

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 OCTOBER 2022

FOR

TABORA LEAGUE FOR CHILDREN LIMITED

REGISTERED CHARITY LIMITED BY GUARANTEE

COMPANY INFORMATION FOR THE YEAR ENDED 31 October 2022

DIRECTORS:

Margaret Paton
Sandra Lynne Bharat
Margaret Cullen Brohan
Joshua David Ashford Lewis
David Scott
Anna Frances Brohan
Siobhan Collins
James Robert Howson
Leopold Arthur Sutton
Elizabeth Tomkinson
Robina Richter

REGISTERED OFFICE:

New Pit House,
New Pit
Paulton,
Bristol
BS39 7PS

REGISTERED NUMBERS:

Company	07580940
Charity	1141239

INDEPENDENT EXAMINER:

Simon Charles Henderson Briggs
BSc. ACA
De Clercqstraat 87-4
Amsterdam
1053-AG
Netherlands

TABORA LEAGUE FOR CHILDREN LIMITED REGISTERED CHARITY LIMITED BY GUARANTEE
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 October 2022

The directors present their report with the financial statements of the company for the year ended 31 October 2022. The financial statements comply with the current statutory requirements, the Statement of Recommended Practice and the charity's governing document.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

The full name of the company is Tabora League for Children Limited. The company registration number is 07580940 and the charity number is 1141239.

DIRECTORS

The trustees, who are also directors for the purpose of the company law during the year under review were:

Margaret Paton
Sandra Lynne Bharat
Margaret Cullen Brohan
Joshua David Ashford Lewis
David Scott
Anna Frances Brohan
Siobhan Collins
James Robert Howson
Leopold Arthur Sutton
Robina Richter
Elizabeth Tomkinson

The company is limited by guarantee and does not have a share capital.

The principal address and registered office is:

New Pit House,
New Pit,
Paulton,
Bristol
BS39 7PS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The company is governed by its memorandum of association which was adopted on 28 March 2011.

New trustees are appointed by the Board of Trustees.

OBJECTIVITIES AND ACTIVITIES

The trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act and have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing their aims and objectives and in planning further activities. The principal objectives of the company are:

OBJECTIVITIES AND ACTIVITIES (Continued)

1. To provide a nutritious meal for hungry, vulnerable and orphaned children in Tabora, Tanzania, daily until they or their families have built their own capacity to provide this for themselves (mainly through our projects, leading to access to education and jobs).
2. To facilitate access to education for vulnerable and orphaned children through buying school uniforms and school supplies, and ensuring children are able to, and do, attend school. Each child is sponsored. TLC also provides access to private schooling for some children usually as a safe haven for abused children.

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3. To guard the vulnerable and orphaned children and their families against disease and illness, with mosquito nets, clean water, improved sanitation and health education. To test children for AIDS, malaria and other diseases and to provide treatment when necessary.
4. To empower the guardians to care for vulnerable and orphaned children by developing income generating activities with graduating children, and family members and helping families which have no able breadwinner yet.
5. To particularly empower girls and women through education and skill learning opportunities, through income generating schemes, enhancing their opportunities with improved health care and nutrition.
6. To work with the education leavers towards them becoming financially independent adults contributing to their community.

Tabora League for Children Limited (TLC UK) fulfils its objectives by making payments to a registered Tanzanian charity, Tabora League for Children Tanzania (TLC TZ), a Non profit organization registered under the act of 2002 Non-Profit Organizations N0 00NGO/4850. TLC UK provides funding for TLC TZ's programs and admisitrative costs.

TLC TZ has implemented its objectives in Tabora Municipal since 2009. The organization is free from any form of personal, political, commercial, religious or any other secretarian control. The organisation works with orphans and vulnerable children (OVCs) and their families to improve their daily lives and future prospects. OVCs, like other children, have the same basic rights and additionally the rights to be eligible for education, to be free from discrimination and stigmatization, and the rights to reasonable accomodation.

