

ANNUAL REPORT 2023

**EDUCATE**

**THE FUTURE**

**UWS**  
EDUCATE THE FUTURE  
CHANGE THE FUTURE







**“WHEN I GROW UP, I WANT TO  
FINISH SCHOOL AND BE A POLICEMAN.  
I WANT TO HELP PEOPLE”**

**UWS works to support children to write their own stories in life, through education. Children like Rado\*, in Madagascar, who is featured here and with his friends on the cover of this annual report.**

Rado lives in a remote village on the southwest coast of Madagascar, a place that has been marginalised from basic services, including education, for generations.

Without education, the children here face limited choices. They risk witnessing their parents endure the same hardships their grandparents faced, knowing that with out change, this struggle will become their own future too.

**Rado’s community aspired for their children to craft their own stories and shape their own futures.**

UWS is partnering with Rado’s community to provide quality education. Although the first few chapters of their lives are already written, the rest of their stories remain untold. With education, children like Rado have the power to determine how their next chapters unfold.

In the pages that follow, you’ll discover the progress we’ve made in 2023, driven by our vision of a world with Zero Education Poverty.

**RADO, AGE 11,  
UWS AMPANDRIVOTSE SCHOOL**

Names marked with \* have been changed to protect identities

WHO ARE WE

UWS’ vision is a world with Zero Education Poverty™. A world in which, every child, by the age of 14, is able to attain minimum proficiency in reading, writing and numeracy skills.

UWS works to ensure children have access to quality, inclusive education in remote and marginalised communities. We build and run schools, we train teachers and we strengthen education systems.

UWS works in partnership with communities; the public; governments and international institutions; private sector organisations; foundations and philanthropists; and, above all, with children and families to create lasting change.

WE BELIEVE THAT  
WHEN YOU EDUCATE  
THE FUTURE  
YOU CHANGE  
THE FUTURE.

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## MESSAGE FROM THE EXECUTIVE CHAIR

**At UWS, our vision is Zero Education Poverty – a world where every child can reach their full potential through education. Our mission is to ensure this future for every child in the marginalised rural communities with whom we work.**

**Working alongside local communities and governments, we're developing quality schools to deliver foundational learning skills in primary education. We're training teachers and strengthening education systems by fostering local ownership and promoting local accountability. We build capacity, not dependency - ensuring that education systems continue to flourish far beyond our involvement. And we deliver this through our low-cost, high-impact model.**

**In 2023, we made further strides towards this mission, thanks to our teams, partners, supporters, and the communities with whom we work.**

### 2023 HIGHLIGHTS

In 2023, we supported over 25,000 children across Cambodia, Myanmar, Nepal, and Madagascar with access to quality education. With student attendance exceeding 90% and equal representation of boys and girls, our programmatic focus on gender equity is making a significant impact. More than 1,200 teachers lead these efforts, supported through the UWS training programme, ensuring positive learning outcomes. Impressively, over 95% of UWS students in Cambodia and Nepal pursued higher levels of education or vocational training after graduating from our schools.

Throughout 2023, we established 22 new schools in Nepal and Madagascar, with some of the largest student enrolments to date. In Madagascar, our schools are serving around 350 children each on average, highlighting the urgent need and demand in the remote areas where we operate.

Transition to local ownership is a growing and vital part of our model to deliver sustainable impact. In 2023, we successfully transitioned 42 schools to local ownership, supporting local communities to run their own schools over time and ensuring a sustainable future for education in these communities.

One of the highlights of 2023 was the launch of our new Girls' Education project in Nepal and Cambodia – an exciting 3-year programme supported by the Foreign & Commonwealth Development Office (FCDO). This programme has already reached over 9,000 girls, empowering them through initiatives like Mothers' Groups and Girls' Clubs; these are critical steps in dismantling barriers to girls' education. FCDO support provides both security of medium-term funding and represents a significant endorsement of the importance and credibility of our work.

We can only deliver UWS programmes thanks to the fantastic support and generosity of all our supporters. Despite the continuing economic challenges, UWS achieved an income of £3.6m in 2023, in line with 2022. We also invested in a strong fundraising team in late 2023, which is already generating significant growth in 2024, including from UWS USA. To all our supporters – we owe you a huge debt of gratitude on behalf of the tens of thousands of children whose lives are being transformed because of your support. Costs were well controlled, and we finished the year with cash balances of £1.1m, in line with the previous year.

## LOOKING AHEAD

2023 was a milestone year in our sector, marking the halfway point for the 2030 UN Agenda for Sustainable Development, which was adopted in 2015. At its heart are the 17 Sustainable Development Goals (SDGs), a guide for societies to work towards a better future by 2030. UWS actively contributes to the achievement of SDG 4 which is to “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”. Achieving this goal remains a significant challenge across the world.

In 2024, our focus remains on driving the quality and sustainability of our programmes. We continue to open new UWS schools in Nepal and Madagascar, ensuring access to quality education in some of the most marginalised rural communities in the world.

Examples of key initiatives include:

- Further growth in our Girls’ Education programme across Cambodia and Nepal
- Investment in additional infrastructure in existing schools in Madagascar to accommodate the rapid growth in student enrolment
- Growth in the capacity of our community and teacher training teams in Cambodia, Nepal and Madagascar – to drive better outcomes for our students
- Extension of monitoring and evaluation of UWS schools post transition, with additional capacity for UWS interventions, where needed, to sustain quality standards for the children and communities we serve
- Introduction of quality benchmarks to align with SDG 4, which includes the launch of standardised formative assessments of student learning outcomes in literacy and numeracy
- A pilot programme to extend the UWS training model to other local schools in Nepal following recognition by local government
- Development of a new UWS 2030 programmes strategy which we look forward to sharing with all UWS partners later this year

## THE UWS TEAM

We made several key changes to strengthen the UWS global leadership team in 2023. These changes are now bearing fruit through strong growth in income and new programmatic opportunities to develop the quality, sustainability and scale of UWS impact on the lives of the children we serve. We are investing more in leadership development across UWS, building organisational capacity to match our growing ambition.

Every day, I am privileged to witness the extraordinary dedication of our teams to deliver against the backdrop of a wide range of challenges – I would like to thank every member of the UWS team for their inspirational commitment to our mission. I am particularly proud that our programme country teams are staffed and led by local nationals, with their invaluable expertise and unique proximity to the children and communities we serve. Thank you also to our board members who all share the team’s passion for the work of UWS, including those who have stepped down during the past year at the end of their term of office.

Together, we’re building a future where every child has the chance to learn, thrive and reach their full potential. Thank you for being a part of this transformative journey, our team is excited to work with you on the next steps of the UWS mission.

**OUR TEAM IS  
EXCITED TO  
WORK WITH YOU  
ON THE NEXT  
STEPS OF THE  
UWS MISSION.**



**Peter Taylor**  
Executive Chair, UWS



## EXECUTIVE SUMMARY

### A GLOBAL OVERVIEW



#### CAMBODIA

In 2023, under a new leadership team, our programmes in Cambodia saw the launch of our girls' education project, fostering collaboration between girls, teachers and communities to create inclusive learning environments. This builds upon the success of our ongoing dropout prevention programme, ensuring the most vulnerable children stay in school.

**READ MORE: PAGE 16, 18**



#### NEPAL

In Nepal, beyond constructing 14 new UWS schools to increase the reach of our programmes, our work in 2023 focused on supporting children, particularly girls, at-risk of marginalisation and dropout to stay in school. We've also begun collaborating with government schools to improve learning outcomes for students beyond UWS schools, across the state education system.

**READ MORE: PAGE 13, 24**



#### MYANMAR

Our work in Myanmar has pivoted, focusing on driving quality and sustainability of education. We are committed to ensuring that UWS schools remain open and functioning, providing high-quality education to the children enrolled, in spite of disruptions due to after-effects of the Covid-19 pandemic and the ongoing political and civil unrest.

**READ MORE: PAGE 22**



#### MADAGASCAR

In Madagascar, our programmes have gone from strength to strength, focused on expanding our network of schools, and opening UWS' very first dedicated teacher training centre, tackling the country's major dual challenge of access to, and quality of, education. Going forward, we'll continue expanding our reach and enhancing the educational landscape in collaboration with local partners.

**READ MORE: PAGE 11**

## 2023: GLOBAL IMPACT

The UWS movement is made up of organisations serving children across Cambodia, Nepal, Myanmar, and Madagascar and is supported by our partners and supporters around the world.

We share one name and one ambition: Zero Education Poverty.

In 2023, our work reached:

### MADAGASCAR



UWS Schools  
operational  
14



Children  
enrolled  
6,494



Teachers  
working  
156

### NEPAL



UWS Schools  
operational  
56



Children  
enrolled  
5,703



Teachers  
working  
505

### MYANMAR



UWS Schools  
operational  
63



Children  
enrolled  
2,718



Teachers  
working  
137

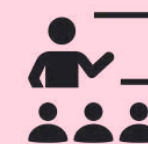
### CAMBODIA



UWS Schools  
operational  
96



Children  
enrolled  
10,700



Teachers  
working  
476

**64,159 CHILDREN  
SUPPORTED SINCE 2008**



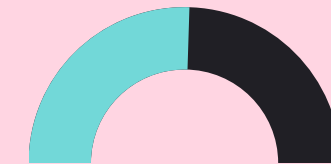


## 2023: IN NUMBERS

25,615

**CHILDREN  
ENROLLED**

(2022: 23,824 children)



**GIRLS:BOYS**

51:49 Girls:Boys

1,274

**TEACHERS  
SUPPORTED**

(2022: 1,328 teachers)

229

**SCHOOLS  
OPERATIONAL**

(2022: 243 schools)  
(Historic: 303 schools)

