

Annual Report and Accounts

Windle Trust International

For the year ending 31 December 2019

Auditors:

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



Windle Trust International

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

Contents

Executives, Trustees, advisers and contact details	2
Annual Report of the Trustees	
Charity overview	3
Activities and achievements	6
Improving the quality of education	14
Improving WTI's internal management systems	17
Risk Management and policy development	18
Windle International	20
Financial review	20
Reserves policy	21
Plans for 2020	22
Statement of Trustees' responsibilities	23
Appointment of auditor	24
Independent auditor's report	24
Financial Statements	
Statement of Financial Activities	28
Balance Sheet	29
Statement of Cash Flows	30
Notes to the Financial Statements	31

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 (<i>Resigned 25.06.19</i>)
Trustee	Dr Lucy Hovil
Trustee	Dr Samuel Bekalo (<i>Resigned 25.06.19</i>)
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
Website	www.windle.org.uk
Email	info@windle.org.uk
Twitter:	@WindleTrust

ANNUAL REPORT OF THE TRUSTEES

Charity Overview



Windle Trust International

Charity Commission	Registration No: 1092834; Date of registration: 8 July 2002
Companies House	Company Limited by Guarantee: 4285691
Charitable Objects	To advance education, in particular the education of refugees, internally displaced people, 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

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 at universities in Africa.
- ✓ Reducing inequalities in access to and the quality of education, with an emphasis on promoting girls' education.
- ✓ English Language Teaching.
- ✓ 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

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. During 2019, two trustees resigned; Cynthia Rumboll MBE and Samuel Bekalo. 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.

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

Public Benefit

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

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's work in Sudan had a strong emphasis on scholarship management programmes, while South Sudan the span of our work is wider supporting all sectors – primary, secondary and tertiary – and 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 2019, WTI employed four full time equivalent staff at the office in Oxford.

External Context

The introductory section of the 2018 annual report observed that “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.....the protestors are calling for fundamental change, not separation or cessation.”

One year later, the strategic importance of the civilian uprising is becoming clearer. By April 2019 the protests culminated in the removal of the President who had ruled Sudan for 30 years. The change of government was achieved by large scale and sustained protests by a broad coalition of organisations and community groups. The role of women’s groups was particularly notable. While the protests were non-violent, the response was not – there were several instances when the security forces or militias attacked unarmed protestors and killed hundreds. But what was truly remarkable was that the protestors did not resort to violence, nor was the President toppled in a traditional coup d’état. The removal of a government by peaceful protest, rather than military intervention, is unusual in Africa and may prove to be a key determinant of the outcome of the change process that has been set in motion, but will take years to implement, provided it is not brought to an end prematurely.

While Sudan saw rapid and decisive change during the year, in South Sudan the political and economic context was characterised by continuity and the long drawn out process of bringing together deeply divided and distrustful political and military groups continued throughout the year. Many observers and commentators are reluctant to make any judgement on the likely success of the process to form an interim government because of a long history of protracted negotiations and past failures. This uncertainty does not inspire confidence among the population in general, or among the displaced population in particular. For this reason, UNHCR report that there has been little change in the level of population displacement. Both Uganda and Sudan are hosting over 750,000 refugees, over half of whom are children. In addition, there is something like 2 million internally displaced people. The sheer scale of the displacement and the disruption it has caused to the provision of education is likely to lead to long term damage to economic and social development.

Displacement leads to the destruction or theft of homes and property, the collapse of previously viable production systems and widespread distrust. 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 communities.

In South Sudan, the response of the international community 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 and food supplies – though the emergence of new funding programmes such as Education Cannot Wait is a welcome recognition of the need for donors and governments to give additional, urgent and substantial support to the funding of educational development. It is a profound paradox that while donors and governments alike have tended not to prioritise funding support for education, the provision of schooling is invariably one of the most important issues for communities who see education as an essential and valuable investment, something that has the power to transform the life chances of their children.

It is against this backdrop that the Trustees are pleased to report that WTI has continued to deliver programmes in Sudan, South Sudan and the UK. Despite political uncertainty, practical and administrative constraints and the growing complexity and cost of bidding processes WTI has expanded its programmes and been innovative in developing new responses while remaining consistent with our values, mission and strategy. This has been achieved by developing an approach of demonstrable impartiality; the maintenance of good working relationships with relevant government staff; and adapting management systems to reflect local circumstances.

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

The Postgraduate Scholarship Programme

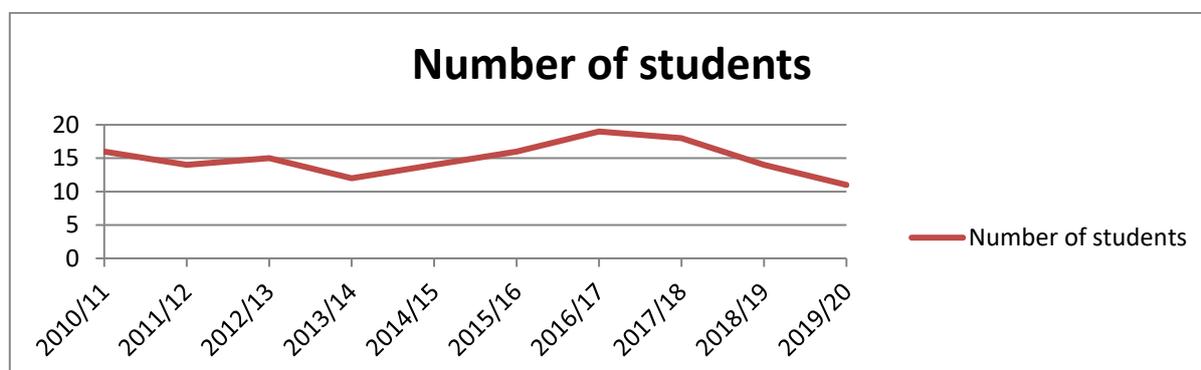
The Postgraduate Scholarship Programme has been a flagship programme of WTI for many years. It traditionally provides full tuition and maintenance scholarships to enable postgraduate students affected by conflict in East Africa and the Horn of Africa including South Sudan, Kenya and Uganda to study in the UK for up to one year. The programme provides financial, academic and welfare support tailored to individual needs and circumstances. WTI 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 countries from which the candidates are selected.

The programme is distinctive in the way we:

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

The Trend in Student Numbers

For the academic year 2019/20, WTI supports 11 postgraduate students in the UK. This represents a decline from the programme's recent peak of 19 students in 2016/17 and below the programme's 2010/2011-19/20 average of 15 students per 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.

In addition to these cost pressures, the Postgraduate programme faces intense income pressures. In the 2016/17 academic year, for example, the programme had a cash income of over £292,000. By 2019/20 income had fallen to £163,000, after one of the programme's major funders re-focused their programme after a strategic review of activities. To cope with these dual challenges WTI has developed a three-pronged strategy.

First, our long experience of scholarship management has enabled us to build strong partnerships with both the Commonwealth Scholarships Commission (CSC) and universities with whom we partner in the Shared Scholarships Programme. This collaboration has helped to minimise the impact of the loss of fee waivers from universities.

Second, WTI is fortunate to be able to continue to rely on the financial support of the Hugh Pilkington Charitable Trust (HPCT), which provides an annual grant of £120,000. The generosity of HPCT's Trustees and the close links we have with the Trust ensure that core costs are covered as well as enabling WTI to make financial contributions towards the costs of the Shared Scholarships scheme.

