



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

Scottish Charity Number – SC041330

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TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2017

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 March 2017. 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;

John Randall	(Acting Chair)
Andrew Wright	(Treasurer)
Megan Wright	(Secretary)
Laurie Bidwell	
Caroline Jordan	
Marie Duong	
Claire Tulley	(Resigned October 2016)

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 2017

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

Tushinde finished the financial year 16 months into our three-year strategic plan. A review in March found we had reached all the targets in training, documentation and implementation, and have built a robust model for support of vulnerable families. We hope to have the opportunity to replicate this model in the future. We have created a strong network of reliable partners both for day to day work and for referrals of specific cases. We now have a team of four social workers, two management staff (both also social workers) an accountant and an office assistant. We have a strong team of specialised volunteers in Kenya who have helped with professional development and other strategic support.

Success stories:

Nine children finished primary school. All with grades good enough to enter secondary school. Four had grades good enough to join county level schools of which one got a much coveted 'wings to fly' scholarship. We now have thirty care-givers trained in business skills. Of these, five have now 'graduated' from our family support programme and many of the others are on course to graduate in the next year. Our close work with the senior management in our partner schools is slowly seeing progress in child protection of the school populations and support of our sponsored children.

Challenges:

Child sexual abuse continues to be a serious problem for the children we work with and the more we inform children about protecting themselves from sexual violence, the more children disclose to us that something has happened to them. In this time, we have also formed a good relationship with our local child protection officer which has helped us deal with these cases. However, there is no doubt that more work is needed in these areas for the prevention of such crime and protection and long-term support of victims.

Keeping our older children who are not academic in school remains a challenge. This year we have continued our life skill training with this age group and we have introduced 'Girls Days' to keep girls informed and also to meet people who will inspire them to finish school.

Plans for 2017-2018

Since March 2017 we have been preparing for the election alongside all our other programmes. We ran additional child protection sessions for school teachers, community leaders and the children as well as helping every family contingency plan. The election caused serious unrest in Mathare and several of our beneficiaries were injured. Tushinde was able to offer immediate assistance to families in the form of medical care, food parcels and emergency housing. Now the election has been annulled and a re-election date announced for mid-October, so Tushinde are preparing again for unrest.

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

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2017

Tushinde statistics:

Number of children sponsored	111	56 girls and 55 boys. 10 in pre-school, 85 in primary and 16 in secondary
Number of households supported	78	118 adults and 307 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	57	75% of our beneficiaries are from one parent families.
Number of children orphaned	23	Children that have lost one or both parents.
Number of children infected with HIV	7	All our children are on the correct medicine and are stable. However, some mothers and schools have needed support in ensuring that the children take their medicine.
Number of children affected by HIV/AIDS	92	One or more parent or caregiver has died of AIDS or is living with HIV/AIDS
Number of partner schools	14	12 of these schools have access to our professional development programme and the school small grants scheme. We also have 10 children in 7 schools outside of Mathare
Children reached with our school grants scheme	10,768	10,768 is the total number of students in our 12 partner schools. These have all had access to school improvements through our school grants scheme
Babies and toddlers using our day-care	22	Our partner day care is open to children aged 6 months to 36 months and has a maximum capacity of 20 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	31	This year 10 women were trained to start businesses, adding to the 21 care-givers trained before.
Families successfully graduating off our support programme	5	Five families and the supported children were 6.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2017

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 (IGA) – to assist individuals to establish businesses.

Holiday Camp – to provide tuition and activities for children during the school holidays

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

Reserves Policy

Total reserves carried forward at 31 March 2017 amounted to £63,783 (2016 £33,563). 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 13 September 2017 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 2017, 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

13 September 2017

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Receipts				
Voluntary Receipts:				
Individual donations	22,584	-	22,584	24,424
Tax recovered under Gift Aid	-	-	-	2,945
Donations from Trusts and organisations	57,678	15,134	72,812	28,273
Receipts from fundraising activities	9,422	-	9,422	10,868
Total Receipts	89,684	15,134	104,818	66,510
Payments				
Cost of charitable activities:				
Expenses in Kenya	58,190	12,735	70,925	44,640
Consultancy fees in Kenya	-	-	-	1,010
Training	-	-	-	1,450
Travel to Kenya and other operational expenses	2,661	-	2,661	691
Bank & Just Giving charges	321	-	321	350
Laptop and website costs	398	293	691	230
Total Payments	61,570	13,028	74,598	48,371
Surplus/(deficit) for year	28,114	2,106	30,220	18,139

STATEMENT OF BALANCES AS AT 31 MARCH 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Funds Reconciliation					
Cash at bank and in hand - 01/04/2016	2	25,517	8,046	33,563	15,424
Surplus/(deficit) for year		28,114	2,106	30,220	18,139
Cash and Bank and in hand - 31/03/2017	2	<u>53,631</u>	<u>10,152</u>	<u>63,783</u>	<u>33,563</u>
Liabilities					
Office work		<u>519</u>	<u>-</u>	<u>519</u>	<u>-</u>

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

Approved by the trustees at their meeting on 13 September 2017 and signed on their behalf by:-



Andrew Wright, (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2017

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 (IGA)	8,046	9,377	(7,271)	10,152
Holiday Camp	-	5,757	(5,757)	-
	<u>8,046</u>	<u>15,134</u>	<u>(13,028)</u>	<u>10,152</u>

The purposes of the funds are as 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 £3,352 were reimbursed to trustee Megan Wright in respect of travel to Kenya and other operational costs (2016 - £691). 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.