

TUSHINDE CHILDREN'S TRUST

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2013

Scottish Charity Number – SC041330

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TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2013

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 March 2013. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Reference and Administrative Information

Scottish Charity Number: SC041330
Operational Address: Croft Butts, Kingsbarns, Fife, KY16 8SN
Bankers: Clydesdale Bank plc, 76 South Street, St. Andrews, Fife, KY16 9JZ
Independent Examiner: Ian A. J. Palfrey, FCCA, 8a Howard Place, St. Andrews, Fife, KY16 9HL

Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

Megan Wright (Chairperson)
Laurie Bidwell
Andrew Wright
Clare Wright

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objects:

(a) *Within Nairobi, to provide schooling and to relieve poverty principally through:*

- *the provision of schooling for slum and street children;*
- *shelter for destitute children;*
- *economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and*
- *support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.*

(b) *To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.*

Structure, Governance and Management

The charity is an unincorporated trust, established by a Deed of Trust executed on 24 February 2010.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

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FOR THE YEAR ENDED 31 MARCH 2013

Review of the Activities and Achievements

Chairperson's Introduction (from Laurie Bidwell, Chairperson until June)

This is the third annual report of the Tushinde Charitable Trust.

We have had a very successful and purposeful year. Primarily, we have continued supporting our target client group; vulnerable children and their families and kinship carers living in Mathare. We have continued to do this by facilitating children's learning at school and pre-school and improving their nutrition. Our programme has now grown and touches the lives of over three hundred children; the equivalent number of children in an average Primary School in the UK. Thanks to the continuing generosity of our donors, sponsored children are now eating a more nourishing diet and attending school and pre-school. This has helped to lift them out of extreme poverty and provided hope for their future.

In parallel with our operational success, we have also been developing our organisational capacity in Kenya and the UK. As the volume of our work has increased, we have employed an additional community social worker in Nairobi to work with the children and families and their schools. We have also sponsored our first Community Social Worker to undertake a foundation course in social work alongside a reduced caseload. We have also developing our organisation in Kenya to compensate for the return to the UK of our inspirational founder, Megan Wright. As a first step, we have been very fortunate to recruit Marie Duong to work as our In Country Director, taking over and consolidating the roles that Megan had undertaken voluntarily. Marie, has generously agreed to work for expenses only. As part of her remit over her next few years in Nairobi, she has agreed to work towards the recruitment and mentoring of a Kenyan national who would head up our organisation in Nairobi and report directly to the boards of Tushinde Kenya and Tushinde in the UK.

After three years as Chairperson, I have decided that it is appropriate time to relinquish this role. I am delighted that Megan Wright has agreed to take on the office of Chairperson of the trustees when she returns to the UK in June 2013.

Finally, I would like to thank my fellow trustees in the UK and in Kenya and our staff based in Nairobi for their unstinting work and their enthusiasm to promote and develop services that make a difference to the life chances of the children of Mathare. Finally our donors deserve praise for their continuing generosity in a time of economic recession and squeezed incomes.

Highlights of the year and future plans.

April

- Our establishment in the community becomes more evident as we are given referrals from the local clinic and from community health workers.

May

- We increase the scope of our family support by helping two primary carers with access to medical care in order that they can be treated and continue with looking after their dependent children. We also find an extremely malnourished baby who is connected to one of our families. Through finding treatment for this child at Baraka feeding programme, we are made aware of the serious issue of malnutrition in Mathare. We are also informed that informal day care is one area with high incidences of infant malnutrition.

June

- A family who is just getting over the loss of their father in a road accident then suffer a second tragedy as their home is flooded. Tushinde helps re-house this family and purchase new belongings.

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- Tushinde holds their second community day. A talk on nutrition is given to the parents by a nurse from the feeding programme.
- We hold our first Teacher's Day where we invite a teacher from each of our 22 partner schools to attend a professional development day run by an international school in Nairobi.

July

- We carry out a simple survey looking at how the parents and guardians of our sponsored children make an income. This is part of our work looking into how we could potentially help with subsidized day-care for infants.