Third, WTI has been able to attract new in-kind funding by developing excellent working relationships with accommodation providers. Our most significant partners are charities such as Goodenough College or International Students House. Their specialism is the provision of safe and comfortable accommodation suited to the needs of students and they provide a limited number of places free of



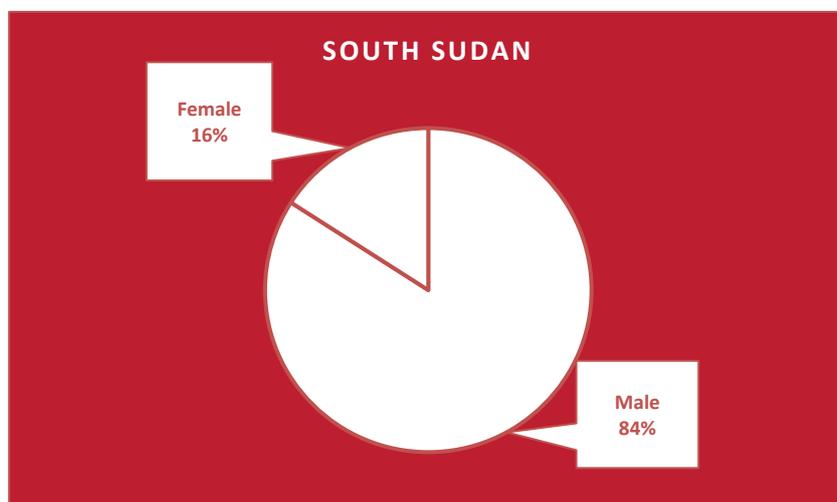
charge. This support is immensely valuable and helps to reduce the impact of the cost pressures outlined earlier.

This financial picture comes with several implications for the future of the programme:

- One consequence of this growing dependency on the CSC, however, is likely to be the reduction of postgraduate opportunities to students from South Sudan or refugees living in Sudan. Neither country is a member of the Commonwealth so any citizen or refugees living in those countries, are not eligible for CSC support.
- A financial injection would allow the programme to scale up rapidly. Many of the current scholarship models could be replicated either with existing or new university partners.
- It will be increasingly difficult for the programme to retain its current form without regular and additional financial support. The programme's future strategy will need to look at diversification; exploring opportunities for distance and blended learning; looking at options for study outside of the UK, whether in Africa itself or elsewhere; concentrating on developing partnerships with tertiary institutions in Africa and developing the sector here; or pursuing options for shorter courses, whether academic, professional or vocational as opposed to the traditional Masters course.
- Any reduction of the Hugh Pilkington Charitable Trust grant would have a direct and negative effect on the size and distinctiveness of the programme.

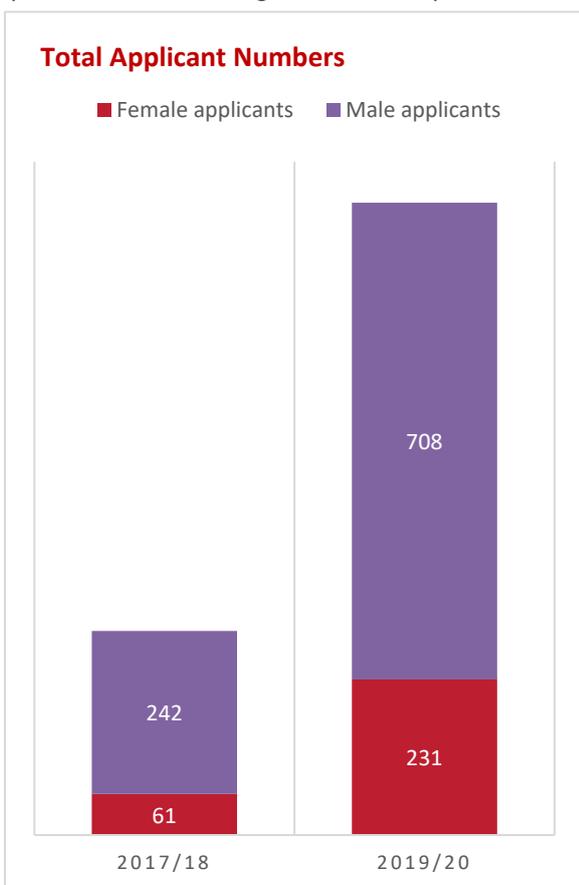
Support for female students

During the last five academic years (2015/16 to 2019/20), WTI has supported 78 postgraduate students. Of these, 26 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 been reached. This reflects a long-term trend - the proportion of women 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 Master's course requires either a first class or 2:1 degree at undergraduate level.



The proportion of females who secure a good first degree is much lower than the number of young males in the communities that WTI seeks to support. This imbalance is reflected in the applicant pool. For the 2019 recruitment exercise, applications from South Sudan were overwhelmingly male. As the figure above shows, just 16% of applicants were female. When the starting point for scholarships is so unequal, what is needed is wholesale reform, not just a few adjustments.

WTI recognises the risk of reinforcing prevailing inequalities by giving ever greater access to higher education primarily to men. The risk is mitigated in the way the scholarship marketing and application processes are managed. For example, in the 2019 academic year, the number of female applicants



increased to 231 compared to 2017/18. Even so, the percentage of female applicants remains low, at just 25% of total applicants for the three countries of Kenya, Uganda and South Sudan. In addition to low application rates, women are more likely drop out of the programme, citing a change in circumstance, frequently related to family. This suggests that the lead times in terms of placement on a Master’s scholarship may be problematic, with some candidates having to wait 3-4 years for successful placement.

The under-representation of women has long been a feature of the Masters programme and it is clear that continuing as we are is not going to enable the attainment of gender parity. In conclusion, both financial pressures and our commitment to gender equity, indicate that change is essential. In the year ahead WTI will work closely with our colleagues in Kenya and Uganda to review and modify our management practices to attract more female applicants; to minimise drop out for the programme and offer a greater range of courses including short courses, online or blended courses and courses that can be delivered in Africa.

Tertiary Education Programmes in Sudan

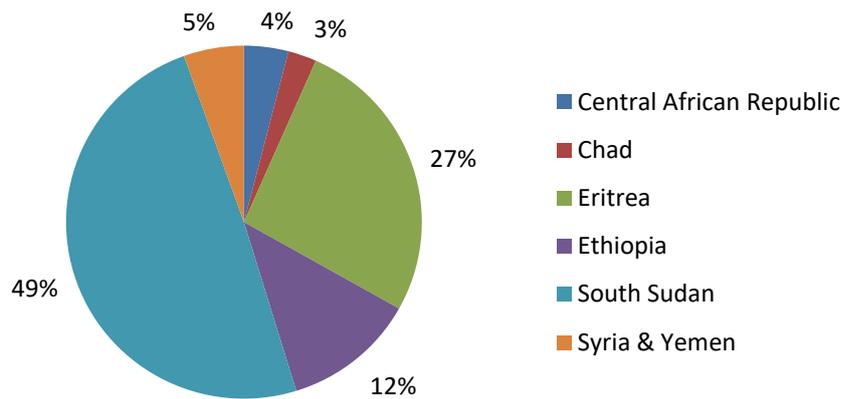
WTI manages two scholarship sponsorship programmes in Sudan including the Albert Einstein German Academic Refugee Initiative programme (better known by the German acronym, DAFI) for refugees throughout the country and the Urban Refugee Tertiary Education Programme (URTEP) introduced in 2018 specifically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

Both programmes are funded through the United Nations Refugee Agency (UNHCR) and are designed to increase access to higher education. 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, and accessing relevant work experience and employment.
- ✓ Training opportunities for graduates with local NGOs and businesses.
- ✓ An English language course
- ✓ Safeguarding training course to equip students with basic information on their rights, available protection mechanisms and complaint procedures.

