

TUTELA AFRICA

England & Wales · Charity number 1160207

Details

Other names TUTELA

Status Registered

Legal form CIO

Registered 2015-01-28

Register [View on the Charity Commission register](#)

Contact

Address The Old Stables
Haycombe Lane
Englishcombe
Bath
BA2 9DN

Phone 07443288743

Email office@tutelaafrica.org

Website www.tutelaafrica.org

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. THE PREVENTION AND/OR RELIEF OF POVERTY IN MOZAMBIQUE AND SUCH OTHER PARTS OF THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE; AND4.2. THE PROMOTION OF HEALTH IN PARTICULAR BY ALLEVIATING THE SUFFERING AND DISTRESS CAUSED BY THE BREAKUP OF MARRIAGE AND FAMILY IN AFRICA AND SUCH OTHER PARTS OF THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: TUTELA IS DEDICATED TO VALUING FAMILY AND PROVIDING LONG TERM FOSTER HOMES FOR ORPHANS AND VULNERABLE CHILDREN IN MOZAMBIQUE. OUR VISION IS FOR EVERY CHILD TO BELONG IN A FAMILY HOME, A PLACE THAT IS SAFE AND HAPPY, IN THE CARE OF PARENTS WHO CAN RAISE THEM IN A LOVING WAY.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, The General Public/mankind

Geography

- Mozambique
- Bath And North East Somerset
- Devon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£72,149	£56,067	-	-
2023-12-31	£55,953	£61,452	-	-
2022-12-31	£67,403	£49,403	-	-
2021-12-31	£51,540	£55,198	-	-
2020-09-30	£37,314	£42,655	-	-

Trustees

Name	Role	Appointed
MARK GAVIN ANDERSON BARRELL	Chair	2019-04-16
Martin Hawkins		2022-06-06
Peter Richard Vivian Houston FCA MSC		2025-12-08
RUTH ELIZABETH MARTIN		2015-02-17

TUTELA AFRICA

England & Wales - Charity number 1160207

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
TUTELA AFRICA**

TUTELA AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

- **VISION** – a world in which all children belong in safe and happy family homes, cared for by parents who can raise them in a loving way, where hope abounds, and strong family bonds are formed.
- **MISSION** – to establish family-based care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.
- **VALUES** – honesty, openness, compassion and partnership, alongside an understanding of the maxim: “It takes a village to raise a child”.

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment within a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. We are registered with the Mozambican Ministry of Foreign Affairs and the Department of Social Welfare regularly inspect and visit our homes. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Review of Activities and Achievements for the year to 31st December 2024:

The UK Director transitioned from a paid position within the charity to a voluntary position during January 2024, which released finances to further benefit the work being carried out in Mozambique. The UK Director, who is based now in the UK, continues to provide support and assistance to the Tutela staff team (currently eight) who are all Mozambican, based in Maputo and provide the day-to-day delivery of the work. The whole team have built up a good working relationship with the Department of Social Welfare in Mozambique. Together the following activities were achieved:

1. Provided all twelve children in both foster homes with high quality care and assistance throughout the year – a balanced diet, a healthy lifestyle and a safe home environment. The charity secured and provided school places for all school aged children (11) and a university place for the eldest child.
2. Provided support to the eldest child of the first foster family who began studies at a higher education level. Having completed schooling in 2022, up to Grade 12 (equivalent of A-levels), a place was granted for this young person to study Social Science at the Institute of Health and Social Science in Maputo. Tuition fees, study materials and transport were made available to ensure a successful year at a higher level and enabled this young person to begin in semi-independent living in the Maputo area.
3. Maintained a high commitment to safeguarding, demonstrated by the UK Director providing refresher training to the team in Maputo during September 2024. Reunited one young person to live with their grandmother at the recommendation of the Social Welfare Department. This reunification along with the transition of the above university student has opened space in Casa 1 for the possibility of two new children to be placed.
4. Provided twice weekly tutoring to children in both foster homes to improve their learning.
5. Engaged proactively with the local Social Welfare Department to meet other child protection agencies and participate in child-welfare meetings.
6. Provided prevention support, including individual family cash grants, to numerous vulnerable families living in the greater Maputo vicinity, to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.
7. The Director visited Maputo in June 2024 and September 2024 to monitor and evaluate the work and programmes of the foster families and staff.
8. Continued to raise awareness and raise funds for its primary strategic objective of financing the establishment and long-term sustainability of foster homes in Maputo, Mozambique for orphans and vulnerable children.

The total grants paid by the charity for activities in Mozambique were £42,000 during the year (2023 - £43,301). In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2013.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Commitment to safeguarding

Tutela Africa continues to take a focused approach to safeguarding. A review of the position of the carers of Casa 1 was resolved in early 2024, which included discussions and support from the Dept of Social Welfare. Training was delivered by the UK Director, which enabled the whole team in Maputo to benefit from a stronger and more vigilant approach to safeguarding the children and young people in Tutela's care.

Plans for 2025

During 2025, the focus will be to identify and place two more children in Casa 1, where there are currently four young people living, with space for two more. The charity will continue to ensure and maintain high quality care for all children in the homes, delivering good quality education for each one, and preparing them for a bright future.

Now that the charity is entering its eighth year caring for children, it is important to recognise the challenges of long-term care and ensure that the carers responsible for each home have the resources they need to continue in their roles and thrive as carers. The UK Director will make two visits to Maputo during the coming year, to provide further training and support to the team and build their capacity.

There are also plans during 2025 to run parenting courses for parents who reside in Maputo, particularly those on low income, offering high quality seminars on raising children and providing good care. The course, led by a Mozambican team, and has been developed and run over a number of years, teaches parents about the child development process and healthy parenting techniques. It gives parents and carers the encouragement to invest more time and care towards the children in their care, which in turn strengthens their familial relations. The courses contribute to Tutela's long-term vision to give families more tools to be able to stay together and navigate the challenges of poverty. The courses also provide a solid platform to recruit new foster carers including for the envisioned third foster home, by finding and identifying suitable parents who are both committed and well understand the needs of the children in their care.

The charity will also explore potential new status and operating model in Mozambique during 2025, putting into consideration a locally registered NGO with a board of Directors based in Maputo.

