

**TUSHINDE CHILDREN'S TRUST**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2012**

**SCOTTISH CHARITY NUMBER SC041330**

**TUSHINDE CHILDREN'S TRUST**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2012**

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**Scottish Charity Number – SC041330**

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# TUSHINDE CHILDREN'S TRUST

## TRUSTEES' ANNUAL REPORT

### FOR THE YEAR ENDED 31 MARCH 2012

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The Trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 March 2012. 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;

Laurie Bidwell (Chairperson)  
Andrew Wright  
Clare Wright  
Megan 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 2012*

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#### **Review of the Activities and Achievements**

##### Introduction

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

We have had an eventful year with the re-structuring for the benefit of our target group and attracting total receipts of just over £106,000.

Through this we are seeing a real benefit to our target population: children living in absolute poverty in the slums of Nairobi. Through our support with their nutrition and education, we are seeing families lifted out of absolute poverty and giving them hope for the future.

As we become more involved with the community we support, we realise we are in no place to be complacent. We see improvements in our sponsored children, but we are aware that malnutrition continues to rise in the population; high inflation has caused escalating food prices. This, combined with regular, acute shortages has led to the some of the highest rates of acute malnutrition the area has ever seen.

We hope that our success in fundraising and our continued support of this community will see even more improvements in the coming years.

Megan Wright  
In-country Trustee.  
[megan@tushinde.org.uk](mailto:megan@tushinde.org.uk)

##### Events of the year.

The first half of the year we continued with our support of Mogra. Our nutritional survey day in July showed a significant improvement in the growth of the children, highlighting the success of our feeding programme. Additional funding, supplied by Tushinde, saw the completion of the girl's dormitory in Mogra's children's home as well as further development and increased production of food from the project's farmland.

Following some alleged accounting issues at Mogra, combined with our commitment to full transparency with our own donors, we decided to change our method of supporting our target group. We parted with Mogra in December 2011, leaving the project in a stronger position to support the many children who depend on it. After thorough research and consultation, we developed an innovative new form of child sponsorship that empowers the parent or guardian to choose the school for the sponsored child and offers them more support in parenting.

##### Key Achievements.

- 68 Children sponsored.
- £81,530 raised.
- Registration of Tushinde in June 2011 as an NGO in Kenya:
  - Giving Tushinde the ability to work with autonomy,
  - Making it possible for Tushinde to raise and manage funds within Kenya.
  - The establishment of a Kenyan board of trustees who can ensure that the work of Tushinde in Kenya is in keeping with the objectives of Tushinde UK.
- Transformation of project to 'direct sponsorship'. This started on 1<sup>st</sup> of March 2012.

##### Milestones 2011/2012

##### April

- 'Pants Party' in London. This event raised over £700 and over 1,000 pairs of pants were donated. More importantly, it increased awareness of Tushinde in the UK and also highlighted the plight of girls who had to miss days of school every month due to lack of access to sanitary

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protection. The pants and a year's supply of sanitary pads were distributed to over 300 girls in the slums in June 2011.

- April newsletter sent out.

#### May

- Two occupational therapy students from Robert Gordon University in Aberdeen help Tushinde in their six week elective placement. They implement many initiatives in Mogra's children's home such as a fire procedure, improved safety on the walk to school and accident prevention. Most importantly, they helped each child improve their sense of identity. They did this with the creation of family groups within the home, a birthday board and giving the children an opportunity to learn more about themselves. The work of the students is self-funded and they raised over £1000 for the project.

#### June

- A visit from the football team from The RAF Shawbury, UK. Children of Mathare play against the UK military in a festival of sport which also included the distribution of kit and sports equipment.
- Peter Cottee does an 'Iron Man' for Tushinde and raises over £4,000

#### July

- Nutritional survey day. Over 300 selected children were weighed and measured to monitor their progress after almost a year of the feeding programme. Analysis of the data shows a small but significant improvement overall in the children.

#### August

- The new dormitory at Mogra's children's home is completed.
- August newsletter sent out.

#### October

- David Robinson, a teacher from the UK volunteers and runs a photography project with the youth in the slums, with exceptional results.

#### November.

- Official launch of Tushinde Kenya. The event includes a photography exhibition, singing and dancing from both international and local schools and an internet link with Alleyn's School in the UK.

#### December

- Distribution of Christmas Boxes
- December Newsletter sent out.

#### January

- Set up of the new 'Direct sponsorship' scheme. A community liaison worker is recruited and families in need are identified.
- One of our sponsored children, critically ill with Malaria is rescued thanks to support from Tushinde.

#### February

- Tushinde 'office' is opened. This is actually a spare room donated by a volunteer living in Kenya, but gives more space for organisation and to keep files on the sponsored children.

#### March

- The Direct Sponsorship scheme starts. A community day is held on the 5<sup>th</sup> of March where all the sponsored children and their guardians meet with the Tushinde staff and volunteers implementing the programme.

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#### Financial outcome of the year

Over the year, the Trust built up a surplus of £19,033. This was due to the suspension of some projects whilst we designed and implemented the direct sponsorship programme. Now the programme is established and Tushinde's profile within Mathare is respected, we have been approached by many schools, one clinic, one feeding programme and two community projects for further assistance. It is anticipated that we will not have problems spending our surplus in a constructive way in the financial year 2012- 2013.