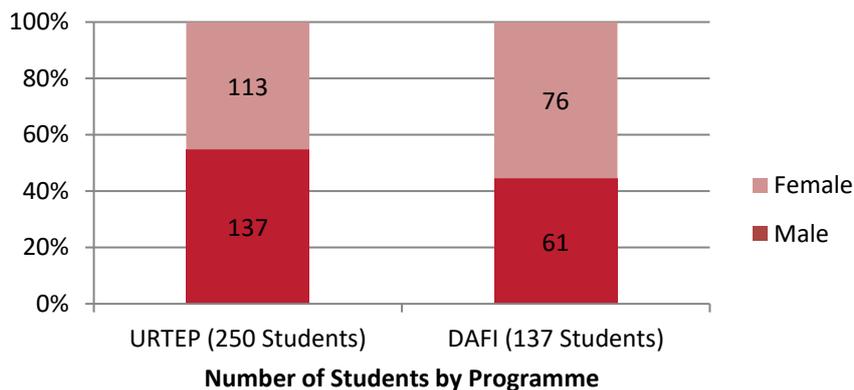
A total of 387 refugee students were supported through these programmes. The country of origin of the students is shown in the graph below. The most noticeable feature is that half of the students come from South Sudan, and a quarter come from Eritrea.

Students by Country of Origin



In implementing the scholarship programmes, WTI seeks to give particular emphasis to female education and in 2019, 189 the 387 scholarships provided (49%) were allocated to young women. This is a significant achievement and one we shall seek to sustain in the future.

Tertiary Programmes by Gender



Trustees note that funding from the UNHCR has not been stable recently. For example, no funding was made available for new intakes in 2018 and 2019 leading to a decline in numbers of 35%, from 133 to 87 students.

Year	2016	2017	2018	2019
Number of students supported	67	133	104	87

This decline in the number of DAFI scholarships in Sudan is disappointing. The cost per student for UNHCR of studying in Sudan is lower than in many other countries in Africa and the number of refugees seeking shelter in Sudan is amongst the highest in Africa. Sudan has a long tradition of welcoming refugees and in 2019 it hosted more refugees than Kenya, Uganda or Ethiopia. Yet the allocation of DAFI places seems not to reflect either need or value for money to UNHCR.

Increasing Access to Education for Girls and Young Women

The Girls' Education South Sudan (GESS) project is a nationwide programme, which is supported by both the Government of South Sudan and the UK Department for International Development (DFID). The objectives of the programme fit neatly with WTI's objectives - to increase access to both primary and secondary education and to improve the quality of teaching and learning. In the second phase of the GESS programme, these objectives are achieved by a range of interventions including:

- New and specific initiatives focused on increasing enrolment in schools and access to alternative education to reach girls and boys who, for whatever reason, found it difficult or impracticable to attend conventional schools. This emphasis on ensuring no-one is left behind has led to a new emphasis on communities who have been long neglected. Their exclusion from education is not the direct consequence of conflict but reflects historical and continuing marginalisation on the grounds of gender, age, disability or geography.
- The provision of cash transfers to girls who attend school regularly. Though the value of the cash transfers have declined significantly in value in recent years, research carried out by WTI in 2019 in the three states where WTI has delivered the GESS programme over the last four years indicates that cash transfers do contribute to enabling girls' participation in education. Our research found that cash transfers are not the reason why girls are going to school, but they help to reduce one of the most common obstacles to education, poverty.
- In addition to the payment of cash transfers to girls, the GESS programme also pays a capitation grant to schools, primary and secondary, to enable the schools to invest in infrastructure, teacher training or teaching materials so as to enable the schools to expand or to improve their resources as enrolment increases.
- A much greater emphasis on improving the quality of education. In phase 1 of the GESS programme the emphasis was on increasing access and driving up enrolment numbers. But in phase 2, there is a welcome recognition – long called for by WTI – of the importance of improving educational outcomes by investing in teacher training and support. This element of the programme will include a programme of teacher training, which we have developed in a very successful collaborative initiative with the relevant department of the Ministry of General Education and which we hope will in due course be part of a recognised teacher qualification. In addition, we are providing more intensive support for English Language training for teachers.
- Finally, there is a strong emphasis on raising community knowledge, understanding and involvement. This is partly achieved through governance training and the preparation of school development plans and partly through a media-based campaign to inform communities on key educational issues or news and to stimulate discussion and debate on community attitudes to girls' participation in education.

The first phase of the GESS programme came to an end in 2018. In the light of a positive final evaluation report, which set out how the programme had achieved or, in many cases, exceeded its targets despite years of civil war, extensive disruption and the forced migration of almost two million people, DFID renewed support for GESS for a further 5 years. An open procurement process was set in motion with a new contract expected to be confirmed by August/September 2018. Regrettably, that deadline was missed, and the procurement process became mired in uncertainty and delay for a year. The first round of bidding was discounted, and a second bidding process set in motion. The costs of such a poorly managed process are immense, not only for WTI but also for girls in South Sudan who received no cash transfers for a large part of 2018 and 2019.

Finally, in mid-2019, the contract was awarded to a consortium led by Mott MacDonald which also included WTI, BBC Media Action and Leonard Cheshire Disability. As part of the second phase of GESS, WTI will be responsible for delivering the programme in selected states as we did in phase 1. In addition, we will also be responsible for the development and roll-out of the quality education strand outlined above as well as the alternative education strand, which is designed to increase access to communities who have suffered discrimination and marginalisation in the past. This is a major expansion of our role within the GESS programme and reflects the growing recognition in South Sudan of WTI's status as one of the country's leading educational development organisations.

Increasing Access to Secondary Education

South Sudan has the lowest secondary enrolment rate in the world and a major challenge is to increase the number of students completing secondary education. If young boys and girls leave school without a secondary school qualification, the opportunities for personal development will be very constrained. They will remain in their community and conform to prevailing social, cultural and economic norms. For young women, that means a life of early marriage and multiple births. In contrast, if a student completes secondary education it opens up opportunities for further education – not just in higher education, but also in vocational courses such as nurse or teacher training – as well as employment in a wide range of roles in the public sector.

In 2017 WTI published a ground-breaking 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 report was intended to influence policy and practice – of the government, of donors and other stakeholders in the education sector.

Two years later, there is clear evidence that our advocacy has started to influence thinking, policy and practice. WTI's first initiative in this area has been to work closely with the Ministry of General Education to introduce Accelerated Secondary Education. The principle and practice of Accelerated Learning is well-established in South Sudan and many other parts of the world – but it is almost always confined to primary schooling, and there are very few examples of functioning and nationwide systems of accelerated secondary education.

WTI believes accelerated secondary education is one of the most cost effective and practicable ways of boosting secondary completion rates and of creating career paths for those who successfully complete school. We know from our long experience in South Sudan that thousands of students drop out of, or fail to make the transition to, secondary education for a range of reasons such as poverty, displacement, pregnancy and marriage. Currently there is no mechanism for them to 'drop back in' and complete their schooling when their personal circumstances permit. Accelerated Secondary Education (ASE) creates this mechanism.

During 2019, WTI worked closely with the Ministry of General Education to ensure that ASE complements existing secondary provision, rather than competing with it. This has been achieved by agreeing strict eligibility criteria for entry and requiring ASE students to follow the national curriculum and sit the national secondary school examination. To ensure alignment, WTI staff, teachers and ministry officials produced schemes of work for all secondary school subjects. The high degree of collaboration enabled rapid progress to be made and by the end of 2019, the Ministry approved an extension of its alternative education systems policy to include Accelerated Secondary Education. This policy will apply nationwide. The first beneficiaries are likely to be existing primary school teachers who have not completed secondary education. This focus on teachers creates a high level of synergy

between two of our operational objectives – expanding access to secondary education in cost effective ways and teacher 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 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 inter-linked factors, including conservative community attitudes to girls' education; poverty; pregnancy and early marriage. These factors combine to mean that very large numbers of young women dropout from, or never transition to, secondary schooling. WTI will continue searching for donor support for this strand of our work.

Increasing Access to Teacher Education

The Scholarship Review in 2015 encouraged WTI to learn from its history and support not just Masters' courses, but also a wider range of post-graduate programmes as well as providing specific support for the education sector through increasing support for scholarships for teacher training. The emphasis on teacher training is especially relevant in South Sudan, where there is a very large gender disparity in the teacher workforce. In primary schools, approximately 80% of teachers are male. In secondary schools, this rises to nearly 90%. Such disparities reinforce inequalities because parents may be reluctant to send their female children to a school – especially secondary school – where most of the teachers are male. In addition to anxieties about safeguarding, the absence of female teachers deprives young women of positive role models and a source of informed support on personal issues.

