</b>    | <b>187,776</b>     |
| Transfers between funds  | –                 | –                | –                  |
| <b>Net movement in funds</b>   | <b>126,289</b>    | <b>61,487</b>    | <b>187,776</b>     |
| <b>Total funds brought forward</b>                                     | <b>171,083</b>    | <b>137,417</b>   | <b>308,500</b>     |
| <b>Total funds carried forward</b>                                     | <b>297,372</b>    | <b>198,904</b>   | <b>496,276</b>     |

## Notes to the Financial Statements

### 3 Income from donations and legacies

|                                      | Unrestricted<br>£ | Restricted<br>£ | 2018<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2017<br>Total<br>£ |
|--------------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| The Hugh Pilkington Charitable Trust | 160,000           | 106,214         | 266,214            | 297,206           | –               | 297,206            |
| Gifts in kind                        | 39,000            | –               | 39,000             | 39,000            | –               | 39,000             |
| Other donations                      | 4,594             | 90,979          | 95,573             | 2,116             | 39,125          | 41,241             |
|                                      | <b>203,594</b>    | <b>197,193</b>  | <b>400,787</b>     | <b>338,322</b>    | <b>39,125</b>   | <b>377,447</b>     |

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<br>£ | Restricted<br>£  | 2018<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£  | 2017<br>Total<br>£ |
|--------------------------------------|-------------------|------------------|--------------------|-------------------|------------------|--------------------|
| American Embassy                     | –                 | –                | –                  | –                 | 24,177           | 24,177             |
| British Council                      | 615               | 6,282            | 6,897              | –                 | 38,716           | 38,716             |
| Female Teacher Training Scholarships | –                 | –                | –                  | –                 | 43,687           | 43,687             |
| Girls' Education South Sudan         | 38,275            | 640,278          | 678,553            | 40,857            | 1,272,591        | 1,313,448          |
| Gordon Memorial CTF                  | 1,718             | 10,782           | 12,500             | 1,633             | 9,867            | 11,500             |
| IDLO                                 | –                 | (7,226)          | (7,226)            | –                 | 31,498           | 31,498             |
| IMPACT                               | –                 | 192,334          | 192,334            | –                 | 102,902          | 102,902            |
| Open Society                         | –                 | 18,818           | 18,818             | –                 | 19,305           | 19,305             |
| The Pharo Foundation                 | –                 | –                | –                  | –                 | 19,850           | 19,850             |
| Save the Children International      | –                 | –                | –                  | 16,379            | 459,810          | 476,189            |
| South Sudan Fund                     | –                 | –                | –                  | –                 | 30,000           | 30,000             |
| Stromme                              | –                 | –                | –                  | –                 | 17,740           | 17,740             |
| Supported places                     | –                 | 418,009          | 418,009            | –                 | 407,054          | 407,054            |
| UNESCO                               | –                 | 1,257            | 1,257              | –                 | 38,709           | 38,709             |
| UNHCR                                | 31,668            | 216,959          | 248,627            | 72,872            | 321,456          | 394,328            |
| Unicef                               | 20,079            | 329,238          | 349,317            | 68,227            | 1,112,057        | 1,180,284          |
| ACCSESS                              | –                 | 24,831           | 24,831             | –                 | –                | –                  |
| Other donors                         | 2,000             | 12,430           | 14,430             | 3,092             | 18,281           | 21,373             |
| Services provided by Juba office     | –                 | –                | –                  | –                 | –                | –                  |
|                                      | <b>94,355</b>     | <b>1,863,992</b> | <b>1,958,347</b>   | <b>203,060</b>    | <b>3,967,700</b> | <b>4,170,760</b>   |