#### Plans for 2012/ 2013

- To recruit and employ a country director for Kenya.
- To evaluate the sponsorship programme in September 2012.
- Depending on the outcome of the evaluation, to continue and possibly expand the direct sponsorship programme.
- To support the partner schools where Tushinde children attend with professional development and small grants.
- To look for partner organisations to work with in order to tackle the escalating malnutrition in Mathare.
- To recruit two more trustees for the board in the UK.

#### Our commitment to low overheads

Up until 1<sup>st</sup> January 2012, Tushinde was staffed entirely by volunteers. On the 1<sup>st</sup> of January we hired Beth Muna as our community liaison worker and we will look to hire a second community liaison worker.

Megan Wright, our volunteer in-country trustee, will be leaving Kenya in July 2013 and we foresee that we will need to employ someone to replace her. This person will be employed in the role of 'Country Director' and such a position and responsibility will command a higher salary.

Our first two years as a registered charity have seen us keep administration costs in the UK less than 2%. However, as the charity has become larger, we may see a change in this to reflect paid assistance both in the UK and Kenya. How much we are willing to spend on 'administration' is something that we will discuss in our AGM on the 12<sup>th</sup> August 2012.

#### Acknowledgements

We should like to acknowledge the input of the trustees and several key supporters of the trust. They have contributed many hours of unpaid work to help the children of Nairobi's slums.

- Brenda Allsop, for her skills as an accountant and her vital role in Kenya in setting up and maintaining the payment scheme for the direct sponsorship programme.
- Georgiadis Khaseke at Mohammed Mugai Associates, for his pro bono assistance.
- Website maintenance and design by Samantha Winstanley.
- The hosting of the 'pants party' by Lindsey Basham.
- Thank you to Ian Palfrey for his pro bono assistance in the independent examination of the accounts.

#### 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:

Dormitories fund – to improve the dormitories at the orphanage at Mathare including roof repairs and expansion of the accommodation.

Farm fund – to buy polytunnels for growing vegetables.

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

Feeding programme – to provide one meal a day for all children and teachers at the school and also to insulate the kitchen.

Clothing fund – to provide clothes for the children.

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 2012 amounted to £26,843. 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 12 August 2012 and signed on their behalf by:

**Laurie Bidwell, (Chairperson and Trustee)**

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

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I report on the accounts of the charity for the year ended 31 March 2012, 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**

**12 August 2012**



**TUSHINDE CHILDREN'S TRUST**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2012**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
<b>Receipts</b>					
<b>Voluntary Receipts:</b>					
Individual donations		22,126	6,784	28,910	14,358
Tax recovered under Gift Aid		3,589	-	3,589	-
Donations from Trusts		2,000	63,500	65,500	33,000
Receipts from fundraising activities		7,716	1,125	8,841	7,372
<b>Total Receipts</b>		<u>35,431</u>	<u>71,409</u>	<u>106,840</u>	<u>54,730</u>
<b>Payments</b>					
<b>Cost of charitable activities:</b>					
Expenses in Kenya		15,025	72,030	87,055	46,305
Bank charges		361	-	361	382
Just Giving charges		216	-	216	72
Transport expenses		175	-	175	51
Website costs		-	-	-	110
<b>Total Payments</b>		<u>15,777</u>	<u>72,030</u>	<u>87,807</u>	<u>46,920</u>
<b>Surplus for year/period before transfers</b>		19,654	(621)	19,033	7,810
<b>Transfers between funds</b>		(297)	297	-	-
<b>Surplus for year/period</b>		<u>19,357</u>	<u>(324)</u>	<u>19,033</u>	<u>7,810</u>

**STATEMENT OF BALANCES AS AT 31 MARCH 2012**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2012 £	Total 2011 £
<b>Funds Reconciliation</b>					
Cash at bank and in hand - 31/03/2011	2	4,330	3,480	7,810	-
Surplus for year/period		19,357	(324)	19,033	7,810
Cash and Bank and in hand - 31/03/12	2	<u>23,687</u>	<u>3,156</u>	<u>26,843</u>	<u>7,810</u>

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

The comparative figures relate to the period from formation on 24 February 2010 to 31 March 2011.

Approved by the trustees at their meeting on 12 August 2012 and signed on their behalf by:-

**Laurie Bidwell, (Chairperson & Trustee)**

**Andrew Wright, (Trustee)**

# TUSHINDE CHILDREN'S TRUST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2012

### 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

The Trust has received charitable status from HM Revenue & Customs and is a registered charity and accordingly 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 Income/Revenue Recognition

All income is included at the date of receipt and applied to unrestricted funds unless otherwise specified by the donor. Gift Aid reclaimable on donations to the charity is included with the amount received.

#### 1.5 Payments

Charitable 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
	£	£	£	£	£
Dormitories fund	3,822	5,611	(9,495)	62	-
Farm fund	-	2,500	(2,500)	-	-
Further Education fund	-	1,000	-	-	1,000
Nurse's Salary fund	-	300	-	-	300
Photography fund	-	535	(300)	-	235
Classroom refurbishment fund	-	750	(985)	235	-
Feeding programme fund	(2,190)	60,000	(57,810)	-	-
Clothing fund	848	713	(605)	-	956
Community Outreach fund	1,000	-	(335)	-	665
	<u>3,480</u>	<u>71,409</u>	<u>(72,030)</u>	<u>297</u>	<u>3,156</u>

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

### 3 Support Costs

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

### 4 Transactions with Trustees, Related Parties and employees

No expenses were reimbursed to trustees. There were no employees of the charity and all work was provided by volunteers.

Tushinde Kenya was formed during the year and is regarded as a related party. Transactions are described in the Trustees' Annual Report.