



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2018

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

Scottish Charity Number – SC041330

Contents	Page
Trustees' Annual Report including legal and administrative information	1 – 4
Independent Examiner's Report to the Trustees	5
Receipts and Payments Accounts and Statement of Balances	6
Notes to the Accounts	7

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the period ended 31 December 2018. 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
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)
Laurie Bidwell	(Chair)
Caroline Jordan	
Marie Duong	
Emily Darlington	
Kanchan Kapoor	(Appointed 23 January 2018, resigned 15 January 2019)
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.

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 DECEMBER 2018

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 started the financial year with the release of its impact report in February. This showed that the family support programme and the other community interventions implemented by Tushinde were changing the lives of the most vulnerable families for the better.

Tushinde finished the financial year at the same time as finishing its 2016-18 strategic plan. A review of the plan in November found we had reached all the targets in training, documentation and implementation, and have built a robust model for support of vulnerable families. We have created a strong network of reliable partners both for day to day work and for referrals of specific cases. In July this year we were lucky to secure funding to open a second programme in a different informal settlement in Nairobi. By December we had a team of eight social workers, two programme officers, and three in the finance and administration department, all overseen by Anne Gathoni, our Country Manager. We have a strong team of specialised volunteers in Kenya who have helped with professional development and other strategic support.

Success stories:

Tushinde has been successful in its aim to replicate the project in another informal settlement and has secured six-year funding to open another family support programme in Kiambiu. Kiambiu is not far as the crow flies from Mathare, but it is smaller, enclosed on three sides by the Air force base and the river and has a very different feel. There are few other agencies working in the area and our social workers have found the level of need higher. Tushinde's expansion only started in July so it is very early days but already we are making a difference to families in crisis.

Tushinde has also gained support to start a boy's programme as a way of combatting the negative influence of gangs and extremism which is ever present in Mathare and other informal settlements.

Tushinde's work in keeping families together and preventing the institutionalisation of children was recognised and Tushinde was invited to join the Trans African Alliance's workshop in Kampala in November.

In December this year Tushinde was awarded funding from the Department for International Development and another trust, both building on current work. These will be reported in in the 2019 report.

Challenges:

The protection of child rights continues to be a challenge. Tushinde has had to reiterate its message of zero tolerance of violence from staff in schools. However, this has led to a healthy conversation between our partner schools. One invited the other ten partner schools to its school to see their 'Love and Logic' programme.

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 DECEMBER 2018

The year ahead.

Tushinde will undoubtedly have a busy 2019. With financial support for its current programme and for expansion in Kiambiu, additional funding is coming to Tushinde this year. There is a grant to build on the youth work, another to improve the care of HIV positive families and finally support to improve the use of Community Health volunteers to protect children. With all this support we truly hope to be getting closer to our goal of seeing no child forgotten in the slums.

Tushinde 2018 statistics snapshot

(Mathare only: as of 31st Dec only 5 families were on the scheme in Kiambiu and their detailed statistics have yet to be collected)

Number of children sponsored	132	67 girls and 65 boys. 17 in pre-school or day care, 99 in primary and 14 in secondary & 3 babies
Number of children in households	339	This includes siblings of sponsored children, all of whom benefit from social work support, being enrolled on the Government's health insurance programme and the weekly cash transfer to the household.
Number of households	98	68 of our families are single parents.
Number of children orphaned	25	Children that have lost both parents or have lost their mother and their father is absent.
Number of children infected with HIV	14	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 Family stars completed	95	This is the social work assessment form that was introduced in 2017. It helps families plan their progress to independence.
Children reached with our school grants scheme	8,600	8,600 is the total number of students in our 11 partner schools. These have all had access to school improvements through our school grants scheme
Babies and toddlers using our day-care	42	This is the combined average daily attendance in both our day cares in Mathare. Unfortunately, at time of writing, Tushinde has had to stop supporting one of the day cares.
Care-givers trained in business skills	51	This year a further 10 care-givers were trained to start businesses, adding to the 31 care-givers trained before.
Families graduating	9	These are families that have improved their level of child care and income and no longer need the full support of Tushinde.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

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

Day care – To provide day care for Fi day care in Mathare 4B

Kiambiu day care renovation – to provide funds for renovation of Kiambiu day care

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

Reserves Policy

Total reserves carried forward at 31 December 2018 amounted to £74,003 (2017 - £56,171). 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 8 July 2019 and signed on their behalf by:



John Randall, (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 December 2018, 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

8 July 2019

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2018

	Unrestricted Funds	Restricted Funds	Total Year to 31 December 2018	Total 9 Months to 1 December 2017
	£	£	£	£
Receipts				
Voluntary Receipts:				
Individual donations	28,494	-	28,494	26,741
Tax recovered under Gift Aid	1,899	-	1,899	5,558
Donations from Trusts and organisations	45,185	25,224	70,409	12,559
Receipts from fundraising activities	8,587	2,000	10,587	4,514
Total Receipts	<u>84,165</u>	<u>27,224</u>	<u>111,389</u>	<u>49,372</u>
Payments				
Cost of charitable activities:				
Expenses in Kenya	58,615	26,066	84,681	48,926
Office work in Kenya	4,299	-	4,299	4,109
Training	-	-	-	1,609
Travel to Kenya and other operational expenses	818	-	818	2,132
Bank & Just Giving charges	795	-	795	208
Laptop and website costs	360	-	360	-
Accountancy and Bookkeeping	580	-	580	-
Administrative expenditure	1,939	-	1,939	-
Legal and professional fees	85	-	85	-
Total Payments	<u>67,491</u>	<u>26,066</u>	<u>93,557</u>	<u>56,984</u>
Surplus/(deficit) for year	<u>16,674</u>	<u>1,158</u>	<u>17,832</u>	<u>(7,612)</u>

**STATEMENT OF BALANCES
AS AT 31 DECEMBER 2018**

		Unrestricted	Restricted	Total	Total
	Notes	Funds £	Funds £	2018 £	2017 £
Funds Reconciliation					
Cash at bank and in hand - 01/01/2018	2	45,827	10,344	56,171	63,783
Surplus/(deficit) for year		16,674	1,158	17,832	(7,612)
Cash and Bank and in hand - 31/12/2018	2	<u>62,501</u>	<u>11,502</u>	<u>74,003</u>	<u>56,171</u>
Liabilities					
Accountancy and Bookkeeping		100	-	100	-
Legal and professional fees		824	-	824	173

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

Approved by the trustees at their meeting on 8 July 2019 and signed on their behalf by:-



John Randall (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2018

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)	3,772	10,227	(13,794)	205
Holiday Camp	4,572	9,457	(10,530)	3,499
Scholarship fund	2,000	6,000	(862)	7,138
Fi Day Care	-	540	(540)	-
Kiambiu day care renovation	-	1,000	(340)	660
	<u>10,344</u>	<u>27,224</u>	<u>(26,066)</u>	<u>11,502</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

No expenses were paid to Trustees (2017 - Nil). 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.