To address these inequalities, WTI created a teacher training scholarship programme in 2016 with the generous support from several UK foundations. Because of the dearth of functioning teacher training facilities in South Sudan, especially the lack of secondary school teacher training courses, the first cohort of students studied at teacher training centres in Uganda. The first eight students graduated in 2018. All of them 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. The final four students graduated in 2019, ending the first phase of our support.

The success of this initial project to increase access to teacher education has encouraged WTI to develop a second and larger phase which we hope to begin in 2020. In the second phase of the scholarships programme, however, we will not send the students to Uganda, but will support higher education institutions in South Sudan. This is consistent with our commitment to strengthening the education sector as whole and it will also reduce the time and costs of the administration and management of the scholarship programme.

In taking forward this work, we are pleased to report a highly successful fundraising initiative by WTI alumni in South Sudan. In 2019 the WTI Alumni Association organised a fundraising dinner to support the scholarships programme. It was a wonderful social occasion, but it was also the first time that WTI had organised a funding appeal from amongst the alumni. The turnout was excellent and the generosity of the alumni inspiring. Looking to the future, we hope to be able to organise another scholarships dinner in 2020 for which to hope to secure corporate support to match fund the donations of our alumni.

Improving the Quality of Education

In the last two decades, donors, governments and other stakeholders in education systems worldwide joined together to increase access to education. This emphasis on enrolment – expressed in such phrases as Education for All, or in the Millennium Development Goal of universal primary education – is understandable, attractive and easily measurable. The importance of increasing access to education cannot be under-estimated - because if children do not go to school or drop out after a few years, the question of whether education is good quality, or not, is irrelevant.

For recent progress to be sustained there needs to be confidence in the community that education is worthwhile and that children are learning. It is for this reason that WTI has defined its mission statement in terms of both increasing access to education and improving education outcomes. If learning is to improve it is crystal clear that teaching must also get better. If teachers are untrained or poorly supported, or if teachers are not proficient in the language of instruction, the quality of education will be compromised. Similarly, if teachers are paid only a nominal sum or, even worse, not paid at all for months on end, it is inevitable that there will be a high rate of absenteeism as teachers find alternative ways to earn a living. There can be no effective learning if teachers are absent for large parts of the school term.



Headmaster at Aber School teaches numbers to a pupil on the ground in Rumbek, South Sudan

One of the most effective ways of improving the quality of education is by improving the quality of teaching. Increasing access to teacher training (as described in the section above) through scholarships for attendance at teacher training institutions is one way to do this. While pre-service training programmes can help to improve the teaching practices of new teachers, they have no impact on the quality of teaching provided by existing teachers – and this cohort comprises the majority of practicing teachers. It follows that if we are to reach large numbers of existing teachers it is essential to develop teacher professional development programmes designed to upgrade the knowledge and skills of existing teachers.

This emphasis on improving the quality, motivation and confidence of existing teachers was the core of the quality education strategy which we developed as part of the GESS programme. The most significant development in 2019 to advance our commitment to improving educational outcomes was becoming the lead ngo in the GESS consortium on delivering quality education. It is a role that is national in scope, covers both primary and secondary education and includes a wide range of initiatives.

Improving quality through Improving English Language Proficiency

English is the medium of instruction in South Sudan in upper primary and in secondary schools and WTI has long argued that improving language proficiency is likely to be the single most important contribution to improving the quality of teaching in South Sudan's schools.

WTI is widely recognised in South Sudan 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. After a lull in activities in 2018 because of delays and shortcomings in funding processes, the Trustees are pleased to report that WTI's work in improving quality through improving English Language training expanded during 2019. English Language training has been made an integral element of the quality education strand of the GESS programme, with three distinct components.

The first of these has been to include a significant emphasis on English Language proficiency as one element of a broader Teacher Professional Development (TPD) course. The second is the introduction of a short-term and intensive English course targeted at teachers of pupils moving from primary 3 to primary 4. It is at this point in the primary cycle that the language of instruction changes from mother tongue or dominant language to English and there are widespread concerns that pupils' learning is inhibited by an inadequate understanding of English. The third element of WTI's English Language work is the introduction of an English Language test as part of the Accelerated Secondary Education programme referred to earlier. If teachers and other applicants who want to join ASE do not have a sufficient grasp of English, it may be difficult for them to complete the ASE course – but a short, intensive English course may be all they need to get them to an appropriate level.

During 2019, WTI has focussed on planning, preparation and co-ordination with relevant departments of the Ministry of General Education and on training a core group of teacher educators. It is these teacher educators who will work with GESS partners to begin to roll out a TPD programme in all states of South Sudan as well as trialling the effectiveness of the intensive English course. It will be important to monitor the impact of such innovations on both enrolment and learning, and to make adjustments if necessary.

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 the countries where WTI works there is often uncertainty and ambiguity as to the respective roles of Head Teachers, School Inspectors, local governance structures and Parent Teacher Associations. To address these shortcomings and to improve both school leadership as well as teacher education, WTI has pursued a range of approaches depending on the funding source and the local or national context.

One approach has a strong emphasis on promoting community engagement. This community-facing work has two objectives: one is to encourage greater participation in education, understanding better their perceptions about the value of schooling and to explain why all children should have access to education. The second objective is to strengthen local governance mechanisms, such as Parent Teacher Associations or School Management Committees so as to improve the school's accountability to the local community and ensure the proper implementation of resource allocation schemes such as cash transfers to girls or the payment of capitation grants to schools. This work enables PTA members to understand how their roles and responsibilities complement those of teachers and Head Teachers. This governance strengthening work, initially started under the first phase of GESS, will continue in the second phase.

To complement the community-facing approach, WTI has also been working in 2019 with our long-term partner, the British Council, through its Connecting Classrooms project. During the last year, the project worked with 250 schools, with an emphasis on providing training to Head Teachers and other school leaders. The training has distinct components such as inclusive pedagogy, core skills (such as the provision of regular and constructive support and supervision to teachers) and educational leadership but the objective is to encourage a greater sense of responsibility amongst Head Teachers and other school leaders for the educational outcomes in their school.

Improving outcomes by supporting teacher motivation and reward

The government of South Sudan has acknowledged that the low level and infrequent payment of teachers' salaries poses one of the biggest challenges in improving educational outcomes. The problem is clear - If teachers are paid nothing more than a nominal salary, even the most committed teachers will take time off to do other jobs. To address this problem the government agreed a programme of support with the European Union (EU) under which the government pays an allowance to secondary school teachers and the EU pays an allowance to primary school teachers. This programme operated throughout 2019, with WTI delivering the programme in Unity, Lakes and Western Equatoria states.



Payment of Teachers Incentives/salaries as part of the European Union project in Cueibet County, Lakes State

Improving WTI's Internal Management Systems

Governance and Board Effectiveness

During 2019 the Trustees approved a resolution to make a small number of changes to the Articles of WTI. The Charity Commission accepted these changes in October 2019. One change was to replace the number of Trustees from a fixed number to a range of numbers (between 5 and 11) so as to allow some flexibility in the future. In addition, an earlier provision which treated Trustees over 70 years of age differently to others in terms of the renewal of their membership was removed. Finally, the resolution proposed the creation of an advisory board to provide expertise and contacts in a range of fields relevant to WTI's mandate. Because WTI is a small organisation, it does not have the technical expertise and breadth of skills that are necessary for a growing organisation and for ensuring WTI can meet the increasingly rigorous demands placed on NGOs by donors. The creation of an advisory board was felt to be an appropriate response to expanding our reach and increasing our impact since it will allow people who may not have the time to be a Trustee and attend formal meetings to contribute their knowledge and networks to advancing WTI's work.