#### Analysis of charitable activities income

|                             | 2018              |                  | 2017              |                  |
|-----------------------------|-------------------|------------------|-------------------|------------------|
|                             | Unrestricted<br>£ | Restricted<br>£  | Unrestricted<br>£ | Restricted<br>£  |
| Tertiary                    | 33,386            | 658,180          | 74,505            | 832,205          |
| Primary/Secondary Education | 58,354            | 1,187,938        | 125,463           | 2,986,067        |
| ELT & Other                 | 2,615             | 17,874           | 3,092             | 149,428          |
|                             | <b>94,355</b>     | <b>1,863,992</b> | <b>203,060</b>    | <b>3,967,700</b> |

## Notes to the Financial Statements

### 5 Other trading activities

|                                | Unrestricted<br>£ | Restricted<br>£ | 2018<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2017<br>Total<br>£ |
|--------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| <b>Rental of office space:</b> |                   |                 |                    |                   |                 |                    |
| Juba                           | 14,640            | -               | 14,640             | 26,047            | -               | 26,047             |
| Oxford                         | 12,978            | -               | 12,978             | 12,884            | -               | 12,884             |
|                                | <u>27,618</u>     | <u>-</u>        | <u>27,618</u>      | <u>38,931</u>     | <u>-</u>        | <u>38,931</u>      |

### 6 Income from investments

|                                 | Unrestricted<br>£ | Restricted<br>£ | 2018<br>Total<br>£ | Unrestricted<br>£ | Restricted<br>£ | 2017<br>Total<br>£ |
|---------------------------------|-------------------|-----------------|--------------------|-------------------|-----------------|--------------------|
| Bank interest                   | 313               | 56              | 369                | 306               | 48              | 354                |
| Rental of flat (37 Oxford Road) | 13,053            | -               | 13,053             | 13,200            | -               | 13,200             |
| Rental of car parking spaces    | 5,700             | -               | 5,700              | 5,650             | -               | 5,650              |
|                                 | <u>19,066</u>     | <u>56</u>       | <u>19,122</u>      | <u>19,156</u>     | <u>48</u>       | <u>19,204</u>      |

## Notes to the Financial Statements

### 7a Analysis of expenditure (current year)

|   | Charitable activities |                         |                                  |                  | Governance costs<br>£ | Support costs<br>£ | 2018<br>Total<br>£ | 2017<br>Total<br>£ |
|---|-----------------------|-------------------------|----------------------------------|------------------|-----------------------|--------------------|--------------------|--------------------|
|   | Raising funds<br>£    | Tertiary Education<br>£ | Primary/Secondary Education<br>£ | ELT & Other<br>£ |                       |                    |                    |                    |
| Staff costs (Note 9)                      | 37,000                | 194,959                 | 612,747                          | 11,684           | 16,000                | 198,340            | 1,070,730          | 1,855,893          |
| Staff travel and other costs              | -                     | 39,789                  | 37,524                           | 13,207           | -                     | 17,844             | 108,364            | 291,873            |
| Scholarships and direct educational costs | -                     | 945,238                 | 136,667                          | -                | -                     | -                  | 1,081,905          | 1,910,089          |
| English language and other training       | -                     | -                       | -                                | 13,582           | -                     | -                  | 13,582             | 30,428             |
| Other programme costs                     | -                     | 8,914                   | 51,321                           | -                | -                     | -                  | 60,235             | 112,554            |
| Office, premises and administrative costs | -                     | -                       | -                                | -                | -                     | 197,145            | 197,145            | 186,820            |
| Legal and professional fees               | -                     | -                       | -                                | -                | 4,502                 | -                  | 4,502              | 10,753             |
| Depreciation and other costs              | 684                   | -                       | -                                | -                | 20,526                | 9,063              | 30,273             | 20,156             |
|   | <b>37,684</b>         | <b>1,188,900</b>        | <b>838,259</b>                   | <b>38,473</b>    | <b>41,028</b>         | <b>422,392</b>     | <b>2,566,736</b>   | <b>4,418,566</b>   |
| Support costs                             | -                     | 243,113                 | 171,412                          | 7,867            | -                     | (422,392)          | -                  | -                  |
| Governance costs                          | -                     | 23,614                  | 16,650                           | 764              | (41,028)              | -                  | -                  | -                  |
| <b>Total expenditure 2018</b>             | <b>37,684</b>         | <b>1,455,627</b>        | <b>1,026,320</b>                 | <b>47,105</b>    | <b>-</b>              | <b>-</b>           | <b>2,566,736</b>   | <b>4,418,566</b>   |
| Total expenditure 2017                    | 36,662                | 909,743                 | 3,385,169                        | 86,992           | -                     | -                  |                    |                    |

