

Tilinanu Education

Trustees' report and financial statements

For the year ended 31 March 2021

Tilinanu Education Reference and administration information

Charity number 1133208

Registered office and operational address 37 Anstey Lane, Thurcaston, Leicester, LE7 7JB

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Alice Pulford	Chair	
Yvonne Pulford	Treasurer	
Megan Scotney	Secretary	resigned 19 September 2020
Gayle Berry		
Nina Roots		
Linda Upton		

No trustees held title to property belonging to the charity during the reporting period or at the date of approval.

Key management personnel

trustees

Bankers

National Westminster Bank plc
7 Hinckley Road
Leicester
LE3 0TQ

Independent Examiner

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS.

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees report is the directors report as required by company law.

Reference and administrative information set out on the previous page forms part of this report. The financial statements comply with current statutory requirements, the charity's constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The objects of the charity are:

- the prevention or relief of poverty in Malawi, East Africa, by providing grants, items and services to individuals in need and/or charities or other organisations working to prevent or relieve poverty.
- to relieve the poverty of young people by the provision of grants, to enable them to participate in healthy recreational activities that they could not otherwise afford.

The activities carried out towards these objectives were raising funds in the UK in order to donate them to Tilinanu Orphanage (Malawi), which is a separate legal entity and a registered NGO in Malawi.

Tilinanu Orphanage (Malawi) safeguarded, educated and supported 37 girls at Tilinanu Orphanage in Malawi until 01.01.2021.

From 01.01.2021 Tilinanu Education grants funds to Africa Vision who are supporting the same girls that stayed at Tilinanu Orphanage through an orphanage and vulnerable children's program.

Grants paid by the charity, include:

- Paying for school fees, boarding fees, food alliances, travel allowance, medical bills, examination fees, school uniforms, relief budgets during the famine, schools books and learning resources.
- Building sustainability through food security on a farm
- Attending Safeguarding training, and putting in place vulnerable child protection policies
- Providing buildings, facilities, and open space
- Providing advocacy, advice, and information
- Acting as an umbrella or resource body
- Supporting the Social Welfare advice in Malawi to reintegrate the girls back into village communities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2021

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on supporting the operation of Tilinanu Orphanage (Malawi) until its closure and are undertaken to further the charity's charitable purposes for the public benefit.

During the year, the charity donated £54,321 to Tilinanu Orphanage (Malawi). The latter's main activities during the year were:

- 37 girls are being housed, educated and cared for on a consistent basis
- education is provided for all of them
- food for all of them full time
- health care
- love and support
- a nurturing and safe environment
- Reintegration has been completed and all the girls have safely been transitioned from living at the orphanage to being enrolled within boarding school or reintegrated with family and relatives.
- Solar Power has been removed and stored in a secure place ready for another charitable purpose.
- Tilinanu Orphanage changed its name to Tilinanu Education with the charity commission to align with its new aims and roles and responsibilities. We now support the same orphan and vulnerable girls through boarding school scholarships.

The main achievements for the year are:

- supported and kept the 37 girls safe at Tilinanu Orphanage until 1.01.2021
- Complete reintegration 01.01.2021
- The eldest girl graduated from her university
- We have partnered with Africa Vision Malawi as they facilitate the education scholarships:
- 14 girls are attending a private primary boarding school
- 10 girls are attending private primary school
- 4 form four girls are resitting examinations
- 3 college students
- 10 girls are being supported through Sustainable family farms grants facilitated via Love Support Unite foundation.
- 1 university place has been granted
- supported famine relief with donations of blankets and food in the wider community

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2021

Beneficiaries of our services

The beneficiaries of our services in the year were:

- 37 girls supported
- Working with the ministry for reintegration
- employees of the orphanage
- famine relief beneficiaries
- local community food sellers from the purchases

Financial review

The charity raised a total of £35,748 in donations and fundraising and donated £54,321 to Tilinanu Orphanage (Malawi). Support and governance costs were just £1,755, which is less than 4% of the total costs.

During the year unrestricted income for the charity was £35,374 (2020: £86,300) and unrestricted expenditure was £58,706 (2020: £92,775) leaving a deficit of £23,332 (2020: deficit of £6,475). Restricted income for the year was £804 (2020: £2,922) and restricted expenditure was £2,834 (2020: £863) leaving a surplus of £1,829 (2020: deficit of £2,059). This deficit was transferred to the unrestricted fund.

