

**TUSHINDE CHILDREN'S TRUST**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2014**

**SCOTTISH CHARITY NUMBER SC041330**

# TUSHINDE CHILDREN'S TRUST

## REPORT AND ACCOUNTS

*FOR THE YEAR ENDED 31 MARCH 2014*

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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 2014**

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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 2014. 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.

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### **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.

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

This is the fourth annual report of Tushinde Children's Trust UK.

### **Overview**

Another year of developments and achievements for Tushinde: In Kenya, the number of children directly supported by Tushinde rose from 76 to 98. Children supported within Tushinde families rose to just under 300. The pilot day care unit, started in response to the number of malnourished children continues. Tushinde became the local trainer in the prevention of sexual violence and a programme director is recruited for the Kenyan office. Megan, the founder of Tushinde relocates from Kenya back to the UK where she takes over as chair of trustees. During all of this, the targets of full tax compliance in Kenya and other key infrastructure goals set last year were met and a Kenyan Programme Director was recruited.

### **Sponsorship programme**

With the recruitment of a second social worker in September 2012, the plan was to gradually increase the sponsorship programme, with a focus on highly vulnerable children from families with chronic illness or the death of a parent or primary caregiver. We added another 22 children from 18 families. We also funded our first social worker, Beth to get formal qualifications in social work which she passed with a distinction. Anne, our second social worker was on maternity leave for the last quarter of 2013-2014 and was replaced by Rose, a final year student, who continues to work part time for Tushinde in monitoring the day care (see next item)

### **Daycare initiative**

The Pilot of this scheme ran from October 2012- October 2013. With our evaluation in October, we decided that the project had more strengths as a social protection scheme than an income generation venture. With the help of a public health Masters student, we continued to monitor the growth and development of the children. Tushinde made the move to change its support. Instead of subsidising the whole programme with a parental contribution, we decided to provide lunch for free as long as the care givers using the service paid for the day care. This money is used by the day care staff to cover salaries and all other overheads. So far this seems to be working. An analysis of the children's weight and heights and mid-upper arm circumference show none of our children who attend day care regularly are malnourished. Children that come to the day care underweight quickly improve. However a third are short for their age, which is a sign that at some point they have suffered from malnutrition, or under- nutrition and this has been so severe that it has restricted their growth. For this reason we feel that it is important to keep supporting this important, and now very popular day care centre.

### **Schools assessment**

In April 2013 we were working with children spread over 21 different schools. It was logistically challenging and meant that we were unable to work effectively with each establishment. We also noticed a real variety in the schools; their facilities, their structure and ethos and the quality of the education provided. In the first quarter of 2013-2014, we commissioned Raymond Obunga to carry out a detailed evaluation of the schools which he submitted in August 2013. Through this report, we narrowed our schools down to ten. We had time

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to explain our rationale and prepare the families whose children were going to have to change school before the new school year in January 2014.

#### **Income generation activity for Tushinde supported families**

From our analysis of the families in February 2013, we found that although families would often join us in a chaotic and incapable state, many stabilised quickly and returned to a position where they could possibly find employment or start a small business. Raymond's evaluation (mentioned above) also looked at opportunities for vocational training and adult education within the Mathare community and found it to be sorely lacking. We realised that if we wanted to get our families more financially independent, we would have to start a programme ourselves. We were successful in securing a grant from a London based trust fund to start some work with selected families. The selection process for the families and the identification of a training agency took place in the final quarter of 2013-2014. This pilot programme will start in the first quarter of 2014-2015.

#### **Kenya: Liaison with other organisations and within the community**

In September 2013, Marie Duong, our in-country advisor was briefly seconded to work with ECPAT to become their regional trainer for Kenya. ECPAT is an international organisation which trains children, care givers and organisation in recognising child sexual abuse, avoiding it and reporting it. She has since come back and trained our social workers and given workshops to our Tushinde children and their carers. In the next financial year we will be providing these workshops for partners within the community in the hope of raising awareness about sexual abuse and decreasing its incidence.

In January 2014, Tushinde became a partner with the CYTI Alliance. This is an international alliance of Non Governmental Organizations and Government services working together to build coordinated good practice services for marginalised children and youth, their families and their communities. Together, they develop innovative approaches, create higher standards, influence policies and multiply their impact. Tushinde will collaborate with them in the areas of management, finance, communication and best practice social services.