Of the total expenditure, £482,713 was unrestricted (2017: £473,180) and £2,084,023 was restricted (2017: £3,945,386).

## Notes to the Financial Statements

### 7b Analysis of expenditure (prior year)

|   | Charitable activities |                         |                                      |                  | Governance costs<br>£ | Support costs<br>£ | 2017<br>Total<br>£ | 2016<br>Total<br>£ |
|---|-----------------------|-------------------------|--------------------------------------|------------------|-----------------------|--------------------|--------------------|--------------------|
|   | Raising funds<br>£    | Tertiary Education<br>£ | Primary/<br>Secondary Education<br>£ | ELT & Other<br>£ |                       |                    |                    |                    |
| Staff costs (Note 9)                      | 36,000                | 10,374                  | 1,625,178                            | 40,941           | 15,000                | 128,400            | <b>1,855,893</b>   | 1,115,241          |
| Staff travel and other costs              | -                     | 6,048                   | 255,768                              | 7,895            | -                     | 22,162             | <b>291,873</b>     | 164,566            |
| Scholarships and direct educational costs | -                     | 746,888                 | 1,163,201                            | -                | -                     | -                  | <b>1,910,089</b>   | 1,504,534          |
| English language and other training       | -                     | -                       | -                                    | 30,428           | -                     | -                  | <b>30,428</b>      | 112,452            |
| Other programme costs                     | -                     | 72,211                  | 40,271                               | 72               | -                     | -                  | <b>112,554</b>     | 56,050             |
| Office, premises and administrative costs | -                     | -                       | -                                    | -                | -                     | 186,820            | <b>186,820</b>     | 169,413            |
| Legal and professional fees               | -                     | -                       | -                                    | -                | 10,753                | -                  | <b>10,753</b>      | 9,668              |
| Depreciation and other costs              | 662                   | -                       | -                                    | -                | 5,680                 | 13,814             | <b>20,156</b>      | 13,821             |
|   | <b>36,662</b>         | <b>835,521</b>          | <b>3,084,418</b>                     | <b>79,336</b>    | <b>31,433</b>         | <b>351,196</b>     | <b>4,418,566</b>   | <b>3,145,745</b>   |
| Support costs                             | -                     | 68,132                  | 276,040                              | 7,024            | -                     | (351,196)          | -                  | -                  |
| Governance costs                          | -                     | 6,090                   | 24,711                               | 632              | (31,433)              | -                  | -                  | -                  |
| <b>Total expenditure 2017</b>             | <b>36,662</b>         | <b>909,743</b>          | <b>3,385,169</b>                     | <b>86,992</b>    | -                     | -                  | <b>4,418,566</b>   | <b>3,145,745</b>   |
| Total expenditure 2016                    | 35,280                | 776,660                 | 2,084,378                            | 249,427          | -                     | -                  |                    |                    |

Of the total expenditure, £473,180 was unrestricted (2016: £376,933) and £3,945,386 was restricted (2016: £2,768,812).

