

**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**

	Page
Report of the Trustees	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

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.



Tutela Africa		1165267	
Receipts and payments accounts			
For the period from	01/10/2019	To	30/09/2020

CC16a

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Donations (UK)	35,662	-	-	35,662	22,763
Donations (Moz - Local Gifts)	1,652	-	-	1,652	5,276
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	37,314	-	-	37,314	28,039
A2 Asset and investment sales, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	37,314	-	-	37,314	28,039
A3 Payments					
IT Support - UK	80	-	-	80	80
Bank charges - UK	100	-	-	100	126
Operational Expenses in Mozambique - UK	-	-	-	-	-
Travel - UK	368	-	-	368	1,031
Salary - UK	8,234	-	-	8,234	5,507
Fundraising - UK	-	-	-	-	326
Health Costs - UK	-	-	-	-	577
Hotel - UK	1,391	-	-	1,391	-
Grant Application Advice - UK	300	-	-	300	-
Bank charges - Moz	118	-	-	118	37
Education costs - Moz	719	-	-	719	871
Gifts/grants to individuals - Moz	1,960	-	-	1,960	1,945
Office and Foster Home Rent - Moz	8,345	-	-	8,345	7,047
Household costs - Moz	6,349	-	-	6,349	5,092
Assets - Moz	180	-	-	180	2,374
Other fees - Moz	30	-	-	30	-
Admin Overheads - Moz	2,383	-	-	2,383	219
Services Rendered Social Welfare - Moz	163	-	-	163	-
Staff costs - Moz	19,535	-	-	19,535	8,271
Vehicle and Travel expenses - Moz	920	-	-	920	622
Gifts/grants to Cyclone Relief	-	-	-	-	984
Employer social security	-	-	-	-	138
Sub total	42,175	-	-	42,175	35,847
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	42,175	-	-	42,175	35,847
Net of receipts/(payments)	- 4,861	-	-	- 4,861	- 7,808
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	24,154	-	-	24,154	31,963
Cash funds this year end	19,294	-	-	19,294	24,155

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

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	Bank - UK	11,096	-	-
	Bank - Mozambique	8,199	-	-
	Total cash funds	19,295	-	-
(Agree balances with receipts and payments account(s))				
		Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B3 Investment assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B4 Assets retained for the charity's own use		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
B5 Liabilities		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

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

Signature

Print Name

Date of approval

**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**

	Page
Report of the Trustees	1-3
Independent Examiners Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

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.