



Providing Family Support To Help Vulnerable Children Thrive

TUSHINDE CHILDREN'S TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

**TUSHINDE CHILDREN'S TRUST**

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2015**

**SCOTTISH CHARITY NUMBER SC041330**

**TUSHINDE CHILDREN'S TRUST**  
**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2015**

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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 2015

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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 2015. 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: Jonathan L. Adamson CA, Chestney House, 149 Market Street, St. Andrews, Fife, KY16 9PF

#### 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	(Treasurer)
Claire Tully	(appointed 30 July 2014)
Marie Duong	(appointed 16 November 2014)

#### 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.

## **TUSHINDE CHILDREN'S TRUST**

### **TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 MARCH 2015***

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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 fifth annual report of Tushinde Children's Trust UK.

#### **Overview**

In Kenya, the number of children directly supported by Tushinde has stabilised at around 100. Children supported within the 63 Tushinde families remains at just under 300. The day care centre, started in response to the number of malnourished children in Mathare continues, but with a different management structure. Four families are assisted in returning to their rural homes for a variety of reasons.

Tushinde starts income generation initiatives with families that are more stable with regards to health, mental health, nutrition and other factors.

#### **Sponsorship programme**

No new families were added to the scheme this year as Tushinde Kenya's plan was to focus on improving the case management of each family and to continue to design a model of tailored and constructive care aiming to reduce dependency, but provide tapered support so the children do not suffer any adverse effects.

One example of our tailored care would be our income generation initiatives where we have tried a variety of interventions to help families become more economically independent. Some have involved teaming up with large companies who have initiatives for small businesses selling their products in the slums. One of these was Total Energy who have designed a low cost solar powered light. Another, more intense intervention was sponsored by a fund in London and this involved indentifying ten families that had the potential to become economically independent and providing them with business training, start up materials and other support. This was a pilot project for a year and is being reviewed now. Another example of our tailored care would be our rural re-integrations of children; the focus of our work is in Mathare where we have our partner schools and clinics, but sometimes it's in the best interest of the child for the family to be returned to their rural home. We now have seven children supported by Tushinde outside of Nairobi, for a variety of reasons. The table overleaf gives reasons why we have helped some children leave Mathare.

## TUSHINDE CHILDREN'S TRUST

### TRUSTEES' ANNUAL REPORT

#### FOR THE YEAR ENDED 31 MARCH 2015

This year we have also been challenged by some parents not adhering to antiretroviral treatment and becoming sick, this has led to costly hospital admissions and children being left at home with poor temporary care. We will address this 2015 -2016.

Age of child/ children	Parent/Guardian child is living with	Reason for rural re-integration
15	Mother	Father died in Nairobi. Mother is sick and wanted to be closer to home. Mother now has small job in a local school.
15	Sister	Was living with other sister in Nairobi, who broke up with her partner and could not support her young brother.
11, 9, 6	Mother and Grandmother	Mother is in final stages of HIV. Has returned to the paternal home, so the grandmother can help and the children can build relationships with the extended family.
14	Grandmother	Child was orphaned early in the year after the death of her mother.
16	Aunt	Child was orphan living with other aunt in Mathare, but was being sexually harassed by her older cousin and we did not feel she had adequate protection from actual abuse.

*Table showing reasons why children have been re-integrated to their rural homes*

#### **Daycare initiative.**

The day-care centre continues to provide care for up to 40 babies and children for 12 hours a day, six days a week in Mathare. We have changed our focus and now, through a local donor to Tushinde, provide free lunch to all the children who attend and the salaries of the day-care staff and all other expenses are covered by the attendance money paid by the parents. We continue to monitor the quality of the care, the development of the children and we have funded improvements to the building in order that it can cater for the larger numbers attending. Our anthropometric measurements show that the children continue to benefit from the nutritious lunch provided.

#### **Schools grant scheme.**

This year we granted four schools up to 61,000 Kes (£400) for purchases to improve the standard of education. It was decided to rotate awards annually between schools, but award more funds (previously it had been £150 for every school). Not only does this facilitate easier administration and follow up, but also it allows the school to request for more substantial activities. For example, one school was able to repair their kitchen so it could pass public health inspection. The school grant scheme is important as it helps build relationships with our partner schools. These schools might otherwise be reluctant to take children with the social and health problems that affect our beneficiaries and it also helps improve the community at large within the age band of our target group.

## **TUSHINDE CHILDREN'S TRUST**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2015**

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

Our ECPAT training with the children and care-givers has continued over the year. ECPAT is an international organisation which trains children, care givers and organisations in recognising child sexual abuse, avoiding it and reporting it.

Tushinde Kenya was added to the ECCD (Early Childhood Care and Development) Network and has established new links with the Shamas Rugby Foundation and Alive and Kicking Kenya.