TLC has three centers in Tabora where orphans and vulnerable children are helped close to the places they live. Our largest center and headquarter is located at Isevyia, the second center is at Ng'ambo and the third center is at Chem Chem.

Tabora League for Children TZ implements its objectives with funding from its main donor, Tabora League for Children United Kingdom. TLC UK donates 100% of its received funds to support our objectives. This funding has covered all of TLC TZ's programs and administrative costs since it started.

The main objectives of Tabora League for Children TZ are to provide a nourishing meal 6 days weekly to all registered children (7 days meals to children with special cases), to supply all their educational needs to implement WATSAN project (water filters and mosquito nets) and to monitor health issues and progress.

TLC started with 45 registered children in 2009 and currently has 150 children. Every child is sponsored. Sponsorship is organised by TLC UK and sponsors come from different parts of the world.

TLC's MISSION

To support registered children through the implementation of TLC's vision and to empower, where possible, their guardians in terms of life skills, sustainability, income generating initiatives and educational opportunities.

Values of TLC

TLC is non denominational and welcomes anyone from any religion or those who have no religion. TLC's values, which are the golden values of Tanzania's major religions, and which TLC teaches are; *hard working, honesty, respectful to*

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staff, kind to others, attendance or communication, willingness to help when required and effort in enterprise. With these values, TLC strives to support children into becoming capable, responsible and independent young adults

Main objectives

TLC plans to alleviate poverty, preserve and protect good health and create a program of support from the moment an OVC joins us until the moment s/he starts work and becomes financially independent.

TLC's VISION

Educated, empowered, safe, healthy, sponsored, happy children becoming independent young adults with improved life chances made possible by legal, sustainable, registered, compliant TLC bodies raising funds, auditing and reporting on work.

TLC's PURPOSE

We help children where their extreme need is clear. Five new children were sponsored and joined TLC in this financial year. When space at our centres allows, new sponsors will be sought so that additional children can benefit from TLC programs. Additional international volunteers will be encouraged so that we can spread news of Tabora League for Children and increase our financial and skills based opportunities.

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TLC's aims are achieved through focus on the following key areas:

- **NUTRITION**, all children are given nourishing breakfast and lunch 6 days a week and 7 days for those with extra needs. Some children get three meals because they don't have someone to cook for them at their homes. The meals are sourced locally and cooked at the centres as ecologically as possible. It is our responsibility to ensure these children get balanced diet because some of them were malnourished.
- **HEALTH** is monitored and emergency health situations dealt with. Through funding from TLC UK, we have provided health insurance cards to some young children. Also, we keep providing our TLC families with water filters and mosquito nets and have a regular home visit program. Where a single guardian is the sole carer we support their health issues too. Staff regularly accompany children to clinics or hospitals for medical laboratory tests and treatment. Most of our children are affected by malaria, urinary tract infection (UTI) and typhoid, therefore we have been distributing beds, mattresses, mosquito nets and waterfilters to protect them and ensure they drink safe water and sleep comfortably. Wheelchairs and crutches have been provided to children with leg problems.



Left; Ng'ambo children after receiving water filters and mosquito nets, water filters help them and their families drink safe water and supplying mosquito nets has at least reduced the rate of Malaria infection.

- **EDUCATION** TLC provides assistance to approximately 150 children. The money in response to the Christmas Appeal went out to Tabora to create an enjoyable Christmas party, food parcels for all the families, replacement mosquito nets and family water filter buckets for everyone whose nets or buckets were no longer protecting them, solar lamps so that those over 10 years could get on with their homework after dark, and everything that was needed to get the children ready to start the new school year on 17th January, including mattresses and brooms that are needed by new boarders. They must also take gardening equipment, as all must help to keep their schools looking neat and tidy.