Financial Review

The charity's accounts for the year to 31 December 2024 are as follows:

- Total Income was £72,149 (2023 - £55,953). This income was mainly from individual donations as well as one significant legacy.
- Total Expenditure was £56,067 (2023 - £61,453).
- Closing bank balances - There is £44,204 held in the charity's UK bank account and £15 in the Mozambique bank account, as at 31 December 2024.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous funds for the growth of Tutela's activities, as well as churches, schools and trusts. Special thanks to Father's House Bath, AID International, Farthing Trust, Kenneth Copeland Ministries and Souter Trust for their generous support during the year.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review (continued)

Significant time is to be invested in the coming year raising awareness of the continued work of Tutela Africa with new potential donors of how the vision, mission and values of this pilot stage are coming to fruition and how, as a result, they are making a significant contribution in the transformation to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director of the work in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets alongside sign posting to the Charity Commission's guidance on the "Essential Trustee".

The Trustees during the year were:

Ruth Elizabeth Martin

Martin Ernest Hawkins

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

Risk Management

The Trustees have throughout the year considered the major risks to which the charity is exposed, including the operational risk of insufficient cash reserves to sustain operations. These risks have been monitored at every Trustee meeting and action has been taken to minimise as far as possible, including, by the Director, to expand fundraising initiatives, reach new donors and communicate the work more widely. The charity fully understands the safeguarding risks relating to the care of vulnerable children and the Director has frequent discussions with staff in Mozambique regarding safeguarding welfare and compliance including those relating to local laws. In addition, the trustees work to ensure that there is adequate work done by the UK Director and team in Mozambique to maintain good relations with relevant government departments.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium- or long-term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months' operating expenditure. For 2024 this equates to £14,000. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting period, which record the receipts and payments of the charity for the period.

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TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees' Responsibilities (continued)

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 19/08/2025 and signed on its behalf by:



David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 31 December 2024, which are set out on pages six to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 that accounting records were not kept as required by section 130 of the Act; or
.
- 2 that the accounts do not accord with those records; or
.
- 3 that the accounts do not comply with the accounting requirements of the Act; or
.
- 4 that there is further information needed for a proper understanding of the accounts.
.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 20/08/2025

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Income and resources			
Income and endowments from:			
Donations and legacies		<u>72,149</u>	<u>55,953</u>
Total		<u>72,149</u>	<u>55,953</u>
Resources expended			
Expenditure on:			
Charitable activities	3	52,158	40,626
Other	4	<u>3,909</u>	<u>20,826</u>
Total		<u>56,067</u>	<u>61,452</u>
Net expenditure		<u>16,082</u>	<u>(5,499)</u>
Net movement in funds		<u>16,082</u>	<u>(5,499)</u>
Reconciliation of funds:			
Total funds brought forward		<u>27,657</u>	<u>33,156</u>
Total funds carried forward		<u>43,739</u>	<u>27,657</u>

TUTELA AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2024

	2024 £	2023 £
Current assets		
Cash at bank	44,219	28,137
Current liabilities		
Creditors – due within one year	480	480
Total current assets	43,739	27,657
Total net assets	<u>43,739</u>	<u>27,657</u>
Funds of the Charity		
Unrestricted funds	<u>43,739</u>	<u>27,657</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19/08/2025 and were signed on its behalf by:



David Luke Pollard

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 (2023 – Nil). No trustees' expenses were paid for the year ended 31 December 2024 (2023 – Nil).

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Travel	3,784	5,175
Staff costs	24,390	14,602
Education	1,694	1,041
Office and foster home costs	7,263	6,561
Household costs	10,521	9,113
Grants to individuals	3,552	2,998
Assets	-	93
Professional costs	308	608
Fundraising costs	646	435
	<u>52,158</u>	<u>40,626</u>

4. OTHER

	2024	2023
	£	£
Independent examiner's fee	480	480
Admin and other charges	3,045	7,049
Bank charges	247	286
UK Salary	137	12,171
Pension contributions	-	840
	<u>3,909</u>	<u>20,826</u>

TUTELA AFRICA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)**

5. STAFF COSTS

UK wages	£ 137
Mozambique wages	<u>24,390</u>
	<u>24,527</u>

The average monthly number of employees during the year was 8.

TUTELA AFRICA

England & Wales - Charity number 1160207

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
TUTELA AFRICA**

TUTELA AFRICA

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the period ended 31 December 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for the public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health in particular by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

- **VISION** – a world in which all children belong in safe and happy family homes, cared for by parents who can raise them in a loving way, where hope abounds, and strong family bonds are formed.
- **MISSION** – to establish family-based care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.
- **VALUES** – honesty, openness, compassion and partnership, alongside an understanding of the maxim: “It takes a village to raise a child”.

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment within a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. We are registered with the Mozambican Ministry of Foreign Affairs and the Department of Social Welfare regularly inspect and visit our homes. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Review of Activities and Achievements:

At the close of 2023, Tutela has increased the number of children who receive foster care from eleven to twelve. During March 2023, a young boy was placed in our second foster family having come from very vulnerable circumstances of severe neglect and abandonment. This boy was placed in the care of the two foster parents in Casa 2, who now look after six children in total.

During the period, the Charity's UK Director continued to work alongside the rest of the Tutela staff team (currently eight) who are all Mozambican and based in Maputo. The whole team have built up a good working relationship with the Department of Social Welfare in Mozambique. Together the following activities were achieved:

1. Continued to raise awareness and raise funds for its primary strategic objective of financing the establishment and long term sustainability of foster homes in Maputo, Mozambique for orphans and vulnerable children.
2. Provided all twelve children in both foster homes with high quality care and assistance throughout the period – a balanced diet, a healthy lifestyle and a safe home environment. The charity secured and provided school places for all school aged children (ten) and a pre-school place for the youngest child.
3. Provided support to the eldest child of the first foster family who began studies at higher education level. Having completed schooling in 2022, up to Grade 12 (equivalent of A-levels), a place was granted for this young person to study Social Science at the Institute of Health and Social Science in Maputo. Tuition fees, study materials and transport were made available to ensure a successful year at higher level.
4. Delivered a parenting course to 55 parents and carers of the local neighbourhood where the foster homes are located. Tutela Africa partnered with a Mozambican Social Welfare expert to deliver eight sessions of course material to enable parents to be more empowered to care for their children with the skills and understanding needed.
5. Maintained a high commitment to safeguarding, demonstrated by the UK Director taking part in two training sessions on international safeguarding run by the UK charity Thirtyone:eight, This training was done with a view to update and provide ongoing safeguarding training to the team in Mozambique.
6. Enabled the charity's UK Director to acquire a new work visa allowing him to visit Mozambique more regularly to support the team and the work. The Director visited Maputo in August 2023 to monitor and evaluate the work and programmes of the foster families and staff.
7. Provided twice weekly tutoring to children in both foster homes to improve their learning.
8. Engaged proactively with the local Social Welfare Department to meet other child protection agencies and participate in child-welfare meetings.
9. Provided prevention support, including individual family cash grants, to twelve vulnerable families living in the greater Maputo vicinity, to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.
10. Reviewed and updated the finance policy of the charity to provide greater clarity and accountability regarding financial transactions.

The total grants paid by the charity for activities in Mozambique were £43,301 during this 12-month period (2022 - £39,205). In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2008.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Commitment to safeguarding

Tutela Africa continues to take a focused approach to safeguarding, regarding it as of utmost priority. If any concerns were ever raised about the quality of care, we would take them very seriously and conduct appropriate investigations to address the concerns. We work in close communication with the Dept. of Social Welfare in Maputo and would appraise them of any concerns raised, involving their expertise in any response.

Future Plans

Given that both foster homes have reached their maximum number of children, along with the question of the carers of Casa 1, the focus for 2024 is to ensure and maintain high quality care for all children in the homes, delivering good quality education for each one, and preparing them for a bright future.

There are also plans during 2024 to run more parenting course for residents in Maputo, particularly those on low income, offering high quality seminars on raising children and providing good care. The course, led by a Mozambican team, teaches parents about the child development process and healthy parenting techniques. It gives parents and carers the encouragement to invest more time and care towards the children in their care, which in turn strengthens their familial relations. The courses contribute to Tutela's long-term vision to give families more tools to be able to stay together and navigate the challenges of poverty. The courses also provide a solid platform to recruit new foster carers for the envisioned third foster home, by finding and identifying suitable parents who are both committed and well understand the needs of the children in their care.

Financial Review

The charity's accounts for the 12-month period to 31 December 2023 are as follows:

- Total Income was £55,953 (2022 - £67,403). This income was mainly from individual donations.
- Total Expenditure was £61,453 (2022 - £49,403).
- Closing bank balances - There is £20,468 held in the charity's UK bank account and £7,669 in the Mozambique bank account, as at 31 December 2023.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous funds for the growth of Tutela's activities, as well as churches, schools and trusts. Significant time is to be invested in the coming year raising awareness of the continued work of Tutela Africa with new potential donors of how the vision, mission and values of this pilot stage are coming to fruition and how, as a result, they are making a significant contribution in the transformation to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director of the work in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets alongside sign posting to the Charity Commission's guidance on the "Essential Trustee".

The trustees during the period were:

Ruth Elizabeth Martin

Martin Ernest Hawkins

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

Risk Management

The trustees have throughout the period considered the major risks to which the charity is exposed, including the operational risk of insufficient cash reserves to sustain operations. These risks have been monitored at every Trustee meeting and action has been taken to minimise as far as possible including, by the Director, to expand fundraising initiatives, reach new donors and communicate the work more widely. The charity fully understands the safeguarding risks relating to the care of vulnerable children and the Director has frequent discussions with staff in Mozambique regarding safeguarding welfare and compliance including those relating to local laws. In addition, the trustees work to ensure that there is adequate work done by the UK Director and team in Mozambique to maintain good relations with relevant government departments.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium- or long-term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months operating expenditure. For 2023 this equates to £14,000. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting period, which record the receipts and payments of the charity for the period.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

TUTELA AFRICA

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 23/08/2024 and signed on its behalf by:



David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 31 December 2023, which are set out on pages six to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 27 August 2024

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		2023 £	2022 £
	Note		
Income and resources			
Income and endowments from:			
Donations and legacies		<u>55,953</u>	67,403
Total		<u>55,953</u>	<u>67,403</u>
Resources expended			
Expenditure on:			
Charitable activities	3	40,626	37,082
Other	4	<u>20,826</u>	12,321
Total		<u>61,452</u>	<u>49,403</u>
Net expenditure		<u>(5,499)</u>	<u>18,000</u>
Transfer of Mozambique funds (consolidation)	5	-	-
Net movement in funds		<u>(5,499)</u>	<u>18,000</u>
Reconciliation of funds:			
Total funds brought forward		<u>33,156</u>	15,156
Total funds carried forward		<u>27,657</u>	<u>33,156</u>

TUTELA AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2023

	2023 £	2022 £
Current assets		
Cash at bank	28,137	33,636
Current liabilities		
Creditors – due within one year	480	480
Total current assets	27,657	33,156
Total net assets	<u>27,657</u>	<u>33,156</u>
Funds of the Charity		
Unrestricted funds	<u>27,657</u>	<u>33,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/08/2024 and were signed on its behalf by:



David Luke Pollard

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2023 (30.09.2022 – NIL). No trustees' expenses were paid for the period ended 31 December 2023 (30.09.2022 – NIL).

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Travel	5,175	1,427
Staff costs	14,602	14,368
Education	1,041	893
Office and foster home costs	6,561	7,801
Household costs	9,113	8,629
Grants to individuals	2,998	3,404
Assets	93	15
Professional costs	608	92
Fundraising costs	<u>435</u>	<u>453</u>
	<u>40,626</u>	<u>37,082</u>

4. OTHER

	2023	2022
	£	£
Independent examiner's fee	480	480
Admin and other charges	7,049	3,216
Bank charges	286	344
UK Salary	12,171	7,718
Pension contributions	<u>840</u>	<u>563</u>
	<u>20,826</u>	<u>12,321</u>

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

5. STAFF COSTS

UK wages	£
UK pension contribution	12,171
Mozambique wages	840
	<u>14,602</u>
	<u>27,613</u>

The average monthly number of employees during the period was 9.