## Notes to the Financial Statements

### 8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

|   | 2018<br>£         | 2017<br>£         |
|---|-------------------|-------------------|
| Depreciation                            | 9,063             | 8,813             |
| Operating lease rentals:                |                   |                   |
| Property                                | 58,822            | 51,247            |
| Other                                   | 768               | 768               |
| Auditor's remuneration (excluding VAT): |                   |                   |
| Audit – UK                              | 7,700             | 7,500             |
| Audit – Sudan                           | 214               | 685               |
|   | <u>          </u> | <u>          </u> |

### 9 Staff remuneration

|                       | 2018<br>£         | 2017<br>£         |
|-----------------------|-------------------|-------------------|
| Reflected under:      |                   |                   |
| Raising funds         | 37,000            | 36,000            |
| Charitable activities | 1,033,730         | 1,819,893         |
|                       | <u>          </u> | <u>          </u> |
|                       | <u>1,070,730</u>  | <u>1,855,893</u>  |

#### UK Payroll

|  |                   |                   |
|--|-------------------|-------------------|
| Gross pay  | 155,363           | 153,417           |
| Employer's National Insurance                      | 12,754            | 12,523            |
| Pension Contributions                              | 12,545            | 11,381            |
| Permanent Health and Death in Service benefits     | 1,077             | 826               |
| Staff training, recruitment and sundry staff costs | 2,336             | 1,385             |
| Other  | –                 | 437               |
|  | <u>          </u> | <u>          </u> |
|  | <u>184,075</u>    | <u>179,969</u>    |

#### Non-UK Payroll

|  |                   |                   |
|--|-------------------|-------------------|
| Sudan – gross pay                        | 39,593            | 81,441            |
| Sudan – social security fund             | 2,521             | 3,102             |
| South Sudan – gross pay                  | 735,244           | 1,436,570         |
| South Sudan – social security fund       | 93,774            | 153,102           |
| Staff Training, recruitment and medicals | 15,523            | 1,709             |
|  | <u>          </u> | <u>          </u> |
|  | <u>1,070,730</u>  | <u>1,855,893</u>  |

#### Total UK and non-UK

|  |                   |                   |
|--|-------------------|-------------------|
|  | <u>          </u> | <u>          </u> |
|  | <u>1,070,730</u>  | <u>1,855,893</u>  |

The average number of employees (head count based on number of staff employed) during the year was 64 (2017: 107). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

|                                   | 2018<br>UK<br>No. | 2018<br>Overseas<br>No. | 2017<br>UK<br>No. | 2017<br>Overseas<br>No. |
|-----------------------------------|-------------------|-------------------------|-------------------|-------------------------|
| Raising funds                     | 0.8               | 0.8                     | 0.7               | 0.4                     |
| Tertiary Education                | 1.0               | 1.8                     | 1.0               | 1.0                     |
| Primary/Secondary Education       | –                 | 40.5                    | –                 | 75.0                    |
| English Language Teaching & Other | –                 | –                       | –                 | –                       |
| Support                           | 1.7               | 15.4                    | 1.8               | 13.7                    |
| Governance                        | 0.6               | 0.3                     | 0.6               | 0.1                     |
|                                   | <u>          </u> | <u>          </u>       | <u>          </u> | <u>          </u>       |
|                                   | <u>4.1</u>        | <u>58.8</u>             | <u>4.1</u>        | <u>90.2</u>             |

No individual employee's emoluments exceeded £60,000 per annum in either period.

## Notes to the Financial Statements

### Key Management and Trustees

Key Management remuneration was £56,246 (2017: £54,714). No Trustee received any remuneration in the period (2017: 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 4 Trustees (2017: 4). In 2018, the total of these expenses was £2,299 (2017: £4,113).

### 10 Related party transactions

There are no related party transactions to disclose for 2018 (2017: none).

