



Providing Family Support To Help Vulnerable Children Thrive

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE PERIOD ENDED 31 DECEMBER 2017**

**SCOTTISH CHARITY NUMBER SC041330**

# TUSHINDE CHILDREN'S TRUST

## REPORT AND ACCOUNTS

*FOR THE PERIOD ENDED 31 DECEMBER 2017*

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**Scottish Charity Number – SC041330**

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# TUSHINDE CHILDREN'S TRUST

## TRUSTEES' ANNUAL REPORT

### *FOR THE PERIOD ENDED 31 DECEMBER 2017*

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the period ended 31 December 2017. The financial statements have been prepared in accordance with the accounting policies set out on page 6 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  
Director: Megan Wright

#### **Trustees**

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

John Randall	(Treasurer)
Andrew Wright	(retired 7 November 2017)
Laurie Bidwell	(Chair)
Caroline Jordan	
Marie Duong	
Emily Darlington	(Appointed 7 November 2017)
Kanchan Kapoor	(Appointed 23 January 2018)
Simon Pennington	(Appointed 10 July 2018)

#### **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.

# TUSHINDE CHILDREN'S TRUST

## TRUSTEES' ANNUAL REPORT

### *FOR THE PERIOD ENDED 31 DECEMBER 2017*

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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**

Kenya's elections were scheduled for August 2017 and for this reason Tushinde made no great plans for expansion or different work. Instead, Tushinde devoted extra time to educating children on child protection and what to do if they were separated. There was also time and dedicated to contingency planning; purchasing food parcels and other emergency supplies. The election results caused upheaval in Mathare. There were riots and police shootings and beatings. Three mothers, who were Tushinde beneficiaries were beaten by police and many children were affected by tear gas. The election was then declared null and void and a re-election scheduled for October. Fortunately, this passed without problems.

The main development in Tushinde's field work was the support of a second day care in the Kosovo (4B) area of Mathare as this had been identified as an area of urgent need. This day care is funded by the Fiona Foundation for Kids and has the capacity for up to 30 infants and toddlers.

During this, April to December 2017 were important months for consolidation of Tushinde activities. The family support programme was in its 5<sup>th</sup> year and Tushinde, which started as a knee jerk reaction to poverty in 2010 was becoming recognised as a viable alternative to institutional care for vulnerable children.

- A system of reflective practice and formal appraisals were introduced for the staff in Kenya.
- The Tushinde UK trustees had their first 'away day' where they met to discuss what success for Tushinde looks like and how we will measure our impact.
  - From this Tushinde determined what data will be collected from which activities.
  - Tushinde also worked on an outline for its ten year plan.
- All the Tushinde staff, including the director were trained in using the Outcomes Star™; a system for helping families reach their goals, whilst at the same time being able to measure outcomes and evaluate impact.

#### **Plans for 2018**

Since the start of year to the end of June Tushinde has;

- Completed a five-year impact report, looking at the difference Tushinde has made to the lives of its beneficiaries. This report can be accessed online:  
[www.tushinde.org.uk/research-reports/tushindes-impact-report/](http://www.tushinde.org.uk/research-reports/tushindes-impact-report/)
- Created partnerships with other organisations working with similar goals to Tushinde.
  - Give Directly will now award youth aged 18-30 with business grants.
  - Cradle Kenya will support child abuse cases that Tushinde refers to them through the courts.
- Been joined by Simon Pennington on the board. Andrew Wright has retired and John Randall has replaced Andrew as treasurer.
- Successfully been awarded funding to replicate the family support programme in Kiambiu slum in Nairobi.

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 PERIOD ENDED 31 DECEMBER 2017*

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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 (IGA) – to assist individuals to establish businesses.

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

Scholarship fund – to provide specific assistance with enrolment in schools, tuition fees and exams

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

### **Reserves Policy**

Total reserves carried forward at 31 December 2017 amounted to £56,171 (March 2017 £63,783). 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 \_\_\_ September 2018 and signed on their behalf by:

**John Randall, (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 period ended 31 December 2017, which are set out on pages 5 and 6.

## **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**

**10 September 2018**

# TUSHINDE CHILDREN'S TRUST

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2017

	Unrestricted Funds	Restricted Funds	Total 9 Months to 31 December 2017	Total Year to 31 March 2017
	£	£	£	£
<b>Receipts</b>				
<b>Voluntary Receipts:</b>				
Individual donations	26,741	-	26,741	22,584
Tax recovered under Gift Aid	5,558	-	5,558	-
Donations from Trusts and organisations	3,766	8,793	12,559	72,812
Receipts from fundraising activities	2,514	2,000	4,514	9,422
<b>Total Receipts</b>	<u>38,579</u>	<u>10,793</u>	<u>49,372</u>	<u>104,818</u>
<b>Payments</b>				
<b>Cost of charitable activities:</b>				
Expenses in Kenya	38,325	10,601	48,926	70,925
Office work in Kenya	4,109	-	4,109	-
Training	1,609	-	1,609	-
Travel to Kenya and other operational expenses	2,132	-	2,132	2,661
Bank & Just Giving charges	208	-	208	321
Laptop and website costs	-	-	-	691
<b>Total Payments</b>	<u>46,383</u>	<u>10,601</u>	<u>56,984</u>	<u>74,598</u>
<b>(Deficit)/surplus for year</b>	<u>(7,804)</u>	<u>192</u>	<u>(7,612)</u>	<u>30,220</u>

## STATEMENT OF BALANCES AS AT 31 DECEMBER 2017

	Notes	Unrestricted Funds £	Restricted Funds £	Total 31 December 2017 £	Total 31 March 2017 £
<b>Funds Reconciliation</b>					
Cash at bank and in hand - 01/04/2017	2	53,631	10,152	63,783	33,563
(Deficit)/surplus for year		(7,804)	192	(7,612)	30,220
Cash and Bank and in hand - 31/12/2017	2	<u>45,827</u>	<u>10,344</u>	<u>56,171</u>	<u>63,783</u>
<b>Liabilities</b>					
Office work		<u>173</u>	<u>-</u>	<u>173</u>	<u>519</u>

The notes on page 6 form an integral part of these accounts.

Approved by the trustees at their meeting on \_\_\_ September 2018 and signed on their behalf by:-

**John Randall (Trustee)**

# TUSHINDE CHILDREN'S TRUST

## NOTES TO THE ACCOUNTS

**FOR THE PERIOD ENDED 31 DECEMBER 2017**

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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 (IGA)	10,152	-	(6,380)	3,772
Holiday Camp	-	8,793	(4,221)	4,572
Scholarship fund	-	2,000	-	2,000
	<u>10,152</u>	<u>10,793</u>	<u>(10,601)</u>	<u>10,344</u>

The purposes of the funds are as 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

Expenses of £2,132 were reimbursed to trustee Megan Wright in respect of travel to Kenya and other operational costs (Year to 31 March 2017 - £3,352). 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.