



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SCOTTISH CHARITY NUMBER SC041330

TUSHINDE CHILDREN'S TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

Scottish Charity Number – SC041330

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TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2020. 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
Emily Darlington
Simon Pennington
Laura Reesby

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.

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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

2020: A year of global change and locally focused action

While 2020 brought many unforeseen challenges, we are proud and humbled by our achievements. Tushinde was able to ameliorate the worst effects of the pandemic and keep our children and their families safe. We reinvented our way of working in a matter of days demonstrating our nimbleness as a small Non-Governmental Organisation and the dedication of our staff and trustees.

Despite a lockdown that lasted most of the year, Tushinde ensured that beneficiaries' needs were met; children's wellbeing assessed, home visits were conducted by Community Health Volunteers, safety protocols were implemented for staff, and staff were provided with the tools and resources needed to work remotely.

Tushinde's response to Covid-19:

- An emergency Covid appeal (In the UK) raised almost £10,000 in a few weeks;
- All our staff transferred to home working combined with a pared down staffing rota for the offices in Kiambu and Mathare;
- All our Community Health Volunteers were bought phones with cameras so that they could be our enhanced 'eyes and ears' in Mathare and Kiambu and share information about families causing concern, help with implementing support and provide feedback;
- We ensured that all the families on our programme had access to a phone and set up a system of regular phone 'check ins' with the families;
- We stocked up on food parcels that could be distributed from the field offices;
- The transition of our accounting system to online was completed including petty 'cash' transactions that were moved to the M-pesa mobile money system;
- Covid secure procedures for our staff were refined and implemented;
- Weekly phone-based check ins with youth were conducted with mentors;
- In-person quarterly assessments with all children were conducted.

Providing care and support in the most difficult of circumstances:

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 children and their families and carers. Families that we have worked so hard with over the years have experienced more income insecurity when much of the day work opportunities dried up and local informal trading was banned.

At some points in the year we were providing vital humanitarian relief delivering food parcels.

Over 2020, the social workers were able to keep track of all the children on the programme, and enrolled another 30 families onto the programme who were in desperate need.

With Tushinde able to intervene when families reported going without food for days, our 'firefighting' work genuinely made the difference between life and death for some children.

Schools in Kenya for the main part, stayed closed from March for all of 2020.

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In August, we were able to restart our business training for our caregivers who were in the process of graduating from the programme and by the end of the year, ten more had started new businesses or improved their current ones.

We were also able to restart our HIV support groups which have provided a lifeline for families living with the disease, especially with the extra worry of Covid-19 infection.

The Year Ahead:

Tushinde has learned lessons from 2020, our staff have shown their mettle and our organisation has proved its resilience and flexibility during the Covid-19 crisis in 2020. I am confident that our model of work can and will be sustained and developed supporting more families in 2021 helping their children to thrive.

Tushinde 2020 Statistical Snapshot

Number of children sponsored	232	116 girls and 116 boys. Of which: <ul style="list-style-type: none">· 19 in preschool or day care· 152 in primary· 16 in secondary· & 14 babies (the remainder joined the programme in in late 2019 and were yet to be enrolled as schools were closed for the long holidays)
Number of children in households	427	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	152	82 in Mathare, 70 In Kiambiu. Only 46 of our households have both parents present. The remaining 106 are either kinship carers, single parents or informal foster carers.
Number of children orphaned	24 (10.3%)	Children that have lost both parents or have lost their mother and their father is absent.
Number of children infected with HIV	17 (7.3%)	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 emergency food packages distributed	998	Food packages distributed to families in need. Tushinde did several rounds of blanket food parcels for everyone during the lockdown and continued its programme of targeted food parcels for families in exceptional need.
Number of school packs distributed.	131	To children who were struggling to keep up with their school work at home due to lack of basic equipment such as pens and exercise books.

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Number of families supported with NHIF	119	This is the National Hospitals Insurance Fund. Tushinde pays the monthly subscription to the government scheme that provides basic healthcare, free at the point of need. This covers all the family household members and not just the children who are sponsored.
Families graduating	20	These are families that have improved their level of child care and income and no longer need the full support of Tushinde.
Facebook posts	86	Thanks to Communications volunteers over the year, Tushinde was able to spread the word about its good work through newsletters, Instagram, Facebook and Twitter.
Total expenditure for 'emergency support'	£21,397	Emergency food parcels (although even more were donated in Kenya), provision of bedding, sanitary towels, emergency rent payments for families about to be evicted, medical care; whatever was needed to get the family out of crisis.
Total expenditure for weekly cash payments to families	£18,777	Tushinde's equivalent of child benefit payments. Paid to every family during their stabilisation phase of the programme.

Thank you to all our supporters.

Finding funding and support during a pandemic is challenging. There has been so much need. With revenue streams frozen for many organisations who rely on charity shops and mass participation events for income; what is available has been spread very thin. Tushinde has been incredibly lucky to retain the support of all its major donors and to even have several 'Lockdown' friendly fundraisers by its supporters. Without this support, we would not have been able to run our vital programme.

Tushinde would like to say a big thank you to: The Angus Lawson Memorial Trust, The Anonymous trust, The Aylesfield Foundation, Jimmy Barratt and Family, The Crispin Davis Family Trust, The Egmont Trust, The Fiona Foundation for Kids, The Foreign and Commonwealth Development Office, Foundation Scotland, The Mackie Family, Lidia Minnozzi and family, The Other Anonymous Trust, The Peponi Players, St James's Place Foundation and The Tula Trust.