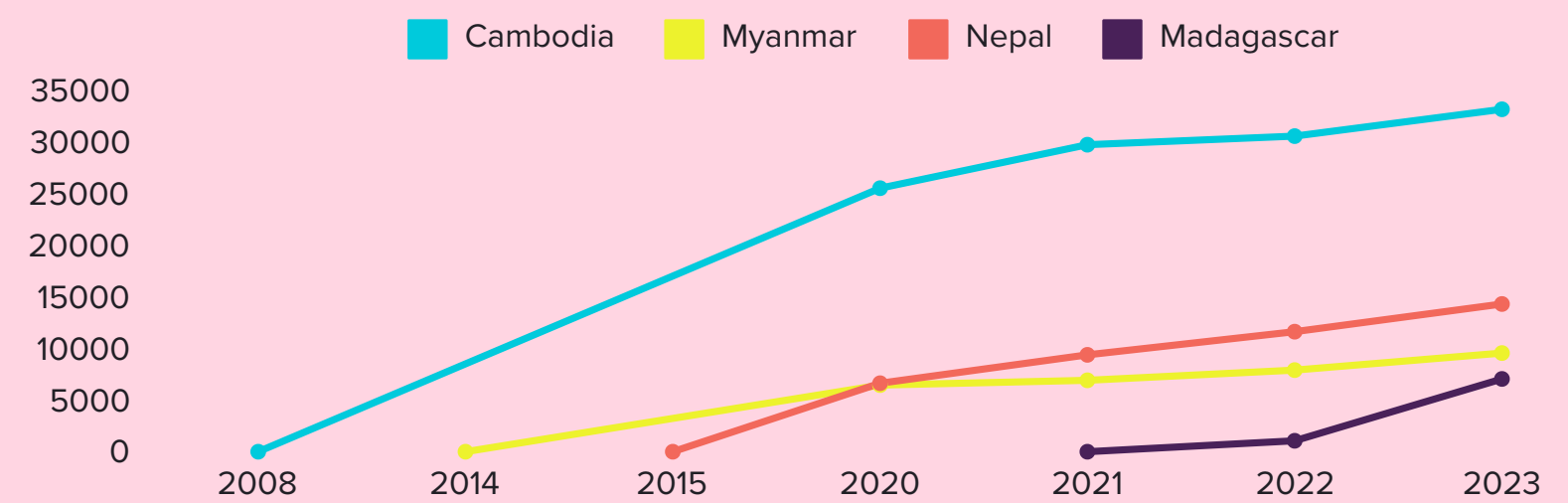
42

**SCHOOLS  
TRANSITIONED TO  
LOCAL OWNERSHIP**

(2022: 31 schools)  
(Historic: 74 schools)

## SCALING IMPACT

(CHILDREN REACHED)



Numbers as of December 2023



# OUR APPROACH

**UWS works to actively contribute to the achievement of UN Sustainable Development Goal 4, which is to “ensure inclusive and equitable quality education and promote lifelong learning opportunities for all”.**

**The following five principles guide our work to bring about lasting change for children around the world:**



## ACCESS

We support children living in rural areas, including previously out-of-school children, to attend and complete primary school (SDG4.1). We do this through building safe and inclusive education facilities in collaboration with rural communities (SDG4.8).



## STRENGTHENED SYSTEMS

Strengthened systems are the backbone of educational development - something we achieve through transitioning high-quality facilities into the national education system. Moreover, by sharing our work, innovations and best practices with national bodies, we seek to positively influence the standards set for policy, curriculum and infrastructure.



## QUALITY

Education systems are only as good as the teachers who provide the schooling, and the quality of facilities available. We work to increase the supply of qualified teachers in the regions we work (SDG4.A). Our teachers deliver an interactive curriculum within engaging learning environments. In this way, they support students to maintain high attendance levels, achieve proficiency in literacy and numeracy (SDG4.6), and inspire them to become active, lifelong learners.



## INCLUSION

Inclusive systems ensure every child feels safe and included whilst learning. We aim to eliminate all discrimination in education (SDG4.5). Our teachers are trained and supported to implement gender-responsive, disability-inclusive and effective teaching and learning methodologies for students with diverse needs, including minority language needs, within a welcoming and inclusive learning environment.



## SUSTAINABLE COMMUNITIES

Our projects build capacity, not dependency. We work with communities through multi-year interventions to build local capacity to manage each school independently. Vibrant community and advocacy groups are supported to actively take part in school decision-making.

# INCREASING ACCESS BRIDGING THE EDUCATIONAL DIVIDE

**25,615 CHILDREN**

were enrolled in UWS schools at the end of 2023

**229 SCHOOLS**

operated by UWS across countries of operation

**In 2023, we worked to give every child access to quality primary education.**

Guided by country office-led strategic plans, and in partnership with local communities who have been marginalised from a quality education provision, we worked to build and run schools, train teachers and strengthen education systems.

We launched innovative ways to provide child-centred education services, generating evidence of what works - evidence which is now informing local and national strategies in the regions we work.

And we gave children and young people the tools to advocate for their right to education, and to inspire a life-long love of learning

## A GLOBAL EDUCATION CRISIS

Every child has the right to education. Yet in 2023, a staggering 244 million children are not enrolled in formal education. Globally, there remain large pockets of out of school children, particularly among rural and indigenous populations, cultural and linguistic minorities, and children with disabilities. Common barriers include geographical isolation, social exclusion, and chronic underinvestment in rural services.

Moreover, the Covid-19 pandemic presented the worst shock to education and learning in a century, fuelling increased absenteeism, dropout, and significantly impacting student outcomes around the world.

**There are currently more non-learners in school than out of school.** Approximately 387 million primary school-age children and 230 million lower-secondary school-age adolescents are not achieving minimum proficiency levels in reading and mathematics.

**FOR THE  
FIRST TIME  
IN HISTORY  
THERE ARE MORE  
NON-LEARNERS  
IN SCHOOL  
THAN  
OUT-OF-SCHOOL**





## OPENING MORE CLASSROOM DOORS

In 2023, UWS reached 25,615 children in the regions we work, across 229 UWS schools providing access to primary education.

Throughout the year, we concentrated our efforts on scaling our operations, constructing and opening 22 new school buildings in Nepal and Madagascar. Our commitment to safe and secure school buildings and grounds goes beyond the physical structures, to ensure our teachers and school leaders are creating a nurturing environment for children to learn and grow.

### MADAGASCAR, ATSIMO-ANDREFANA REGION

In the southwest region of Madagascar, we continue to extend our network of schools in what has become our fastest-growing programme. By the end of 2023, we are operating 14 schools serving more than 6,400 children.

**1 IN 5 CHILDREN HAVE NEVER ATTENDED SCHOOL**

The education system in Madagascar is facing a major dual challenge in relation to access and quality. More than 1.7 million children between the ages of 6 and 14 are out of school and, despite an overall increase in primary school enrolment, almost 1 in 5 children have never attended school.

Teaching capacity is extremely limited and educational materials do not often meet minimum standards. In some regions, there is only one state-certified teacher for 180 pupils in primary education, and only one book for every 15 students. **Since 2021, UWS has been supporting children in the Atsimo-Andrefana region, where the education crisis is acute.**

To address the urgent need for training of teaching staff, we opened our first regional teacher training centre offering a sustainable, replicable model for capacity strengthening of both UWS and government teachers. Together with communities and local government, we're strengthening teaching quality and education infrastructure to provide a quality, inclusive education to all children.



UWS Ampandrivotse School, Madagascar

**“Before, we were teaching under trees or in a wooden hut that couldn’t shelter the children in the heat or when the rain came. But with UWS we have a school building and frequent training courses for all teachers”**

**GODA  
UWS TEACHER, MADAGASCAR**

### NEPAL, KOSHI AND LUMBINI PROVINCE



**In April 2022, UWS launched a three-year initiative, funded by the British public and the UK Government through UK Aid Match, to expand access to quality primary education for children in rural Nepal.**

Our work in Nepal continues to gain momentum, bridging the rural-urban educational divide. We've made significant strides since the project began in 2022, constructing 18 new schools (including 14 in 2023), welcoming 2,415 students into newly built classrooms. Through supporting teachers with training and professional development opportunities, we're ensuring these children receive a quality education and are provided the support they need to reach proficiency in core subjects as well as develop social-emotional skills and wellbeing. By providing education and empowering communities, we're laying the groundwork for improved educational outcomes, better livelihoods, and a reduction in poverty for children in rural Nepal.



# EDUCATION HELPS CHILDREN TO WRITE THEIR OWN STORY

## PELAGY'S STORY



**Twelve-year-old Pelagy\* lives in a coastal village in southwest Madagascar. She dreams of becoming a midwife, so she can raise awareness of the challenges women and girls face and reduce cases of teenage pregnancy in her village. This account has been translated from Vezo, a Malagasy dialect.**

“My name is Pelagy, I’m 12 years old and I’m in the Grade 3 class. I live with my parents and my sister. We have always lived in this village, my father is a fisherman, but sometimes he also grows manioc. My mother is a fruit seller and in the morning she also sells tea.

Growing up, I had a lot of problems with reading and writing, and not all the children were able to master these skills because our teachers didn’t have the necessary skills and they were always absent.

**“Every evening Pelagy revises her lessons and even though I don’t know anything about everything in this notebook, I take a look to see what she has written in there. Our children all go to the school because I don’t want them to be like me and their father. We’ve never been to school and to this day we can’t read or write”**  
**Pela, Pelagy’s Mother**

*\*name has been changed in line with our child protection and safeguarding policies.*

Now it’s been two years since UWS built our school. It has changed the education in our village. UWS gives us all the opportunity to get the education we need.

Especially for me, I’ve noticed that I’m starting to read and write without any problems, thanks to the years I’ve spent at this school. Our teacher is always present. In my class, we learn several subjects, but the ones I like the most are Malagasy and Mathematics - I’m not too keen on History!

My dream is to become a midwife when I grow up. I want to help the young girls in my village and to fight teenage pregnancy, which is often a challenge due to the customs of our community. I’m sure that this will happen thanks to all the work UWS has done in our school”.



Pelagy\* sits beside her mother, Pela, outside their home.



# PREVENTING EARLY SCHOOL DROPOUT

التعليم  
فوق  
الجميع | education  
above  
all

One-third of the world’s out-of-school children have attended school in the past but were forced to drop out. In the last three years (2021-2024), we have been working with Education Above All’s Educate A Child (EAC) programme, to identify students at risk of early school dropout and to provide tailored interventions to support student retention.

5,479 young people have been supported by the Dropout Prevention Project in UWS schools across Cambodia and Nepal, surpassing the project target.

## CLOSING THE GAP: STRATEGIES FOR STUDENT RETENTION

While significant progress has been made across Nepal to improve enrolment rates, contributing to a nationwide enrolment rate of 97%, student retention remains a key challenge. 29 out of 100 students who enrol in Grade 1 drop out of school before completing Grade 8, the final primary school grade. There are subgroups of children who are more vulnerable to early dropout due to key demographic risk factors. These include living in extreme poverty, the challenges facing girls aged 11+, discrimination, students being overage for their grade, and having a difficult journey to school.

29 OUT OF 100 CHILDREN WHO ENROL IN GRADE 1 DROP OUT BEFORE GRADE 8

Through this programme, School Retention Teams (SRT) at each school have been working with teachers, parents, and community leaders to identify the UWS students who are at-risk of dropout. Once identified, the students receive a range of interventions for better educational outcomes. Community awareness meetings and discussions, promoting student attendance and retention in schools are also held.



Providing one to one student support, Nepal

“I am very happy with the improvements Manoj has made in his studies and look forward to him achieving great things in the future.”

