

TUSHINDE CHILDREN'S TRUST

England & Wales · Charity number 1189460

Details

Status Registered

Legal form CIO

Registered 2020-05-13

Register [View on the Charity Commission register](#)

Contact

Address Kempthorne
Mordaunt Drive
Wellington College
Crowthorne
RG45 7QQ

Phone 01344772700

Email info@tushinde.org.uk

Website <https://tushinde.org.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:THE RELIEF OF POVERTY, ADVANCEMENT OF EDUCATION AND THE RELIEF OF SICKNESS OF CHILDREN LIVING IN KENYA BY THE PROVISION OF A SCHOOL AND PRE-SCHOOL SPONSORSHIP PROGRAMME AND A FAMILY SUPPORT PROGRAMME.

Activities: Tushinde Children's Trust works with highly vulnerable families who have young children living in informal settlements of Africa, particularly Nairobi, Kenya. We provide an intensive programme of support to families in crisis through four phases; crisis resolution, building on life skills, business training and graduation. Tushinde also does community work through daycare and schools.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Kenya

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£222,564	£320,228	-	-
2023-12-31	£184,030	£136,417	-	-
2022-12-31	£250,737	£144,735	-	-
2021-12-31	£26,695	£178	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Abigael APOLLO		2024-11-06
Anita Helen Etheridge		2023-04-18
Caroline Jordan		2021-03-22
James William Caddy		2023-04-18
Maxine Campbell		2024-11-06
Olivia Cayley		2024-11-06
Simon Christopher Pennington		2021-03-22

TUSHINDE CHILDREN'S TRUST

England & Wales - Charity number 1189460

Accounts



REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY NUMBER 1189460

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Number – 1189460

Contents	Page
Trustees' Annual Report (Including legal and administrative information)	1 – 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Accounts	9 - 12

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution, and 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).

Reference and Administrative Information

Charity Number: 1189460
Operational Address: Kempthorne, Mordaunt Drive, Crowthorne, RG45 7QQ
Bankers: Virgin Money, 7/8 High Street, Dundee, DD1 1SS
Independent Examiner: Jonathan L. Adamson CA, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Director: Megan Wright

Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

Ian Stanlake	(Chair)
Abigael Apollo	(appointed 6 November 2024)
James Caddy	
Maxine Campbell	(appointed 6 November 2024)
Olivia Cayley	(appointed 6 November 2024)
Anita Etheridge	
Caroline Jordan	
Florence Koenderink	
Simon Pennington	

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objectives:

(a) Within Nairobi, to provide schooling and to relieve poverty principally through:

- the provision of schooling for slum and street children;
- shelter for destitute children;
- economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and;
- support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.

(b) To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.

Structure, Governance and Management

The charity is a charitable incorporated organisation registered on 13 May 2020.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of the Activities and Achievements

Charity review

Our targeted programmes and dedicated social workers provide tailored family care and access to education for the poorest families in the Kiambiu and Mathare informal settlements of Nairobi, Kenya. We help families strengthen and stay together, providing them with a path from crisis to independence. Our aim is to support families and to help children thrive.

Since inception in 2010, our programmes have successfully supported over 1,000 children in over 350 households and, despite their susceptibilities, no child directly under our programme has been taken into institutionalised care. Our commitment to the children and communities we work with remains as strong as ever. We know their needs are pressing and our support makes a real difference.

Delivering our programme

2024 was always expected to be a challenging year, but little did we anticipate how challenging it would be to continue to support the poorest households in Kiambiu and Mathare.

The cost of living crisis showed no sign of easing as we entered 2024. The cost of 'basic items' were being pushed well beyond the affordability of the poorest households resulting in an increased demand for our services. At the same time as leading to a higher cost of delivery for our programmes. And then the rains came.

In late March, the Nairobi area saw unprecedented levels of rain and severe flooding. It is estimated that across the country around 55,000 people were displaced and hundreds lost their lives. The informal settlements were particularly vulnerable with homes and one of our daycares lost to the flooding. Schools were closed to be repurposed as emergency shelters. While our family support programme was severely disrupted, we tried to help as many as we could with emergency food and blankets.

As the rains subsided, political demonstrations initially triggered by a controversial new tax law swept Kenya. Once again, our team's access to the family's we support was severely impacted as we prioritised their safety.

Our programmes are now back on track, we have relocated the lost daycare and launched a fostering programme for which we have received dedicated funding. We have also continued to receive fantastic, loyal support of our existing donors. Together with our dedicated team, our donors continue to make our work possible.

During the year, our team of dedicated social workers and support staff protected a total of 463 (directly 247, indirectly 216) children from families who are facing the most extreme challenges. A further 1,321 children were supported through our outreach work of youth groups, holiday camps and community days, a vital part of our programme. Over 10,491 more were indirectly supported as they benefit from the work, we do in schools to make them a safe environment for children to learn.

That said, our success is determined by keeping children out of institutionalised care, and families graduating from the programme to live a life independent of our support. In 2024, 47 families graduated, taking the total to 160 since inception, with children on our programme staying in a safe family environment. This is a level of success we continue to be proud of.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Governance

We have continued to devolve day-to-day responsibility for operational delivery to our team in Kenya, empowering them to take decisions and lead the programme. We are already beginning to see the rewards of this as they access local donations to support our work. Governance oversight and support is provided by both the local Kenyan board and our UK Board.

During the year the UK Board welcomed Olivia Williams, Abigael Apollo and Maxine Campbell as new trustees, expanding the relevant skills and experience of the board. We also welcomed Caroline Jordan back from her maternity leave.

We are always on the lookout for more trustees and volunteers to support us in the work we do, so please let us know if you would like to get involved.

Outlook

We expect the demand for our programme and services to remain strong, limited only by the amount of money we can attract from donors and the breadth of our partnership network, in a challenging fundraising environment.

We are optimistic that empowering our Kenyan team to access local philanthropy will enhance our fundraising efforts. That said, the US government's decision to cut its overseas aid programme will have a seismic impact on Kenya and the organisations it supported. It is estimated that USAid provided \$650m of funding in 2024 alone, and other governments will/may follow suit. Tushinde is not a direct recipient of USAid or any governmental funding so while there is no immediate impact to our programme we will continue to actively monitor the impact of this decision. We are hopeful that the proven and recognised success of our programme will continue to attract loyal donors and partners.