TUTELA AFRICA

England & Wales - Charity number 1160207

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
TUTELA AFRICA**

TUTELA AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the period ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for the public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

- **VISION** – a world in which all children belong in safe and happy family homes, cared for by parents who can raise them in a loving way, where hope abounds, and strong family bonds are formed.
- **MISSION** – to establish family-based care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.
- **VALUES** – honesty, openness, compassion and partnership, alongside an understanding of the maxim: “It takes a village to raise a child”.

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment within a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. We are registered with the Mozambican Ministry of Foreign Affairs and the Department of Social Welfare regularly inspect and visit our homes. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Review of Activities and Achievements:

At the close of 2022, Tutela continues to oversee the foster care of eleven children who have come from traumatic backgrounds. Having been through a significant period of growth during 2021, where a new foster family was established and five children placed in the care of foster parents, the trustees decided that it was important that 2022 be a period of consolidation and review of the work so far, focusing on the quality of care of the foster children as well as improving the internal systems and strengthening our fundraising and financial base.

During the period, the Charity's UK Director continued to work alongside the rest of the Tutela staff team (currently eight) who are all Mozambican and based in Maputo. They have built up a good working relationship with the Department of Social Welfare in Mozambique. Together the following activities were achieved:

1. Continued to raise awareness and raise funds for its primary strategic objective of financing the establishment of and long-term sustainability of foster homes in Maputo, Mozambique for orphans and vulnerable children. 2022 was Tutela's most successful year of fundraising since it was founded.
2. Provided all eleven children in both foster homes with high quality care and assistance throughout the period – a balanced diet, a healthy lifestyle and a safe home environment. The charity provided school places for all school aged children (ten) and a pre-school place for the youngest child.
3. Provided twice weekly tutoring sessions to each child in both foster homes to strengthen and improve their learning.
4. Supported the eldest young person in the first foster family to prepare for and take Grade 12 exams (A-levels). This young person passed their exams in December 2022.
5. Engaged proactively with the local Social Welfare Department to meet other child protection agencies, support the building of a district database and participate in child-welfare meetings.
6. Provided prevention support, including individual family cash grants, to twelve vulnerable families living in the greater Maputo vicinity, to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.
7. Reviewed and updated risk assessment matrix and safeguarding to maintain protection for all Tutela staff and children.
8. Redesigned the charity website, expanded the options for donation platforms.

The total grants paid by the charity for activities in Mozambique were £39,925 during this 12-month period (2020/21 - £41,345, 15-month period).

In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2008.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Future Plans

With a second foster home now up and running, there is one more available space for a vulnerable child to take the total in the home to six children. It had been intended to place the sixth child during 2022, but due to various issues encountered, which made a placement difficult in the current year it is now anticipated that this sixth child will be identified and placed in the home during 2023 alongside a continued period of development of our funding base.

There are also plans during 2023 to run a parenting course for residents in Maputo, particularly those on low income, offering high quality seminars on raising children and providing good care. The course, led by a Mozambican team, teaches parents about the child development process and healthy parenting techniques. It gives parents the encouragement to invest more time and care towards their children, which in turn strengthens their familial relations. The courses contribute to Tutela's long term vision to give families more tools to be able to stay together and navigate the challenges of poverty. The courses also provide a solid platform to recruit new foster carers for the third foster home, finding parents who are committed. From the second half of 2023 onwards, it is expected that Tutela will begin to explore the establishment of a third foster home with the plan that during 2024 we can start to place more children in long-term foster care.

Financial Review

The charity's accounts for the 12-month period to 31 December 2022 are as follows:

- Total Income was £67,403 (2020/21 - £51,540 15 months). This income was mainly from individual donations.
- Total Expenditure was £49,403 (2020/21 - £55,198 15 months).
- Closing bank balances - There is £24,666 held in the charity's UK bank account and £8,970 in the Mozambique bank account, as of 31 December 2022.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous funds for the growth of Tutela's activities, as well as churches, schools and trusts. Significant time is to be invested in the coming year raising awareness of the continued work of Tutela Africa with new potential donors of how the vision, mission and values of this pilot stage are coming to fruition and how, as a result, they are making a significant contribution in the transformation to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Explanatory note - The year 2022 is the first time that accounts are reported by the calendar year January to December, to coincide with the Mozambique financial year. The previous accounts for 2020-21 were over a 15-month period.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director of the work in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as much information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets as well as sign posting to the Charity Commission's guidance on the "Essential Trustee".

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management (continued):

The trustees during the period were:

Ruth Elizabeth Martin

Martin Ernest Hawkins (appointed 06/06/2022)

Paul Stephen Wakely (resigned 12/12/2022)

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

The Trustees are extremely grateful to Paul Wakely for all his enthusiasm, support, wisdom and insight during his time as Trustee as well as his continued desire to maintain a close link to champion the vision of Tutela Africa into the future.

Risk Management

The trustees have throughout the period considered the major risks to which the charity is exposed, including the operational risk of insufficient cash reserves to sustain operations. These risks have been monitored at every Trustee meeting and action has been taken to minimise as far as possible including, by the Director, to expand fundraising initiatives, reach new donors and communicate the work more widely. The charity fully understands the safeguarding risks relating to the care of vulnerable children and the Director has frequent discussions with staff in Mozambique regarding safeguarding welfare and compliance including those relating to local laws. In addition, the trustees work to ensure that there is adequate work done to maintain good relations with government departments.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium- or long-term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months operating expenditure. For 2022 this equates to £12,100. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting period, which record the receipts and payments of the charity for the period.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

TUTELA AFRICA

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 8th May 2023 and signed on its behalf by:



David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 31 December 2022, which are set out on pages six to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

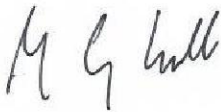
I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 9 MAY 2023