Two of the company's trustees, Cynthia Rumboll and Eleanor Horne, are also trustees of HPCT. Eleanor Horne is also a trustee of Windle International. Via Windle International, the company receives income from HPCT (see note 3), from whom it also has 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

|                          | Fixtures and fittings<br>£ | Computer equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|--------------------------|----------------------------|-------------------------|---------------------|------------|
| <b>Cost or valuation</b> |                            |                         |                     |            |
| At the start of the year | 58,876                     | 25,700                  | 14,589              | 99,165     |
| Additions in year        | -                          | -                       | -                   | -          |
| Disposals in year        | -                          | -                       | -                   | -          |
| At the end of the year   | 58,876                     | 25,700                  | 14,589              | 99,165     |
| <b>Depreciation</b>      |                            |                         |                     |            |
| At the start of the year | 50,518                     | 20,355                  | 8,502               | 79,375     |
| Charge for the year      | 1,522                      | 2,683                   | 4,858               | 9,063      |
| Eliminated on disposal   | -                          | -                       | -                   | -          |
| At the end of the year   | 52,040                     | 23,038                  | 13,360              | 88,438     |
| <b>Net book value</b>    |                            |                         |                     |            |
| At the end of the year   | 6,836                      | 2,662                   | 1,229               | 10,727     |
| At the start of the year | 8,358                      | 5,345                   | 6,087               | 19,790     |

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.

## Notes to the Financial Statements

### 12 Debtors

|                                  | 2018<br>£      | 2017<br>£      |
|----------------------------------|----------------|----------------|
| Income tax recoverable           | 76             | 476            |
| Prepayments                      | 11,256         | 12,851         |
| UK Scholarship programme         | 50,835         | 64,621         |
| Other debtors and accrued income | 156,519        | 246,013        |
|                                  | <u>218,686</u> | <u>323,961</u> |

### 13 Creditors: amounts falling due within one year

|                              | 2018<br>£      | 2017<br>£      |
|------------------------------|----------------|----------------|
| Accounts payable             | 27,004         | 11,672         |
| Taxation and social security | 17,052         | 18,057         |
| Juba – Social Security Fund  | 104,698        | 76,759         |
| Accruals                     | 79,581         | 107,081        |
| Other creditors              | 109,416        | 115,223        |
|                              | <u>337,751</u> | <u>328,792</u> |

### 14 Loans

|  | 2018<br>£     | 2017<br>£     |
|--|---------------|---------------|
| Balance b/f 1 January 2018             | 75,270        | 100,483       |
| Loans repaid                           | (25,270)      | (25,483)      |
| Interest added                         | 413           | 270           |
| <b>Balance c/f at 31 December 2018</b> | <u>50,413</u> | <u>75,270</u> |

The loan above is 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<br>unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|-----------------|-----------------|------------------|
| Tangible fixed assets                 | 10,727                       | –               | –               | 10,727           |
| Net current assets                    | 161,252                      | 8,000           | 155,435         | 324,687          |
| <b>Net assets at 31 December 2018</b> | <u>171,979</u>               | <u>8,000</u>    | <u>155,435</u>  | <u>335,414</u>   |

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

|                                       | General<br>unrestricted<br>£ | Designated<br>£ | Restricted<br>£ | Total funds<br>£ |
|---------------------------------------|------------------------------|-----------------|-----------------|------------------|
| Tangible fixed assets                 | 19,790                       | –               | –               | 19,790           |
| Net current assets                    | 267,582                      | 10,000          | 198,904         | 476,486          |
| <b>Net assets at 31 December 2017</b> | <u>287,372</u>               | <u>10,000</u>   | <u>198,904</u>  | <u>496,276</u>   |