Thank you to everyone who makes our work possible. We are humbled by their loyalty and their trust in us to make a lasting difference to children's lives.

Tushinde means 'We Succeed' in Kiswahili - we may be biased, but we think we do!

Funds

The charity holds unrestricted funds applied for the general purposes of the charity and also restricted funds created from specific appeals for the undernoted purposes:

Daycare - to operate day care centres.

Family Support - to provide tailored care and support to families.

Holiday Camp - to provide tuition and activities for children during the school holidays.

School Outreach - to improve child protection in schools.

Secondary Scholarship - to provide assistance to high performing primary school leavers.

Training & Graduation - to assist caregivers to establish businesses.

Youth Programme - to improve support for young people identified as being at risk in the wider community.

Foster Care - to provide an emergency foster care service.

Emergency relief – to provide emergency relief.

Details of activities in the period are contained in note 10 to the Accounts.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves Policy

Total reserves carried forward at 31 December 2024 amounted to £82,610 (2023 - £180,274), of which £41,905 (2023 - £99,114) are restricted for the purposes described in note 10. The decrease in restricted reserves in the year is due to funds being received from donors in the previous year for multi-year programmes which are being drawn down over the life of the programme, including the foster programme. Unrestricted funds of £40,705 (2023 - £81,160) are held to cover UK operational costs and to enable the further funding of projects in Kenya. The decrease in the year reflects the timing of payments to Kenya, the cost of developing a new website, and UK staff recruitment.

Investment Policy

No funds are held for investment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

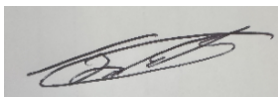
The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 11 June 2025 and signed on their behalf by:



James Caddy, (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TUSHINDE CHILDREN'S TRUST

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jonathan L. Adamson C.A.
Independent Examiner

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

12 June 2025

TUSHINDE CHILDREN'S TRUST

**Statement of Financial Activities
for the year ended 31 December 2024**

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income and endowments from:	3						
Donations		95,213	121,010	216,223	71,782	100,969	172,751
Charitable activities		1,281	-	1,281	4,046	-	4,046
Investments		5,060	-	5,060	7,233	-	7,233
Total Income		<u>101,554</u>	<u>121,010</u>	<u>222,564</u>	<u>83,061</u>	<u>100,969</u>	<u>184,030</u>
Expenditure on:							
Charitable activities	4	(126,486)	(193,742)	(320,228)	(56,296)	(80,121)	(136,417)
Total Expenditure		<u>(126,486)</u>	<u>(193,742)</u>	<u>(320,228)</u>	<u>(56,296)</u>	<u>(80,121)</u>	<u>(136,417)</u>
Net (expenditure)/income		(24,932)	(72,732)	(97,664)	26,765	20,848	47,613
Transfer between funds		<u>(15,523)</u>	<u>15,523</u>	<u>-</u>	<u>1,210</u>	<u>(1,210)</u>	<u>-</u>
Net movement in funds		(40,455)	(57,209)	(97,664)	27,975	19,638	47,613
Reconciliation of funds:							
Total funds brought forward		<u>81,160</u>	<u>99,114</u>	<u>180,274</u>	<u>53,185</u>	<u>79,476</u>	<u>132,661</u>
Total funds carried forward		<u><u>40,705</u></u>	<u><u>41,905</u></u>	<u><u>82,610</u></u>	<u><u>81,160</u></u>	<u><u>99,114</u></u>	<u><u>180,274</u></u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

Balance Sheet as at 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Current assets							
Debtors	7	-	121,106	121,106	49	250,932	250,981
Prepayments, deposits in bank and on hand		41,070	41,700	82,770	81,246	62,253	143,499
		<u>41,070</u>	<u>162,806</u>	<u>203,876</u>	<u>81,295</u>	<u>313,185</u>	<u>394,480</u>
Liabilities							
Provisions: amounts falling due within one year							
Provisions	8	(365)	(120,901)	(121,266)	(135)	(214,071)	(214,206)
		<u>(365)</u>	<u>(120,901)</u>	<u>(121,266)</u>	<u>(135)</u>	<u>(214,071)</u>	<u>(214,206)</u>
Net current assets		<u>40,705</u>	<u>41,905</u>	<u>325,142</u>	<u>81,160</u>	<u>99,114</u>	<u>608,686</u>
Total net assets		<u><u>40,705</u></u>	<u><u>41,905</u></u>	<u><u>325,142</u></u>	<u><u>81,160</u></u>	<u><u>99,114</u></u>	<u><u>608,686</u></u>
The funds of the charity:							
Unrestricted income funds							
General Fund		40,705	-	40,705	81,160	-	81,160
Restricted income funds							
Restricted Funds	10	-	41,905	41,905	-	99,114	99,114
Total charity funds		<u><u>40,705</u></u>	<u><u>41,905</u></u>	<u><u>82,610</u></u>	<u><u>81,160</u></u>	<u><u>99,114</u></u>	<u><u>180,274</u></u>

Approved by the trustees on 11 June 2025 and signed on their behalf by:-

James Caddy (Trustee)

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

**Statement of Cash Flows
for the year ended 31 December 2024**

	Total Funds 2024 £	Prior Year 2023 £
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities (see below)	<u>(65,789)</u>	<u>3,187</u>
Cash flows from investing activities:		
Interest	<u>5,060</u>	<u>7,233</u>
Net cash provided by investing activities	<u>5,060</u>	<u>7,233</u>
Change in cash and cash equivalents in the year	(60,729)	10,420
Cash and cash equivalents brought forward	143,499	133,079
Cash and cash equivalents carried forward	<u><u>82,770</u></u>	<u><u>143,499</u></u>
Analysis of changes in net debt		
Cash at 1 January	143,499	133,079
Cash flows in year	(60,729)	10,420
Cash at 31 December	<u><u>82,770</u></u>	<u><u>143,499</u></u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(97,664)	47,613
Deduct investment income	(5,060)	(7,233)
Decrease/(increase) in debtors	129,875	(202,147)
(Decrease)/increase in creditors	<u>(92,940)</u>	<u>164,954</u>
Net cash (used in)/provided by operating activities	<u><u>(65,789)</u></u>	<u><u>3,187</u></u>

Notes to the Financial Statements for the year ended 31 December 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Rounding is to the nearest pound.