Financial Management

In the budget for 2019 the Trustees agreed a deficit budget of approximately £30,000 reflecting uncertainty over the timing and outcomes of grant applications and bids. This forecast deficit followed an unusually difficult year for WTI in 2018, when we ended the year with a deficit significantly larger than budgeted.

The 2019 budget was designed to find a balance between the competing needs of minimising expenditure, especially unrestricted spending, at the same time as keeping our programmes functioning effectively and retaining as many of our key staff both in the UK and in Africa. This balance was achieved by putting a significant proportion of our staff on reduced hours and salaries; in some cases, staff time was reduced by 50%; in other cases, 20% pay reductions were agreed. The Trustees record their thanks to all the staff who accepted temporary pay reductions; the negotiations were concluded quickly, in a positive spirit and agreed by all affected staff without exception. Fortunately, by the middle of 2019, and after a series of successful bids, it became clear that the emergency budget reduction measures could be relaxed in a managed way. Staff were reinstated to full time pay in a phased manner, though it was not until the end of 2019 that the budget control measures were finally discontinued. Tight cost controls were accompanied by measures to increase income. The most important of these was the introduction of more rigorous management of full cost recovery and ensuring that the costs of Oxford staff, in particular, were more consistently included in budgets and charged for, where appropriate. The combination of cost management controls and income recovery on the one hand and WTI's success in winning bids or grants on the other led to a recovery in our finances at a speed and on a scale that was better than expected. Instead of a deficit in 2019, WTI achieved a small surplus of just over £20,000.

Alongside these organisation-wide measures to cut costs and increase income, WTI also took steps to examine the effectiveness of our financial management system. In 2018 we conducted internal audit visits to two operational offices in South Sudan. The benefits of these inspections led us to conclude that there would be merit in conducting a more comprehensive audit of our internal financial management system. This internal audit focussed on South Sudan, which is our biggest programme and, in risk management terms, is critically important to the entire organisation. The internal audit was conducted in December 2019 by an independent and external firm. Due to the timing, the audit conclusions and recommendations had no impact on the out-turn for the 2019 financial year, but the

fact that it took place reinforces our ambition to embed improvements to our financial management system (and in due course, our HR systems, too). These changes are not primarily designed to address past problems or weaknesses in our systems (the deficit of 2018 was exceptional and largely due to external circumstances, rather than internal shortcomings). On the contrary, these improvements are primarily designed with the future in mind and our plans to expand our programme, take on the management of more complex programmes and, in the longer-run, to develop new country programmes.

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

Office development in South Sudan

WTI first considered buying a plot of land in Juba on which to build its own office in 2012. That plan was put on hold after the civil war broke out in 2013 but it is an issue that we have kept under consideration and Trustees remain convinced that buying a plot of land will be a good investment and will lead to significant savings in the long run.

With this in mind, the Trustees re-started the conversation about a plot purchase with the Trustees of the Hugh Pilkington Charitable Trust (HPCT) and in 2019 came to an agreement for the financing of such a venture. The Trustees of WTI are most grateful to the Trustees of HPCT for this additional investment in the organisation. Under the agreement HPCT will provide an additional grant to WTI, specifically for the purchase of a plot of land as well as a loan of similar value. Terms have been agreed for the duration of the loan and the interest to be charged. By the end of 2019, WTI staff in Juba have visited several possible sites in the search for a suitable plot and have identified one that meets our criteria. Trustees hope to conclude a purchase during 2020.

Reportable Incidents

Trustees confirm that there were no reportable safeguarding incidents in 2019.

Risk Management and Policy Development

The Trustees recognise that WTI's mission, which includes an explicit focus on working in conflict-affected areas, necessarily involves exposure to a certain degree of risk for WTI and its staff. This imposes an obligation on Trustees to manage risks as effectively as is practicable and to recognise the duty of care we owe to staff, partners and other stakeholders. Risks are identified and measured using a standard matrix and responsibility for monitoring each identified 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 detailed 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 our prolonged 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.

Apart from the risks arising from the contexts in which WTI works, during 2019 the Trustees have focussed their efforts on the need to improve cashflow management. 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 several months of expenditure from our reserves – which are in effect our working capital. This policy shift in recent years amongst donors is deeply regrettable; in practical terms it means WTI needs much better cashflow information at both country level and at an overall organisational level. With this consideration in mind, as well as our plans to grow the programme and invest in a new office in South Sudan, WTI will seek to increase its reserves in the next few years.

Risk Management and the likely impact of the COVID 19 Pandemic

Because of its focus on working in countries and communities that are highly vulnerable and conflict-affected, WTI is used to working in unpredictable contexts and to adapting our programme to reflect new and often constraining circumstances.

The emergence of the COVID-19 pandemic at the beginning of 2020 is an exceptional risk, though at the time of writing, it is not clear how significant a limitation it will impose on WTI's programmes in East Africa and the UK, nor how much of a threat it will be to our finances. WTI is not heavily dependent on sources of income that have been cut off or reduced by government restrictions on business, trading or movement. For example we do not organise fundraising events or expeditions in the UK or overseas; we do not depend on surpluses generated by shops or other trading and we do not depend on individual donations which might be reduced or stopped to reflect new priorities. From this perspective, the likely impact on WTI's finances in the future may not be especially significant.

On the other hand, the impact of the COVID 19 pandemic on the global as well as national economies is likely to be so intense and long-lasting. WTI cannot afford to be complacent in looking ahead. WTI is largely dependent on income from grants and contracts and most donors are making sustained efforts to adhere to those grants and forward commitments. In the longer-run, however, it is likely that some donors (in particular trusts and foundations whose endowments are at risk from reduced income) will have to reduce spending in the future. Even in early 2020 there are examples of these adjustments being introduced.

As well as immediate financial impacts, it is arguable that the biggest risk to WTI's work and the interests of our beneficiaries is to be found in our ability to deliver programmes. The countries where WTI works have introduced lockdowns of varying intensity and duration, and these restrictions on travel or the closure of schools. Colleges and universities have had a significant and immediate impact on our ability to deliver the activities to which we are committed. This will have a direct impact on our income in 2020. Alongside these risks, however, there are opportunities and a number of donors are prepared to be flexible and to permit, or even encourage, a process of re-programming so that activities which cannot be delivered are replaced by alternative ways of working. For example, in early 2020 and in the context of indefinite school closures in South Sudan, DFID encouraged WTI to adapt teaching materials to a radio format to enable at least a minimum level of schooling to continue to take place.

Policy Development and Systems Improvements

During 2019 the Trustees approved or updated policies or renewed declarations on:

- Complaints policy
- Equality & Diversity Policy
- Business Continuity Policy

In addition, the Finance Manual is being reviewed and revised to reflect new procedures and practices that have been introduced over the course of 2019. This work will be completed in 2020.

Windle International

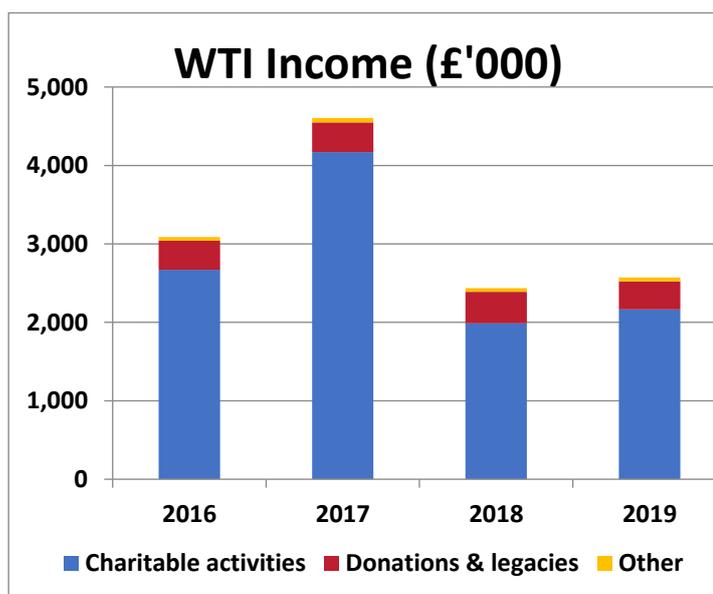
Windle International brings together three related organisations – Windle International Kenya, Windle International Uganda and Windle Trust International. Windle International was created in 2013 (when it was known as the Windle Federation), is registered in the UK as a charity and exists to support 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.