MANOJ’S FATHER, A PARTICIPANT IN THE UWS-EAC DROPOUT PREVENTION PROGRAMME





127 School Retention Teams (SRT) operating



Each SRT met up to 8 times in 2023



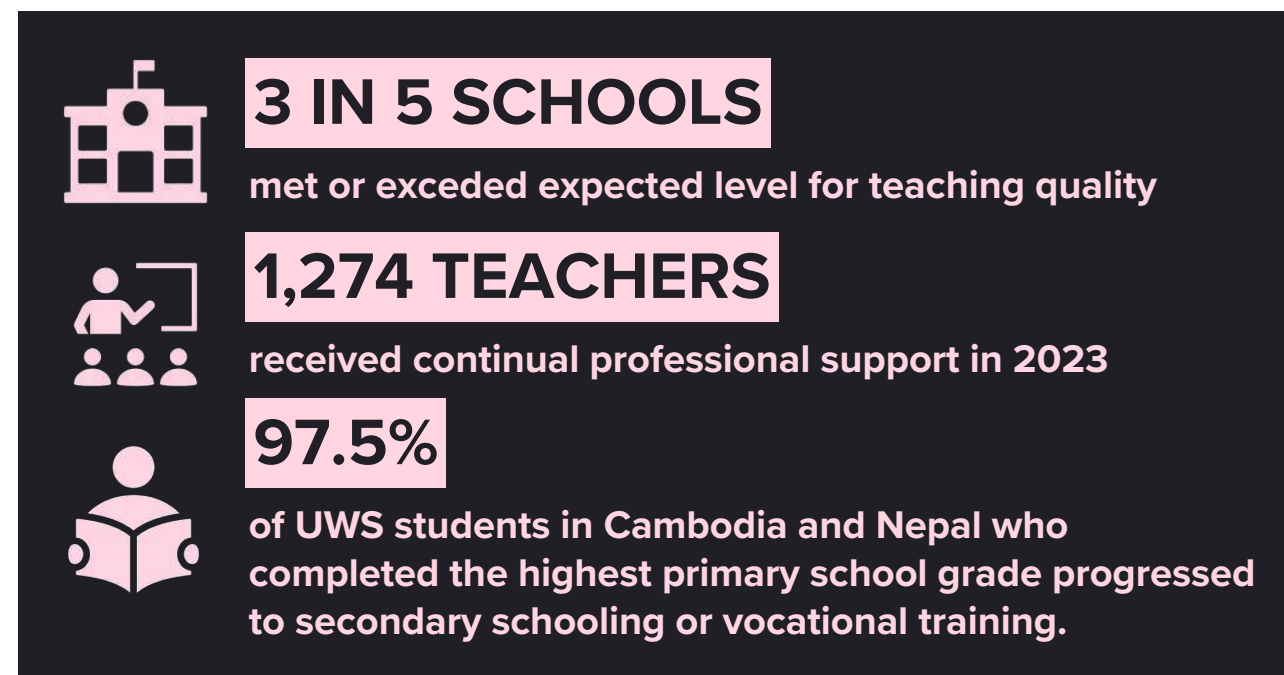
Quarterly Community awareness meetings held

READ HIS STORY:





# EMBEDDING QUALITY AND INCLUSION ELEVATING LEARNING EXPERIENCES



Education systems are only as good as the teachers who provide the schooling, and the quality of facilities available. But as we approach 2030, a major issue looms: the world continues to face a significant teacher shortage. 44 million primary and secondary school teachers are required worldwide if we are to achieve universal education by 2030.

**44 MILLION  
TEACHERS  
ARE REQUIRED  
WORLDWIDE  
TO ACHIEVE  
UNIVERSAL  
EDUCATION**

Since inception, UWS has worked to reduce national and global teachers shortages both through the recruitment of new teachers and the provision of continual professional development and training opportunities for in-service teachers. We support teachers to deliver an interactive curriculum, achieving high attendance and attainment among students, inspiring them to become active, lifelong learners.

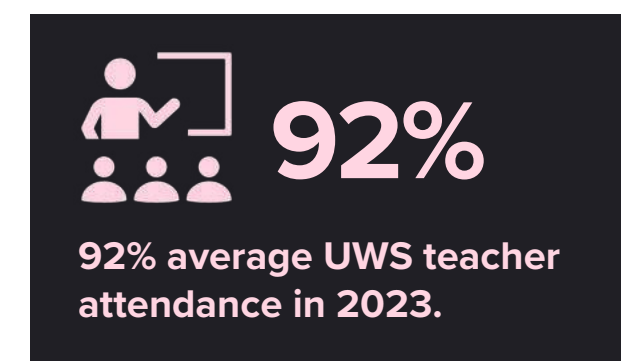
## THE TEACHERS WE NEED FOR THE FUTURE WE WANT

UWS has an innovative, dual-track model to address nationwide shortages of teaching staff in all countries of operation. We recruit and train teachers from within the communities we serve to create local employment opportunities, ensure education provision is contextually relevant, and build local capacity for education delivery. In addition, we collaborate with education authorities to allocate government-funded teachers to each UWS school. This supports compliant curriculum delivery, while helping to strengthen the national education workforce.

Both community and government teachers benefit from rigorous UWS training. Our cascade training approach focuses on national curricula, with an additional emphasis on classroom culture, lesson facilitation, classroom interaction, and student wellbeing and safety. Throughout 2023, 1,274 teachers were working across UWS schools, each on their own training and professional development journey.

**Each UWS schools follows a School Development Plan to ensure school success and positive student outcomes.**

School progress is continually monitored through UWS School Development Reports, measuring progress across 9 key focus areas: student attendance; student progress; teacher attendance; teacher quality; school enrichment; school environment; school leadership; school buildings and grounds; and child protection and safeguarding.





# UWS FELLOWSHIP PROGRAMME

## NITA'S STORY

The UWS Fellowship Programme is a two-year programme which channels the energy of recent Nepali graduates into mobilising social change, enhancing the quality of learning experiences provided for children. Our multi-talented Fellows are placed in a UWS school where they bring enthusiasm and innovation to their teaching. In 2023, 20 Fellows were in post in UWS schools across Nepal.

Nita Acharya joined the UWS Fellowship programme in April 2022. This is her experience of being based at UWS Hile School in the remote Gulmi District of central Nepal.

"I grew up in a privileged area of Nepal, surrounded by love as the youngest member of my family who instilled in me a strong sense of self and a determination to achieve success.

Growing up, I witnessed the struggles of women who were not educated, and this influenced my desire to pursue my own education and advocate for every child to pursue education and strive for a better life.

This motivation led me to join the UWS Fellowship programme - I was eager to immerse myself in rural communities and contribute to improving education provision there.

Adjusting to life in Hile and bridging educational gaps posed many challenges. Implementing innovative teaching methods such as interactive learning and behaviour management helped overcome these obstacles.

I incorporated creativity by mixing up learning with games, drama, songs, and stories to make my lessons engaging and memorable for students. This approach also enhanced their creativity.

Having heartfelt conversations with parents and teachers about children's wellbeing and witnessing positive changes in their attitudes fills me with pride."

**"I am happy that I could explore the teaching system of rural Nepal. I feel proud and happy that I got the chance to utilise my skills and knowledge for the betterment of my community"**  
**Nita Acharya, UWS Fellow Teacher, Nepal**



Nita delivering a menstrual health and hygiene session



# SECURING LEARNING OUTCOMES

The Covid-19 pandemic presented the worst shock to education in a century, fuelling increased absenteeism, dropout, and significantly impacting student outcomes around the world. The ‘quality gap’ usually mirrors wider urban-rural inequalities, with better learning outcomes secured in wealthier urban areas.

At UWS, we are determined to bridge this gap. A quality primary education is the vital first step, the catalyst that sets students on a path to lifelong learning and success. Our focus lies on ensuring young learners build strong foundations in Literacy and Numeracy, while also nurturing their social-emotional development and critical thinking-skills - all essential for the next chapters in their lives.

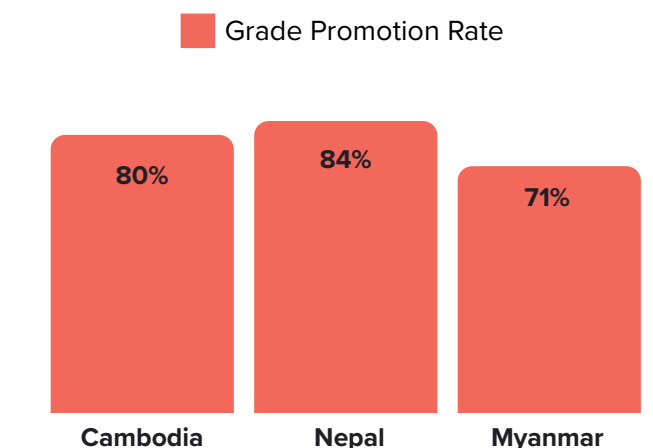
Our teachers create a welcoming and engaging classroom culture and ensuring positive classroom interaction. Classrooms are not places for rote memorisation; instead, our teachers emphasise active learning, encouraging students to participate, explore, and discover knowledge for themselves. This approach prioritises social-emotional development and encourages students to become confident and engaged learners.

Promisingly, in 2023, 80% of our students in Cambodia and 84% of our students in Nepal, were promoted to the next grade level. Even more heartening, a remarkable 97.5% of UWS primary school graduates in Cambodia and Nepal smoothly transitioned to secondary school or vocational training, demonstrating the lasting impact of our interventions. These figures are a testament to the dedication of our staff, the determination of our students and the support of their families.

**“I love my UWS school. In the future, I would like to be a teacher. I wish to share all my knowledge and ideas with the next generation”**

**OUN,  
UWS STUDENT, CAMBODIA**

**READ  
HER  
STORY:**



Grade promotion is the percentage of students who progressed to the next grade at start of new academic year or successfully finished highest grade of primary school.



STEAM Club,  
UWS Mabir School, Nepal



# CHANGING WHAT TOMORROW LOOKS LIKE, BY TRANSFORMING EDUCATION TODAY

## MR TICH'S STORY

Mr Tich holds the community teacher position at UWS Pu Korng School, in the rural province of Mondulhiri, northeast Cambodia. In this account, which has been translated from Khmer, Mr Tich shares his educational journey - from being a student at UWS Pu Korng, to his recent return to teach the next generation of children in his village.

“As a boy, I went to UWS Pu Korng School. When I started to get an education here, everything in my life started changing. I became a person who understood society, communication, languages. I was a very happy student at UWS Pu Korng School. I tried my best with studying and I practised more at home. I didn't want to become a non-educated person, when I had this opportunity.

After I graduated from UWS Pu Korng primary school, I went to Srea Preh Secondary School which is 15km away from my village. It was very far for a student to go by bicycle every day, but I didn't give up. I graduated from my secondary school too. I have always had the dream of becoming a teacher. I wanted to share all my experiences, what I learnt in school and in society, with the next generation.

Because I wanted to contribute to the development of my village, I applied to be a community teacher at my old primary school.

If I hadn't enrolled in school as a boy, I would probably be working as a farmer. I love my job as a teacher, it's gorgeous and wonderful to be with my students in the classroom.