TUTELA AFRICA**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		12 mths	15 mths
		2022	2021
		£	£
	Note		
Income and resources			
Income and endowments from:			
Donations and legacies		<u>67,403</u>	<u>51,540</u>
Total		<u>67,403</u>	<u>51,540</u>
Resources expended			
Expenditure on:			
Charitable activities	3	37,082	40,237
Other	4	<u>12,321</u>	<u>14,961</u>
Total		<u>49,403</u>	<u>55,198</u>
Net expenditure		<u>18,000</u>	<u>(3,658)</u>
Transfer of Mozambique funds (consolidation)	5	-	-
Net movement in funds		<u>18,000</u>	<u>(3,658)</u>
Reconciliation of funds:			
Total funds brought forward		<u>15,156</u>	<u>18,814</u>
Total funds carried forward		<u>33,156</u>	<u>15,156</u>

TUTELA AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2022

	12 mths	15 mths
	2022	2021
	£	£
Current assets		
Cash at bank	33,636	15,636
Current liabilities		
Creditors – due within one year	480	480
Total current assets	33,156	15,156
Total net assets	<u>33,156</u>	<u>15,156</u>
Funds of the Charity		
Unrestricted funds	<u>33,156</u>	<u>15,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th May 2023 and were signed on its behalf by:



David Luke Pollard

TUTELA AFRICA

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2022 (30.09.2021 – NIL). No trustees' expenses were paid for the period ended 31 December 2022 (30.09.2021 – NIL).

3. CHARITABLE ACTIVITIES

	12 mths	15 mths
	2022	2021
	£	£
Travel	1,427	4,415
Staff costs	14,368	14,423
Education	893	831
Office and foster home costs	7,801	7,954
Household costs	8,629	8,133
Grants to individuals/families	3,404	3,142
Assets	15	1,202
Professional costs	92	137
Fundraising costs	<u>453</u>	<u>-</u>
	<u>37,082</u>	<u>40,237</u>

4. OTHER

	12 mths	15 mths
	2022	2021
	£	£
Independent examiner's fee	480	480
Admin and other charges	3,216	3,761
Bank charges	344	368
UK Salary	7,718	9,648
Pension contributions	<u>563</u>	<u>704</u>
	<u>12,321</u>	<u>14,961</u>

TUTELA AFRICA

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)**

5. STAFF COSTS

UK wages	£ 7,718
UK pension contribution	563
Mozambique wages	<u>14,368</u>
	<u>22,649</u>

The average monthly number of employees during the period was 9.

TUTELA AFRICA

England & Wales - Charity number 1160207

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 DECEMBER 2021
FOR
TUTELA AFRICA**

TUTELA AFRICA

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FOR THE PERIOD ENDED 31 DECEMBER 2021**

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the period ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for the public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health in particular by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

- **VISION** – for every child to belong in a safe and happy family home, cared for by parents who can raise them in a loving way that will enable them to thrive in adulthood.
- **MISSION** – to establish foster-care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.
- **VALUES** – honesty, openness, compassion and partnership, alongside an understanding of the maxim: “It takes a village to raise a child”.

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment with a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

Review of Activities and Achievements:

The charity had a very productive period of growth during 2020/21 during which a second foster home was launched and five children were placed with newly recruited carers, Fabio and Isabel. At the close of this financial period, Tutela Africa is now overseeing the foster care of eleven children who have come from traumatic backgrounds. Three of the children placed with the new carers are siblings who used to live in a child-headed home where the eldest was under 16yrs old and whose housing conditions were uninhabitable.

During the period the Charity's UK Director, who has been based in Mozambique, continued to work alongside the rest of the Tutela staff team (currently nine) and are all Mozambican. They have built up a good working relationship with the Department of Social Welfare in Mozambique. Together the following activities were achieved:

1. Identified and screened a new foster couple to replace the previous couple who did not successfully complete their training internship. The new couple moved into the second foster home in March 2021.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

Review of Activities and Achievements (continued):

2. Placed five orphaned/abandoned children with the newly recruited foster couple between March and August 2021, the children arriving in staggered stages.
3. Employed a social worker to support the two foster families.
4. Delivered four separate day long training sessions for all Tutela staff on child protection, maximising care, managing finances and the project vision.
5. Provided all five new children in the second foster home, along with the existing six children in the first home, with high quality care and assistance throughout the period – a balanced diet, a healthy lifestyle and a safe home environment. The charity provided school places for all school aged children (ten of them), including options for extra-curricular activities and tutoring sessions.
6. Provided twice weekly tutoring sessions to each child in both foster homes to make up for losses in their education in light of the Covid-19 pandemic. Schools in Maputo were not open at the time and when they did were only able to offer part-time lessons for some of the period due to Covid restrictions.
7. Transitioned the first foster family from their original foster home into new premises which was bigger in size as a home, with more garden space and was better equipped for the needs of the family.
8. Conducted training and risk assessments to enhance protection for all Tutela staff and children during the pandemic, particularly for those with underlying health conditions. Tutela followed the local guidelines from Social Welfare Dept for staying safe.
9. Provided prevention support to twelve vulnerable families living in the greater Maputo vicinity, to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.
10. Seen the successful transfer during the second half of 2021 of day-to-day management of the Charity to the Mozambican Director who leads the staff team in Maputo while the UK Director is based in the UK during a time of furlough. The UK Director continues to provide support and guidance, whilst raising awareness of the Charity in the UK.
11. Continued to raise awareness and raise funds for its primary strategic objective of financing the establishment of foster homes in Maputo, Mozambique for orphans and vulnerable children.

The total grants paid by the charity for activities in Mozambique were £40,845 during this 15-month period (2019/20 - £26,717).

In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2008.

Future Plans

With a second foster home now up and running, there is one more available space for a vulnerable child to take the total in the home to six children. It is anticipated that this sixth child will be identified and placed in the home during 2022. The successful establishment of Tutela's first two homes now allows a period of consolidation and review, which will happen during 2022, before any decisions are made on how to proceed with further foster funding homes. 2022 is also a time to spend raising awareness of the Charity and plan further funding streams. During the second half of 2022, there are plans to run a parenting course for residents in Maputo, offering high quality seminars on raising children and providing good care. From 2023 onwards, it is expected that Tutela will pursue the establishment of further foster homes.

