

Providing Family Support To Help Vulnerable Children Thrive

**REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**SCOTTISH CHARITY NUMBER SC041330**

**TUSHINDE CHILDREN'S TRUST**

**REPORT AND ACCOUNTS**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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**Scottish Charity Number – SC041330**

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# **TUSHINDE CHILDREN'S TRUST**

## **TRUSTEES' ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on page 8 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;

Laurie Bidwell	(Chair)
Emily Darlington	(resigned October 2021)
Caroline Jordan	
Simon Pennington	
John Randall	(resigned May 2022)
Laura Reesby	(resigned May 2021)
Ian Stanlake	(Treasurer) (appointed June 2021)

#### **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**

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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**

#### **Activity Review**

Tushinde has successfully supported over 800 children in over 250 households since inception in 2010, across a range of programmes. Delivering our programmes in the last two years with challenges of the Covid pandemic has required dedication and commitment from our staff, donors and trustees. I am grateful to them all, and as a result our commitment to the children and communities we work with remains strong.

Since 2020, preparations have been made to transfer the activities undertaken by this charity, registered with the Office of the Scottish Charities Regulator (OSCR), to a new Tushinde Children's Trust entity registered with the Charities Commission in England. During 2021, while a small number of funds were received by the English charity, the substantial majority of funds raised and all programme delivery expenses were incurred by this Scottish charity. However, for a full and complete picture of Tushinde's UK activities during the year and outlook for the year ahead, this report should therefore be read with reference to that of the English charity, or the combined report on our website.

From 1 January 2022 all operations of Tushinde Children's Trust are being undertaken by the Charity Commission entity, supported by a donation of £55,237 from this entity. The Trustees are now in the process of winding up this OSCR registered entity.

#### **Delivering in a pandemic**

The Covid pandemic had a disproportionate impact on the poorest and most vulnerable in society. Schools were closed, domestic violence increased and outreach programmes curtailed. What we could do was more costly as it had to be done in a Covid secure manner to protect our staff and our beneficiaries. However, as schools reopened for the first time since March 2020 and the Kenyan vaccination programme launched, 2021 began on an optimistic note.

As with governments across the world, attention turned to how the lost schooling would be made up. The Kenyan government decided to shorten school holidays and squeeze three academic years into two calendar years so that by the end of 2022 all pupils have caught up. Financially, this means we have to fund three years of school fees in two years, putting pressure on our resources. There is also an operational impact as it reduces the time in which we can run our holiday camps, a key part of our programme delivery. As always, our team of staff were creative and ran a special holiday camp for the 18 children who had finished primary school and had a six week holiday before starting secondary school.

We have had to adapt other activities and programmes to adhere to Covid rules, thankfully with the understanding of our donors. We retained the majority of our funders in 2021, but recognise that as the 'cost of living crisis' bites and some of our larger grants coming to the end of their term, fundraising will be a key area of focus in 2022 and beyond.

#### **Programme successes**

Our success is determined by keeping children out of institutionalised care, and families graduating from the programme to live a life independent of our support. In December 2021, 15 families graduated, taking the total to 78 since inception, with no children directly under our programme taken into institutionalised care.

## TUSHINDE CHILDREN'S TRUST

### TRUSTEES' ANNUAL REPORT

#### *FOR THE YEAR ENDED 31 DECEMBER 2021*

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A snapshot of some of the many other activities undertaken during the year is as follows:

**January: Emergency relief**

A fire in Kiambiu means many families lose their homes and belongings. Tushinde is part of a multi-agency effort and delivers food parcels to 57 families.

**February: Vocational training**

The training programme is in full swing with teenagers enrolled on courses ranging from motor mechanics to social work.

**March: Partnership working**

Working with Shamas Rugby Foundation to distribute pads donated by Comfort Sanitary pads and with Vijana Amani Pamela to provide sports activities with health and safety messages during youth days.