I enjoy spending time with my students in the school library, encouraging them to read story books and I show them how to make things out of paper and plastic. During breaktime, I lead them in playing sports.

I also work with the community and students, sharing how important it is to enrol in school, to come to school everyday.”

**“I'd like to thank UWS for letting me succeed in my dreams and providing us a beautiful school. UWS Pu Korng is the children's hope in this village”  
Mr Tich, UWS Teacher, Cambodia**



Mr Tich sits on the veranda of UWS Pu Korng School



## SAFE AND INCLUSIVE SCHOOLS



In April 2023, UWS launched our new **Girls' Inclusion Programme**, funded by the British public and the UK Government through UK Aid Match, promoting inclusive education via enhanced and expanded support for girls across 152 UWS schools in Nepal and Cambodia.

Through this, we influence governments and communities to endorse practices that reduce barriers to and within education so that more girls enter, and complete, primary education, building strong foundations upon which they can pursue their dreams. To date, the programme has supported over 9,100 girls and over 1,100 teachers to receive instruction on child-friendly and gender-responsive pedagogical methods.

Inclusive schools ensure every child feels safe and welcomed whilst learning. We work collaboratively with each community we serve, ensuring they are passionate about encouraging both boys and girls to attend school and giving every child the opportunity to learn.



UWS students in the classroom in Cambodia

## CAMBODIA, GENDER TRANSFORMATIVE EDUCATION

Girls in rural communities face significant barriers to access, participation and quality learning. While we're proud to have achieved gender parity in access to education, we recognise that girls face many additional barriers to attending and thriving in the classroom, placing them at risk of early school dropout. The Chbab Srey, or "Rules for Girls", is still a powerful force in Cambodia, promoting that the role of girls is that of a housekeeper, reproducer and wife. The number of girls in Cambodia being married off in their childhood years remains persistently high, where almost one in five girls are married before their 18th birthday.

**Our programmes work to support young women and girls through the following key areas:**



**2,356** girls identified at-risk of early dropout received at least one preventative intervention to support their retention.



**79** out-of-school adolescent girls have enrolled in foundational evening classes to catch up on literacy and numeracy proficiency



**69** schools audited and upgraded gender friendly WASH facilities to meet girls' needs.



**1,110** teachers received training in gender-responsive teaching methods, challenging gender inequalities in the curriculum and classroom.



**2** written recommendations submitted to senior education sector officials to promote gender responsive education systems.



**100%** of UWS staff, teachers and volunteers received child protection and safeguarding training.

**9,196** girls have participated in the first year of the programme, receiving information and support to promote gender equality and to challenge gender norms and customs, including child marriage.



## STRENGTHENING CHILD PROTECTION AND SAFEGUARDING

At UWS, we believe every child deserves to learn and grow in a safe and happy place - this is why keeping children safe is at the heart of everything we do.

Since we began, we've worked hard to support the communities we serve to protect their children from harm. Our Child Protection and Safeguarding (CPS) Policy, along with other pertinent policies, underscores our unwavering dedication to establishing secure learning environments worldwide.

The policy serves as a foundation, but each of our country teams drives its implementation. They work closely with local communities to adapt the policy to their specific contexts, ensuring its effectiveness in protecting children. Through ongoing training, awareness campaigns, and capacity-building initiatives, these teams empower community representatives responsible for child protection to champion child safety within their own environments. They ensure reports of misconduct are fully investigated by trained staff, with a survivor-centred approach, and that appropriate actions are taken to protect and safeguard all individuals involved.

Throughout 2023, our country teams continued to refine CPS processes and policies, further solidifying our collective commitment to child safety.

## EMPOWERING EVERY CHILD TO THRIVE

UWS prioritises inclusive, high-quality education for all students. Recognising this, our country teams launched the Child Functioning Assessment initiative in 2023. This initiative is a significant step towards ensuring inclusive education by understanding students' individual needs. Led by our country teams in Nepal and Cambodia, the initiative utilises the Washington Group Short Set Questions, a globally recognised tool. Through close collaboration with local partners like the Karuna Foundation in Nepal, the tool was adapted to each country's specific context. This ensures its effectiveness in evaluating students' functional capabilities across five key domains: vision, hearing, mobility, communication, and self-care.

This valuable information will serve as a foundation for our country teams to develop targeted interventions, inclusive education programs, and tailored policies. By understanding individual needs, UWS can ensure all students receive the specific support they require to thrive within a truly inclusive learning environment.



A UWS student smiles outside the school gates in Nepal



# DRIVING SUSTAINABILITY CREATING LASTING CHANGE



**229 TRIPARTITE AGREEMENTS**

held between UWS, local communities & local governments



**149 MOTHERS' GROUPS**

were meeting across Cambodia and Nepal in 2023



**4,243 MOTHERS AND GIRLS**

were part of a Mothers' Group or Girls' Club in 2023

## ENGAGING COMMUNITIES IN THEIR CHILDREN'S SUCCESS

We prioritise community ownership for a lasting educational impact; each community is involved from the start of each project. In 2023, we signed tripartite agreements with 29 new communities, bringing our total to 229 active partnerships between local communities, local governments and UWS.

Strong parent-child-school relations are critical for a child's long-term learning and development. We train teachers to equip caregivers with strategies and support to create welcoming learning environments at home, nurturing their children's early literacy, numeracy, and social-emotional skills.

At every UWS school, School Management Committees (SMC), locally-led, voluntary governing bodies, support the development of school environments and drive student enrolment and attendance. UWS Education Officers work with each SMC, empowering them to manage their school through training on school governance and administration. Over time, this allows the community to take on increasing responsibility for the school's daily operations and ownership of the project.

**“Life is challenging for the children in this community. Some families bring their children to work, meaning they can't come to school. UWS is very important to the community. The school is near their homes and this motivates the parents to send their children to school.”**

**KLIM MARY,  
UWS TEACHER, CAMBODIA**



A community group meeting in Cambodia



## WOMEN AND GIRLS LEADING THE CHARGE FOR CHANGE

Every child has the power to determine their own future. UWS is proud to have achieved gender parity in student enrolment across our schools. However, we recognise that girls face many additional barriers to attending and thriving in the classroom. That's why we work with students, parents, teachers and entire communities to help all children to feel safe and included to challenge gender stereotypes and to equip girls with knowledge of their bodies and rights.

Throughout 2023, 149 mothers' groups and 152 girls' clubs across Nepal and Cambodia created spaces where women and girls could share experiences, challenges, learn new skills and advocate for the right to quality education.

**“Women and girls of these groups meet regularly. They empower each other and ensure their voices are heard”**

**NATASHA KAFLE,  
SENIOR EDUCATION MANAGER  
UWS NEPAL**



Girls' Club and Mothers' Group  
in Cambodia

### **GIRLS' CLUBS: AMPLIFYING VOICES, BUILDING CONFIDENCE**

Our Girls' Clubs are designed to be empowering spaces where girls' agency and voices take centre stage. Through workshops and discussions, girls explore critical topics like gender equality and their rights. The Girls' Clubs work to promote girls' leadership, build skills and knowledge, and support girls to design and lead their own interventions to champion their rights in their communities. The Girls' Clubs aim to ensure that girls are not just heard, but that they are empowered to shape their own futures.

### **MOTHERS' GROUPS: FEMALE-LED SOLUTIONS**

During Mothers' Group meetings, we support women to take on a more advisory role, guiding their households and their community to create positive learning environments. Our mothers' groups help to track student performance, meet to discuss concerns, and receive training on menstrual health and hygiene. In addition, in Nepal, mothers have held Financial Literacy Training Sessions sharing essential financial management skills. From budgeting to investment strategies, we empower mothers to build a brighter financial future for themselves and their families.



## MYANMAR: PIVOTING OUR MODEL TO SUSTAIN EDUCATION PROVISION

UWS has been working in Myanmar since 2014 to support over 9,500 children living in rural Shan State to access primary education.

The challenges posed by Myanmar's turbulent recent history are reflected clearly in the education sector. The limited governmental infrastructure, in combination with cultural and linguistic divides among the various ethnic groups and ongoing political crisis, has left the school system unable to provide for its most marginalised communities. Following a decade of civilian government, Myanmar has been back under military rule since February 2021.

Myanmar's education system has faced disruptions due to both the Covid-19 pandemic and the ongoing political crisis. Between February 2020 and February 2022, public schools in Myanmar were closed for a staggering 532 days, making it the country with the longest school closures in the East Asia and Pacific Region. Across the country, almost 12 million children have had their education disrupted by conflict, the COVID-19 pandemic, and the social and political crisis.

### MYANMAR, SHAN STATE

We are committed to ensuring that our current 63 UWS schools remain open and functioning, providing high-quality education and support to the children enrolled.

Given the unstable political climate, we have pivoted our model to focus on the quality and sustainability of our work for the children and communities we serve. Our objective is to secure the phased transition of these schools to sustainable local partners, inclusive of local authorities, NGOs, religious groups and the communities themselves between now and 2027. We are committed to maximising the prospects for these children and their communities and will continue to conduct in-depth monitoring of transitioned schools to ensure the continual provision of equitable, quality education.

**ALMOST 12 MILLION CHILDREN HAVE HAD THEIR EDUCATION DISRUPTED.**

By the end of 2023, 14 UWS schools had transitioned into local ownership, including the transition of 6 UWS schools to a local NGO located in Pekhon, Shan State, a conflict zone where there is violence and rivalry between different armed groups. The transition of these schools to this local NGO, who specialises in education delivery in conflict areas, presented the strongest opportunity for sustainable education provision for the children enrolled in these schools. In 2024, we intend to transition 15 UWS schools to local ownership. Through the support of local actors, we continue to support children to learn and build resilience within challenging circumstances.

**“It is not easy being a teacher, but I do believe that I can cross any difficulties by smiling. I will keep on smiling no matter how hard it is, just for the lovely students that I have. I want them to become educated people in the future”**

**NANDAR OO**  
**UWS TEACHER, MYANMAR**



Walking home after school,  
UWS Myanmar



# A STORY OF FRIENDSHIP AND DETERMINATION

## WAI MHU'S STORY

Wai Mhu Than studies at a UWS primary school in Shan State, Myanmar. In this account, which has been translated from Burmese, he shares his pride in his parents, who work as UWS teachers, and his hopes to be a doctor when he grows up.

“I am very proud to be the son of two teachers. My mother is a teacher in my village, I’m lucky that my mother is near me. My father is working hard as a headteacher in a different village in Kyaing Tong. Sometimes, I want to have both my parents near me, but I know this isn’t possible. My father is my hero.

I have many friends in my school, all of them are Palaung ethnicity. Even though I am not of the Palaung ethnicity, because my father is Burmese and my mother is Lahu ethnicity, my friends love me very much.

My friends have told me that we are very lucky to have my mother as a teacher in our village. During our parent’s time, there was no school in our village, and for many people in our village it wasn’t possible to get an education.

