



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2019

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

Scottish Charity Number – SC041330

Contents	Page
Trustees' Annual Report including legal and administrative information	1 – 6
Independent Examiner's Report to the Trustees	7
Receipts and Payments Accounts and Statement of Balances	8
Notes to the Accounts	9

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the period ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 9 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	(Resigned December 2019)
Emily Darlington	
Kanchan Kapoor	(Resigned 15 January 2019)
Simon Pennington	
Laura Reesby	(Appointed November 2019)

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 2019

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

Executive Director's Report

Additional Funding Enables Programme Expansion and Development:

Tushinde started the financial year with the news that we had secured funding from the Department for International Development's Small Charities Challenge Fund (DFID's SCCF) which was a big step in our progress towards building a sustainable programme that delivers the best standard of care and protection to vulnerable children and their families. Tushinde also secured additional funding from two other large trusts for 2019: The Egmont Trust and the Angus Lawson Memorial Trust.

- The DFID SCCF programme is to increase the level of training and support for Community Health Volunteers in order that they have improved skills to identify vulnerable children and to intervene on their behalf.
- The funding from the Egmont Trust is to improve the level of HIV care and support for our HIV infected and affected children and their families.
- The funding from the Angus Lawson Memorial Trust is to improve the support of young people from families on our programme and identified as being at risk in the wider community. This is building on work with Boys that started at the end of 2018.

With this additional funding, Tushinde is fulfilling its aim of increasing the reach and depth of the programme as set out in the 2019 Strategic Plan.

Success Stories:

With the new funded programmes starting in April and July as well as the scheduled expansion in Kiambu, Tushinde's team in Kenya has risen to the challenge. Not only have new families been added to the programme, but new skills have been added to the team. In Kenya, Tushinde now has a full time counsellor as well as a grants manager. Two new social workers joined the team, bringing the total to ten, and Tushinde added a third programme officer to help with the delivery of the new programmes. In the UK Tushinde employed an Administrator and created the new post of Executive Director.

Tushinde continues to gain support and endorsement from other organisations and professional bodies for our development of a viable community and family based alternative to residential care in a children's shelter or orphanage. In October, Beth Muna, our lead social worker, gave a well-received presentation at the International Federation of Social Workers Africa Region Conference in Kampala, Uganda.

Tushinde continues to build strong partnerships, not just with the new donors listed above, but with supporters in Kenya, the UK and around the world. For example, in August last year Tushinde Kenya was visited by the US theatre group Stories 4 Strength and in the UK Wellington College held a fundraising supper for Tushinde.

In November, we welcomed Laura Reesby to the board. Laura has been offering pro bono support to Tushinde for the past year with regards to policy and procedure design and operations. She is a very welcome and timely addition to the board in this time of growth.

In December we said goodbye to one of our trustees: Marie Duong. Marie has been with Tushinde since early 2013, first as the country director and then as a trustee on the UK board. Her involvement with Tushinde has helped us on the journey of transformation and professionalism to get us where we are today. Marie will be missed, but she assures us that she is always at the end of the phone if we need her expert advice.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Challenges:

As Tushinde becomes more involved in our work in Kiambu, it is evident that there are serious and neglected areas of need with regards to addiction and domestic violence. Tushinde will aim to identify suitable partner organisations and collaborate with them in Mathare and Kiambu.

Despite our best efforts, we have not been able to secure a partner to provide day care in Kiambu or to find a second partner in Mathare. In 2020 we will review our criteria and how we plan to support future day cares. The current day care we partner with in Mathare 4A continues to go from strength to strength.

The growth in the programme reach and delivery has amplified the need for more systematic data collection and analysis. We acknowledge with thanks the help from the staff of the Baraka Health Clinic, one of our partners in Mathare, in completing a peer evaluation.

The Year Ahead:

At the time of writing, like most social welfare organisations in the world, Tushinde's has had to nimbly adapt its operation in response to the rapidly changing context of the COVID-19 Pandemic. Tushinde had to change the way it works in Nairobi in a matter of days. More specifically, we have developed a system of home working for many of our staff.

As you would expect, Tushinde has been doing all it can to mitigate the serious and lasting damage that the pandemic and the associated lockdown is having on the life chances of the families that it has worked so hard with over the years. It has been a remarkable few months and the investment and training in 2019 has undoubtedly helped this transformation in working practices. We sincerely hope that our efforts will be enough to protect children and save lives. Not only are we working hard delivering emergency relief, but also we are preparing for the additional challenges that the team will face when the lockdown restrictions in Kenya are relaxed.

Tushinde's 10-year anniversary is in 2020, but all the events associated with this milestone are on hold until after the pandemic.

Tushinde 2019 Statistical Snapshot

Number of children sponsored	182	91 girls and 91 boys. Of which: <ul style="list-style-type: none">· 16 in pre-school or day care,· 112 in primary· 22 in secondary· & 7 babies· (the remainder joined the programme in in late Oct-Dec 2019 and were yet to be enrolled as schools were closed for the long holidays)
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TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Number of children in households	360	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	125	95 in Mathare, 30 In Kiambiu. Only 29 of our households have both parents present. The remaining 96 are either kinship carers, single parents or informal foster carers.
Number of children orphaned	28	Children that have lost both parents or have lost their mother and their father is absent.
Number of children infected with HIV	20	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	323	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	10,236	10,326 is the total number of students in our 13 partner schools. These have all had access to school improvements through our school grants scheme
Babies and toddlers using our day-care	30	This is the average daily attendance in the day care we support in Mathare.
Families graduating	15	These are families that have improved their level of child care and income and no longer need the full support of Tushinde.