1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3 Income recognition

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4 Expenditure recognition

All resources expended are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay. The charity is not registered for Value Added Tax and accordingly resources expended are shown inclusive of irrecoverable Value Added Tax.

1.5 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include debtors and cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.6 Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

2 Taxation

Charitable status has been granted by HM Revenue & Customs and accordingly the charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

3	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Income						
Donations						
Individual donations	38,852	240	39,092	20,800	13,179	33,979
Tax recovered under Gift Aid	6,361	-	6,361	5,982	-	5,982
Trusts and organisations	50,000	120,770	170,770	45,000	87,790	132,790
	<u>95,213</u>	<u>121,010</u>	<u>216,223</u>	<u>71,782</u>	<u>100,969</u>	<u>172,751</u>
Income from charitable activities						
Charitable and fund raising events	1,281	-	1,281	4,046	-	4,046
	<u>1,281</u>	<u>-</u>	<u>1,281</u>	<u>4,046</u>	<u>-</u>	<u>4,046</u>
Investment and other income						
Interest on deposits	5,060	-	5,060	7,233	-	7,233
	<u>5,060</u>	<u>-</u>	<u>5,060</u>	<u>7,233</u>	<u>-</u>	<u>7,233</u>

4	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Expenditure on charitable activities						
Expenses in Kenya	86,617	193,335	279,952	31,860	76,739	108,599
Travel to Kenya and operational costs	3,455	407	3,862	758	-	758
Bank & Just Giving charges	248	-	248	432	-	432
Raising funds	-	-	-	466	-	466
Accountancy and Bookkeeping	-	-	-	193	-	193
Legal and professional fees	-	-	-	180	-	180
Administrative expenditure	9,099	-	9,099	2,463	-	2,463
Salaries including pension costs (note 5)	27,034	-	27,034	19,839	3,382	23,221
Staff training	33	-	33	105	-	105
	<u>126,486</u>	<u>193,742</u>	<u>320,228</u>	<u>56,296</u>	<u>80,121</u>	<u>136,417</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries, social security and pension costs as Support costs.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

5 Staff costs and numbers	2024	2023
	£	£
Salaries and wages	26,257	22,545
Pension contributions	777	676
Total	<u>27,034</u>	<u>23,221</u>
The average number of employees during the year was as follows:		
	2024	2023
	Number	Number
Administration	3	2
	<u>3</u>	<u>2</u>

No employee had benefits in excess of £60,000 (2023 - none).

The key management personnel of the charity comprise the Trustees and the Director. The combined cost of the key management personnel was £10,412 (2023 - £11,289).

6 Related party transactions

Trustees

No expenses were paid to Trustees (2023 - Nil).

The value of the work done by trustees in giving of their time for meetings, and other matters on behalf of the charity, is not reflected in the accounts as it cannot be quantified.

Tushinde Kenya is regarded as a related party.

7	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2024	Funds	Funds	2023
	2024	2024	£	2023	2023	£
	£	£	£	£	£	£
Debtors						
Other debtors	-	121,106	121,106	49	250,932	250,981
	<u>-</u>	<u>121,106</u>	<u>121,106</u>	<u>49</u>	<u>250,932</u>	<u>250,981</u>

8	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2024	Funds	Funds	2023
	2024	2024	£	2023	2023	£
	£	£	£	£	£	£
Creditors						
Creditors	365	-	365	135	-	135
Deferred income (note 9)	-	120,901	120,901	-	214,071	214,071
	<u>365</u>	<u>120,901</u>	<u>121,266</u>	<u>135</u>	<u>214,071</u>	<u>214,206</u>

9	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	2024	Funds	Funds	2023
	2024	2024	£	2023	2023	£
	£	£	£	£	£	£
Deferred income						
As at 1 January	-	214,071	214,071	-	48,834	48,834
Amount deferred in year	-	-	-	-	184,678	184,678
Amount released to income earned from charitable activities	-	(93,170)	(93,170)	-	(19,441)	(19,441)
As at 31 December	<u>-</u>	<u>120,901</u>	<u>120,901</u>	<u>-</u>	<u>214,071</u>	<u>214,071</u>

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2024 (continued)

10 Restricted funds 2024

	At 1 January 2024	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
Daycare	2,071	5,000	(18,007)	10,936	-
Family Support	21,967	240	(25,817)	3,610	-
Holiday Camp	12,140	-	(14,091)	1,951	-
School Outreach	13,728	24,595	(33,337)	-	4,986
Secondary Scholarship	4,953	-	(514)	(4,439)	-
Training & Graduation	5,530	17,600	(11,894)	-	11,236
Youth Programme	1,916	-	(5,381)	3,465	-
Foster care	36,809	73,575	(84,701)	-	25,683
	<u>99,114</u>	<u>121,010</u>	<u>(193,742)</u>	<u>15,523</u>	<u>41,905</u>

Restricted funds 2023

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Daycare	844	10,000	(8,773)	-	2,071
Family Support	30,885	12,961	(21,879)	-	21,967
FCDO-MQZG	2,837	883	(2,510)	(1,210)	-
Holiday Camp	11,822	12,656	(12,338)	-	12,140
School Outreach	7,244	26,942	(20,458)	-	13,728
Secondary Scholarship	5,784	218	(1,049)	-	4,953
Training & Graduation	13,028	500	(7,998)	-	5,530
Youth Programme	7,032	-	(5,116)	-	1,916
Foster care	-	36,809	-	-	36,809
	<u>79,476</u>	<u>100,969</u>	<u>(80,121)</u>	<u>(1,210)</u>	<u>99,114</u>

The purpose of each fund is as follows:

Daycare

To operate day care centres.

Family Support

To provide tailored care and support to families.

FCDO-MQZG

Using technology to access online social work tools and the government's child protection register.

Holiday Camp

To provide tuition and activities for children during the school holidays.

School Outreach

To improve child protection in schools.

Secondary Scholarship

To provide assistance to high performing primary school leavers.

Training & Graduation

To assist caregivers to establish businesses.

Youth Programme

To improve support for young people identified as being at risk in the wider community.