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Children enjoyed their Christmas lunch (Chip omlette) and sodas in their own day centres. There are 3 day centres with



approximately 50 children at Isevy, 50 at Ngambo, and 40 at Chem Chem. The 10 Seniors help out with the festivities if they are home for holidays from college or university. The children's families were all given a sack of rice and dried beans. This has always been a Christmas tradition with TLC and helps the families while food prices are high before the new harvests come in.

National Exam results

Standard 7 at the end of primary school: 15 candidates and 14 passes. 1 grade A and 2 Bs.

Form 2 Secondary National results: 4 candidates, 4 passes. Two of them at Division 1.

Form 4 results: 4 candidates, 4 passes. One Division 2, one Division 3, two Division 4.

Our most recent graduates got her university degree in December 2021.

Well done to all.

Apprenticeships

Isevy TLC Centre is temporarily running sewing sessions for the three students with a sewing teacher. 3 of the Form 4 leavers, have also joined the sewing group while they await their allocation of college or Form 5 places. They have been creating clothes for themselves and school uniforms for other children.

One lad has now finished his apprenticeship, got himself a job as a mechanic and is living independently. Two apprentices will complete their apprenticeships in June. One is learning to be a mechanic and the other is learning to make sofas.



New School Year January 2022

Each centre has been working to get all the supplies and school uniforms ready for all the children for the start of the new school year in January.

Some students just starting at secondary school live too far from school or the centre and need to visit the Centres daily for their lunches and then get back to school. A bike enables them to be in the right place at the right time. TLC students attend various Tabora secondary schools. Their places are allocated by the Government.



Each of our children is sponsored. Sometimes more than one sponsor is needed for a child who has extra requirements such as a place at boarding school, fostering, extra health care or further education which is costly. Sponsors replied to a message sent to them by their sponsored children. The older children help the younger ones to translate the letters and understand a little bit about their sponsor and life in the countries where they live.

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We have taken in 4 new children already this year and have sponsors for each one.

There were no visitors from overseas during the covid epidemic. UK Trustees regular visits to Tabora were only possible again in June 22. There was a Staff meeting with Magdalena, Jenesta, Charles, Trustee Marg, George, Beatrice and Trustee Robina an hour after they landed in Tabora. It was two years since Marg's last visit so there was much to catch up on and we then discussed all the current issues.



A young TLC girl spent a year in Ethiopia in 2017 having a series of operations to straighten her permanently bent legs and uncurl her club feet. She went back recently to Dar es Salaam to get new splints, as she had grown out of the last pair. The new pair are working well and she can also, just about, walk with no splints now! Amazing to those of us who knew her when she could not walk so that at aged 7 she could only crawl in all fours.

Our TLC lad left school and his TLC friends months ago to follow his dream to become a footballer and we then heard that he had been signed for the Tanzania Football Federation. Abandoned by parents he and his 3 younger brothers have lived in a room rented for them by TLC. They eat their meals at the Isevyu TLC Centre.

Volunteering in their professions. The route to a job in Tanzania is via volunteering, and three TLC postgraduates have started with excellent placements doing what they have been learning how to do at university and college; one as a fifth and sixth form teacher in a Tabora High School, one with TUWASA, the Water Board in Tabora, one in the pharmacy of a Medical Centre.

Two college graduates were helped to start their own businesses.

Eid May 22 was a huge success, thanks to the work of local staff and the Londoner, Anisa who shared her training expertise to raise funds among the muslim community. Every child was given a gift of new (to them) clothes and a wonderful beef feast.

This year marks the End of Primary school for 17 TLC children. Most of these children hope to get places at Secondary schools. 4 Children will graduate from Secondary school and take up some work experience.



A profoundly deaf TLC student, left, gained a certificate at vocational college. One of TLC's young women graduates as a nurse and another completed her sewing course.

Another four girls are starting college this year.

Developing new skills to help become self-supporting are also crucial elements of education. Some of our TLC youngsters engage in making liquid soap, packaging peanuts and making cakes to sell.