## Notes to the Financial Statements

### 16a Movements in funds (current year)

|                                      | At 1 January<br>2018<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£  | At 31<br>December<br>2018<br>£ |
|--------------------------------------|---------------------------|------------------------|------------------------------|-----------------|--------------------------------|
| <b>Operations in United Kingdom:</b> |                           |                        |                              |                 |                                |
| <b>Scholarship programme:</b>        |                           |                        |                              |                 |                                |
| HPCT                                 | -                         | 106,214                | (104,354)                    | -               | 1,860                          |
| Hornby                               | -                         | 16,000                 | -                            | -               | 16,000                         |
| Lapping                              | 30,000                    | -                      | (30,000)                     | -               | -                              |
| Margaret Dobson Bursary Fund         | 14,065                    | 56                     | (4,056)                      | -               | 10,065                         |
| The Pharo Foundation                 | 5,450                     | -                      | (5,450)                      | -               | -                              |
| Hayward Legacy Fund                  | -                         | 62,479                 | (2,000)                      | -               | 60,479                         |
| Scholar contributions                | -                         | 12,430                 | (12,430)                     | -               | -                              |
| Supported Places                     | -                         | 418,009                | (418,009)                    | -               | -                              |
| Other                                | -                         | 12,500                 | (10,000)                     | -               | 2,500                          |
| <b>Total United Kingdom</b>          | <b>49,515</b>             | <b>627,688</b>         | <b>(586,299)</b>             | <b>-</b>        | <b>90,904</b>                  |
| <b>Operations in Sudan:</b>          |                           |                        |                              |                 |                                |
| Big Give 2014                        | 18,792                    | -                      | -                            | -               | 18,792                         |
| Gordon Memorial CTF                  | 9,386                     | 10,782                 | (9,705)                      | -               | 10,463                         |
| UNHCR – DAFI                         | -                         | 71,299                 | (71,299)                     | -               | -                              |
| UNHCR – URTEP                        | -                         | 145,660                | (145,660)                    | -               | -                              |
| <b>Total Sudan</b>                   | <b>28,178</b>             | <b>227,741</b>         | <b>(226,664)</b>             | <b>-</b>        | <b>29,255</b>                  |
| <b>Operations in South Sudan:</b>    |                           |                        |                              |                 |                                |
| ACCSESS                              | -                         | 24,831                 | -                            | -               | 24,831                         |
| American Embassy                     | 4,100                     | -                      | -                            | -               | 4,100                          |
| British Council                      | 12,085                    | 6,281                  | (13,826)                     | -               | 4,540                          |
| Female teacher training scholarships | 36,977                    | -                      | (32,076)                     | -               | 4,901                          |
| Girls' Education South Sudan         | 11,308                    | 640,278                | (652,182)                    | -               | (596)                          |
| IDLO                                 | 4,699                     | (7,226)                | -                            | 2,527           | -                              |
| IMPACT                               | (7,528)                   | 192,334                | (184,240)                    | -               | 566                            |
| Norwegian Embassy                    | 5,731                     | -                      | -                            | -               | 5,731                          |
| Open Society                         | 15,226                    | 18,819                 | (24,647)                     | -               | 9,398                          |
| SCI                                  | (4,468)                   | -                      | -                            | 4,468           | -                              |
| South Sudan Fund                     | 30,000                    | -                      | -                            | (30,000)        | -                              |
| Stromme                              | (2,318)                   | -                      | -                            | 2,318           | -                              |
| UNESCO                               | 1,512                     | 1,257                  | (6,603)                      | -               | (3,834)                        |
| UNICEF                               | 8,582                     | 329,238                | (357,486)                    | -               | (19,666)                       |
| Waterloo                             | 5,305                     | -                      | -                            | -               | 5,305                          |
| <b>Total South Sudan</b>             | <b>121,211</b>            | <b>1,205,812</b>       | <b>(1,271,060)</b>           | <b>(20,687)</b> | <b>35,276</b>                  |
| <b>Total restricted funds</b>        | <b>198,904</b>            | <b>2,061,241</b>       | <b>(2,084,023)</b>           | <b>(20,687)</b> | <b>155,435</b>                 |
| <b>Unrestricted funds:</b>           |                           |                        |                              |                 |                                |
| <b>Designated funds:</b>             |                           |                        |                              |                 |                                |
| Property and equipment fund          | 10,000                    | -                      | (2,000)                      | -               | 8,000                          |
| <b>General funds</b>                 | <b>287,372</b>            | <b>-</b>               | <b>(136,080)</b>             | <b>20,687</b>   | <b>171,979</b>                 |
| <b>Total unrestricted funds</b>      | <b>297,372</b>            | <b>-</b>               | <b>(138,080)</b>             | <b>20,687</b>   | <b>179,979</b>                 |
| <b>Total funds</b>                   | <b>496,276</b>            | <b>2,061,241</b>       | <b>(2,222,103)</b>           | <b>-</b>        | <b>335,414</b>                 |