Foster Care

To provide an emergency foster care service.

TUSHINDE CHILDREN'S TRUST

England & Wales - Charity number 1189460

Accounts



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NUMBER 1189460

TUSHINDE CHILDREN'S TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Charity Number – 1189460

Contents	Page
Trustees' Annual Report (Including legal and administrative information)	1 – 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Accounts	9 - 12

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution, and 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).

Reference and Administrative Information

Charity Number: 1189460
Operational Address: Kempthorne, Mordaunt Drive, Crowthorne, RG45 7QQ
Bankers: Virgin Money, 7/8 High Street, Dundee, DD1 1SS
Independent Examiner: Jonathan L. Adamson CA, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Director: Megan Wright

Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

Ian Stanlake	(Chair)
James Caddy	(appointed April 2023)
Anita Etheridge	(appointed April 2023)
Caroline Jordan	
Florence Koenderink	
Matthew Oakman	(resigned July 2023)
Simon Pennington	

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objectives:

- (a) Within Nairobi, to provide schooling and to relieve poverty principally through:
- the provision of schooling for slum and street children;
 - shelter for destitute children;
 - economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and;
 - support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.
- (b) To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.

Structure, Governance and Management

The charity is a charitable incorporated organisation registered on 13 May 2020.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of the Activities and Achievements

Charity review

Our targeted programmes and dedicated social workers provide tailored family care and access to education for the poorest families in the Kiambiu and Mathare informal settlements of Nairobi, Kenya. We help families strengthen and stay together, providing them with a path from crisis to independence. Our aim is to support families and to help children thrive.

Since inception in 2010, our programmes have successfully supported over 1,000 children in over 350 households and, despite their susceptibilities, no child directly under our programme has been taken into institutionalised care. Our commitment to the children and communities we work with remains as strong as ever. We know their needs are pressing and our support makes a real difference.

Delivering our programme

2023 was the first year since the Covid pandemic that we were able to run a full programme of holiday camps and child empowerment workshops during the school holidays. It was great to see so many children having fun, without the need for social distancing, eating well over the holidays, catching up on missed work and learning how to stay safe from abusers in their neighbourhood.

The legacy of the Covid pandemic was one of the global events that contributed to the weakening of the Kenyan Shilling to a 30 year low against the US Dollar during the year. This made the 'basics' more expensive, further exacerbating the cost of living crisis for the poorest households, and resulting in an increased need for our services. It has also led to a higher cost of delivery for our programmes.

In fundraising we attracted new donors, including securing a one off donation from Meeting Needs to support our schools programme and three year commitments from both the Lewin Trust and Baille Gifford to deliver a foster care programme and improve our data collection and storage processes. We have also continued to receive fantastic, loyal support of our existing donors. Together with our dedicated team, our donors continue to make our work possible.

Our family support programme has evolved and expanded as we have become more established, from working with local schools to eradicate corporal punishment or providing daycare facilities so babies are cared for while their caregivers seek work. We were therefore delighted to be able to open a third daycare during the year, providing a safe environment for up to 30 pre school children six days a week.

During the year, our team of dedicated social workers and support staff protected a total of 439 children from families who are facing the most extreme challenges. A further 168 children were supported through our outreach work of youth groups, holiday camps and community days, a vital part of our programme. Over 10,000 more were indirectly supported as they benefit from the work we do in schools to make them a safe environment for children to learn.

That said, our success is determined by keeping children out of institutionalised care, and families graduating from the programme to live a life independent of our support. In 2023, 24 families graduated, taking the total to 214 since inception, with no children directly under our programme taken into institutionalised care. This is a level of success we are proud of.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Governance

The Board has been refreshed over the last two years with the retirement of a number of longstanding members and the recruitment of new Trustees. During the year we welcomed Anita Etheridge and James Caddy to the board and said goodbye to Matthew Oakham.

We are always on the lookout for more trustees and volunteers to support us in the work we do, so please let us know if you would like to get involved.

Outlook

We expect the demand for our programme and services to remain strong, limited only by the amount of money we can attract from donors and the breadth of our partnership network. We are hopeful that the proven and recognised success of our programme will continue to attract donors and partners.

Thank you to everyone who makes our work possible. We are humbled by their loyalty and their trust in us to make a lasting difference to children's lives.

Tushinde means 'We Succeed' in Kswahili - we may be biased, but we think we do!

Funds

The charity holds unrestricted funds applied for the general purposes of the charity and also restricted funds created from specific appeals for the undernoted purposes:

Daycare - to operate day care centres.

Family Support - to provide tailored care and support to families.

FCDO-MQZG - using technology to access online social work tools and the government's child protection register.

Holiday Camp - to provide tuition and activities for children during the school holidays.

School Outreach - to improve child protection in schools.

Secondary Scholarship - to provide assistance to high performing primary school leavers.

Training & Graduation - to assist caregivers to establish businesses.

Youth Programme - to improve support for young people identified as being at risk in the wider community.

Foster Care - to provide an emergency foster care service

Details of activities in the period are contained in note 10 to the Accounts.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Reserves Policy

Total reserves carried forward at 31 December 2023 amounted to £180,274 (2022 - £132,661), of which £99,114 (2022 - £79,476) are restricted for the purposes described in note 10. The increase in restricted reserves in the year is due to new monies received from donors for multi-year programmes which will be drawn down over the life of the programme, including the new foster programme. Unrestricted funds of £81,160 (2022 - £53,185) are held to cover UK operational costs and to enable the further funding of projects in Kenya. The increase in the year reflects the timing of payments to Kenya, the cost of developing a new website, and UK staff recruitment.