Thank you! We couldn't have done it without you!

The financial support of the following donors is appreciated. Your funding and our expertise ensures that an increasing number of children and their families have a better today and a brighter future:

The Crispin Davis Trust, The Two Walters Trust, The Anonymous Trust, The Aylesfield Foundation, The Fiona Foundation for Kids, The Egmont Trust, The Angus Lawson Memorial Trust, Msingi Bora Kindergarten, Wellington College: Charity Tuck Shop, Wellington College: Beresford House, The Souter Trust, The Tula Trust, The Southall Trust, Fiona Napier, The Department for International Development (UK)

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

And many thanks to the loyal individual supporters that make a monthly donation and individual supporters who have supported sponsored events or made a one off donation. Thank you!

Megan Wright, Executive Director

Chair's Report

Challenge and Opportunity

Looking back, 2019 was a year of challenge and opportunity for Tushinde. Trustees tried to ensure that as we shaped the changes to the management and organization in response to significant sums of additional funding and an increased staff group, we kept our eyes on the prize of enhancing the reach and effectiveness of our programmes.

Organisationally, the requirements arising from the DFID diligence review of Tushinde's policies and procedures was a game changer. Consequently, we approved a revised and extended Tushinde Policy and Procedures Manual and reformatted the Risk Register as a Risk Grid in a format that was consistent with external reporting requirements from our major funders. The success of the fundraising in the UK, led to a growth in our programme and staff in Nairobi. In recognition of the consequent growth in the workload in the UK, we appointed Kirsty Mackie to the role of 0.5 fte Administrative Officer to support the new Post of Executive Director. After nine years of establishing and leading Tushinde in an unpaid capacity, we were delighted to appoint Megan Wright to the Executive Director's post.

During the year the Board met, virtually via computer conference, for four evening meetings. In July, we also met face to face for an away day in Central London. Given the growth in the size of the annual budget and spend, Trustees decided to transition our organisation from a charitable trust to a charitable incorporated organisation. As a board, we have also taken steps to enhance our collaboration with the Board of Tushinde Trustees, Kenya.

As the Executive Director has reported, during the year, Marie Duong resigned as a Trustee after many years of valued service. We also welcomed Laura Reesby to the board. One of our continuing trustees agreed to undertake a survey of trustees to help inform the expansion of the board when the new Charitable Incorporated Organisation was established thereby enhancing the inclusiveness of the board and plugging skills gaps.

During this remarkable year of transition, not only has the dedication of our staff been abundantly evident but also the Trustees have shown their mettle and overseen the necessary and proportionate changes to management and organisation to keep pace with the growth of our operation.

Laurie Bidwell, Chair of UK Trustees

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

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.

Kiambui day care renovation – to provide funds for renovation of Kiambui day care.

Community health volunteers training – to improve skills to identify vulnerable children.

HIV care and support – to support infected and affected children and their families.

Young people support – to improve support for your people identified as being at risk in the wider community.

School outreach programme – to provide improvements in schools.

Day care – to provide 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 2019 amounted to £73,654 (2018 - £74,003). 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 23 July 2020 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 2019, which are set out on pages 8 and 9.

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

23 July 2020

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Receipts				
Voluntary Receipts:				
Individual donations	26,591	-	26,591	28,494
Tax recovered under Gift Aid	7,221	-	7,221	1,899
Donations from Trusts and organisations	46,609	96,741	143,350	70,409
Receipts from fundraising activities	6,805	-	6,805	10,587
Total Receipts	<u>87,226</u>	<u>96,741</u>	<u>183,967</u>	<u>111,389</u>
Payments				
Cost of charitable activities:				
Expenses in Kenya	84,599	82,522	167,121	84,681
Office work in Kenya	-	-	-	4,299
Training	332	-	332	-
Travel to Kenya and other operational expenses	729	-	729	818
Bank & Just Giving charges	345	-	345	795
Laptop and website costs	399	-	399	360
Accountancy and Bookkeeping	1,013	-	1,013	580
Administrative expenditure	5,189	-	5,189	1,939
Salary	9,188	-	9,188	-
Legal and professional fees	-	-	-	85
Total Payments	<u>101,794</u>	<u>82,522</u>	<u>184,316</u>	<u>93,557</u>
(Deficit)/surplus for year	<u>(14,568)</u>	<u>14,219</u>	<u>(349)</u>	<u>17,832</u>

**STATEMENT OF BALANCES
AS AT 31 DECEMBER 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Funds Reconciliation					
Cash at bank and in hand - 01/01/2019	2	62,501	11,502	74,003	56,171
(Deficit)/surplus for year		(14,568)	14,219	(349)	17,832
Cash and Bank and in hand - 31/12/2019	2	<u>47,933</u>	<u>25,721</u>	<u>73,654</u>	<u>74,003</u>
Liabilities					
Accountancy and Bookkeeping		97	-	97	100
Legal and professional fees		-	-	-	824

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

Approved by the trustees at their meeting on 23 July 2020 and signed on their behalf by:-

John Randall (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2019

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)	205	24,046	(11,386)	12,865
Holiday Camp	3,499	11,947	(12,520)	2,926
Scholarship fund	7,138	-	(7,138)	-
Kiambiu day care renovation	660	1,000	-	1,660
Community health volunteers training	-	18,009	(12,239)	5,770
HIV care and support	-	12,735	(12,735)	-
Young people support	-	19,834	(19,834)	-
School outreach programme	-	6,670	(6,670)	-
Day care	-	2,500	-	2,500
	<u>11,502</u>	<u>96,741</u>	<u>(82,522)</u>	<u>25,721</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 (2018 - 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.