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

TUSHINDE CHILDREN'S TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2020

Chair's Report

Developing our Organisation in Testing Times

In 2020 we have worked through testing times especially for our beneficiaries and our staff. UK Trustees have met for three general meetings and two meetings with single item agendas. All these meetings have been run on Google Meet video conferencing. We are extremely grateful to Google for resourcing the pro bono upgrade to their email service and the extended range of Google Suite software and shared drives we are now using.

During the year UK Trustees have continued our efforts to develop our organisation, in conjunction with our senior staff and the trustees of our sister registered NGO Tushinde Kenya.

In March we established a Joint Risk and Governance Committee with the Tushinde Kenya NGO board. This has focused on the development of the Risk Grid and to develop our governance structures and procedures to ensure that we not only doing what we claim to in our Policy and Procedures Manual but also implementing the mitigation measures identified in the risk grid.

In parallel with this, we have extended and updated the written Agreement between the Tushinde Kenya NGO Board and the UK Board. This has helped to ensure that we have collaboratively documented and thereby sharpened our awareness of the parameters of mutual expectations and responsibilities within which we operate. In the final quarter, this helped considerably in the advance finalisation of the 2021 budgets for the operations in Kenya and the UK. Additionally, the Chairs of both boards have attended the meetings of their sister organisation.

The Executive Director's Report details the operational highlights of 2020. These results could not have been achieved without the outstanding commitment, energy, ingenuity and flexibility of our staff motivated by their continuing commitment to our children and their parents and carers.

The willingness of staff and volunteers in Kenya to go more than the extra mile has been repeatedly evidenced despite the risks to their own health and safety and the need to adopt working practices prompted by changing Covid19 restrictions.

Throughout this year, there have also been additional demands on trustees. Many thanks are due to my fellow trustees:

- Emma Wilcox the Chair of Tushinde Kenya for working with me as a conduit of communications between our two boards

And from the UK Board:

- John Randall our UK Treasurer who focused much of his energy on enhancing financial reporting especially differentiating the allocated and unallocated balances in our accounts;
- Caroline Jordan for undertaking and reporting on her Survey of Trustees which identified categories of under representation on our Board to be addressed in 2021;
- Laura Reesby for so ably chairing and resourcing the Risk and Governance Committee;
- Simon Pennington for advice on fundraising strategies and for asking penetrating questions at our meetings and
- Emily Darlington for drawing on her service delivery experience in local government.

Looking ahead to 2021, we will be preparing for the transition of Tushinde as a Charitable Trust registered in Scotland by the Office of Scottish Charity Regulator to a Charitable Incorporated Organisation registered and regulated by the Charity Commission for England.

Laurie Bidwell, Chair of UK Trustees

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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.

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

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

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.

UK costs – to cover operational costs of the charity in the United Kingdom.

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

Reserves Policy

Total reserves carried forward at 31 December 2020 amounted to £121,842 (2019 - £73,654), of which £37,117 (2019 - £25,721) are restricted for the purposes described above and in note 2. Unrestricted funds of £84,725 (2019 - £47,933) are held to cover a maximum of 6 months of UK operational costs and to enable the further funding of projects in Kenya.

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 4 May 2021 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 2020, 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

4 May 2021

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Receipts				
Voluntary Receipts:				
Individual donations	35,116	1,296	36,412	26,591
Tax recovered under Gift Aid	6,436	-	6,436	7,221
Donations from Trusts and organisations	37,417	73,271	110,688	143,350
Receipts from fundraising activities	5,813	-	5,813	6,805
Total Receipts	84,782	74,567	159,349	183,967
Payments				
Cost of charitable activities:				
Expenses in Kenya	19,013	60,494	79,507	167,121
Training	-	-	-	332
Travel to Kenya and other operational expenses	503	-	503	729
Bank & Just Giving charges	454	-	454	345
Laptop and website costs	-	-	-	399
Accountancy and Bookkeeping	1,260	-	1,260	1,013
Administrative expenditure	1,878	-	1,878	5,189
Salary	24,882	2,677	27,559	9,188
Total Payments	47,990	63,171	111,161	184,316
Surplus/(deficit) for year	36,792	11,396	48,188	(349)

STATEMENT OF BALANCES AS AT 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Funds Reconciliation					
Cash at bank and in hand - 01/01/2020	2	47,933	25,721	73,654	74,003
Surplus/(deficit) for year		36,792	11,396	48,188	(349)
Cash and Bank and in hand - 31/12/2020	2	<u>84,725</u>	<u>37,117</u>	<u>121,842</u>	<u>73,654</u>
Liabilities					
Accountancy and Bookkeeping		<u>97</u>	<u>-</u>	<u>97</u>	<u>97</u>

The notes on page 9 form an integral part of these accounts.

Approved by the trustees at their meeting on 4 May 2021 and signed on their behalf by:-

John Randall (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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)	12,865	-	(12,308)	557
Holiday Camp	2,926	7,272	(2,812)	7,386
Scholarship fund	-	1,139	(1,139)	-
Kiambui day care renovation	1,660	-	-	1,660
Community health volunteers training	5,770	25,508	(23,731)	7,547
Young people support	-	22,471	(12,661)	9,810
School outreach programme	-	4,500	(1,857)	2,643
Day care	2,500	11,000	(5,986)	7,514
UK costs	-	2,677	(2,677)	-
	<u>25,721</u>	<u>74,567</u>	<u>(63,171)</u>	<u>37,117</u>

The purposes of the funds are as described in the Trustees' Report on page 6.

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 (2019 - Nil). There were 2 employees in the year. No employee had employee benefits in excess of £60,000 (2019 none).

The value of the work done by trustees in giving of their time for meetings, and other matters on behalf of the charity, is not reflected in the accounts as it cannot be quantified.

Tushinde Kenya is regarded as a related party. Transactions are described in the Trustees' Annual Report.