Investment Policy

No funds are held for investment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 18 July 2024 and signed on their behalf by:



James Caddy, (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TUSHINDE CHILDREN'S TRUST

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan L. Adamson C.A.
Independent Examiner

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

18 July 2024

TUSHINDE CHILDREN'S TRUST

**Statement of Financial Activities
for the year ended 31 December 2023**

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Income and endowments from:	3						
Donations		71,782	100,969	172,751	101,951	135,407	237,358
Charitable activities		4,046	-	4,046	11,485	101	11,586
Investments		7,233	-	7,233	1,793	-	1,793
Total Income		83,061	100,969	184,030	115,229	135,508	250,737
Expenditure on:	4						
Charitable activities		56,296	80,121	136,417	69,693	75,042	144,735
Total Expenditure		56,296	80,121	136,417	69,693	75,042	144,735
Net income		26,765	20,848	47,613	45,536	60,466	106,002
Transfer between funds		1,210	(1,210)	-	-	-	-
Net movement in funds		27,975	19,638	47,613	45,536	60,466	106,002
Reconciliation of funds:							
Total funds brought forward		53,185	79,476	132,661	7,649	19,010	26,659
Total funds carried forward		81,160	99,114	180,274	53,185	79,476	132,661

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

Balance Sheet as at 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Current assets							
Debtors	7	49	250,932	250,981	-	48,834	48,834
Cash in bank and on hand		81,246	62,253	143,499	53,603	79,476	133,079
		<u>81,295</u>	<u>313,185</u>	<u>394,480</u>	<u>53,603</u>	<u>128,310</u>	<u>181,913</u>
Liabilities							
Creditors: amounts falling due within one year							
Creditors	8	135	214,071	214,206	418	48,834	49,252
		<u>135</u>	<u>214,071</u>	<u>214,206</u>	<u>418</u>	<u>48,834</u>	<u>49,252</u>
Net current assets		<u>81,160</u>	<u>99,114</u>	<u>180,274</u>	<u>53,185</u>	<u>79,476</u>	<u>132,661</u>
Total net assets		<u>81,160</u>	<u>99,114</u>	<u>180,274</u>	<u>53,185</u>	<u>79,476</u>	<u>132,661</u>
The funds of the charity:							
Unrestricted income funds		81,160	-	81,160	53,185	-	53,185
General Fund							
Restricted income funds	10	-	99,114	99,114	-	79,476	79,476
Restricted Funds							
Total charity funds		<u>81,160</u>	<u>99,114</u>	<u>180,274</u>	<u>53,185</u>	<u>79,476</u>	<u>132,661</u>

Approved by the trustees on 18 July 2024 and signed on their behalf by:-



James Caddy (Trustee)

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

**Statement of Cash Flows
for the year ended 31 December 2023**

	Total Funds 2023 £	Prior Year 2022 £
Cash flows from operating activities:		
Net cash provided by operating activities (see below)	<u>3,187</u>	<u>104,769</u>
Cash flows from investing activities:		
Interest	<u>7,233</u>	<u>1,793</u>
Net cash provided by investing activities	<u>7,233</u>	<u>1,793</u>
Change in cash and cash equivalents in the year	10,420	106,562
Cash and cash equivalents brought forward	133,079	26,517
Cash and cash equivalents carried forward	<u>143,499</u>	<u>133,079</u>
Analysis of changes in net debt		
Cash at 1 January	133,079	26,517
Cash flows in year	10,420	106,562
Cash at 31 December	<u>143,499</u>	<u>133,079</u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	47,613	106,002
Deduct investment income	(7,233)	(1,793)
(Increase)/decrease in debtors	(202,147)	(48,692)
Increase/(decrease) in creditors	<u>164,954</u>	<u>49,252</u>
Net cash provided by operating activities	<u>3,187</u>	<u>104,769</u>

Notes to the Financial Statements for the year ended 31 December 2023

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Rounding is to the nearest pound.

1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3 Income recognition

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4 Expenditure recognition

All resources expended are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay. The charity is not registered for Value Added Tax and accordingly resources expended are shown inclusive of irrecoverable Value Added Tax.

1.5 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include debtors and cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.6 Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2023 (continued)

2 Taxation

Charitable status has been granted by HM Revenue & Customs and accordingly the charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

3	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Income						
Donations						
Individual donations	20,800	13,179	33,979	15,437	14,535	29,972
Tax recovered under Gift Aid	5,982	-	5,982	6,439	-	6,439
Trusts and organisations	45,000	87,790	132,790	47,042	99,186	146,228
Tushinde Children's Trust SC041330	-	-	-	33,033	21,686	54,719
	<u>71,782</u>	<u>100,969</u>	<u>172,751</u>	<u>101,951</u>	<u>135,407</u>	<u>237,358</u>
Income from charitable activities						
Charitable and fund raising events	4,046	-	4,046	11,485	101	11,586
	<u>4,046</u>	<u>-</u>	<u>4,046</u>	<u>11,485</u>	<u>101</u>	<u>11,586</u>
Investment and other income						
Interest on deposits	7,233	-	7,233	1,793	-	1,793
	<u>7,233</u>	<u>-</u>	<u>7,233</u>	<u>1,793</u>	<u>-</u>	<u>1,793</u>

4	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Expenditure on charitable activities						
Expenses in Kenya	31,860	76,739	108,599	34,606	74,222	108,828
Travel to Kenya and operational costs	758	-	758	1,726	-	1,726
Bank & Just Giving charges	432	-	432	485	-	485
Raising funds	466	-	466	750	-	750
Accountancy and Bookkeeping	193	-	193	1,160	-	1,160
Legal and professional fees	180	-	180	-	-	-
Administrative expenditure	2,463	-	2,463	2,653	820	3,473
Salaries including pension costs (note 5)	19,839	3,382	23,221	28,303	-	28,303
Staff training	105	-	105	10	-	10
	<u>56,296</u>	<u>80,121</u>	<u>136,417</u>	<u>69,693</u>	<u>75,042</u>	<u>144,735</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries, social security and pension costs as Support costs.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2023 (continued)

5 Staff costs and numbers	2023 £	2022 £
Salaries and wages	22,545	27,479
Pension contributions	676	824
Total	<u>23,221</u>	<u>28,303</u>
The average number of employees during the year was as follows:		
	2023 Number	2022 Number
Administration	<u>2</u>	<u>2</u>

No employee had benefits in excess of £60,000 (2022 - none).

The key management personnel of the charity comprise the Trustees and the Director. The combined cost of the key management personnel was £11,289 (2022 - £17,715).

All employees work part-time, flexible hours and the reduction in salary costs in the year reflects the reduction in hours worked.

6 Related party transactions

Trustees

No expenses were paid to Trustees (2022 - Nil).

The value of the work done by trustees in giving of their time for meetings, and other matters on behalf of the charity, is not reflected in the accounts as it cannot be quantified.

Tushinde Kenya is regarded as a related party.