**April: Monitoring progress**

Thanks to a grant from the Small Charities Challenge Fund, we have moved our monitoring tool, Outcomes Star, fully online. This has enhanced our ability to work with our families to set goals, track progress and analyse which interventions are working best.

**May: Emergency relief**

Another fire, this time in Mathare, leads to over 100 families losing their homes. Another collective effort is required, with Tushinde purchasing blankets for the homeless families.

**June: Family support**

The team are involved in the reintegration of children with their extended families in rural Kenya, highlighting the need for a short term fostering services for children whose care within kinship or birth family breaks down.

**July: Holiday camp**

A special camp is held for children who have finished primary school and have a six weeks holiday before starting secondary school.

**August: Monitoring progress**

Measuring disability in the families we work with is enhanced with the introduction of the 'Washington group' questions: a tool for grading seen and unseen disability.

**September: Child Protection**

Tushinde is one of the first non-governmental organisations in Kenya to join the Government's online Child Protection Information Management System (CPIMS).

**October: Monitoring progress**

An audit of the social worker notes shows good progress towards producing records of an international standard.

**November: On-site visit**

With Covid restrictions easing I was able to visit for the first time since January 2020 and see all the great work the team are doing to support families and deliver our programmes.

**December: Community day**

The Christmas Community day feels very special after the challenges of the last two years, with each family given food donations.

## **TUSHINDE CHILDREN'S TRUST**

### **TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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I am immensely proud of our programme, the success it is having, and how we have adapted to the challenges of the last two years. Tushinde means 'We Succeed' in Kiswahili - I may be biased, but I think we do!

**Megan Wright, Executive Director**

#### **Chair's Report**

##### **Developing our Organisation in Testing Times**

2021 was an absorbing year for UK trustees. The evident need and demand for our services to children and their parents and carers in Mathare and Kimabu areas of Nairobi was even more acute, especially during periods of Covid restrictions in Kenya. We continued to support our directorate in the short term modifications to service delivery which this required. We appreciate the flexibility of our staff to pivot their working arrangements and crucially our service delivery during uncertain and challenging times.

During the year, it became clear that the future external funding environment was becoming more restricted and competitive and trustees and the Executive Director reviewed the funding strategy. At our regular Board meetings and in the budget setting process we carefully monitored our income streams and expenditure while seeking economies and effectiveness in our operations.

In 2021 the Board met, virtually via computer conference, for five meetings. In September an Awayday was held in Central London. Our thanks to Doug Brodie and his team at Master Adviser for hosting us.

The transition of our organisation from a charitable trust registered with the Office of Scottish Charity Regulator to a charitable incorporated organisation registered with the Charity Commission in England has continued. At the end of the year this report includes the final annual accounts for the OSCR registered charitable trust.

In June Ian Stanlake joined the board of UK trustees bringing a wealth of experience from business and financial management. Subsequently, Ian succeeded John Randall as our Treasurer. During John's years of service as Treasurer, we have been thankful for his wise counsel and work to develop our accounting system and reporting.

In September Laura Reesby attended her last meeting of trustees before departing for Zimbabwe. She was our resourceful first Chair of the Risk and Governance Committee. Laura left us with a well-developed risk matrix and a clear pathway for further mitigation measures. She also supported the staff in taking the lead in managing the mitigation of each risk category and the trustees monitoring this.

In October, Emily Darlington resigned as a UK trustee after many years of service having first become engaged with Tushinde while she was living in Kenya.

Finally our recruitment of additional trustees was stepped up as we also anticipated the retiral of John Randall and Laurie Bidwell, our remaining two trustees in Scotland, as the geographical locus of UK Tushinde staff and trustees completes its transition to England.

**Laurie Bidwell, Chair of UK Trustees**

## **TUSHINDE CHILDREN'S TRUST**

### **TRUSTEES' ANNUAL REPORT**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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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 – 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 (DFID) – to improve skills to identify vulnerable children.