I’m so happy to go to my UWS school in my village and that my parents are employed as teachers with UWS.”

**“WHEN I’M OLDER, MY DREAM IS TO BECOME  
A DOCTOR - I KNOW I MUST STUDY HARD IF  
I WANT TO REALISE MY DREAMS”**





## WORKING TOGETHER TO ACHIEVE COMMON GOALS

The crisis in learning is threatening the education and futures of millions of children. While our interventions start in the classroom, our impact extends far beyond. We collaborate with Ministries of Education, other non-profit organisations and partners to reach more children with quality education provisions because we know that we will only achieve our vision of a world with Zero Education Poverty by working together.

Recognising that systemic change requires collective action, in 2023 we worked to foster collaborative events that brought together government officials and education stakeholders, sharing best practice in gender-responsive education provisions. Moreover, in Nepal, we began UWS' first programmatic intervention to improve learning outcomes for students beyond the walls of UWS schools.



Girls Inclusion Project launch,  
Koh Kong Province, Cambodia

## SHARING KEY LEARNINGS AND BEST PRACTICE

Our commitment to quality, inclusive education extends beyond project implementation. In 2023, in Nepal, three project launches for our Girls' Inclusion Programme took place in Taplejung, Gulmi and Sankhuwasabha districts, bringing together government officials and education stakeholders. These events proved to be a catalyst for positive change, leading to the formation of Inclusive Working Groups in all three districts, creating valuable platforms for knowledge sharing and collaboration beyond UWS schools.

In Cambodia, we actively participated in a Ministry of Women's Affairs campaign to raise awareness about gender-based violence and harmful practices against women and girls. Partnering with UNICEF, CARE Cambodia, and other NGOs, we co-organised a December 2023 event in Andong Meas District which reached over 700 attendees, primarily students.

## NEPAL: STRENGTHENING SYSTEMS THROUGH LOCAL-LEVEL GOVERNMENT COOPERATION



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

Swiss Agency for Development and Cooperation SDC  
स्वीस सरकार विकास सहयोग एसडीसी

In Nepal, while national-level student enrolment rates have significantly improved in recent years, learning outcomes remain low and dropout rates remain high. In 2023, UWS Nepal launched a

a collaborative project with the Swiss Agency for Development and Cooperation (SDC). As the exclusive co-funder of the initiative in Nepal, SDC is partnering with UWS Nepal to substantially improve learning outcomes and retention rates for girls and marginalized children attending public and local government schools across Koshi Province.

Together, UWS Nepal and SDC are leading efforts to support 4,950 students from community schools, who are at risk of dropping out of school, by providing teacher training to improve attendance rates and enhance learning outcomes in core subjects like mathematics and Nepali, through improved teaching methods and focused support for students. The project will also see the adoption of our community-centric model, empowering communities to establish initiatives such as Mothers' Groups, and Girls' Clubs, leading to increased awareness, active participation, and ownership of education-related issues.



## FUNDRAISING ACTIVITIES & ACHIEVEMENTS IN 2023

Our work is only made possible because of the passion and commitment of individuals and organisations who share our vision of ending education poverty. And 2023 was no exception.

### UWS DINNER SERIES

With UWS's events calendar back in full swing, we were thrilled to launch our dinner series, introducing new supporters to our work. Across four evenings, dinners were hosted and attended by 81 people to celebrate and raise over £315,000 for our vital work.

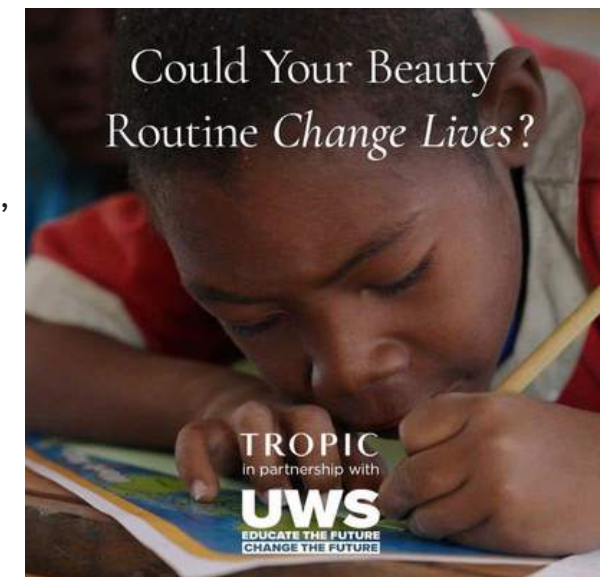


StepStone Group visit UWS programmes in Nepal

### TROPIC SKINCARE: GIVE BACK FRIDAY

Our partnership with Tropic Skincare continues to go from strength to strength, having funded over 6 million Days of Education to date. In 2023, Tropic re-wrote the story for Black Friday. Wanting to avoid meaningless flash sales, the team switched things up, using their platform to be a force for good beyond beauty, funding over 73,000 Days of Education through the campaign.

This partnership exemplifies the power of businesses using their platform to drive positive change, and we are immensely grateful for their dedication.



### LUCINDA RILEY'S LEGACY

We were touched to receive support from the family of the international bestselling author, Lucinda Riley, of the Seven Sisters Series. In late 2023, the family organised an auction of her estate in her memory, with all proceeds going to UWS. This act of kindness is a powerful reminder of the lasting impact of legacies.

### IMPACTFUL VISITS

This year, we were thrilled to host visits to our programmes for some of our dedicated supporters and partners, including StepStone Group and Tropic Skincare. These immersive experiences allowed them to witness firsthand the transformative power of education in action. The opportunity to connect with our teams and the communities we serve provided a deeper understanding of the impact their support makes.

**“As Lucinda travelled the world researching her many books, she became increasingly passionate about the challenge of providing all children with a school education. It was her wish that her family would donate funds from her estate to this cause”**

**STEPHEN RILEY**



## THANK YOU

Our supporters across the world continued to make an outstanding contribution to our work in 2023. From choosing to give a gift, walking the Seven Sisters and reaching Everest Base Camp, to hosting bake sales and Christmas jumper days. Your generosity drives our work, enabling UWS to transform the lives of children and communities through access to quality education. Whether listed here or not, our heartfelt thanks goes out to each and everyone of our supporters and partners.

Allan and Nesta  
Ferguson Trust

Axian Foundation

Baillie Gifford

Bedford School for Girls

BBIS Berlin Brandenburg  
International School

British School of Paris

CBRE

Coles-Medlock  
Foundation

ConCultures

Dubai College

EA Foundation

East Head Impact

Education Above All  
Foundation's Educate A  
Child Program

Search Associates

StepStone Group

Swiss Agency for  
Development and  
Cooperation

Staatliches Gymnasium  
Holzkirchen

The Fraxinus  
Charitable Trust

The TEFL Academy

Tropic Skincare

UK Government

TROPIC



EA Foundation  
Sustainability | Poverty reduction | Education

Fondation  
AXIAN



ConCultures  
connecting cultures



STEPSTONE



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

Swiss Agency for Development and Cooperation SDC  
स्वीस सरकार विकास सहयोग एसडीसी

التعليم  
فوق  
الجميع | education  
above  
all



UKaid  
from the British people



UWS students in Myanmar  
having fun after school



## LOOKING AHEAD: 2024 AND BEYOND

**2024 is a pivotal year for UWS, as we mark 15 years since our founding. In those 15 years, our generous supporters have helped us to support more than 64,000 children on their education journey. We are deeply grateful to everyone who has made, and continues to make, our mission possible.**

### LOCAL LEADERSHIP

Recognising the changing landscape of international development, UWS embraces the call for localisation. Since our beginnings, we've actively collaborated with communities to deliver locally contextualised solutions. We also work with a range of local, national and international partners to influence broader systems so that transformative change for communities can be sustained and scaled. UWS' teams in the countries we work in continue to be led and staffed by local people. We further this commitment through diversifying our Global Team and Leadership Team by appointing people from the countries we work in, to better represent the communities we work with.

### INCOME GENERATION

Expanding the fundraising team globally and implementing a new fundraising strategy that creates a sustainable funding model to match the need is a key area of focus in 2024. Core to this is a focus on retaining and securing long term relationships with a range of donors. We are increasing engagement with companies through Environmental, Social, and Governance programs. We're investing in a dedicated global program funding team to identify and secure new grants and institutional funding opportunities. Furthermore, we're committed to long-term growth through strategic fundraising within the countries we operate in. This multi-pronged approach will create a more diversified funding base from funders and supporters, ensuring financial stability. We will continue to work hard to ensure our individual philanthropic donors feel closely connected to the impact they have on children's lives and we will build engagement touch points to inspire them, and attract new supporters. Finally, supporting the growth of UWS' sister organisation, UWS-USA continues to be a major area of focus.

### STRATEGY FOR 2030

In 2024, we are developing our UWS 2030 Programmes Strategy, designed to guide our mission of empowering every child in marginalised rural communities to reach their full potential by ensuring foundational learning.

At the core of this strategy will be three key goals:

- **Quality Education:** We are committed to empowering every child to achieve foundational literacy and numeracy skills in a safe and inclusive learning environment.
- **Sustainability:** Building strong education systems is essential for long-term impact and sustaining quality education for future generations of children.
- **Scale:** To accelerate access to quality education for more children in marginalised rural communities.

**We look forward to sharing our 2030 Programmes Strategy later this year. We are excited to work with our partners, communities, and supporters to create a world where all children have the opportunity to learn and thrive. We only have the highest hopes and ambitions for 2024 and beyond.**



Inside the classroom,  
UWS Madagascar



## FINANCIAL PERFORMANCE

2023 income was £3.58m, in line with prior year (2022: £3.55m). In 2023, we saw a substantial increase in institutional grants to £0.66m (2022: £0.19m), and an increase in donations from individuals to £1.93m (2022: £1.34m) albeit the prior year also included £0.42m income from fundraising events (2023: nil).

In 2023, unrestricted income grew by 15% from £2.14m in 2022 to £2.45m in 2023. Two major factors contributed to this growth: funding in-arrears by institutional sources and unrestricted funding from individuals. Restricted income reduced to £1.12m (2022: £1.41m).

Cash reserves stood at £1.14m in 2023, similar to 2022 (£1.16m). Unrestricted cash reserves were comfortably higher than our minimum levels stated in the reserves policy.

Expenditure for core charitable activities reduced slightly to £2.78m in 2023 (2022: £2.92m), despite substantial growth in expenditure in Madagascar, which is one of our fastest growing areas of impact. The decrease in overall expenditure is primarily attributed to an increase in foreign exchange gains, and reduction in teachers' salaries due to success in securing additional government funding for teachers in UWS schools.

Fundraising costs decreased by £0.10m in 2023 to £0.53m, due to the absence of a major gala event. The return on investment was approximately 7 times the investment in fundraising. For every pound invested, 84p funded charitable activities and 16p went towards fundraising and support costs in 2023.