7	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Debtors						
Other debtors	49	250,932	250,981	-	48,834	48,834
	<u>49</u>	<u>250,932</u>	<u>250,981</u>	<u>-</u>	<u>48,834</u>	<u>48,834</u>

8	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Creditors						
Creditors	135	-	135	418	-	418
Deferred income (note 9)	-	214,071	214,071	-	48,834	48,834
	<u>135</u>	<u>214,071</u>	<u>214,206</u>	<u>418</u>	<u>48,834</u>	<u>49,252</u>

9	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Deferred income						
As at 1 January	-	48,834	48,834	-	-	-
Amount deferred in year	-	184,678	184,678	-	48,834	48,834
Amount released to income earned from charitable activities	-	(19,441)	(19,441)	-	-	-
As at 31 December	<u>-</u>	<u>214,071</u>	<u>214,071</u>	<u>-</u>	<u>48,834</u>	<u>48,834</u>

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2023 (continued)

10 Restricted funds 2023

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Daycare	844	10,000	(8,773)	-	2,071
Family Support	30,885	12,961	(21,879)	-	21,967
FCDO-MQZG	2,837	883	(2,510)	(1,210)	-
Holiday Camp	11,822	12,656	(12,338)	-	12,140
School Outreach	7,244	26,942	(20,458)	-	13,728
Secondary Scholarship	5,784	218	(1,049)	-	4,953
Training & Graduation	13,028	500	(7,998)	-	5,530
Youth Programme	7,032	-	(5,116)	-	1,916
Foster care	-	36,809	-	-	36,809
	<u>79,476</u>	<u>100,969</u>	<u>(80,121)</u>	<u>(1,210)</u>	<u>99,114</u>

Restricted funds 2022

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Daycare	-	8,316	(7,472)	-	844
Daycare C&M	-	1,425	(1,425)	-	-
Family Support	-	30,885	-	-	30,885
FCDO-MQZG	-	23,257	(20,420)	-	2,837
Holiday Camp	-	19,787	(7,965)	-	11,822
School Outreach	6,000	9,889	(8,645)	-	7,244
Secondary Scholarship	1,000	6,139	(1,355)	-	5,784
Training & Graduation	12,010	12,750	(11,732)	-	13,028
Youth Programme	-	23,060	(16,028)	-	7,032
	<u>19,010</u>	<u>135,508</u>	<u>(75,042)</u>	<u>-</u>	<u>79,476</u>

The purpose of each fund is as follows:

Daycare

To operate day care centres.

Family Support

To provide tailored care and support to families.

FCDO-MQZG

Using technology to access online social work tools and the government's child protection register.

Holiday Camp

To provide tuition and activities for children during the school holidays.

School Outreach

To improve child protection in schools.

Secondary Scholarship

To provide assistance to high performing primary school leavers.

Training & Graduation

To assist caregivers to establish businesses.

Youth Programme

To improve support for young people identified as being at risk in the wider community.

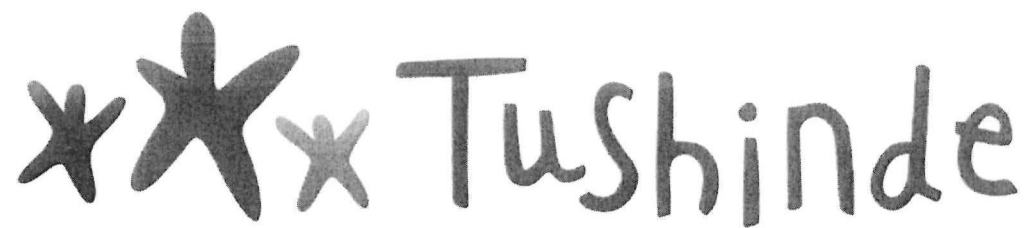
Foster Care

To provide an emergency foster care service.

TUSHINDE CHILDREN'S TRUST

England & Wales - Charity number 1189460

Accounts



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER 1189460

TUSHINDE CHILDREN'S TRUST
REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Charity Number – 1189460

Contents	Page
Trustees' Annual Report (Including legal and administrative information)	1 – 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities (Including Income and Expenditure Account)	6
Balance Sheet	7
Statement of Cash Flows	8
Notes to the Accounts	9 - 12

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out on page 9 and comply with the charity's constitution, and 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).

Reference and Administrative Information

Charity Number: 1189460
Operational Address: Kempthorne, Mordaunt Drive, Crowthorne, RG45 7QQ
Bankers: Clydesdale Bank plc, 76 South Street, St Andrews, Fife, KY16 9JZ
Independent Examiner: Jonathan L. Adamson CA, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Director: Megan Wright

Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

Ian Stanlake	(Chair)
Laurie Bidwell	(resigned December 2022)
James Caddy	(appointed April 2023)
Anita Etheridge	(appointed April 2023)
Caroline Jordan	
Florence Koenderink	(appointed July 2022)
Matthew Oakman	(appointed March 2022)
Simon Pennington	
John Randall	(resigned May 2022)

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objectives:

- (a) Within Nairobi, to provide schooling and to relieve poverty principally through:
- the provision of schooling for slum and street children;
 - shelter for destitute children;
 - economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and;
 - support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.
- (b) To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.

Structure, Governance and Management

The charity is a charitable incorporated organisation registered on 13 May 2020.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of the Activities and Achievements

Business review

Since the charity was registered with the Charity Commission in May 2020, preparations have been made to transfer the activities undertaken by the original Tushinde Children's Trust which was registered with the Office of the Scottish Charities Regulator (OSCR). This transfer was completed on 1 January 2022, with the charity receiving funds and incurring all programme expenses from that date. The commencement of operations was supported by a donation from the OSCR registered Tushinde Children's Trust, which has subsequently been liquidated, of £54,719.

Delivering our programme

Tushinde has successfully supported over 1,000 children in over 350 households since inception in 2010, across a range of programmes. Our commitment to the children and communities we work with remains strong. We know their needs are pressing and our support makes a difference, none more so than in 2022.

Against the backdrop of global events - the aftermath of the Covid pandemic, war in Ukraine, and broader 'cost of living crisis' - we saw an increasing need for our services, a higher cost of delivery, and a challenging fundraising backdrop. In Kenya it was also a general election year, which has historically led to violence and disruption in the country. We undertook extensive planning to ensure both the safety of our team and the continued delivery of our programmes should violence erupt. Thankfully this was never called upon as the election passed off peacefully.

