

**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.

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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.

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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.

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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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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

		2024 £	2023 £
	Note		
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	<u>646</u>	<u>435</u>
	<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	<u>-</u>	<u>840</u>
	<u>3,909</u>	<u>20,826</u>

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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.