In addition to income reflected in the accounts of UWS, income was received by UWS USA. UWS USA is registered as a separate charitable entity and is not consolidated in the accounts of UWS.

As noted in our last Annual Report, following the application of enhanced financial controls and whistleblowing policies, we were notified of irregularities in the summer of 2023 within UWS Cambodia. UWS Senior Leadership duly conducted an on-site investigation, which was supplemented by an internal programme audit and an external forensic audit of UWS Cambodia. Appropriate changes were made to personnel, policies and procedures. We have further enhanced our policies and procedures across all operations and have not found any evidence of similar issues in other countries. The Trustees' estimate, based on the work of the forensic auditors, that the total amount of misappropriated funds has a negligible impact on the overall level of UWS expenditure in 2023.





FINANCIAL PERFORMANCE

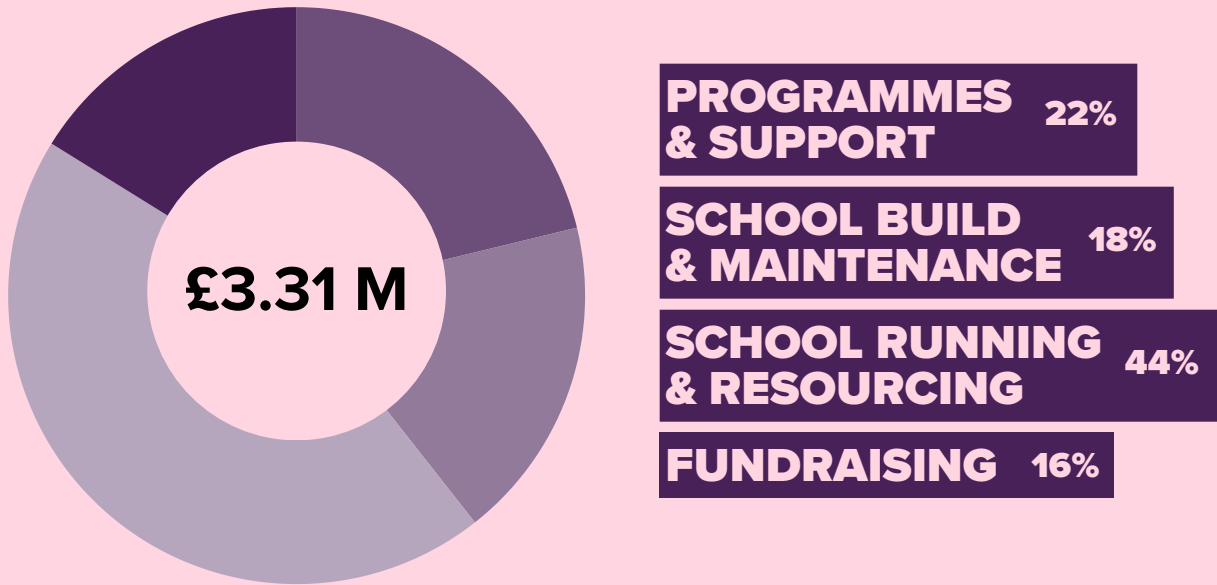
INCOME

In 2023, UWS’ total income was £3.58 million, the chart below shows where our income comes from:



EXPENDITURE

Every pound is important. UWS carefully decides where to spend funds to have the greatest long-term impact on achieving our mission. In 2023, UWS spent £3.31 million enabling over 25,000 children to access quality education, and investing in fundraising to protect and grow our programmes.



KEY PERFORMANCE INDICATORS



£98 in 2023  
£100 in 2022  
Average annual cost of education per child



£1 : £7 in 2023  
£1 : £6 in 2022  
For every pound invested in fundraising we turned this into £7



84p in 2023  
82p in 2022  
84p from each pound donated, directly benefitted a child’s education





# UWS

**EDUCATE THE FUTURE  
CHANGE THE FUTURE**



[www.uwsglobal.net](http://www.uwsglobal.net)



[info@uwsglobal.net](mailto:info@uwsglobal.net)



0203 4570704



Registered with  
**FUNDRAISING  
REGULATOR**

UWS is a UK registered charity  
under number 1187721  
133 Whitechapel High Street,  
London, E1 7QA



**United World Schools  
Financial Statements  
For The Year Ended 31 December 2023**



# **United World Schools**

## **Financial Statements**

**Year Ended 31 December 2023**

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<b>Charity registration number</b>	1187721
<b>Trustees</b>	Peter Taylor (Executive Chair) Alex Newbigging (Deputy Chair) Lia Larson Olivia De Groot Ross Cattell Janet Morris Jean Paul Rigadeau Debbie Ball Tim Gallico Peter Upton Silvia Shiliashka
<b>Global Executive team</b>	Binaya Bogati (Chief Financial Officer) Linda Noon (Global Director of Fundraising) Olivia Zane (Head of Global Strategic Partnerships) Francesca Lanning (UWS USA Executive Director) Sokha Mok (Country Director, Cambodia) Surya Karki (Country Director, Nepal) Patrick Eai Hsu (Country Director, Myanmar) Karine Le Gallo (Country Director, Madagascar)
<b>Registered office</b>	United World Schools (UWS) 6.07, FORA, 133 Whitechapel High Street, London, E1 7QA.
<b>Website</b>	<a href="http://www.uwsglobal.net">www.uwsglobal.net</a>
<b>Email</b>	<a href="mailto:info@uwsglobal.net">info@uwsglobal.net</a>
<b>Auditor</b>	UHY Hacker Young Chartered Accountants 14 Park Row Nottingham NG1 6GR
<b>Bankers</b>	National Westminster Bank 151 High Street Guildford GU1 3AH

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) "The Financial Reporting Standard applicable in the UK and Republic of Ireland" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.



# United World Schools

## Trustees' Annual Report

### Year Ended 31 December 2023

#### Trustees of the charity

The Trustees who have served during the period and since the period end were as follows:

##### **Peter Taylor (Executive Chair)**

Alexander Newbigging (Deputy Chair; appointed 01/11/2023)

Debbie Ball (appointed 09/12/2020)

Stuart Fletcher (resigned 31/12/2022) – (reappointed 17/07/2023 - 12/12/2023)

Janet Morris (resigned 25/04/2022) – (reappointed 15/08/2022)

Matthew Lester (resigned 12/12/2023)

Gareth Weir (resigned 03/05/23)

Jean-Paul Rigauddau (appointed 17/09/2019)

Silvia Shiliashka (appointed 20/09/2022)

Peter Upton (appointed 20/09/2022)

Tim Gallico (appointed 20/09/2022)

Olivia de Groot (appointed 18/10/2023)

Lia Larson (appointed 18/10/2023)

Ross Cattell (appointed 1/9/2023)

#### Objectives and activities

The objectives of the charity are to ensure that children have access to quality, inclusive education in remote and marginalised communities in countries such as Cambodia, Myanmar, Nepal and Madagascar.

#### Public benefit statement

In meeting objectives and formulating future plans, the Trustees have considered the Charity Commission's guidance on public benefit. The charity continues to ensure that children have access to quality, inclusive education in remote and marginalised communities in countries such as Cambodia, Myanmar, Nepal and Madagascar.

#### Achievements and performance

The achievements and performance of the charity are outlined in detail on pages 6 to 24 of the Annual Report.

#### Financial review (including reserves policy)

A review of the charity's activities and financial position is summarised on pages 28 and 29 of the Annual Report.

In accordance with Charity Commission guidelines, the charity is required to ensure the sustainability of the organisation and maintain operating reserves to offset the impact of unforeseen events and operating cash flows. The charity's policy is to maintain unrestricted reserves at or above three months of running costs. Unrestricted reserves at 31 December 2023 of £809,753 represented over 3 months of running costs. These reserves exclude income receivable from Institutions and Foundations at the year end. As a result of its reserves policy, were insufficient funds to be raised, the charity could reduce build and other costs to match the reduced level of income and, if necessary, cease operations without having outstanding financial liabilities.

#### Structure, governance and management

United World Schools was registered with the Charity Commission on 3 February 2020, under registered number 1187721. It is a Charitable Incorporated Organisation (CIO) and is governed by its constitution.

The charity is governed by a Board of Trustees which acts in an honorary capacity. The Deputy Chair supports the Executive Chair in managing the board in areas where separation between executive and board leadership is appropriate.

The Trustees administer the charity through the Executive Chair (also a Trustee), who leads the Global Executive Team. Lines of responsibility within the charity are clearly drawn and communicated to all staff members. The Executive Director of UWS-USA reports to the board of UWS-USA, a 501(c)3 tax exempt organisation.



## United World Schools

### Trustees' Annual Report

#### Year Ended 31 December 2023

The Trustees are appointed through the charity's Board recruitment procedure. The charity advertises Board vacancies from time to time and actively seeks suitable candidates. On appointment, new Trustees undergo an induction period during which their duties and responsibilities are explained to them. They receive a comprehensive pack of information including a copy of the Trust Deed, recent accounts and budgets, Board meeting minutes and a schedule of future meetings and events. Trustees are encouraged to attend meetings with the executive team to understand the day-to-day running of the charity.

The Board of Trustees operated two sub-committees during 2023 – the Audit and Risk Committee and the Remuneration and Nomination Committee.

The Audit and Risk Committee is responsible for:

- assisting the Board in its oversight of the integrity of the charity's financial reporting, including supporting the Board in meeting its responsibilities regarding financial statements and the financial reporting systems and internal controls.
- monitoring the effectiveness and objectivity of external auditors; and
- assisting the Board in its oversight of the charity's risk management framework and the use of its comprehensive risk register, including the charity's performance, to protect against and mitigate risks.
- The Audit and Risk Committee is chaired by a Trustee (currently Ross Cattell)

The major risks (and the plans to mitigate) which were discussed by Trustees at the Board and its committees since the beginning of 2023 are as follows:

- **Governance and Management Risks** specifically performance management and succession planning for leadership roles;
- **Programme Risks** including the monitoring and evaluation of projects to ensure quality in remote areas as well as political instability in countries in which we operate;
- **Fundraising Risks** specifically the ability to generate sufficient income to cover programmes and core costs;
- **People, Finance and System Risks** including the ability to resource key roles and activities adequately, and the risk of misappropriation of funds.

As noted in our operating review, following the application of enhanced financial controls and whistleblowing policies, we were notified, in the summer of 2023, of potential irregularities within UWS Cambodia. Senior leadership duly conducted an on-site investigation and found evidence of mismanagement of funds. However, the impact on 2023 financials was negligible as certified by the report of forensic auditors. Appropriate changes were made to personnel, policies and procedures. We have further enhanced our policies and procedures across all operations and have not found any evidence of similar issues in other countries. The Trustees note the restriction on audit scope qualification in UHY's audit opinion, which relates only to 2022 comparative financials as explained in last year's annual report.