At the end of the year the total funds of the charity were £42,629 (2020: £67,991) consisting of £42,629 (2020: £64,132) unrestricted funds and £0 (2020: £3,859) restricted funds.

Fundraising has been difficult this year as we have not been able to host our annual fundraising event that normally raises enough money to sustain the orphanage for a year. We have been fortunate that our monthly direct debit donors have maintained support.

With the Malawian guidelines to reintegrate the children back into communities we have notified the Malawian trustees that funding will be limited and withdrawn in 2021 when the girls have been reintegrated.

Plans for the future

To continue to support the girls granted education scholarships via Africa Vision.

From the government guidelines we aim to work with the ministry for the building and infrastructure of Tilinanu Orphanage old building.

The impact of Covid-19 has halted all fundraising events in the UK, it has restricted visits from trustees and volunteers to Malawi, it has increased the demand on the board and our strategy for 2021 is to maintain the donors that we have.

Donors in the UK were notified and updated on the situation in Malawi with reintegration and the impact of covid-19.

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2021

Structure, governance and management

We are governed by a trustee board. Before covid 19 at least two trustees visit Tilinanu Malawi every year for a minimum of two months. This year only Alice Pulford visited.

All standard policies are in place.

The organisation is a charitable incorporated organisation (CIO), registered with the Charity Commission on 9 December 2009.

The charity was established under a constitution which established the objects and powers of the charity, and which governs the charity.

All trustees give their time voluntarily and receive no remuneration nor benefits from the charity. The charity paid no trustee expenses during the year.

Related parties and relationships with other organisations

Love Support Unite Africa Foundation provides all the UK administration for the charity and manages sponsorship, the introduction of donors e.g. for Solar power and land provision for Tilinanu Malawi to support and develop sustainability. Love Support Unite Africa Foundation also employs two of the trustees of Tilinanu Orphanage to ensure proper support can be given to the charity.

Remuneration policy for key management personnel

The charity does not employ any personnel and so there is no remuneration policy for the time being.

Risk management

Child protection policies were in place when the orphanage was open.

The Ministry of social welfare in Malawi is now responsible for child protection.

Africa Vision has safeguarding, accounting, and reporting procedures to ensure grants are used for the right children.

This year we are supporting the Malawi Trustee Board with the legal fees for ongoing fraudulent activity with the Malawi investment of a house in Malawi that is ongoing from 2019-2020

Tilinanu Orphanage
Trustees' annual report for the year ended 31 March 2021

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

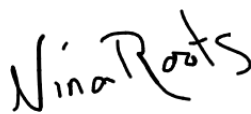
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report has been approved by the trustees on 11 / 01 / 2022 and signed on their behalf by



Alice Pulford, Chair



Nina Roots, Vice Chair

Independent examiner's report to the trustees of Tilinanu Orphanage

I report on the accounts of the charity for the period ended 31 March 2021 set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

The charity raises funds in the UK and made grant payments to an NGO in Malawi called Tilinanu Malawi. Tilinanu Malawi ran an orphanage. The orphanage has now been sold and the charity has changed its name to Tilinanu Education. The charity will continue to fundraise but will pass on all raised funds to a charity called Love Support Unite Africa.

In connection with my examination, no other 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.



Patrick Morrello
Third Sector Accountancy Limited, Holyoake House,
Hanover Street, Manchester, M60 0AS

Date: 12 / 01 / 2022

Tilinanu Education
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
Income from:							
Donations and legacies	3	34,944	805	35,749	30,081	2,922	33,003
Other trading activities	4	430	-	430	56,219	-	56,219
Total income		35,374	805	36,179	86,300	2,922	89,222
Expenditure on:							
Raising funds	5	4,743	-	4,743	15,721	-	15,721
Charitable activities	6	52,134	4,664	56,798	77,054	863	77,917
Total expenditure		56,877	4,664	61,541	92,775	863	93,638
Net income/(expenditure) for the year	7	(21,503)	(3,859)	(25,362)	(6,475)	2,059	(4,416)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(21,503)	(3,859)	(25,362)	(6,475)	2,059	(4,416)
Reconciliation of funds							
Total funds brought forward		64,132	3,859	67,991	70,607	1,800	72,407
Total funds carried forward		42,629	-	42,629	64,132	3,859	67,991