Financial Review

It was decided by the Trustees to align annual reporting across the organisation and therefore the charity's accounts are for a 15 month period, to 31 December 2021. Income for the 15-month period was £51,540 (2019/20 - £37,314 12 months). This income was mainly from individual donations. Expenditure for the same period was £55,198 (2019/20 - £42,655). There is £5,241 held in the charity's UK bank account and £10,395 in the Mozambique bank account, as at 31 December 2021.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

Financial Review (continued):

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous support for the growth of Tutela's activities, as well as churches, schools and trusts. Significant time is to be invested in the coming year in both thankful feedback whilst raising awareness of the continued work of Tutela Africa with others of how the vision, mission and values of this pilot stage are coming to fruition and as a result making significant changes to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as much information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets as well as sign posting to the Charity Commission's guidance on the "Essential Trustee".

The trustees during the period were

Ruth Elizabeth Martin

Paul Stephen Wakely

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

Risk Management

The trustees have throughout the period considered the major risks to which the charity is exposed. In the past 15 months the major operational risk has been the extent to which COVID-19 might affect the ability for the charity to care for its staff and most importantly the foster children. These risks have been monitored at every Trustee meeting and where necessary action has been taken by the Director to minimise that risk as far as possible alongside adherence of Mozambican Government guidance. The charity fully understands the safeguarding risks relating to the care of vulnerable children, and the Director in Mozambique has frequent discussions with all local Mozambican staff regarding safeguarding welfare and compliance including local laws. In addition, the trustees work to ensure that there is adequate monitoring of finance and funding risks at each trustees meeting.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium or long term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months operating expenditure. For 2020/21 this equates to £10,500. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting period, which record the receipts and payments of the charity for the period.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2021

Trustees' Responsibilities (continued):

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 27 June 2022 and signed on its behalf by:

David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the period ended 31 December 2021, which are set out on pages six to nine.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

14 July 2022

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 DECEMBER 2021

		15 mths	12 mths
		2021	2020
		£	£
	Note		
Income and resources			
Income and endowments from:			
Donations and legacies		<u>51,540</u>	<u>37,314</u>
Total		<u>51,540</u>	<u>37,314</u>
Resources expended			
Expenditure on:			
Charitable activities	3	40,237	31,310
Other	4	<u>14,961</u>	<u>11,345</u>
Total		<u>55,198</u>	<u>42,655</u>
Net expenditure		<u>(3,658)</u>	<u>(5,341)</u>
Transfer of Mozambique funds (consolidation)	5	-	11,531
Net movement in funds		<u>(3,658)</u>	<u>6,190</u>
Reconciliation of funds:			
Total funds brought forward		<u>18,814</u>	<u>12,624</u>
Total funds carried forward		<u>15,156</u>	<u>18,814</u>

TUTELA AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2021

	15 mths 2021 £	12 mths 2020 £
Current assets		
Cash at bank	15,636	19,294
Current liabilities		
Creditors – due within one year	480	480
Total current assets	15,156	18,814
Total net assets	<u>15,156</u>	<u>18,814</u>
Funds of the Charity		
Unrestricted funds	<u>15,156</u>	<u>18,814</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2022 and were signed on its behalf by:

David Luke Pollard

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2021 (30.09.2020 – NIL). No trustees' expenses were paid for the period ended 31 December 2021 (30.09.2020 – NIL).

3. CHARITABLE ACTIVITIES

	15 mths 2021	12 mths 2020
	£	£
Travel	4,415	2,679
Staff costs	14,423	10,535
Education	831	719
Office and foster home costs	7,954	8,345
Household costs	8,133	6,349
Grants to individuals	3,142	1,960
Assets	1,202	180
Professional costs	137	463
IT expenses	-	80
	<u>40,237</u>	<u>31,310</u>

4. OTHER

	15 mths 2021	12 mths 2020
	£	£
Independent examiner's fee	480	480
Admin and other charges	3,761	2,413
Bank charges	368	218
UK Salary	9,648	7,718
Pension contributions	<u>704</u>	<u>516</u>
	<u>14,961</u>	<u>11,345</u>

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2021 (continued)

5. TRANSFER OF FUNDS (2020)

It has been decided by the trustees that as the Mozambique funds are under the control and supervision of the charity that the direct income and expenditure of these funds will be incorporated and reported as part of the charities results, instead of the donation made. As a result of this decision there is a one-off transfer of £11,531 included in these financial statements to account for the Mozambique opening funds.

6. STAFF COSTS

	£
UK wages	9,648
UK pension contribution	704
Mozambique wages	<u>14,423</u>
	<u>24,775</u>

The average monthly number of employees during the period was 9.

TUTELA AFRICA

England & Wales - Charity number 1160207

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
TUTELA AFRICA**

TUTELA AFRICA

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FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for the public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health in particular by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

Tutela's vision is for every child to belong in a safe and happy family home, cared for by parents who can raise them in a loving way that will enable them to thrive in adulthood.

Its mission is to establish foster-care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.

Its values are honesty, openness, compassion and partnership, alongside an understanding of the maxim: "It takes a village to raise a child".

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment with a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

Review of Activities and Achievements:

The charity continued to raise awareness and raise funds for its primary strategic objective – financing the establishment of foster homes in Maputo, Mozambique, for orphans and vulnerable children. During the year, the charity's UK Director based in Mozambique working with the rest of the Tutela staff team who are all Mozambican placed one child with the foster mother at Tutela's first foster home, taking the total of children in her care to six. All six children were given high quality care and assistance throughout the year - a balanced diet, a healthy lifestyle, and a safe home environment. The charity provided school places for all school aged children (five of them), including options for extra-curricular activities and tutoring sessions. Tutoring sessions were increased after schools were closed as a result of the Covid-19 pandemic.

Training and risk assessments were conducted to enhance protection for all Tutela staff and children during the pandemic, particularly for those with underlying health conditions. Tutela followed the local guidelines from Social Welfare Dept for staying safe.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Review of Activities and Achievements (continued):

During the year, the Director also identified and screened the second foster couple for placing in the second foster home. A couple moved into the home shortly before the pandemic started, and although their placement was eventually unsuccessful a new couple are now in the second home. Due to the pandemic, the placement of children in the second home was delayed until early 2021. The establishment of this foster home continues the pilot phase of Tutela's programme of foster care.

Aside from the protection offered by the foster homes, Tutela also offered support to seven vulnerable families to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.