Before she left Tabora, Trustee Robina was able to have a batik session with the children at our all three centres.

Some extra fundraising allowed the purchase of 4 mattresses, much to the delight of the recipients.

The Ngambo TLC building was very old and crumbling and unsafe for the next rainy season. The building next door was available for rent, and we have now moved into it with a connection made between the two properties. Our old building will be demolished, all useable items saved, and the space used as a playground for the children during the rental period. Meanwhile, there is much more space for classrooms, offices etc., as well as the bigger playground. Another 6 children joined TLC by June 22 and another before the end of the financial year.

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THE FUTURE FOR TLC IN TANZANIA

GENERAL

Tabora League for Children will continue to provide services to the orphans and vulnerable children (OVCs) in Tabora Municipal that are registered with us. The services will cover feeding programs, school supplies and educational support for all age groups and abilities, WATSAN program, income generating activities and health monitoring. Whenever there is capacity at the centres, new sponsors will be sought so that additional children can benefit from TLC programs. Additional international volunteers are encouraged to spread news of Tabora League for Children and increase our financial and skills based opportunities. TLC intends to increase its connections at local and national government levels to extend and consolidate the programmes. Also, as some OVCs have been vulnerable to physical and emotional abuse, TLC shall keep raising its voice until it is heard, through cooperation with parents, guardians, local, national and international authorities.

ABBREVIATION

TLC TZ	Tabora League for Children Tanzania
TLC UK	Tabora League for Children United kingdom
WATSAN	Water and Sanitation
OVCs	Orphan and Vulnerable Children
VETA	Vocational Educational and Training Authority
Website:	Facebook @Tabora League for Children.
Email:	tlctanzania@gmail.com

FINANCIAL REVIEW

The result for the year and financial position of the company are as shown in the attached financial statements.

Voluntary income amounted to £80,845 (2021: £73,640). Fund raising activities amounted to £17,757 (2021: £16,736).

Grants to fund the provision of services and aid to vulnerable and orphaned children in Tabora amounted to £106,311 (2021: £97,492). Net incoming (outgoing) resources of the company for the year amounted to £3,853 (2019: £2,159). The assets of the company at 31 October 2022 were its bank accounts which had balances totalling £95,669 (2021: £91,417) and debtors of £14,160 (2021: £14,559).

PLANS FOR THE FUTURE

Our plan is to continue to serve the children currently in our care and take in new children as spaces become available. Food distributions will continue to be made as affordable and/or as necessary. We intend to build on our work now that we have a hub in each of the 3 poorest suburbs of Tabora each serving the orphans and vulnerable children in that locality. Two Centres, based in the Isevy compound for the older children, at school, college or seeking employment will be opened as the current children grow up.

RESERVES POLICIES

The General Unrestricted Fund balance at 31 October 2022 was £104,253 (2021: £105,976). The trustees consider that, ideally, unrestricted reserves should equate to approximately six months' running costs of the children's charity in Tanzania, supported by this charity and budgeted to be £50,000. The available unrestricted reserves are therefore above target.

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FOR THE YEAR ENDED 31 October 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of those resources, including the income and expenditure of the charitable company 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 Charitable SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statement on a going concern basis unless it is inappropriate to assume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and that enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD

Date: 29 July 2023, Margaret Paton Director

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TABORA LEAGUE FOR CHILDREN

I report on the accounts of the company for the year ended 31 October 2022 which are set out on pages 12-15.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants of England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 the seeking of explanations from you as 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

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 386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.