August

- We are granted permission by our supporting organisation in the UK to employ a second Community Liaison Worker with a view to expanding our sponsorship programme in 2013.
- Tushinde, in collaboration with two other individuals start the ground work for supporting a day-care facility in Mathare.

September

- Our second community liaison worker starts; Anne Gathoni, who is a qualified social worker is orientated by Beth our only other member of staff.
- We make the purchases and plans necessary for starting the Day Care Centre the next month.

October

- The improved day care service is started in collaboration with Mathare Mother's Development Centre (MMDC)
- Our Community Liaison Workers start to follow up referrals from the community of children needing sponsorship.
- The process of recruiting a Country Director in Kenya is started.

November

- Beth and Anne present the new cases to the Board who accept the majority of them, allowing the child sponsorship scheme to increase to 100 children in 2013.
- Tushinde have their last community day of the year.
- Tushinde have a second teacher's development day.
- School reports are collected from all the schools.

December

- Letters and school reports are distributed to all the sponsors of children.
- Sacred Heart Primary School sing at Edinburgh airport and raising the wonderful sum of £2069 for Tushinde.
- Braeburn School in Kenya hosts a Christmas party for all the Tushinde Children.

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- Also, a Christmas party is held at the Day Care centre in Mathare for all the babies and toddlers that attend.

January

- Marie Duong, who has previously worked for Friends International for many years, starts in a senior advisory position. Her first month is spent carrying out a full evaluation of Tushinde.
- The new children to the sponsorship scheme start the school year, along with all the established children.

February

- Marie shares her evaluation which is a comprehensive look at the operations of Tushinde Kenya.
- We have our first community day of the year.
- Tushinde Kenya starts a detailed preparation plan for the coming elections.

March

- The new families start to receive their m-pesa payments.
- The elections pass relatively peacefully and none of our families are affected by tribal unrest or violence.

Plans for 2013-2014

Firstly I would like to thank Laurie, who resigned as chair, for his fantastic contribution to Tushinde so far. Quite simply; without him the whole organisation would not have started and over 300 children would be in a worse situation than they are today. It is great to take over from someone who has chaired the charity so competently and, with the rest of the board, laid down such strong foundations. We are delighted that Laurie is staying on as a trustee as his knowledge and experience will be very important for the board.

Marie's evaluation has flagged up targets for Tushinde Kenya to address before it embarks on any new projects in the coming year. These include within the organisation's infrastructure; for example, revising the mission and vision since moving to direct payments, and, also with external bodies such as compliance with the Kenya Revenue Authority and Submitting audited accounts to the NGO bureau.

With the exception of recruitment of a country director who is a Kenyan Citizen, the strengthening of infrastructure within Tushinde Kenya has been completed in the April- July period of 2013. Marie has said she is happy to continue in her senior consultancy role up to and after a Country Director is recruited.

Now, from July onwards, Tushinde UK needs to focus on getting the message across to Supporters and to find additional funds so more children can be helped. These will include;

- Recruitment of more trustees and fundraisers.
- Submission of at least four proposals for funding .
- Overhaul of the website to broadcast our principles and the standard of care we provide in the field.

We are confident that the coming year will see the children supported by Tushinde thrive, and we will increase the reach of our care without compromising the quality of support that we give to every child on our programme.

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Funds

The charity holds unrestricted funds applied for the general purposes of the charity and also restricted funds created from specific appeals for the undernoted purposes:

Further Education fund, Nurse's Salary fund, Photography fund and Classroom refurbishment fund – all for the purposes described.

Clothing fund – to provide clothes for the children.

Nurse's Salary fund – to assist in funding of a nurse.

Photography fund – to assist photography expenses

Clothing fund – to assist with the purchase of clothing.

Community outreach fund – to enable the charity to promote itself and increase support.

Details of activities in the period are contained in note 2 to the Accounts.

Reserves

Total reserves carried forward at 31 March 2013 amounted to £24,681. As described above the trustees are continuing to work to raise funds to support the continuing work of the charity.