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<br>2017<br>£ | Income &<br>gains<br>£ | Expenditure<br>& losses<br>£ | Transfers<br>£  | At 31<br>December<br>2017<br>£ |
|--------------------------------------|---------------------------|------------------------|------------------------------|-----------------|--------------------------------|
| <b>Operations in United Kingdom:</b> |                           |                        |                              |                 |                                |
| <b>Scholarship programme:</b>        |                           |                        |                              |                 |                                |
| Berni Charitable Trust               | -                         | 5,000                  | (5,000)                      | -               | -                              |
| Lapping                              | 12,500                    | 20,625                 | (3,125)                      | -               | 30,000                         |
| Margaret Dobson Bursary Fund         | 17,517                    | 48                     | (3,500)                      | -               | 14,065                         |
| The Pharo Foundation                 | -                         | 19,850                 | (14,400)                     | -               | 5,450                          |
| Scholar contributions                | -                         | 12,200                 | (12,200)                     | -               | -                              |
| Supported Places                     | -                         | 407,054                | (407,054)                    | -               | -                              |
| Other                                | -                         | 13,500                 | (13,500)                     | -               | -                              |
| <b>Total United Kingdom</b>          | <b>30,017</b>             | <b>478,277</b>         | <b>(458,779)</b>             | <b>-</b>        | <b>49,515</b>                  |
| <b>Operations in Sudan:</b>          |                           |                        |                              |                 |                                |
| Big Give                             | 18,442                    | 350                    | -                            | -               | 18,792                         |
| Gordon Memorial CTF                  | 8,089                     | 9,867                  | (8,570)                      | -               | 9,386                          |
| UNHCR – DAFI                         | 36,203                    | 209,425                | (245,628)                    | -               | -                              |
| UNHCR – SSEP/EPSS                    | 842                       | 112,031                | (112,873)                    | -               | -                              |
| Other                                | -                         | -                      | -                            | -               | -                              |
| <b>Total Sudan</b>                   | <b>63,576</b>             | <b>331,673</b>         | <b>(367,071)</b>             | <b>-</b>        | <b>28,178</b>                  |
| <b>Operations in South Sudan:</b>    |                           |                        |                              |                 |                                |
| American Embassy                     | -                         | 24,177                 | (20,077)                     | -               | 4,100                          |
| British Council                      | 1,750                     | 38,716                 | (28,381)                     | -               | 12,085                         |
| Female teacher training scholarships | 24,426                    | 43,687                 | (31,136)                     | -               | 36,977                         |
| Girls' Education South Sudan         | -                         | 1,272,591              | (1,261,283)                  | -               | 11,308                         |
| IDLO                                 | -                         | 31,498                 | (26,799)                     | -               | 4,699                          |
| IMPACT                               | -                         | 102,902                | (110,430)                    | -               | (7,528)                        |
| Norwegian Embassy                    | -                         | 5,731                  | -                            | -               | 5,731                          |
| Open Society                         | -                         | 19,305                 | (4,079)                      | -               | 15,226                         |
| SCI                                  | 259                       | 459,810                | (464,537)                    | -               | (4,468)                        |
| South Sudan Fund                     | -                         | 30,000                 | -                            | -               | 30,000                         |
| Stromme                              | -                         | 17,740                 | (20,058)                     | -               | (2,318)                        |
| UNESCO                               | -                         | 38,709                 | (37,197)                     | -               | 1,512                          |
| UNICEF                               | 11,809                    | 1,112,057              | (1,115,284)                  | -               | 8,582                          |
| Waterloo                             | 5,580                     | -                      | (275)                        | -               | 5,305                          |
| <b>Total South Sudan</b>             | <b>43,824</b>             | <b>3,196,923</b>       | <b>(3,119,536)</b>           | <b>-</b>        | <b>121,211</b>                 |
| <b>Total restricted funds</b>        | <b>137,417</b>            | <b>4,006,873</b>       | <b>(3,945,386)</b>           | <b>-</b>        | <b>198,904</b>                 |
| <b>Unrestricted funds:</b>           |                           |                        |                              |                 |                                |
| <b>Designated funds:</b>             |                           |                        |                              |                 |                                |
| Property and equipment fund          | -                         | -                      | -                            | 10,000          | 10,000                         |
| <b>General funds</b>                 | <b>171,083</b>            | <b>599,469</b>         | <b>(473,180)</b>             | <b>(10,000)</b> | <b>287,372</b>                 |
| <b>Total unrestricted funds</b>      | <b>171,083</b>            | <b>599,469</b>         | <b>(473,180)</b>             | <b>-</b>        | <b>297,372</b>                 |
| <b>Total funds</b>                   | <b>308,500</b>            | <b>4,606,342</b>       | <b>(4,418,566)</b>           | <b>-</b>        | <b>496,276</b>                 |