Simon Charles Henderson Briggs

BSc. ACA

De Clercqstraat 87-4
Amsterdam 1053-AG
Netherlands

Date 21 July 2023

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 OCTOBER 2022

	Unrestricted funds	Restricted Funds	Total funds 2022	Total funds 2021
<u>Incoming Resources</u>				
Voluntary income	80,845	-	80,845	73,640
Income tax on gift aid donations	14,160	-	14,160	14,559
	95,004	-	95,004	88,199
Activities for generating funds	17,757	-	17,757	16,736
Investment income	9	-	9	18
Total incoming resources	112,770	-	112,770	104,953
<u>Resources Expended</u>				
Charitable Activities				
Tabora League for Children Tanzania	(106,311)	-	(106,311)	(97,492)
Payments for computers for Tabora	(993)	-	(993)	-
Hadija Treatment costs	-	-	-	(4,114)
Bank charges	(1,613)	-	(1,613)	(1,188)
	(108,917)	-	(108,917)	(102,794)
TOTAL RESOURCES EXPENDED	(108,917)	-	(108,917)	(102,794)
Net Incoming / (Outgoing) Resources being				
Net income for the period	3,853	-	3,853	2,159
Funds balances brought forward	100,400	5,577	105,977	103,817
Fund balances carried forward	104,253	5,577	109,830	105,976

For the year ending 31 October 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

RESTRICTED AND UNRESTRICTED FUNDS
BALANCE SHEET AS AT 31 OCTOBER 2022

	2022	2021
<u>Current Assets</u>		
Cash at bank	95,670	91,417
Debtors - tax on gift aid donations	14,160	14,559
	<u>109,830</u>	<u>105,976</u>
<u>Creditors - amount falling due in one year</u>		
Accruals	-	-
	<u>109,830</u>	<u>105,976</u>
<u>Net Current Assets</u>	<u>109,830</u>	<u>105,976</u>
<u>Total Assets less current liabilities</u>	<u>109,830</u>	<u>105,976</u>
<u>The funds of the charity</u>		
Unrestricted funds	104,253	100,399
Restricted funds	5,577	5,577
	<u>109,830</u>	<u>105,976</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022. The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensure that the company keeps continuing records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profits or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Directors on 29 July 2023 and were signed on its behalf by:

Margaret Paton, Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), the Financial Reporting Standard for Smaller Entities and the Companies Act 2006.

Company Status

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Directors. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

Funds

Unrestricted funds are available for use, at the discretion of the trustees, in furtherance of the general objectives of the charity and have not been designated for other purposes.

Restricted funds are funds donated for specific purposes specified by the donors.

Incoming Resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The charity does not undertake trading on its own account.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure is the cost of fulfilling the objects of the charity.

Governance costs are those incurred in connection with governance of the charity and compliance with constitutional and statutory requirements.

2. TAXATION

The company is a registered charity and is not liable to corporation tax.

3. CONTROL

The charity is under the control of its trustees.

4. No trustee has received any remuneration or expenses during the period.

5. The charity has no paid employees.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

6. RESTRICTED FUNDS

	Medical treatment costs	Total
Fund balance 31 October 2021	5,577	5,577
Income from fundraising campaign	-	-
Expenditure of restricted funds	-	-
Fund balance 31 October 2022	5,577	5,577

Medical treatment costs relates to funds raised to support the treatment of a girl with with popliteal pterigium syndrome and club feet and two boys with leg deformities. The initial treatment of the girl took place during the year ended 31 October 2018. A campaign for follow up treatment and for the boys' treatment was initiated in June 2020, which had raised £3,789 by 31 October 2020. The treatment took place in December 2020. During the year ended 31 October 2022, there was no expenditure of restricted funds. One of the boys no longer needs treatment and the other boy received further treatment subsequent to the year end, in July 2023. The girl will continue to receive treatment as she continues to grow.

8. ANALYSIS OF ASSETS AND LIABILITIES RESERVE FUNDS

	Unrestricted Funds	Medical treatment costs	Total
Cash at bank	90,093	5,577	95,670
Debtors - tax on gift aid donations	14,160	-	14,160
	104,253	5,577	109,830

Gift Aid for donations received prior to October 2022 has been recorded as a debtor. The amount of £14,160 was received on 5 December 2022.