

**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.

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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	<u>40,237</u>	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>

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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>

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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.