The total grants paid by the charity for activities in Mozambique were £26,717 (2018/19 - £27,763).

In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2008.

Future Plans

With a second foster couple now in residence at the second home and with the support of the Tutela's Mozambican Country Coordinator and Social Worker it is anticipated that during this next financial year more vulnerable children will be approved for foster care in this home. The successful establishment of Tutela's first two homes allows a period of consolidation and review before the setting up of further foster homes.

Financial Review

Income for the year was £37,314 (2018/19 - £22,763). This income was mainly from donations. Expenditure for the year was £42,655 (2018/19 - £35,410). There is £11,096 held in the charity's UK bank account and £8,199 in the Mozambique bank account, as at 30 September 2020.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous support for the growth of Tutela's activities, as well as churches, schools and trusts. Significant time is to be invested in the coming year in both thankful feedback whilst raising awareness of the continued work of Tutela Africa with others of how the vision, mission and values of this pilot stage are coming to fruition and as a result making significant changes to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as much information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets as well as sign posting to the Charity Commission's guidance on the "Essential Trustee".

The trustees during the year were

Ruth Elizabeth Martin

Paul Stephen Wakely

Martin Geake (retired 24 September 2020)

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Risk Management

The trustees have throughout the year considered the major risks to which the charity is exposed. In the past 12 months the major operational risk has been the extent to which COVID-19 might affect the ability for the charity to care for its staff and most importantly the foster children. These risks have been monitored at every Trustee meeting and where necessary action has been taken by the Director to minimise that risk as far as possible alongside adherence of Mozambican Government guidance. The charity fully understands the safeguarding risks relating to the care of vulnerable children, and the Director in Mozambique has frequent discussions with all local Mozambican staff regarding safeguarding welfare and compliance including local laws. In addition, the trustees work to ensure that there is adequate monitoring of finance and funding risks at each trustees meeting.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium or long term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months operating expenditure. For 2020/21 this equates to £10,500. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year, which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 2 October 2021 and signed on its behalf by:

.....
David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 30 September 2020, which are set out on pages five to seven.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

4 October 2021

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

		2020 £	2019 £
	Note		
Income and resources			
Income and endowments from:			
Donations and legacies		<u>37,314</u>	<u>22,763</u>
Total		<u>37,314</u>	<u>22,763</u>
Resources expended			
Expenditure on:			
Charitable activities	3	31,310	29,200
Other	4	<u>11,345</u>	<u>6,210</u>
Total		<u>42,655</u>	<u>35,410</u>
Net expenditure		<u>(5,341)</u>	<u>(12,647)</u>
Transfer of Mozambique funds (consolidation)	5	11,531	-
Net movement in funds		<u>6,190</u>	<u>(12,647)</u>
Reconciliation of funds:			
Total funds brought forward		<u>12,624</u>	<u>25,270</u>
Total funds carried forward		<u>18,814</u>	<u>12,624</u>

TUTELA AFRICA

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	2020	2019
	£	£
Current assets		
Cash at bank	19,294	12,624
Current liabilities		
Creditors – due within one year	480	-
Total current assets	18,814	12,624
Total net assets	<u>18,814</u>	<u>12,624</u>
Funds of the Charity		
Unrestricted funds	<u>18,814</u>	<u>12,624</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2021 and were signed on its behalf by:

.....
David Luke Pollard

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020. No trustees' expenses were paid for the year ended 30 September 2020.

3. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Travel	2,679	1,031
Staff costs	10,535	-
Education	719	-
Office and foster home costs	8,345	-
Household costs	6,349	-
Grants to individuals	1,960	-
Assets	180	-
Operational expenses in Mozambique (2019 only as 2020 figures are in the detailed breakdown)	-	27,763
Fundraising	-	326
Professional costs	463	-
IT expenses	80	80
	<u>31,310</u>	<u>29,200</u>

4. OTHER

	2020	2019
	£	£
Independent examiner's fee	480	-
Admin and other charges	2,413	-
Bank charges	218	126
UK Salary	7,718	5,507
Pension contributions	516	577
	<u>11,345</u>	<u>6,210</u>

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (continued)

5. TRANSFER OF FUNDS

It has been decided by the trustees that as the Mozambique funds are under the control and supervision of the charity that the direct income and expenditure of these funds will be incorporated and reported as part of the charities results, instead of the donation made. As a result of this decision there is a one-off transfer of £11,531 included in these financial statements to account for the Mozambique opening funds. Please note the Charitable Activities and Other costs in notes 3 and 4 for 2019 have not been adjusted.

6. STAFF COSTS

	£
UK wages	7,718
UK pension contribution	516
Mozambique wages	<u>10,535</u>
	<u>18,769</u>

The average monthly number of employees during the year was 6.



Receipts and payments accounts

CC16a

For the period from 01/10/2019 To 30/09/2020

Section A Receipts and payments

Table with 6 columns: Unrestricted funds, Restricted funds, Endowment funds, Total funds, Last year. Rows include A1 Receipts, A2 Asset and investment sales, A3 Payments, A4 Asset and investment purchases, and A5/A6 Transfers and Cash funds.

Section B Statement of assets and liabilities at the end of the period

Table with 5 columns: Categories, Details, Unrestricted funds, Restricted funds, Endowment funds. Rows include B1 Cash funds, B2 Other monetary assets, B3 Investment assets, B4 Assets retained for the charity's own use, and B5 Liabilities.

Signed by one or two trustees on behalf of all the trustees

Signature: [Handwritten Signature] Print Name: DAVID LUKE POLLARD Date of approval: 10/10/21

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020
FOR
TUTELA AFRICA**

TUTELA AFRICA

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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TUTELA AFRICA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 30 September 2020. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for the public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and
- the promotion of health in particular by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

Tutela's vision is for every child to belong in a safe and happy family home, cared for by parents who can raise them in a loving way that will enable them to thrive in adulthood.

Its mission is to establish foster-care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.

Its values are honesty, openness, compassion and partnership, alongside an understanding of the maxim: "It takes a village to raise a child".