In fundraising we undertook our first mass event, with ten runners completing the London Landmarks Half Marathon raising over £11,000 - an excellent result. We also attracted new donors, including securing money from the British and Foreign Schools Society to deliver a three year child protection in schools programme. The aim of the programme is to eliminate corporal punishment and other damaging disciplinary measures in our partner schools. With some of our fundraising commitments expiring during 2022, our new donors combined with the loyal support of existing donors continue to make our work possible.

During the year, our team of dedicated social workers and support staff protected a total of 450 children from 125 family units who are facing the most extreme challenges. A further 150 children were supported through our outreach work of youth groups, holiday camps and community days, a vital part of our programme. Many more were supported by emergency food parcels and blankets as fires in Mathare and Kiambiu left hundreds of children and their families homeless.

That said, our success is determined by keeping children out of institutionalised care, and families graduating from the programme to live a life independent of our support. In 2022, 20 families graduated, taking the total to 98 since inception, with no children directly under our programme taken into institutionalised care. This is a level of success we are proud of.

Our work has brought us to the attention of the Alliance from Child Protection in Humanitarian Aid, a UNICEF initiative aimed at ensuring the most vulnerable children are safe, who visited during the year and a number of organisations where early stage partnership discussions are underway.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting policy for the year.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Governance

The Board has been refreshed over the last two years with the retirement of a number of longstanding members and the recruitment of new Trustees. We would particularly like to thank Laurie Bidwell who retired from the Board and his role as Chair in December 2022. Laurie has been a longstanding and valued member of the Tushinde Board providing oversight, insight and support to management since inception. We thank Laurie for his contribution to Tushinde and wish him well for the future.

The Board voted unanimously to appoint Ian Stanlake as Chair, and to appoint a new Trustee/Treasurer to take on the Treasurer responsibilities.

We would also like to extend a very warm welcome to our new trustees - Matthew Oakman, Florence Koenderink, Anita Etheridge and James Caddy - who bring with them a wealth of knowledge and experience. James taking on the role of Treasurer.

Outlook

We expect the demand for our programme and services to remain strong, limited only by the amount of money we can attract from donors or the breadth of our partnership network. We are hopeful that the proven and recognised success of our programme will continue to attract donors and partners.

Thank you to everyone who makes our work possible. We are humbled by their loyalty and their trust in us to make a lasting difference to children's lives.

Tushinde means 'We Succeed' in Kswahili - we may be biased, but we think we do!

Funds

The charity holds unrestricted funds applied for the general purposes of the charity and also restricted funds created from specific appeals for the undernoted purposes:

Daycare - to operate day care centres.

Family Support - to provide tailored care and support to families.

FCDO-MQZG - using technology to access online social work tools and the government's child protection register.

Holiday Camp - to provide tuition and activities for children during the school holidays.

School Outreach - to improve child protection in schools.

Secondary Scholarship - to provide assistance to high performing primary school leavers.

Training & Graduation - to assist caregivers to establish businesses.

Youth Programme - to improve support for young people identified as being at risk in the wider community.

Details of activities in the period are contained in note 9 to the Accounts.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Reserves Policy

Total reserves carried forward at 31 December 2022 amounted to £132,661 (2021 - £26,659), of which £79,476 (2021 - £19,010) are restricted for the purposes described in note 9. Unrestricted funds of £53,185 (2021 - £7,649) are held to cover UK operational costs and to enable the further funding of projects in Kenya.

Investment Policy

No funds are held for investment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 31 July 2023 and signed on their behalf by:



Ian Stanlake, (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TUSHINDE CHILDREN'S TRUST

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 6 to 12.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

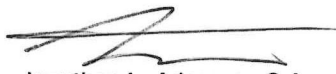
Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jonathan L. Adamson C.A.
Independent Examiner

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

31 July 2023

TUSHINDE CHILDREN'S TRUST

**Statement of Financial Activities
for the year ended 31 December 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations	3	101,951	135,407	237,358	6,482	19,010	25,492
Charitable activities		11,485	101	11,586	1,203	-	1,203
Investments		1,793	-	1,793	-	-	-
Total Income		<u>115,229</u>	<u>135,508</u>	<u>250,737</u>	<u>7,685</u>	<u>19,010</u>	<u>26,695</u>
Expenditure on:							
Charitable activities	4	69,693	75,042	144,735	36	-	36
Total Expenditure		<u>69,693</u>	<u>75,042</u>	<u>144,735</u>	<u>36</u>	<u>-</u>	<u>36</u>
Net income/(expenditure)		45,536	60,466	106,002	7,649	19,010	26,659
Transfer between funds		-	-	-	-	-	-
Net movement in funds		45,536	60,466	106,002	7,649	19,010	26,659
Reconciliation of funds:							
Total funds brought forward		7,649	19,010	26,659	-	-	-
Total funds carried forward		<u>53,185</u>	<u>79,476</u>	<u>132,661</u>	<u>7,649</u>	<u>19,010</u>	<u>26,659</u>

The statement of financial activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

Balance Sheet as at 31 December 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Current assets							
Debtors	7	-	-	-	142	-	142
Cash in bank and on hand		53,603	79,476	133,079	7,507	19,010	26,517
		<u>53,603</u>	<u>79,476</u>	<u>133,079</u>	<u>7,649</u>	<u>19,010</u>	<u>26,659</u>
Liabilities							
Creditors: amounts falling due within one year							
Creditors	8	418	-	418	-	-	-
		<u>418</u>	<u>-</u>	<u>418</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net current assets		53,185	79,476	132,661	7,649	19,010	26,659
Total net assets		<u>53,185</u>	<u>79,476</u>	<u>132,661</u>	<u>7,649</u>	<u>19,010</u>	<u>26,659</u>
The funds of the charity:							
Unrestricted income funds		53,185	-	53,185	7,649	-	7,649
General Fund							
Restricted income funds		-	79,476	79,476	-	19,010	19,010
Restricted Funds							
Total charity funds		<u>53,185</u>	<u>79,476</u>	<u>132,661</u>	<u>7,649</u>	<u>19,010</u>	<u>26,659</u>

Approved by the trustees on 31 July 2023 and signed on their behalf by:-



Ian Stanlake (Trustee)

The notes on page 9 to 12 form an integral part of these accounts.

