

Tilinanu Education

Trustees' report and financial statements

For the year ended 31 March 2025

Tilinanu Education
Reference and administration information

Charity number 1133208

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

Trustees

The trustees who served during the year and up to the date of this report were as follows:

Alice Pulford	Chair
Yvonne Pulford	Treasurer
Nina Roots	Secretary
Gayle Berry	
Jade Perry	
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

The trustees

Bankers

National Westminster Bank plc
7 Hinckley Road
Leicester
LE3 0TQ

Accountant

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

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025. 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 the girls previously homed at Tilinanu Orphanage (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 Malawi (AVM) who are supporting the same girls that stayed at Tilinanu Orphanage through an orphanage and vulnerable children's program. AVM is a separate legal entity and a registered NGO in the UK Malawi.

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 remain 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 2025

Achievements and performance

Main achievements during the year included:

Our partnership with Africa Vision Malawi continued to strengthen, enabling the ongoing delivery of education scholarships.

Educational support was provided to:

4 girls attending a private primary boarding school 16
girls attending private secondary schools

8 students at university 2
students in college

4 privately funded students supported through their education

The charity contributed to famine relief efforts within the wider community through donations of food and blankets.

The Tilinanu cooperative continued to play a key role in supporting the welfare and wellbeing of the girls

Financial review

The charity raised a total of £34,920 in donations and fundraising and donated £23,645 to Tilinanu Orphanage (Malawi). Support and governance costs were just £1,611 which is less than 7% of the total costs.

During the year unrestricted income for the charity was £34,920 (2024: £13,266) and unrestricted expenditure was £25,549 (2024: £30,283) leaving a surplus of £9,371 (2024: deficit of £17,017).

At the end of the year the total funds of the charity were £33,621 (2024: £24,250) consisting wholly of unrestricted funds.

We have been fortunate that our monthly direct debit and donors have maintained support. We have received support from Love Support Unite through a fundraising walk they aim to make annual. Love Support Unite also do all administration for the charity free of charge.

Reserves Policy

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board reviewed the reserves policy and agreed that the current level of reserves was appropriate.

Free reserves were £33,621 at year end.

Plans for the future

To continue to support the girls granted education scholarships via African Vision Malawi. To continue to support the girls to reach their full potential

Tilinanu Orphanage

Trustees' annual report for the year ended 31 March 2025

Structure, governance and management

We are governed by a trustee board.

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 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.

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

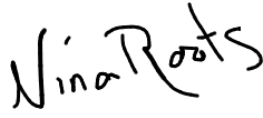
Tilinanu Orphanage
Trustees' annual report for the year ended 31 March 2025

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 27 / 01 / 2026 and signed on their behalf by



.....
Alice Pulford, Chair



.....
Nina Roots, Vice Chair

Independent examiner's report to the trustees for the year ended 31 March 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 7 to 13.

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.

Other matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

In connection with 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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 ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester, M60 0AS

Tilinanu Education
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Total funds 2025 £	<i>Unrestricted funds £</i>	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	34,920	34,920	13,266	13,266
Total income		34,920	34,920	13,266	13,266
Expenditure on:					
Raising funds	4	293	293	703	703
Charitable activities	5	25,256	25,256	29,580	29,580
Total expenditure		25,549	25,549	30,283	30,283
Net income/(expenditure) for the year	6	9,371	9,371	(17,017)	(17,017)
Transfer between funds		-	-	-	-
Net movement in funds for the year		9,371	9,371	(17,017)	(17,017)
Reconciliation of funds					
Total funds brought forward		24,250	24,250	41,267	41,267
Total funds carried forward		33,621	33,621	24,250	24,250

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 2025

	Note	2025	2024
		£	£
Current assets			
Debtors	10	5	108
Cash at bank and in hand		35,032	25,283
Total current assets		35,037	25,391
Liabilities			
Creditors: amounts falling due in less than one year	11	(1,416)	(1,141)
Net current assets		33,621	24,250
Total assets less current liabilities		33,621	24,250
Net assets		33,621	24,250
The funds of the charity:			
Unrestricted income funds	12	33,621	24,250
Total charity funds		33,621	24,250

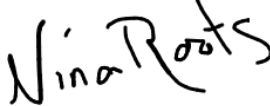
For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 13 form part of these accounts.

Approved by the trustees on 27 / 01 / 2026 and signed on their behalf by:



Alice Pulford (Chair/Trustee)



Nina Roots, Vice Chair

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 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.

c 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.

d 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 2025 (continued)

e 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.

f 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.

g Tangible fixed assets

The charity has no fixed assets.

h 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.

i 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.

Tilinanu Education

Notes to the accounts for the year ended 31 March 2025 (continued)

3 Income from donations and legacies

	2025	2024
	£	£
Donations - unrestricted	34,920	13,266

4 Cost of raising funds

	2025	2024
	£	£
Fundraising event expenses - unrestricted	-	388
Donation processing fees	293	315
Fundraising event expenses - unrestricted	293	703

5 Analysis of expenditure on charitable activities

	2025	2024
	£	£
Charitable grants paid	23,645	27,676
Office and administration	195	764
Governance	1,416	1,140
Total - all unrestricted	25,256	29,580

The charity raises funds and makes grant payments for just one institutional recipient, Love Support Unite Africa Foundation. The charity donated £23,645 to Love Support Unite Foundation which was then passed on by Love Support Unite Foundation to African Vision Malawi.

	2025
	£
Grants paid	
Love Support Unite Africa Foundation	23,645
	23,645

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Net income for the year

This is stated after charging/(crediting):	2025 £	2024 £
Accountant's fee (Independent Examiner in 2025)	<u>1,416</u>	<u>1,100</u>

7 Staff costs

The charity employed no staff during the year (2024: no staff employed).

The key management personnel of the charity comprise the trustees.

8 Trustee remuneration and expenses, and related party transactions

There was no Trustees remuneration or reimbursed expenses paid during the year (2024:£Nil).

No trustee/member of the management committee received travel and subsistence expenses during the year (2024: £0).

Donations from related parties were £0 (2024: £0). There were no related party transactions that require disclosure.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Alice Pulford and Nina Roots are trustees of the charity and are also key management personnel of Love Support Unite African Foundation (LSUAF). During the year, the charity gave £23,645 (2024: £26,717) to LSUAF.

9 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.

10 Debtors

	2025 £	2024 £
Trade debtors	<u>5</u>	<u>108</u>

Notes to the accounts for the year ended 31 March 2025 (continued)

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	1,416	1,141
	<u>1,416</u>	<u>1,141</u>

12 Analysis of movement in unrestricted funds

	Balance at 1 £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	24,250	34,920	(25,549)	-	33,621

Comparative period

	Balance at £	Income £	Expenditure £	Transfers £	As at 31 £
General fund	41,267	13,266	(30,283)	-	24,250

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds

13 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2025 £
Net current assets/(liabilities)	33,621	-	-	33,621
Total	<u>33,621</u>	<u>-</u>	<u>-</u>	<u>33,621</u>

Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	24,250	-	-	24,250
Total	<u>24,250</u>	<u>-</u>	<u>-</u>	<u>24,250</u>