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

School outreach programme – to provide improvements in schools.

Day care – to provide day care.

Ensuring no family is left behind (DFID) – Using technology to increase depth.

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

#### **Reserves Policy**

Total reserves carried forward at 31 December 2021 amounted to £65,545 (2020 - £121,842), of which £28,854 (2020 - £37,117) are restricted for the purposes described above and in note 2. Unrestricted funds of £36,691 (2020 - £84,725) are held to cover 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 11 July 2022 and signed on their behalf by:



**Ian Stanlake, (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 year ended 31 December 2021, which are set out on pages 7 and 8.

### **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.

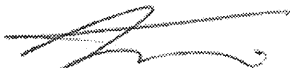
### **Basis of Independent Examiner's Statement**

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**

**11 July 2022**



# TUSHINDE CHILDREN'S TRUST

## RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Receipts</b>				
<b>Voluntary Receipts:</b>				
Individual donations	25,369	-	25,369	36,412
Tax recovered under Gift Aid	5,161	-	5,161	6,436
Donations from Trusts and organisations	40,357	74,022	114,379	110,688
Receipts from fundraising activities	2,011	-	2,011	5,813
<b>Total Receipts</b>	<b>72,898</b>	<b>74,022</b>	<b>146,920</b>	<b>159,349</b>
<b>Payments</b>				
<b>Cost of charitable activities:</b>				
Expenses in Kenya	91,153	80,703	171,856	79,507
Training	212	-	212	-
Travel to Kenya and other operational expenses	289	-	289	503
Bank & Just Giving charges	208	-	208	454
Raising funds	1,370	-	1,370	-
Accountancy and Bookkeeping	1,160	-	1,160	1,260
Administrative expenditure	1,631	1,582	3,213	1,878
Salary	24,909	-	24,909	27,559
<b>Total Payments</b>	<b>120,932</b>	<b>82,285</b>	<b>203,217</b>	<b>111,161</b>
<b>(Deficit)/surplus for year</b>	<b>(48,034)</b>	<b>(8,263)</b>	<b>(56,297)</b>	<b>48,188</b>

## STATEMENT OF BALANCES AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Funds Reconciliation</b>					
Cash at bank and in hand - 01/01/2021	2	84,725	37,117	121,842	73,654
(Deficit)/surplus for year		(48,034)	(8,263)	(56,297)	48,188
Cash at Bank and in hand - 31/12/2021	2	<u>36,691</u>	<u>28,854</u>	<u>65,545</u>	<u>121,842</u>
<b>Liabilities</b>					
Expenses in Kenya		820	-	820	-
Accountancy and Bookkeeping		97	-	97	97
Administrative expenditure		174	-	174	-
Staff training		61	-	61	-
		<u>1,152</u>	<u>-</u>	<u>1,152</u>	<u>97</u>

The notes on page 8 form an integral part of these accounts.

Approved by the trustees at their meeting on 11 July 2022 and signed on their behalf by:-



Ian Stanlake (Trustee)

# TUSHINDE CHILDREN'S TRUST

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

### 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	557	11,422	(8,465)	3,514
Holiday Camp	7,386	12,840	(14,962)	5,264
Scholarship fund	-	4,643	(1,800)	2,843
Kiambui day care renovation	1,660	-	(235)	1,425
DFID - Community health volunteers training	7,547	8,967	(16,514)	-
Young people support	9,810	-	(8,758)	1,052
School outreach programme	2,643	-	(2,559)	84
Day care	7,514	5,000	(5,096)	7,418
DFID - Ensuring no family is left behind	-	31,150	(23,896)	7,254
	<u>37,117</u>	<u>74,022</u>	<u>(82,285)</u>	<u>28,854</u>

The purposes of the funds are as described in the Trustees' Report on page 5.

### 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 (2020 - Nil). There were 2 employees in the year. No employee had employee benefits in excess of £60,000 (2020 - 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.