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Tilinanu Education
Charity number 1133208

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Current assets			
Debtors	11	335	335
Cash at bank and in hand		43,255	68,376
Total current assets		43,590	68,711
Liabilities			
Creditors: amounts falling due in less than one year	12	(960)	(720)
Net current assets		42,630	67,991
Total assets less current liabilities		42,630	67,991
Net assets		42,630	67,991
The funds of the charity:			
Restricted income funds	13	-	3,859
Unrestricted income funds	14	42,630	64,132
Total charity funds		42,630	67,991

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 18 form part of these accounts.

Approved by the trustees on **11 / 01 / 2022** and signed on their behalf by:



 Alice Pulford (Chair/Trustee)

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Tilinanu Education meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 31 March 2021 (continued)

f Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising events and their associated support costs.
- Expenditure on charitable activities includes the costs of providing grants for projects undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administration and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

h Tangible fixed assets

The charity has no fixed assets.

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is registered with the Charity Commission in the UK. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 March 2021 (continued)

3 Income from donations and legacies

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2020</i> £
Donations	30,081	2,922	33,003
Donations in kind	-	-	-
Total	30,081	2,922	33,003

4 Income from other trading activities

	2021 £	2020 £
Fundraising from events	430	55,460
Non-primary purpose trading	-	759
	430	56,219

5 Cost of raising funds

	2021 £	2020 £
Fundraising event expenses	4,144	14,715
Donation processing fees	72	216
Marketing/website	527	790
	4,743	15,721

6 Analysis of expenditure on charitable activities

	2021 £	2020 £
Charitable grants paid	54,322	76,906
Administration costs	-	115
Travel and accommodation	720	372
Office and administration	796	144
Independent examination	960	720
	56,798	78,257

Tilinanu Education

Notes to the accounts for the year ended 31 March 2021 (continued)

Restricted expenditure	4,664	863
Unrestricted expenditure	52,134	77,054
	56,798	77,917

The charity raises funds and makes grant payments for just one institutional recipient, Love Support Unite Africa Foundation.

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Independent examiner's fee	960	720

8 Staff costs

The charity employed no staff during the year (2020: no staff employed).

The key management personnel of the charity comprise the trustees.

9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Donations from related parties were £0 (2020: £0). There were no related party transactions that require disclosure.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

10 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

11 Debtors

	2021 £	2020 £
Other debtors	335	335
	335	335

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	960	720
	<u>960</u>	<u>720</u>
	<u><u>960</u></u>	<u><u>720</u></u>

13 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Education Fund	3,859	805	(4,664)	-	-
Total	<u>3,859</u>	<u>805</u>	<u>(4,664)</u>	<u>-</u>	<u>-</u>

Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Uni/school fees	1,800	2,922	(863)	-	3,859
Total	<u>1,800</u>	<u>2,922</u>	<u>(863)</u>	<u>-</u>	<u>3,859</u>

Name of restricted fund	Description, nature and purposes of the fund
Education Fund	Donations to fund school and university fees

14 Analysis of movement in unrestricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	64,132	35,374	(56,876)	-	42,630
	<u>64,132</u>	<u>35,374</u>	<u>(56,876)</u>	<u>-</u>	<u>42,630</u>

Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	70,607	86,300	(92,775)	-	64,132
	<u>70,607</u>	<u>86,300</u>	<u>(92,775)</u>	<u>-</u>	<u>64,132</u>

**Name of
unrestricted fund****Description, nature and purposes of the fund**

General fund The free reserves after allowing for all designated funds

15 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Net current assets/(liabilities)	42,630	-	-	42,630
Total	42,630	-	-	42,630

Comparative period

	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2020 £</i>
<i>Net current assets/(liabilities)</i>	<i>64,132</i>	<i>-</i>	<i>3,859</i>	<i>67,991</i>
<i>Total</i>	<i>64,132</i>	<i>-</i>	<i>3,859</i>	<i>67,991</i>