#### **Tushinde UK Board.**

Claire Tully, a PhD student with an interest in development and child welfare joined the board. Marie Duong, who was previously the programme adviser to Tushinde Kenya from January 2013- December 2014 has now left Kenya and joined the UK board.

#### **Fundraising and marketing.**

Tushinde continues to receive the majority of its financial support from sponsorship, but it had 2 grants from trusts totalling approximately £17,000. This has meant Tushinde has had to provide detailed donor reporting for the first time. Two applications for funding this year were unsuccessful.

Tushinde Facebook followers are now over 500. With Claire Tully joining the board, Tushinde had its first venture into fundraising through digital media with a Twitter and Facebook campaign leading up to 'Giving Tuesday', at the beginning of December. The venture was a success on some levels: one stall holder, who has previously supported Tushinde, decided to donate all her takings on one Saturday just before Christmas, on the back of this campaign. However donations via text and our just giving website were disappointing.

The repeat application to a previous funder was successful and this trust has agreed to increase funding in order to fund a third social worker and other Kenyan administration expenses for 2015-2016.

#### **Plans for 2015-2016**

Tushinde UK definitely needs to increase its fundraising. This will be through applications to small and mid-sized trust funds and through maintaining a good relationship with sponsors. Tushinde UK still remains a volunteer only organization with almost no overheads in Britain. However we expect this to increase as we have decided to fund an annual trip to Nairobi by Megan Wright, our UK Chairman.

Tushinde will finalise its new website and continue to improve its social marketing.

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

Tushinde has successfully fundraised to start the sponsored families on the National Hospitals Insurance Scheme. This is a basic government scheme which covers hospital and out patient care, adequately, but not comprehensively. This year will see families signed up on the scheme.

Tushinde has successfully fundraised for a third social worker to work with the HIV positive parents, who will start employment this year. 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 dependent children or dies.

# TUSHINDE CHILDREN'S TRUST

## TRUSTEES' ANNUAL REPORT

**FOR THE YEAR ENDED 31 MARCH 2015**

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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:

Business set-up assistance fund – to assist individuals to establish businesses. This fund was set up during the year.

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

### **Reserves**

Total reserves carried forward at 31 March 2015 amounted to £15,424 (2014 £28,259). 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 keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees on 30 July 2015 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 2015, 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.

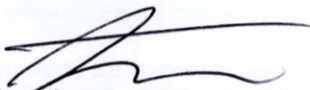
### **Basis of Independent Examiner's Statement**

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.

  
**Jonathan L. Adamson C.A.**  
Independent Examiner

**Chestney House  
149 Market Street  
St. Andrews  
Fife  
KY16 9PF**

30 July 2015



**TUSHINDE CHILDREN'S TRUST**

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2015**

	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>Receipts</b>				
<b>Voluntary Receipts:</b>				
Individual donations	19,304	-	19,304	17,524
Tax recovered under Gift Aid	2,778	-	2,778	3,393
Donations from Trusts	-	-	-	18,720
Receipts from fundraising activities	5,743	-	5,743	9,164
<b>Total Receipts</b>	<u>27,825</u>	<u>-</u>	<u>27,825</u>	<u>48,801</u>
<b>Payments</b>				
<b>Cost of charitable activities:</b>				
Expenses in Kenya	30,451	5,720	36,171	40,510
Consultancy fees in Kenya	3,475	-	3,475	4,250
Travel to Kenya	393	-	393	-
Bank & Just Giving charges	391	-	391	408
Website costs	230	-	230	55
<b>Total Payments</b>	<u>34,940</u>	<u>5,720</u>	<u>40,660</u>	<u>45,223</u>
<b>(Deficit)/Surplus for year</b>	<u>(7,115)</u>	<u>(5,720)</u>	<u>(12,835)</u>	<u>3,578</u>

**STATEMENT OF BALANCES  
AS AT 31 MARCH 2015**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>Funds Reconciliation</b>					
Cash at bank and in hand - 01/04/2014	2	22,539	5,720	28,259	24,681
Surplus/(Deficit) for year		(7,115)	(5,720)	(12,835)	3,578
Cash and Bank and in hand - 31/03/2015	2	<u>15,424</u>	<u>-</u>	<u>15,424</u>	<u>28,259</u>

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

Approved by the trustees at their meeting on 30 July 2015 and signed on their behalf by:-



**Andrew Wright, (Trustee)**

# TUSHINDE CHILDREN'S TRUST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

### 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)	-
	<u>5,720</u>	<u>-</u>	<u>(5,720)</u>	<u>-</u>

The purpose of the 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

Expenses of £393 were reimbursed to trustee Megan Wright for travel to Kenya (2014 £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.