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 2019

The income and expenditure for the year is set out in the Financial Statements. There was a slight increase in total income from £2,406,000 in 2018 to £2,575,000 in 2019. This small improvement is the consequence of an increase in unrestricted income, which grew from £345,000 in 2018 to £640,000 in 2019. This growth is most welcome, and reflects a more rigorous approach to full cost recovery from institutional donors and a growing role in consortia of which WTI is but one part. The increase in unrestricted income led to a small improvement in our reserves to £202,000. The movement is in the



right direction but WTI still has some way to go to meet the reserve target figure which trustees deem to be prudent in the light of the unpredictable context in which we are working in East Africa, the volatility and uncertainties which are flowing from the rapid spread of the Covid 19 virus and the growing need to use the reserves as working capital to pre-finance spending on restricted project implementation.

A schedule of universities 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 2019 at £358,000 is significantly lower than the previous year (2018 contribution: £418,000), which reflects growing financial pressures on the higher education sector in the UK and a growing inability or reluctance to fund fee waivers. The pressures on the higher education sector will only increase in 2019 as the COVID pandemic affects the take up of places at the same time as online learning alternatives become more common and

acceptable. WTI anticipated these long term trends (though not, of course, the consequences of COVID accelerating the pace of emerging trends in the sector) and over the next few years we plan to diversify the range of post-graduate courses we will support as well as looking to support students in higher education institutions in countries other than the UK.

WTI has a Remunerations Policy that provides the framework for agreeing salary levels. There are no exceptions. No member of staff was paid more than £60,000 p.a. in 2019.

Reserves Policy

Traditionally, the purposes of reserves have been understood as being the means to enable the charity to meet shortfalls in income for specific projects; to provide 'leverage' contributions as part of a partnership with other funding agencies; to meet unforeseen expenditure or the costs of winding up the charity responsibly. The level of the charity's reserves reflected these purposes. In practice, however, the Trustees observe that reserves are, in effect, working capital as major donors increasingly adopt a payment in arrears approach. This requires charities such as WTI to incur 3-4 months expenditure before reimbursement is made. The adoption of a payment in arrears approach assumes that charities have a significant level of unrestricted reserves which can be used to finance projects which are often restricted in nature. If two or three funders adopt the same policy, it means that small charities like WTI are required to pre-finance spending on two or three projects. This requires an enhanced level of reserves, one that can accommodate both the programme needs of beneficiaries as well as organisational needs that reflect legal obligations and compliance with good governance.

At the end of 2019, WTI's unrestricted reserves were just over £200,000 (2018: £180,000). While trustees regard this level of reserves as satisfactory, it falls short of the level of £250,000 which trustees prefer to work to. In 2017, WTI had unrestricted reserves of £297,000, but there was a significant, though short-term, decline in 2018 following an exceptional contractual delay by one of our major funders. WTI is now in the process of re-building its financial capacity so as to be better able to fulfil our future plans and to be strong enough to accommodate any future unexpected shocks.

Fundraising

WTI's income is a mixture of unrestricted income and restricted income. In 2019, total unrestricted income was £638,000, while restricted income was £1,936,000 (75% of total income). Restricted income is funding to implement specific activities, projects or a range of projects, usually in a specific country. The imbalance between restricted and unrestricted income has long been a feature of WTI's financing.

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

In 2019, 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 many years.

Plans for 2020

Organisational: WTI's work in 2020 will continue to be based on the existing 2015-2020 strategy, but a significant task for the year ahead will be to reflect on the achievements and difficulties of the last five years, to learn from those experiences and to develop a new 5 years strategic framework. One lesson that is already clear is that WTI is likely to be at its best if it creates a framework that allows country programmes to adapt and develop according to prevailing political, financial and organisational circumstances. This requires high quality programme development capabilities in-country, the strengthening of programme management teams together with strong policies and procedures and effective supervision and support. In recent years good progress has been made in these areas and trustees will ensure that these improvements are consolidated and strengthened in the year ahead.

During the last five years, the scale and scope of WTI's work, especially in South Sudan, has grown very significantly. WTI has developed nationally-recognised expertise not only in scholarship management, which is work we have done for many years, but also in secondary education, alternative education and teacher education and development. A further change in 2020 will be the recruitment of a new Executive Director. The retirement of the incumbent has been planned in advance so as to minimise potential negative impacts on WTI's programmes and management.

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. WTI will continue to manage both programmes in 2020. WTI recognises, however, that supporting refugees in isolation from host communities is undesirable and often impracticable. 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. WTI reviewed the future of the programme in Sudan in some depth in 2019 because of a history of slow growth and repeated deficits. The conclusion was that in the year ahead and in the light of a slowly changing political and operating context, WTI will invest further in programme development in Sudan. Initial steps to be taken will concentrate on internal management changes such as recruiting additional staff; increasing salaries to make them more competitive and to prevent a rapid turnover of staff and developing a stronger working relationship between the programmes in Sudan and South Sudan. In terms of programme development, our priority will be to diversify the communities we work with so that we address the educational needs of Sudanese communities, with a particular emphasis on females and on those who have suffered a history of neglect and marginalisation. In addition, WTI will strive to diversify its funding sources, reducing its dependence on UNHCR in Sudan and adding new funders.

In **South Sudan**, WTI's plans for 2020 include:

- Continuing implementation of the Girls Education South Sudan programme, a five year commitment which began in 2019.
- Planning for delivery of a new project, funded by Global Affairs Canada, focussing on adolescent girls.
- Developing a new initiative, to be funded by Education Cannot Wait and implemented in one or more counties, to increase enrolment, repair or extend the school estate and improve teaching in areas that have been badly affected by conflict and marginalisation.
- To continue WTI's long-term collaboration with the British Council in South Sudan.
- To seek additional and preferably long term funding from multi-lateral or bilateral donors with an interest in educational development.

Last year's annual report recognised the risk of the South Sudan programme being too dependent on one donor and made diversification of WTI's funding base a key priority. Looking back over the last

year, Trustees are pleased to report that excellent progress has been made with a firm commitment from the Canadian government, while discussions with other donors are promising, even though support is not yet confirmed. In such an uncertain political/security context, it is also encouraging to note that several of these potential partnerships are likely to be multi-year in duration, rather than short-term. This provides a platform of stability and should give WTI a strong foundation for future developments.

In addition to significant progress towards a more secure financial position, in 2019 WTI in South Sudan made very good progress towards our long term ambition to buy a plot of land and develop our own office. In the first half of the year, WTI came to an agreement with HPCT on the financing of the plot purchase and a restricted grant for this purpose was approved during the year. A piece of land which meets the various requirements agreed between WTI and HPCT (with regard to size, location, security, security of title etc) has been identified and we look forward to completing the legal process during 2020. WTI's Trustees are deeply grateful to the Hugh Pilkington Charitable Trust for this valuable support.

The 2016-20 strategy recognised the benefit of expanding the geographical spread of our work. In 2018 WTI commissioned a consultant to carry out an initial study into the potential for a new programme in Somaliland focussing on the development of a comprehensive English Language programme to upgrade teachers' language proficiencies. Unfortunately, by the end of 2019 WTI had not succeeded in finding a donor to provide the initial funding to get the programme started. Nevertheless, we remain convinced of the merits of the proposal and shall continue to explore opportunities for funding in 2020.

