

TUSHINDE CHILDREN'S TRUST

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

Scottish Charity Number – SC041330

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TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 March 2016. The financial statements have been prepared in accordance with the accounting policies set out on page 7 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	
Marie Duong	
John Randall	(Appointed 30 July 2015)
Caroline Jordan	(Appointed 28 October 2015)

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.*

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2016

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.

Review of the Activities and Achievements

In Nairobi, as well as continuing our successful family support programme, the year saw more caregivers trained in business skills to help boost their household incomes and reduce income insecurity. Holiday Camps have also been initiated to help bridge the gap between the nutritional and learning support the charity provides to vulnerable children in term time compared with the school holidays. Two new social workers were recruited as one of our social workers was promoted to the position of programme manager in Kenya.

Partnerships have also been established with Shamas Rugby foundation and the SLIN Mradi Library. To help a child going blind we worked with Sight Savers who facilitated a corneal transplant. We continue to work closely with our partner schools, clinics and community groups in Mathare to get the best for our children.

In the UK and in Kenya, more work has been done to refine our model of care and the structures to support it, in order to create a framework of protection for highly vulnerable families that can be replicated elsewhere in Nairobi and beyond.

Our accounts continue to show that our overheads remain very low as we continue to focus our expenditure on very vulnerable children of Mathare and their parents and kinship carers,

Plans for 2016 -2017

Tushinde is working to create an operations manual on guiding the family support programme. We hope to start the process of opening another family support programme in Korogocho slums at the beginning of 2017. For this to proceed, Tushinde will invest in training of staff, and recruitment of a development manager to work alongside the programme manager. This will be reliant on funds and the maintenance of Tushinde's excellent and supportive boards both in the UK and in Kenya.

We remain thankful for the continuing support of our regular donors, charitable trusts and many supporters who make our programme of work possible and confident that their investment is making a positive difference to the lives of the children we support.

TUSHINDE CHILDREN'S TRUST

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FOR THE YEAR ENDED 31 MARCH 2016

Tushinde statistics:

Number of children sponsored	96	55 girls and 41 boys. 6 in pre-school, 79 in primary and 9 in secondary
Number of households supported	61	159 adults and 246 children. Many of these 'adults' are older children in the family who are unable to find work and still living at home.
Number of single headed households	44	75% of our beneficiaries are from one parent families.
Number of children orphaned	21	Children that have lost one or both parents.
Number of children infected with HIV	5	Sadly, one child died this year due to a long term progressive heart condition.
Number of children affected by HIV/AIDS	65	One or more parent or caregiver has died of AIDS or is living with HIV/AIDS
Number of partner schools	16	11 of these schools have access to our professional development programme and the school small grants scheme. We also have 7 children in 5 schools outside of Mathare
Children reached with our school grants scheme	8283	Our 11 partner schools have all had access to school improvements through our school grants scheme
Babies and toddlers using our day-care	40	Our partner day care is open to children aged 6 months to 36 months and has a maximum capacity of 40 per day. Tushinde supports this day care with morning porridge and lunch programme, plus staff training and other support.
Care-givers trained in business skills	10	This year 10 women were trained to start businesses in catering adding to the 6 care-givers trained before.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2016

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.

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

Reserves Policy

Total reserves carried forward at 31 March 2016 amounted to £33,563 (2015 £15,424). 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 24 November 2016 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 2016, which are set out on pages 6 and 7.

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**

24 November 2016

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2016

	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Receipts				
Voluntary Receipts:				
Individual donations	24,424	-	24,424	19,304
Tax recovered under Gift Aid	2,945	-	2,945	2,778
Donations from Trusts	20,083	8,190	28,273	-
Receipts from fundraising activities	10,868	-	10,868	5,743
Total Receipts	<u>58,320</u>	<u>8,190</u>	<u>66,510</u>	<u>27,825</u>
Payments				
Cost of charitable activities:				
Expenses in Kenya	44,496	144	44,640	36,171
Consultancy fees in Kenya	1,010	-	1,010	3,475
Training	1,450	-	1,450	-
Travel to Kenya	691	-	691	393
Bank & Just Giving charges	350	-	350	391
Website costs	230	-	230	230
Total Payments	<u>48,227</u>	<u>144</u>	<u>48,371</u>	<u>40,660</u>
Surplus/(Deficit) for year	<u>10,093</u>	<u>8,046</u>	<u>18,139</u>	<u>(12,835)</u>

**STATEMENT OF BALANCES
AS AT 31 MARCH 2016**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
Funds Reconciliation					
Cash at bank and in hand - 01/04/2015	2	15,424	-	15,424	28,259
Surplus/(Deficit) for year		10,093	8,046	18,139	(12,835)
Cash and Bank and in hand - 31/03/2016	2	<u>25,517</u>	<u>8,046</u>	<u>33,563</u>	<u>15,424</u>

The notes on page 7 form an integral part of these accounts.

Approved by the trustees at their meeting on 24 November 2016 and signed on their behalf by:-


Andrew Wright, (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

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	-	8,190	(144)	8,046
	<u>-</u>	<u>8,190</u>	<u>(144)</u>	<u>8,046</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 £691 were reimbursed to trustee Megan Wright for travel to Kenya (2015 £393). 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.