The Remuneration and Nomination Committee is responsible for assisting the Board and making recommendations on:

- recommendations on appointment of trustees
- the appointment and remuneration of the senior Executives of the charity; and
- where relevant agreeing any material changes to the terms of the service contracts of any senior Executives.
- This committee is chaired by a Trustee (currently Janet Morris)

Trustees also visit projects in the countries in which UWS operates, ensuring that the charity continues to meet its objectives by providing quality, cost effective education to children in remote communities in Cambodia, Myanmar, Madagascar and Nepal. This complements visits to our projects by the experienced Executive Team and by other key UWS stakeholders, for example a number of our major funding partners who have significant experience of supporting education in remote communities.



## United World Schools

### Trustees' Annual Report

#### Year Ended 31 December 2023

##### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- |  |
|--|
| <ul style="list-style-type: none"><li>• select suitable accounting policies and then apply them consistently;</li><li>• observe the methods and principles in the Charities SORP 2019 (FRS 102);</li><li>• make judgements and estimates that are reasonable and prudent;</li><li>• state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;</li><li>• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.</li></ul> |
|--|

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

On behalf of the Board of Trustees

Peter Taylor, Executive Chair

Date: 31 July 2024



**United World Schools****Independent Auditor's Report****Year Ended 31 December 2023****Independent Auditor's Report to the Trustees of United World Schools****Qualified Opinion**

We have audited the financial statements of United World Schools for the year ended 31 December 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis for qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for qualified opinion (on comparative results)**

As described in the Trustees report, in June 2023 following the application of enhanced financial controls and whistle blowing policies irregularities were identified in UWS Cambodia which affected expenditure in the year ended 31 December 2022. The total expenditure in Cambodia for the year ended 31 December 2022 was £790,395 (2021: £1,051,729). We were unable to satisfy ourselves as to the level of the overstatement of expenses (or misappropriated sums) by performing additional procedures. Due to this limitation of the scope of our work we were unable to determine whether any adjustment to the comparative information in the financial statements would have been necessary, though we can confirm these adjustments would be limited to UWS Cambodia's expenditure, the analysis on the Statement Of Charitable Activities and related notes and would not affect the reserves position. The year to 31 December 2023 was unaffected and no such circumstances were identified in the current year results.

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 charity 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 qualified opinion.

**Conclusions relating to going concern**

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

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

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



**United World Schools****Independent Auditor's Report****Year Ended 31 December 2023****Independent Auditor's Report to the Trustees of United World Schools (continued)****Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

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

Except for the possible effects of the matter described in the basis for qualified opinion section of our report, in the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

Arising solely from the limitation on the scope of our work relating to expenses, specifically in the prior year, referred to above:

- we have not obtained all the information and explanations that we considered necessary for the purpose of our audit of prior year comparatives; and
- we were unable to determine whether adequate accounting records were kept in the prior year.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- 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;

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 27, the trustees 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 group's and the charity'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 charity or to cease operations, or have no realistic alternative but to do so.



**United World Schools****Independent Auditor's Report****Year Ended 31 December 2023****Independent Auditor's Report to the Trustees of United World Schools (continued)****Auditor's responsibilities for the audit of the financial statements**

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

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

Except for the matter described in the basis for qualified opinion section of our report, based on our understanding of the charity and the sector in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charity, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements – these included Health & Safety Law, General Data Protection Regulation, general employment law and the relevant local and national government laws and regulations in each of the countries that the charity operates in. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to occurrence and accuracy of expenditure on charitable activities.

Audit procedures performed included: review of the financial statement disclosures to underlying supporting documentation, analytical review and sample transaction testing of expenditure of charitable activities, enquiries of management, testing of journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



**United World Schools**

**Independent Auditor's Report**

**Year Ended 31 December 2023**

**Independent Auditor's Report to the Trustees of United World Schools (continued)**

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

**UHY Hacker Young LLP**

Chartered Accountants and Statutory Auditor

Date:

*UHY Hacker Young is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*



**United World Schools**

**Statement of Financial Activities (Including Income and Expenditure Account)**

**Year Ended 31 December 2023**

			<b>2023</b>		<b>2022</b>
		Unrestricted funds	Restricted funds	Total	Total
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	<b>2</b>	2,452,194	1,124,024	3,576,218	3,120,509
Other trading activities	<b>3</b>	-	-	-	424,856
Investments	<b>4</b>	5,294	-	5,294	1,321
<b>Total income</b>		2,457,488	1,124,024	3,581,512	3,546,686
<b>Expenditure on:</b>					
Charitable activities	<b>5</b>	(626,848)	(2,152,816)	(2,779,664)	(2,923,169)
Raising funds	<b>6</b>	(527,465)	(3,580)	(531,045)	(626,309)
<b>Total expenditure</b>		(1,154,313)	(2,156,396)	(3,310,709)	(3,549,478)
<b>Net income / (expenditure)</b>		1,303,175	(1,032,372)	270,803	(2,792)
<b>Transfers between funds</b>	<b>17</b>	(1,207,042)	1,207,042	-	-
<b>Net movement in funds</b>	<b>17</b>	96,133	174,670	270,803	(2,792)
<b>Reconciliation of funds:</b>					
Total funds brought forward	<b>17</b>	713,620	314,735	1,028,355	1,031,147
<b>Total funds carried forward</b>	<b>17</b>	809,753	489,405	1,299,158	1,028,355

All income and expenditure derive from continuing activities.

The notes on pages 44 to 56 form part of these financial statements.



# United World Schools

## Balance Sheet

Year Ended 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	109,994	78,810
<b>Current assets</b>			
Debtors	13	172,400	14,709
Cash at bank and in hand		1,141,649	1,156,600
		<u>1,314,049</u>	<u>1,171,309</u>
<b>Creditors: amounts falling due within one year</b>	14	(124,884)	(131,764)
<b>Net current assets</b>		<u>1,189,165</u>	<u>1,039,545</u>
<b>Creditors: amounts falling due after one year</b>	15	-	(90,000)
<b>Net assets</b>		<u>1,299,158</u>	<u>1,028,355</u>
<b>Charity Funds</b>			
Restricted funds	17	489,405	314,735
Unrestricted funds	17	809,753	713,620
<b>Total charity funds</b>	17	<u>1,299,158</u>	<u>1,028,355</u>

The notes on pages 44 to 56 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 31 July 2024.

Signed on behalf of the Board of Trustees

Peter Taylor, Executive Chair

Charity registration number: 1187721

**United World Schools****Statement of Cash Flows****Year Ended 31 December 2023**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Net cash flow from operating activities</b>	<b>19</b>	(29,472)	294,958
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		(56,739)	(22,498)
<b>Net cash flow from investing activities</b>		(56,739)	(22,498)
<b>Net increase/(decrease) in cash and cash equivalents</b>		(86,211)	272,460
<b>Cash and cash equivalents at 1 January 2023</b>		1,156,600	933,442
Exchange differences		71,260	(49,302)
<b>Cash and cash equivalents at 31 December 2023</b>		1,141,649	1,156,600
<b>Cash and cash equivalents consists of:</b>			
Cash at bank and in hand		1,141,649	1,156,600
<b>Cash and cash equivalents at 31 December 2023</b>		1,141,649	1,156,600

The notes on pages 44 to 56 form part of these financial statements.



# **United World Schools**

## **Notes to the Financial Statements**

### **Year Ended 31 December 2023**

#### **1 Summary of significant accounting policies**

##### **(a) General information and basis of preparation**

United World Schools is a charitable incorporated organisation, registered in England & Wales under registration number 1187721. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are building schools and advancing education and well-being in countries such as Cambodia, Myanmar, Madagascar and Nepal.

The charity constitutes a public benefit entity as defined by FRS 102. 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) published in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **(b) Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have received the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. No income was deferred as at the year end.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from fundraising events is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income from volunteers represents the contributions made by volunteers towards the cost of their visits to the schools.

Interest income is recognised using the effective interest method on a receivable basis.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds
- Expenditure on charitable activities

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

The construction of new schools, wells, teacher accommodation and the related furnishings and equipment is viewed by the trustees as charitable activities expenditure as it is incurred in delivering the objects of the charity. As such this expenditure is included within charitable activities resources expended within the statement of financial activities and not capitalised.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a pro rata basis to the percentage of staff time spent working in each area.

The analysis of these costs is included in note 7.



**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**(f) Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Equipment	25% on cost
Motor vehicles	25% on cost

We build schools on land owned by the community, and the schools are gifted to the community on completion. Whilst we agree to repair and maintain the schools, we do not capitalise them on our balance sheet as we do not own them or the land.

**(g) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**(h) Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Net foreign exchange gains or losses are charged or credited to the Statement of Financial Activities (SoFA) as outlined in note 8 to the financial statements.

**(i) Operating leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

**(j) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Redundancy payments are recognised immediately as an expense when the charity is demonstrably committed to make an employee redundant or to provide redundancy benefits.

The charity operates a defined contribution pension plan for the benefit of its employees. Pension contributions are expensed as they become payable.

Under FRS 102, the charity is required to accrue for all short-term compensated absences as holiday entitlement earned but not taken at the balance sheet date. As the charity's holiday year is coterminous with the balance sheet date accrual is only made within the financial statements where material.

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**(k) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. This has included consideration of stressed scenarios showing a material reduction in fund raising with no mitigating cost action. In this scenario, UWS would not operate without three months operating costs covered by reserves. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(l) Judgements and key sources of estimation uncertainty**

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Central office support costs are allocated to expenditure on raising funds or charitable activities as a percentage of a person(s) time spent on those activities or a percentage usage of goods or services relating to those activities.

There are no key assumptions concerning the future and other key 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 financial year.

**2 Income from donations and legacies**

	2023 £	2022 £
Individuals	1,927,781	1,336,433
Partner schools	100,136	166,430
Corporate	613,353	1,076,578
Trusts & foundations	238,841	276,258
Institutions	664,809	192,715
Digital	31,298	72,095
	<u>3,576,218</u>	<u>3,120,509</u>

Income from donations and legacies was £3,576,218 (2022 - £3,120,509) of which £1,124,024 (2022 - £1,407,629) was attributable to restricted funds and £2,452,194 (2022 - £1,712,880) was attributable to unrestricted funds.

**3 Income from other trading activities**

	2023 £	2022 £
Fundraising events	-	424,856
	<u>-</u>	<u>424,856</u>

In the absence of a major Gala dinner, the Charity didn't receive income from other trading activities in 2023. (2022 - £424,856).



# United World Schools

## Notes to the Financial Statements

### Year Ended 31 December 2023

#### 4 Income from investments

	2023 £	2022 £
Interest – deposits	5,294	1,321
	<u>5,294</u>	<u>1,321</u>

Income from investment was £5,294 (2022 - £1,321) which was wholly attributed to unrestricted funds.