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 16th June 2020 and signed on their behalf by:

.....
Malcolm McNeil – Chair of Trustees

.....
Stuart Wilson – Treasurer

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

Opinion

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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)

14 July 2020

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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

	Note	Unrestricted £	Restricted £	2019 Total £	2018 Total £
Income from:					
Donations and legacies	3	206,205	149,549	355,754	400,787
Charitable activities	4	380,719	1,786,429	2,167,148	1,958,347
Other trading activities	5	31,691	–	31,691	27,618
Investments	6	19,830	59	19,888	19,122
Total income		638,444	1,936,037	2,574,481	2,405,874
Expenditure on:					
Raising funds	7	32,592	–	32,592	37,684
Charitable activities	7				
Tertiary Education		217,153	730,744	947,897	1,455,627
Primary/Secondary Education		363,803	1,224,235	1,588,038	1,026,320
English Language Teaching & Other		–	–	–	47,105
Total expenditure	7	613,547	1,954,979	2,568,526	2,566,736
Net income / (expenditure) for the year	8	24,897	(18,942)	5,955	(160,862)
Transfers between funds		(2,658)	2,658	–	–
Net movement in funds	16	22,239	(16,284)	5,955	(160,862)
Reconciliation of funds:					
Total funds brought forward		179,977	155,437	335,414	496,276
Total funds carried forward		202,216	139,153	341,369	335,414

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

		2019		2018	
	Note	£	£	£	£
Fixed assets:					
Tangible assets	11		<u>6,969</u>		<u>10,727</u>
			6,969		10,727
Current assets:					
Debtors	12	339,102		218,686	
Cash at bank and in hand		<u>317,511</u>		<u>494,165</u>	
		656,613		712,851	
Liabilities:					
Creditors: amounts falling due within one year	13	296,869		337,751	
Loans – falling due within one year	14	<u>25,343</u>		<u>50,413</u>	
		322,213		388,164	
Net current assets			<u>334,401</u>		<u>324,687</u>
Total charity funds			<u>341,369</u>		<u>335,414</u>
The funds of the charity:	16a				
Restricted income funds			139,196		155,435
Unrestricted income funds:					
Designated funds		–		8,000	
General funds		<u>202,218</u>		<u>171,979</u>	
Total unrestricted funds			<u>202,218</u>		<u>179,979</u>
Total charity funds			<u>341,369</u>		<u>335,414</u>

Approved by the trustees on 16 June 2020 and signed on their behalf by

Malcolm McNeil
 Chair

Stuart Wilson
 Treasurer

Statement of Cash Flows

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	17	(169,980)	(56,274)
Cash flows from investing activities:			
Dividends, interest and rents from investments		19,888	19,122
Proceeds from the sale of fixed assets		-	-
Purchase of fixed assets		(1,149)	-
Purchase of investments		-	-
Net cash provided by / (used in) investing activities		18,739	19,122
Cash flows from financing activities:			
Repayments of borrowing		(25,413)	(25,270)
Cash inflows from new borrowing		-	-
Net cash provided by / (used in) financing activities		(25,413)	(25,270)
Change in cash and cash equivalents in the year		(176,654)	(62,422)
Cash and cash equivalents at the beginning of the year		494,165	556,587
Cash and cash equivalents at the end of the year		317,511	494,165

Notes to the Financial Statements

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

f) Donations of gifts, services and facilities

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

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

g) Interest receivable

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

Notes to the Financial Statements

1 Accounting policies (continued)

h) Fund accounting

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

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

i) Expenditure and irrecoverable VAT

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

Expenditure is classified under the following activity headings:

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

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

j) Allocation of support costs

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

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

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

● Tertiary Education	37.4%
● Primary/Secondary Education	62.6%
● English Language Teaching & Other	0.0%

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

k) Operating leases

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

Notes to the Financial Statements

1 Accounting policies (continued)

l) Tangible fixed assets

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

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

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

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

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 £	Restricted £	2018 Total £
Income from:			
Donations and legacies	203,594	197,193	400,787
Charitable activities	94,355	1,863,992	1,958,347
Other trading activities	27,618	–	27,618
Investments	19,066	56	19,122
Total income	344,633	2,061,241	2,405,874
Expenditure on:			
Raising funds	37,684	–	37,684
Charitable activities			
Tertiary Education	253,101	1,202,526	1,455,627
Primary/Secondary Education	183,296	843,024	1,026,320
English Language Teaching & Other	8,632	38,473	47,105
Total expenditure	482,713	2,084,023	2,566,736
Net income / expenditure for the year	(138,080)	(22,782)	(160,862)
Transfers between funds	20,687	(20,687)	–
Net movement in funds	(117,393)	(43,469)	(160,862)
Reconciliation of funds:			
Total funds brought forward	297,372	198,904	496,276
Total funds carried forward	179,979	155,435	335,414

Notes to the Financial Statements

3 Income from donations and legacies

	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
The Hugh Pilkington Charitable Trust	160,000	121,049	281,049	160,000	106,214	266,214
Gifts in kind	39,000	-	39,000	39,000	-	39,000
Other donations	7,205	28,500	35,705	4,594	90,979	95,573
	<u>206,205</u>	<u>149,549</u>	<u>355,754</u>	<u>203,594</u>	<u>197,193</u>	<u>400,787</u>

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

4 Income from charitable activities

	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
British Council	-	64,136	64,136	615	6,282	6,897
Girls' Education South Sudan	169,429	473,805	643,234	38,275	640,278	678,553
Gordon Memorial CTF	1,750	10,000	11,750	1,718	10,782	12,500
IDLO	-	-	-	-	(7,226)	(7,226)
IMPACT	56,806	99,782	156,588	-	192,334	192,334
Open Society	-	-	-	-	18,818	18,818
Supported places	-	357,856	357,856	-	418,009	418,009
UNESCO	-	-	-	-	1,257	1,257
UNHCR	39,755	215,727	255,482	31,668	216,959	248,627
Unicef	85,345	532,597	617,942	20,079	329,238	349,317
ACCSESS	-	15,980	15,980	-	24,831	24,831
Other donors	27,633	16,546	44,179	2,000	12,430	14,430
	<u>380,719</u>	<u>1,786,429</u>	<u>2,167,148</u>	<u>94,355</u>	<u>1,863,993</u>	<u>1,958,347</u>

Analysis of charitable activities income

	2019		2018	
	Unrestricted £	Restricted £	Unrestricted £	Restricted £
Tertiary	1,750	583,583	33,386	658,180
Primary/Secondary Education	378,969	1,202,847	58,354	1,187,938
ELT & Other	-	-	2,615	17,874
	<u>380,719</u>	<u>1,786,429</u>	<u>94,355</u>	<u>1,863,992</u>

Notes to the Financial Statements

5 Other trading activities

	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Rental of office space:						
Juba	18,201	–	18,201	14,640	–	14,640
Oxford	13,490	–	13,490	12,978	–	12,978
	<u>31,691</u>	<u>–</u>	<u>31,691</u>	<u>27,618</u>	<u>–</u>	<u>27,618</u>

6 Income from investments

	Unrestricted £	Restricted £	2019 Total £	Unrestricted £	Restricted £	2018 Total £
Bank interest	530	59	588	313	56	369
Rental of flat (37 Oxford Road)	13,550	–	13,550	13,053	–	13,053
Rental of car parking spaces	5,750	–	5,750	5,700	–	5,700
	<u>19,830</u>	<u>59</u>	<u>19,888</u>	<u>19,066</u>	<u>56</u>	<u>19,122</u>

Notes to the Financial Statements

7a Analysis of expenditure (current year)

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

Of the total expenditure, £613,547.36 was unrestricted (2018: £482,713) and £1,954,978.88 was restricted (2018: £2,084,023).