#### **Fundraising**

Tushinde in both the UK and in Kenya did not actively seek large donations in the first half of 2013-2014. After the recommendations from Marie Duong's report, it was decided that we should perfect our budgeting, financial reporting and financial procedure before looking for more funding as we did not have the capacity to comply with the financial and narrative reporting expected by grant making bodies. This was achieved in the second quarter of 2013-2014 and two proposals, submitted shortly after were successful. The first proposal was to a family trust who will be giving £12,000 a year to the general programme, for the next three years and the second was from a London based trust for £5,720 who will be supporting the income generation pilot project. Both of these grants arrived in the final quarter of 2013-2014 and were not transferred to Kenya until the first quarter of 2014-2015.

#### **Recruitment of Director**

After a long recruitment process, Paul Otieno was selected to be the programme director for Tushinde Kenya. Paul has a Masters in development from the Bradford University, UK and had previously been working for the charity Village 2 Village in Tanzania. He started work in March 2014.

#### **Plans for 2014-2015**

Tushinde UK has been quiet on the fundraising front whilst Tushinde Kenya re-structured and Megan settled back into life in the UK. Now though, it needs to actively seek funding for its work in Kenya. Tushinde UK still remains a volunteer only organisation with almost no overheads in Britain.

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### *FOR THE YEAR ENDED 31 MARCH 2014*

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Tushinde UK will need to recruit more board members over the year to replace outgoing members. It should aim to recruit members who have knowledge of development and the environment Tushinde Kenya works in.

Tushinde hopes to get a new website and improve its social marketing.

In Kenya; Tushinde plans to gradually increase its sponsorship programme, adding 10 new children a year.

Tushinde has for a long time talked about getting their families on the very basic government hospital insurance scheme. Lack of birth certificates for many of our clients and other technical details has deterred us. However this is a challenge we need to take head on this year if we want to provide truly holistic care.

Tushinde hopes to fundraise for and recruit a third social worker to work with the HIV positive parents. This is needed to ensure these parents are getting adequate care and access to services. The social worker would also support each parent in making plans for his or her children if he or she becomes too sick to care for their children or dies.

Tushinde will look into the possibility of starting another day-care in Mathare with the aim of opening in April 2015.

#### **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.

Business set-up assistance fund – to assist individuals to establish businesses.

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 2014 amounted to £28,259 (2013 £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.

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## TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED 31 MARCH 2014**

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### **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 21 November 2014 and signed on their behalf by:

**Andrew Wright, (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 2014, 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**

**21 November 2014**



# TUSHINDE CHILDREN'S TRUST

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2014

	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<b>Receipts</b>				
<i>Voluntary Receipts:</i>				
Individual donations	17,524	-	17,524	20,190
Tax recovered under Gift Aid	3,393	-	3,393	3,335
Donations from Trusts	13,000	5,720	18,720	500
Receipts from fundraising activities	9,164	-	9,164	6,883
<b>Total Receipts</b>	<u>43,081</u>	<u>5,720</u>	<u>48,801</u>	<u>30,908</u>
<b>Payments</b>				
<i>Cost of charitable activities:</i>				
Expenses in Kenya	39,363	1,147	40,510	31,865
Consultancy fees in Kenya	4,250	-	4,250	-
Bank & Just Giving charges	408	-	408	526
Transport expenses	-	-	-	629
Website costs	55	-	55	50
<b>Total Payments</b>	<u>44,076</u>	<u>1,147</u>	<u>45,223</u>	<u>33,070</u>
<b>Surplus/(Deficit) for year</b>	<u>(995)</u>	<u>4,573</u>	<u>3,578</u>	<u>(2,162)</u>

## STATEMENT OF BALANCES AS AT 31 MARCH 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2014 £	Total 2013 £
<b>Funds Reconciliation</b>					
Cash at bank and in hand - 01/04/2013	2	23,534	1,147	24,681	26,843
Surplus/(Deficit) for year		(995)	4,573	3,578	(2,162)
Cash and Bank and in hand - 31/03/2014	2	<u>22,539</u>	<u>5,720</u>	<u>28,259</u>	<u>24,681</u>

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

Approved by the trustees at their meeting on 21 November 2014 and signed on their behalf by:-

**Andrew Wright, (Trustee)**

# TUSHINDE CHILDREN'S TRUST

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 MARCH 2014**

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### 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 £	Carried forward £
Business set-up assistance fund	-	5,720	-	5,720
Clothing fund	956	-	(956)	-
Community Outreach fund	191	-	(191)	-
	<u>1,147</u>	<u>5,720</u>	<u>(1,147)</u>	<u>5,720</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 expenses were reimbursed to trustees (2013 £none). 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.