## 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.

**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:

**ACCSESS** 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.

**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

**Save the Children International:** this programme focusses on the development of leadership and governance skills in primary schools.

##### (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

**IDLO, British Council, American Embassy, Norwegian Embassy, Stromme, 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

**South Sudan Fund** has no specific remit except that it is to be used within South Sudan.

## Notes to the Financial Statements

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

|   | 2018<br>£        | 2017<br>£      |
|---|------------------|----------------|
| <b>Net income / (expenditure) for the reporting period<br/>(as per the statement of financial activities)</b> | <b>(160,862)</b> | <b>187,776</b> |
| Depreciation charges  | 9,063            | 8,813          |
| Dividends, interest and rent from investments   | (18,709)         | (18,934)       |
| (Increase)/decrease in debtors  | 105,275          | 80,190         |
| Increase/(decrease) in creditors  | 8,959            | (192,654)      |
| <b>Net cash provided by / (used in) operating activities</b>  | <b>(56,274)</b>  | <b>65,191</b>  |

### 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  |              |
|--------------------|---------------|---------------|------------|--------------|
|                    | 2018<br>£     | 2017<br>£     | 2018<br>£  | 2017<br>£    |
| Less than one year | 49,466        | 28,163        | 768        | 955          |
| One to five years  | 27,481        | -             | -          | 768          |
|                    | <b>76,947</b> | <b>28,163</b> | <b>768</b> | <b>1,723</b> |

### 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.

## Appendix A

### Universities and Institutions providing free or subsidised places to WTI students

#### UK

Bangor University  
University of Bath  
Institute of Education, University College, London  
University College London  
University of East Anglia  
University of Leeds  
University of Liverpool  
Oxford Brookes University  
University of Reading  
University of Sussex  
University of Warwick  
University of Westminster  
The Commonwealth Scholarship Commission  
Conrad Lesser Fund  
International Student House  
Goodenough College  
Worshipful Company of World Traders

#### Africa

Ahfad University for Women  
Al Neelain University  
Aptech Computer Education  
Comboni College of Science and Technology  
International University of Africa  
Sudan University of Science and Technology  
The Royal College  
University of Gadarif  
University of Kassala  
University of Khartoum

## Appendix B

### UK Charitable Foundations and Trusts who have supported WTI in 2018

A S Hornby Educational Trust  
Gordon Memorial College Trust Fund  
Headley Trust  
Hugh Pilkington Charitable Trust