#### 5 Analysis of expenditure on charitable activities

	2023 £	2022 £
Building costs	531,825	385,615
Building maintenance	70,793	129,019
Upgrades to WASH facilities	-	2,482
Local country salaries	658,091	708,059
Educational resources	215,316	193,770
Teachers' salaries	294,929	338,782
UWK project costs (Cambodia)	830	31,534
Travel & subsistence in country	141,478	84,791
Administrative costs in country	84,706	33,113
UK programmes and operations salaries	424,852	448,879
Vehicle hire, maintenance & running costs	85,419	163,923
Telephone / internet	10,777	-
Rent in country	46,842	44,326
Foreign exchange losses / (gains)	(71,260)	48,086
Depreciation	18,842	29,335
PR materials	-	-
Consultancy	1,308	88,981
Pensions	-	16,544
Support and governance costs (see note 7 below)	264,916	175,930
	<u>2,779,664</u>	<u>2,923,169</u>

£ 2,152,816 (2022 - £2,125,338) of the above costs were attributable to restricted funds, and £ 626,848 (2022 - £797,831) of the above costs were attributable to unrestricted funds. The above analysis reflects the original categorisation of the Cambodian expenditure of £790,395 in 2022. An element of this prior year expenditure was misappropriated, as set out in the prior year Trustees' report, however, the actual quantum was not fully established. Accordingly, a separate categorisation of misappropriated funds (with corresponding reductions in other categories) has not been included in the above analysis of prior year expenditure.

# United World Schools

## Notes to the Financial Statements

### Year Ended 31 December 2023

#### 6 Analysis of expenditure on raising funds

	2023 £	2022 £
Charity portal fundraising fees	-	3,691
Fundraising event costs	28,082	98,825
UK salaries	280,092	324,429
PR materials	46,260	77,469
Support and governance costs (see note 7)	176,611	121,895
	<u>531,045</u>	<u>626,309</u>

£3,580 (2021 - £23,054) of the above costs were attributable to restricted funds, and £ 527,465 (2022 - £603,255) of the above costs were attributable to unrestricted funds.

#### 7 Allocation of support and governance costs

2023	Raising funds £	Charitable Activities £	Total £
UK rent	21,166	31,750	52,916
Travel & subsistence	20,183	30,275	50,458
Foreign exchange losses / (gains)	119	179	298
Consultancy fees	26,586	39,880	66,466
Auditor's remuneration (see note 9 below)	14,817	22,225	37,042
Recruitment fees	7,656	11,484	19,140
Legal fees	5,291	7,936	13,227
Bank charges	691	1,037	1,728
Office supplies and IT	33,338	50,007	83,346
Telephone and internet	526	789	1,315
Insurance	2,581	3,872	6,453
Contractor fees	38,736	58,104	96,839
Other	2,234	3,352	5,586
Depreciation of office equipment	2,685	4,028	6,713
Total	<u>176,611</u>	<u>264,916</u>	<u>441,527</u>



**United World Schools**

**Notes to the Financial Statements**

**Year Ended 31 December 2023**

**7 Allocation of support and governance costs (continued)**

<b>2022</b>	<b>Raising funds £</b>	<b>Charitable Activities £</b>	<b>Total £</b>
UK rent	10,513	15,173	25,686
Travel & subsistence	-	-	-
Foreign exchange losses / (gains)	497	717	1,214
Consultancy fees	20,280	29,270	49,550
Auditor's remuneration (see note 9 below)	7,773	11,219	18,992
Recruitment fees	6,682	9,644	16,326
Legal fees	-	-	-
Bank charges	863	1,244	2,107
Office supplies	25,724	37,128	62,852
Telephone and internet	5,130	7,404	12,534
Insurance	2,585	3,731	6,316
Contractor fees	36,550	52,753	89,303
Other	4,713	6,803	11,516
Depreciation of office equipment	585	844	1,429
<b>Total</b>	<b>121,895</b>	<b>175,930</b>	<b>297,825</b>

Support and governance costs are allocated on the basis of staff time spent on each activity except for consultancy fees which are allocated on a direct basis and country related costs which are all classified as charitable activities.

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

Net income / (expenditure) is stated after charging / (crediting):

	<b>2023 £</b>	<b>2022 £</b>
Depreciation of tangible fixed assets	25,556	35,393
Net (gain)/losses on foreign exchange	(71,260)	46,681

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £20,400 (2022 – £15,000).

Per the Note 7, the total figure for auditor's remuneration is £37,042, of which £20,400 represents the auditor's remuneration for UWS (2023). The balance amount represents auditor's remuneration for programme countries and other related charges.

## United World Schools

### Notes to the Financial Statements

#### Year Ended 31 December 2023

##### 10 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2022: £Nil).

The Trustees did not have any expenses reimbursed during the year (2022 - £Nil).

The Trustees donated a total of £1,003,876 to the charity during the year (2022 - £710,289).

The Trustees granted no loans to the charity during the year (2022 - £90,000).

The total amount of employee remuneration received by key management personnel was £ 315,323 (2022 - £400,022)

The charity considers its key management personnel to comprise the members of the Global Executive Team.

##### 11 Staff costs and employee benefits

The average monthly number of employees on the central office payroll during the year was as follows:

	2023 Number	2022 Number
Raising funds	6	7
Charitable activities	6	10
	<u>12</u>	<u>17</u>

The total staff costs and employee benefits for the central office payroll were as follows:

	2023 £	2022 £
Wages and salaries	614,279	687,734
Social security	68,770	73,078
Defined contribution pension costs	20,822	28,040
	<u>703,872</u>	<u>788,852</u>

The number of employees whose total employee compensation (excluding employer pension costs) exceeded £60,000 was:

	2023 Number	2022 Number
£60,001 - £70,000	1	1
£ 100,000 - £110,000	1	-
	<u>2</u>	<u>1</u>



# United World Schools

## Notes to the Financial Statements

### Year Ended 31 December 2023

#### 12 Tangible fixed assets

	Office Equipment £	Motor vehicles £	Total £
Cost or valuation:			
At 1 January 2023	55,163	278,833	333,996
Additions	18,915	37,824	56,739
At 31 December 2023	74,078	316,657	390,735
Depreciation:			
At 1 January 2023	24,407	230,777	255,185
Charge for the year	13,571	11,986	25,556
At 31 December 2023	37,978	242,763	280,741
Net book value:			
At 31 December 2023	36,100	73,894	109,994
At 31 December 2022	30,756	48,056	78,810

We build schools on land owned by the community, and the schools are gifted to the community on completion. Whilst we agree to repair and maintain the schools, we do not capitalise them on our balance sheet as we do not own them or the land.

Vehicles represent motorbikes, boats and 4x4 trucks owned in Cambodia, Myanmar, Madagascar and Nepal, which staff use locally to travel to the remote school locations.

#### 13 Debtors

	2023 £	2022 £
Prepayments	16,942	10,221
Accrued income	139,798	-
Other debtors	15,660	4,488
	172,400	14,709

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## Notes to the Financial Statements

### Year Ended 31 December 2023

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

	2023 £	2022 £
Accruals	20,401	15,000
Other tax and social security	18,440	16,232
Pensions	3,677	3,407
Trade Creditors	74,056	74,025
Other Creditors	8,310	23,099
	<u>124,883</u>	<u>131,764</u>

#### 15 Creditors: amounts falling due after one year

	2023 £	2022 £
Loans	-	90,000
	<u>-</u>	<u>90,000</u>

Loans of £90,000 were converted into a generous donation to the charity by the trustees.

#### 16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	13,374	-
Due between 2-5 years	-	-
	<u>13,374</u>	<u>6,599</u>



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## Notes to the Financial Statements

### Year Ended 31 December 2023

#### 17 Funds reconciliation

##### Unrestricted funds

##### General funds – 2023

	Brought forward £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Closing balance £
General	713,620	2,457,488	(1,154,312)	(1,207,042)	-	809,753
	713,620	2,457,488	(1,154,312)	(1,207,042)	-	809,753

##### General funds – 2022

	Brought forward £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Closing balance £
General	947,670	2,097,557	(1,401,086)	(930,521)	-	713,620
	947,670	2,097,557	(1,401,086)	(930,521)	-	713,620

##### Restricted funds – 2023

	Brought forward £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Closing balance £
Cambodia	75,000	261,425	(499,594)	353,038	-	189,868
Myanmar	-	810	(379,925)	379,115	-	-
Nepal	129,075	422,155	(782,909)	362,066	-	130,387
Madagascar	110,660	439,634	(493,968)	112,824	-	169,150
Central	-	-	-	-	-	-
	314,735	1,124,024	(2,156,396)	1,207,042	-	489,405

69% of the income received in 2023 (2022: 59%) was unrestricted, meaning the charity can use them as they see fit to further their aims. Where needed, funds are transferred to the appropriate restricted pots where activity was greater than the specific restricted funds.

# United World Schools

## Notes to the Financial Statements

### Year Ended 31 December 2023

#### 17 Funds reconciliation (continued)

##### Restricted funds – 2022

	Brought forward £	Income £	Expenditure £	Transfers £	Gains / (losses) £	Closing balance £
Cambodia	-	536,929	(790,395)	328,466	-	75,000
Myanmar	-	140,549	(399,933)	259,384	-	-
Nepal	-	503,560	(772,102)	397,618	-	129,075
Madagascar	83,477	268,092	(126,894)	(114,015)	-	110,660
Central	-	-	(59,068)	59,068	-	-
	83,477	1,449,129	(2,148,392)	930,521	-	314,735

59% of the income received in 2021 (2021: 64%) was unrestricted, meaning the charity can use them as they see fit to further their aims. Where needed, funds are transferred to the appropriate restricted pots where activity was greater than the specific restricted funds.

#### 18 Analysis of net assets between funds

##### 2023

	Unrestricted funds £	Restrict ed funds £	Total £
Fixed assets	109,994	-	109,994
Net current assets	699,759	489,405	1,189,164
Total	809,753	489,405	1,299,158

#### 18 Analysis of net assets between funds (continued)

##### 2022

	Unrestricted funds £	Restrict ed funds £	Total £
Fixed assets	78,810	-	78,810
Net current assets	724,810	314,735	1,039,545
Creditors falling due after one year	(90,000)	-	(90,000)
Total	713,620	314,735	1,028,355



## United World Schools

### Notes to the Financial Statements

#### Year Ended 31 December 2023

#### 19 Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for year	270,803	(2,792)
Depreciation of tangible fixed assets	25,556	30,765
(Increase) / decrease in debtors	(157,691)	56,837
Increase / (decrease) in creditors	(96,881)	160,846
(Gains) / losses on foreign exchange	(71,260)	49,302
Net cash flow from operating activities	<u>(29,472)</u>	<u>294,958</u>

#### 20 Pensions and other post-retirement benefits

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £20,694 (2022 - £28,040).