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment with a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

Review of Activities and Achievements:

The charity continued to raise awareness and raise funds for its primary strategic objective – financing the establishment of foster homes in Maputo, Mozambique, for orphans and vulnerable children. During the year, the charity's UK Director based in Mozambique working with the rest of the Tutela staff team who are all Mozambican placed one child with the foster mother at Tutela's first foster home, taking the total of children in her care to six. All six children were given high quality care and assistance throughout the year - a balanced diet, a healthy lifestyle, and a safe home environment. The charity provided school places for all school aged children (five of them), including options for extra-curricular activities and tutoring sessions. Tutoring sessions were increased after schools were closed as a result of the Covid-19 pandemic.

Training and risk assessments were conducted to enhance protection for all Tutela staff and children during the pandemic, particularly for those with underlying health conditions. Tutela followed the local guidelines from Social Welfare Dept for staying safe.

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Review of Activities and Achievements (continued):

During the year, the Director also identified and screened the second foster couple for placing in the second foster home. A couple moved into the home shortly before the pandemic started, and although their placement was eventually unsuccessful a new couple are now in the second home. Due to the pandemic, the placement of children in the second home was delayed until early 2021. The establishment of this foster home continues the pilot phase of Tutela's programme of foster care.

Aside from the protection offered by the foster homes, Tutela also offered support to seven vulnerable families to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.

The total grants paid by the charity for activities in Mozambique were £26,717 (2018/19 - £27,763).

In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2008.

Future Plans

With a second foster couple now in residence at the second home and with the support of the Tutela's Mozambican Country Coordinator and Social Worker it is anticipated that during this next financial year more vulnerable children will be approved for foster care in this home. The successful establishment of Tutela's first two homes allows a period of consolidation and review before the setting up of further foster homes.

Financial Review

Income for the year was £37,314 (2018/19 - £22,763). This income was mainly from donations. Expenditure for the year was £42,655 (2018/19 - £35,410). There is £11,096 held in the charity's UK bank account and £8,199 in the Mozambique bank account, as at 30 September 2020.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous support for the growth of Tutela's activities, as well as churches, schools and trusts. Significant time is to be invested in the coming year in both thankful feedback whilst raising awareness of the continued work of Tutela Africa with others of how the vision, mission and values of this pilot stage are coming to fruition and as a result making significant changes to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as much information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets as well as sign posting to the Charity Commission's guidance on the "Essential Trustee".

The trustees during the year were

Ruth Elizabeth Martin

Paul Stephen Wakely

Martin Geake (retired 24 September 2020)

David Luke Pollard

Mark Gavin Anderson Barrell (Chair)

TUTELA AFRICA

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2020

Risk Management

The trustees have throughout the year considered the major risks to which the charity is exposed. In the past 12 months the major operational risk has been the extent to which COVID-19 might affect the ability for the charity to care for its staff and most importantly the foster children. These risks have been monitored at every Trustee meeting and where necessary action has been taken by the Director to minimise that risk as far as possible alongside adherence of Mozambican Government guidance. The charity fully understands the safeguarding risks relating to the care of vulnerable children, and the Director in Mozambique has frequent discussions with all local Mozambican staff regarding safeguarding welfare and compliance including local laws. In addition, the trustees work to ensure that there is adequate monitoring of finance and funding risks at each trustees meeting.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium or long term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months operating expenditure. For 2020/21 this equates to £10,500. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year, which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 2 October 2021 and signed on its behalf by:

.....
David Luke Pollard

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 30 September 2020, which are set out on pages five to seven.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

4 October 2021

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2020

		2020 £	2019 £
	Note		
Income and resources			
Income and endowments from:			
Donations and legacies		<u>37,314</u>	<u>22,763</u>
Total		<u>37,314</u>	<u>22,763</u>
Resources expended			
Expenditure on:			
Charitable activities	3	31,310	29,200
Other	4	<u>11,345</u>	<u>6,210</u>
Total		<u>42,655</u>	<u>35,410</u>
Net expenditure		<u>(5,341)</u>	<u>(12,647)</u>
Transfer of Mozambique funds (consolidation)	5	11,531	-
Net movement in funds		<u>6,190</u>	<u>(12,647)</u>
Reconciliation of funds:			
Total funds brought forward		<u>12,624</u>	<u>25,270</u>
Total funds carried forward		<u>18,814</u>	<u>12,624</u>

TUTELA AFRICA

BALANCE SHEET AS AT 30 SEPTEMBER 2020

	2020	2019
	£	£
Current assets		
Cash at bank	19,294	12,624
Current liabilities		
Creditors – due within one year	480	-
Total current assets	18,814	12,624
Total net assets	<u>18,814</u>	<u>12,624</u>
Funds of the Charity		
Unrestricted funds	<u>18,814</u>	<u>12,624</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 October 2021 and were signed on its behalf by:

.....
David Luke Pollard

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020

1. ACCOUNTING POLICIES

Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2020. No trustees' expenses were paid for the year ended 30 September 2020.

3. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Travel	2,679	1,031
Staff costs	10,535	-
Education	719	-
Office and foster home costs	8,345	-
Household costs	6,349	-
Grants to individuals	1,960	-
Assets	180	-
Operational expenses in Mozambique (2019 only as 2020 figures are in the detailed breakdown)	-	27,763
Fundraising	-	326
Professional costs	463	-
IT expenses	<u>80</u>	<u>80</u>
	<u>31,310</u>	<u>29,200</u>

4. OTHER

	2020	2019
	£	£
Independent examiner's fee	480	-
Admin and other charges	2,413	-
Bank charges	218	126
UK Salary	7,718	5,507
Pension contributions	<u>516</u>	<u>577</u>
	<u>11,345</u>	<u>6,210</u>

TUTELA AFRICA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020 (continued)

5. TRANSFER OF FUNDS

It has been decided by the trustees that as the Mozambique funds are under the control and supervision of the charity that the direct income and expenditure of these funds will be incorporated and reported as part of the charities results, instead of the donation made. As a result of this decision there is a one-off transfer of £11,531 included in these financial statements to account for the Mozambique opening funds. Please note the Charitable Activities and Other costs in notes 3 and 4 for 2019 have not been adjusted.

6. STAFF COSTS

	£
UK wages	7,718
UK pension contribution	516
Mozambique wages	<u>10,535</u>
	<u>18,769</u>

The average monthly number of employees during the year was 6.