

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

**TUTELA AFRICA**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Page
Report of the Trustees	1-5
Independent Examiners Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-10

## 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**

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

# TUTELA AFRICA

## BALANCE SHEET AS AT 31 DECEMBER 2023

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