Investment Policy

No funds are held for investment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards). The law applicable to charities in Scotland requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the receipts and payments of the charity for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles of the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Approved by the trustees on 6 December 2013 and signed on their behalf by:

Andrew Wright, (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TUSHINDE CHILDREN'S TRUST

I report on the accounts of the charity for the year ended 31 March 2013, which are set out on pages 7 and 8.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:-
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian A. J. Palfrey F.C.C.A.
Independent Examiner

8a Howard Place
St. Andrews
Fife
KY16 9HL

6 December 2013

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RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2013

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Receipts					
Voluntary Receipts:					
Individual donations		20,190	-	20,190	28,910
Tax recovered under Gift Aid		3,335	-	3,335	3,589
Donations from Trusts		500	-	500	65,500
Receipts from fundraising activities		6,883	-	6,883	8,841
Total Receipts		<u>30,908</u>	<u>-</u>	<u>30,908</u>	<u>106,840</u>
Payments					
Cost of charitable activities:					
Expenses in Kenya		29,856	2,009	31,865	87,055
Bank & Just Giving charges		526	-	526	577
Transport expenses		629	-	629	175
Website costs		50	-	50	-
Total Payments		<u>31,061</u>	<u>2,009</u>	<u>33,070</u>	<u>87,807</u>
Surplus for year/period before transfers		(153)	(2,009)	(2,162)	19,033
Transfers between funds	2	-	-	-	-
(Deficit)/Surplus for year		<u>(153)</u>	<u>(2,009)</u>	<u>(2,162)</u>	<u>19,033</u>

STATEMENT OF BALANCES AS AT 31 MARCH 2013

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2013 £	Total 2012 £
Funds Reconciliation					
Cash at bank and in hand - 01/04/2012	2	23,687	3,156	26,843	7,810
(Deficit)/Surplus for year		(153)	(2,009)	(2,162)	19,033
Cash and Bank and in hand - 31/03/2013	2	<u>23,534</u>	<u>1,147</u>	<u>24,681</u>	<u>26,843</u>

The notes on page 8 form an integral part of these accounts.

Approved by the trustees at their meeting on 6 December 2013 and signed on their behalf by:-

Andrew Wright, (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2013

1 Accounting policies

1.1 Basis of Accounting

The Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Taxation

Charitable status has been granted by HM Revenue & Customs and accordingly the charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.3 Cash Flow statement

The charity is entitled to the exemptions available in The Charities Accounts (Scotland) Regulations 2006 (as amended) and is therefore not required to prepare a Cash Flow Statement.

1.4 Receipts/Revenue Recognition

All income is included at the date of receipt and applied to unrestricted funds unless otherwise specified by the donor. Gift Aid reclaimed on donations to the charity is included when recovered.

1.5 Payments

Payments are made in furtherance of the charitable purposes. The charity is not registered for Value Added Tax and accordingly all payments include irrecoverable Value Added Tax.

1.6 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1.7 Transactions in foreign currencies

All transactions in foreign currencies are translated at the rate ruling on the date of the transaction with differences applied in the Receipts and Payments Account.

2 Restricted funds

	Brought forward £	Receipts £	Payments £	General Fund Transfers £	Carried forward £
Further Education fund	1,000	-	(1,000)	-	-
Nurse's Salary fund	300	-	(300)	-	-
Photography fund	235	-	(235)	-	-
Clothing fund	956	-	-	-	956
Community Outreach fund	665	-	(474)	-	191
	<u>3,156</u>	<u>-</u>	<u>(2,009)</u>	<u>-</u>	<u>1,147</u>

The purpose of each fund is described in the Trustees' Report.

3 Support Costs

No costs incurred in the year are regarded as Support Costs.

4 Transactions with Trustees, Related Parties and employees

No transport expenses were reimbursed to trustee Megan Wright (2012 £275). There were no employees of the charity and all work was provided by volunteers.

Tushinde Kenya is regarded as a related party. Transactions are described in the Trustees' Annual Report.