Notes to the Financial Statements

7b Analysis of expenditure (prior year)

	Charitable activities				Governance costs £	Support costs £	2018 Total £	2017 Total £
	Raising funds £	Tertiary Education £	Primary/Secondary Education £	ELT & Other £				
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
	37,684	1,188,900	838,259	38,473	41,028	422,392	2,566,736	4,418,566
Support costs	-	243,113	171,412	7,867	-	(422,392)	-	-
Governance costs	-	23,614	16,650	764	(41,028)	-	-	-
Total expenditure 2018	37,684	1,455,627	1,026,320	47,105	-	-	2,566,736	4,418,566
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

8 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2019 £	2018 £
Depreciation	4,907	9,063
Operating lease rentals:		
Property	58,710	58,822
Other	1,126	768
Auditor's remuneration (excluding VAT):		
Audit – UK	8,350	7,700
Audit – Sudan	–	214

9 Staff remuneration

	2019 £	2018 £
Reflected under:		
Raising funds	32,198	37,000
Charitable activities	1,012,377	1,033,730
	1,044,575	1,070,730

UK Payroll

Gross pay	150,218	155,363
Employer's National Insurance	11,651	12,754
Pension Contributions	11,265	12,545
Permanent Health and Death in Service benefits	1,113	1,077
Staff training, recruitment and sundry staff costs	18,864	2,336
Other	–	–
	193,110	184,075

Non-UK Payroll

Sudan – gross pay	49,799	39,593
Sudan – social security fund	6,748	2,521
South Sudan – gross pay	723,269	735,244
South Sudan – social security fund	51,788	93,774
Staff Training, recruitment and medicals	19,861	15,523

Total UK and non-UK

	1,044,575	1,070,730
--	------------------	------------------

The average number of employees (head count based on number of staff employed) during the year was 57 (2018: 64). Staff are split across the activities of the charitable company as follows (full time equivalent basis):

	2019 UK No.	2019 Overseas No.	2018 UK No.	2018 Overseas No.
Raising funds	0.8	0.8	0.8	0.8
Tertiary Education	1.0	1.8	1.0	1.8
Primary/Secondary Education	–	46.0	–	40.5
Support	1.7	4.0	1.7	15.4
Governance	0.5	0.4	0.6	0.3
	4.0	53.00	4.1	58.8

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 £55621.37 (2018: £56,246). No Trustee received any remuneration in the period (2018: 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 (2018: 4). In 2019, the total of these expenses was £1,411.18 (2018: £2,299).

10 Related party transactions

There are no related party transactions to disclose for 2019 (2018: 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 £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation				
At the start of the year	58,876	25,700	14,589	99,165
Additions in year	-	1,149	-	1,149
Disposals in year	-	-	-	-
At the end of the year	58,876	26,849	14,589	100,314
Depreciation				
At the start of the year	52,040	23,038	13,360	88,438
Charge for the year	1,522	2,156	1,229	4,907
Eliminated on disposal	-	-	-	-
At the end of the year	53,562	25,194	14,589	93,345
Net book value				
At the end of the year	5,314	1,655	-	6,969
At the start of the year	6,836	2,662	1,229	10,727

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

	2019 £	2018 £
Income tax recoverable	–	76
Prepayments	2,916	11,256
UK Scholarship programme	51,884	50,835
Other debtors and accrued income	284,302	156,519
	<u>339,102</u>	<u>218,686</u>

13 Creditors: amounts falling due within one year

	2019 £	2018 £
Accounts payable	10,927	27,004
Taxation and social security	21,505	17,052
Juba – Social Security Fund	75,497	104,698
Accruals	83,850	79,581
Other creditors	105,091	109,416
	<u>296,869</u>	<u>337,751</u>

14 Loans

	2019 £	2018 £
Balance b/f 1 January 2019	50,413	75,270
Loans repaid	(25,413)	(25,270)
Interest added	343	413
Balance c/f at 31 December 2019	<u>25,343</u>	<u>50,413</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 unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	6,969	–	–	6,969
Net current assets	195,205	–	139,195	334,400
Net assets at 31 December 2019	<u>202,216</u>	<u>–</u>	<u>139,195</u>	<u>341,369</u>

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

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	10,727	–	–	10,727
Net current assets	161,252	8,000	155,435	324,687
Net assets at 31 December 2018	<u>171,979</u>	<u>8,000</u>	<u>155,435</u>	<u>335,414</u>

Notes to the Financial Statements

16a Movements in funds (current year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2019 £
Operations in United Kingdom:					
Scholarship programme:					
HPCT	1,860	121,049	(109,971)	-	12,938
Hornby	16,000	16,000	(16,000)	-	16,000
Lapping	-	-	-	-	-
Margaret Dobson Bursary Fund	10,065	10	-	-	10,075
The Pharo Foundation	-	-	-	-	-
Hayward Legacy Fund	60,479	-	(3,889)	-	56,590
Scholar contributions	-	10,366	(10,366)	-	-
Supported Places	-	357,856	(357,856)	-	-
Other	2,500	12,548	(12,548)	-	2,500
Total United Kingdom	90,904	517,830	(510,630)	-	98,104
Operations in Sudan:					
Big Give 2014	18,792	-	-	-	18,792
Gordon Memorial CTF	10,464	10,000	(4,317)	-	16,147
Functional Adult Literacy	-	6,180	(27)	-	6,153
UNHCR	-	215,727	(215,727)	-	-
Total Sudan	29,256	231,907	(220,071)	-	41,092
Operations in South Sudan:					
ACCSESS	24,831	15,980	(39,344)	(1,466)	-
American Embassy	4,101	-	-	(4,101)	-
British Council	4,540	64,136	(64,136)	(4,540)	-
Female teacher training scholarships	4,902	-	(10,308)	5,407	-
Girls' Education South Sudan	(596)	473,805	(478,067)	4,857	-
IDLO	-	-	-	-	-
IMPACT	567	99,782	(99,782)	(567)	-
Norwegian Embassy	5,731	-	-	(5,731)	-
Open Society	9,398	-	-	(9,398)	-
SCI	-	-	-	-	-
South Sudan Fund	-	-	-	-	-
Stromme	-	-	-	-	-
UNESCO	(3,834)	-	-	3,834	-
UNICEF	(19,668)	532,597	(532,597)	19,668	-
Waterloo	5,305	-	-	(5,305)	-
Total South Sudan	35,277	1,186,301	(1,224,235)	2,658	-
Total restricted funds	155,437	1,936,037	(1,954,979)	2,658	139,196
Unrestricted funds:					
Designated funds:					
Property and equipment fund	10,000	-	(10,000)	-	-
General funds	179,979	638,444	(613,547)	(2,658)	202,218
Total unrestricted funds	189,979	638,444	(623,547)	(2,658)	202,218
Total funds	345,416	2,574,481	(2,578,526)	-	341,369

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 2018 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2018 £
Operations in United Kingdom:					
Scholarship programme:					
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
Total United Kingdom	49,515	627,688	(586,300)	-	90,904
Operations in Sudan:					
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)	-	-
Total Sudan	28,178	227,741	(226,664)	-	29,255
Operations in South Sudan:					
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
Total South Sudan	121,211	1,205,812	(1,271,059)	(20,687)	35,275
Total restricted funds	198,904	2,061,241	(2,084,023)	(20,687)	155,435
Unrestricted funds:					
Designated funds:					
Property and equipment fund	10,000	-	(2,000)	-	8,000
General funds	287,372	-	(136,080)	20,687	171,979
Total unrestricted funds	297,372	-	(138,080)	20,687	179,979
Total funds	496,276	2,061,241	(2,222,103)	-	335,414

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

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

	2019 £	2018 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	5,955	(160,862)
Depreciation charges	4,907	9,063
Dividends, interest and rent from investments	(19,545)	(18,709)
(Increase)/decrease in debtors	(120,416)	105,275
Increase/(decrease) in creditors	(40,882)	8,959
Net cash provided by / (used in) operating activities	(169,980)	(56,274)

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	
	2019 £	2018 £	2019 £	2018 £
Less than one year	39,751	49,466	924	768
One to five years	-	27,481	2,620	-
	39,751	76,947	3,545	768

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.