

**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.



**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 8<sup>th</sup> 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**

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

**TUTELA AFRICA****BALANCE SHEET AS AT 31 DECEMBER 2022**

	12 mths	15 mths
	2022	2021
	£	£
<b>Current assets</b>		
Cash at bank	33,636	15,636
<b>Current liabilities</b>		
Creditors – due within one year	480	480
<b>Total current assets</b>	33,156	15,156
<b>Total net assets</b>	<u>33,156</u>	<u>15,156</u>
<b>Funds of the Charity</b>		
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 8<sup>th</sup> May 2023 and were signed on its behalf by:



David Luke Pollard

## 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.