TUSHINDE CHILDREN'S TRUST

**Statement of Cash Flows
for the year ended 31 December 2022**

	Total Funds 2022 £	Prior Year 2021 £
Cash flows from operating activities:		
Net cash provided by operating activities (see below)	<u>104,769</u>	<u>26,517</u>
Cash flows from investing activities:		
Interest	1,793	-
Net cash provided by investing activities	<u>1,793</u>	<u>-</u>
Change in cash and cash equivalents in the year	106,562	26,517
Cash and cash equivalents brought forward	26,517	-
Cash and cash equivalents carried forward	<u><u>133,079</u></u>	<u><u>26,517</u></u>
Analysis of changes in net debt		
Cash at 1 January	26,517	-
Cash flows in year	106,562	26,517
Cash at 31 December	<u><u>133,079</u></u>	<u><u>26,517</u></u>
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	106,002	26,659
Deduct investment income	(1,793)	-
Decrease/(increase) in debtors	142	(142)
Increase in creditors	418	-
Net cash provided by operating activities	<u><u>104,769</u></u>	<u><u>26,517</u></u>

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of Preparing the Financial Statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Rounding is to the nearest pound.

The one-off donation of £54,719 from the Scottish charity prior to liquidation has increased the charity's revenue in the current year to above the threshold for preparing the financial statements on a receipts and payments basis. The preparation of the financial statements under FRS 102 has resulted in a £142 restatement of the prior year net movement in funds.

1.2 Fund accounting

Funds held by the charity are either unrestricted or restricted in purpose. Unrestricted funds are funds which can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.3 Income recognition

Income is recognised when the charity has entitlement to the income, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

1.4 Expenditure recognition

All resources expended are included on an accruals basis and are recognised when there is a legal or constructive obligation to pay. The charity is not registered for Value Added Tax and accordingly resources expended are shown inclusive of irrecoverable Value Added Tax.

1.5 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include debtors and cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.6 Judgements in applying accounting policies and key sources of estimation

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily available from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates. In preparing these financial statements, the trustees have made the following judgements:

Accruals

Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

2 Taxation

Charitable status has been granted by HM Revenue & Customs and accordingly the charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

3	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income						
Donations						
Individual donations	15,437	14,535	29,972	6,267	-	6,267
Tax recovered under Gift Aid	6,439	-	6,439	215	-	215
Trusts and organisations	47,042	99,186	146,228	-	19,010	19,010
Tushinde Children's Trust SC041330	33,033	21,686	54,719	-	-	-
	<u>101,951</u>	<u>135,407</u>	<u>237,358</u>	<u>6,482</u>	<u>19,010</u>	<u>25,492</u>
Income from charitable activities						
Charitable and fund raising events	11,485	101	11,586	1,203	-	1,203
	<u>11,485</u>	<u>101</u>	<u>11,586</u>	<u>1,203</u>	<u>-</u>	<u>1,203</u>
Investment and other income						
Interest on deposits	1,793	-	1,793	-	-	-
	<u>1,793</u>	<u>-</u>	<u>1,793</u>	<u>-</u>	<u>-</u>	<u>-</u>

4	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Expenditure on charitable activities						
Expenses in Kenya	34,606	74,222	108,828	-	-	-
Travel to Kenya and operational costs	1,726	-	1,726	-	-	-
Bank & Just Giving charges	485	-	485	28	-	28
Raising funds	750	-	750	-	-	-
Accountancy and Bookkeeping	1,160	-	1,160	-	-	-
Administrative expenditure	2,653	820	3,473	8	-	8
Salaries including pension costs	28,303	-	28,303	-	-	-
Staff training	10	-	10	-	-	-
	<u>69,693</u>	<u>75,042</u>	<u>144,735</u>	<u>36</u>	<u>-</u>	<u>36</u>

Within the foregoing expenses of charitable activities the trustees regard the salaries, social security and pension costs as support costs.

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

5 Staff costs and numbers	2022 £	2021 £
Salaries and wages	27,479	-
Pension contributions	824	-
Total	<u>28,303</u>	<u>-</u>

The average number of employees during the year was as follows:

	2022 Number	2021 Number
Administration	<u>2</u>	<u>-</u>
	<u>2</u>	<u>-</u>

No employee had benefits in excess of £60,000 (2021 - none).

The key management personnel of the charity comprise the Trustees and the Director. The combined cost of the key management personnel was £17,715 (2021 - £nil).

6 Related party transactions

Trustees

No expenses were paid to Trustees (2021 - Nil).

The value of the work done by trustees in giving of their time for meetings, and other matters on behalf of the charity, is not reflected in the accounts as it cannot be quantified.

Tushinde Kenya is regarded as a related party. Transactions are described in the Trustees' Annual Report.

7 Debtors	2022 £	2021 £
Other debtors	<u>-</u>	<u>142</u>
	<u>-</u>	<u>142</u>

8 Creditors	2022 £	2021 £
Creditors	<u>418</u>	<u>-</u>
	<u>418</u>	<u>-</u>

TUSHINDE CHILDREN'S TRUST

Notes to the Financial Statements for the year ended 31 December 2022 (continued)

9 Restricted funds 2022

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Daycare	-	8,316	(7,472)	-	844
Daycare C&M	-	1,425	(1,425)	-	-
Family Support	-	30,885	-	-	30,885
FCDO-MQZG	-	23,257	(20,420)	-	2,837
Holiday Camp	-	19,787	(7,965)	-	11,822
School Outreach	6,000	9,889	(8,645)	-	7,244
Secondary Scholarship	1,000	6,139	(1,355)	-	5,784
Training & Graduation	12,010	12,750	(11,732)	-	13,028
Youth Programme	-	23,060	(16,028)	-	7,032
	<u>19,010</u>	<u>135,508</u>	<u>(75,042)</u>	<u>-</u>	<u>79,476</u>

Restricted funds 2021

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
School Outreach	-	6,000	-	-	6,000
Secondary Scholarship	-	1,000	-	-	1,000
Training & Graduation	-	12,010	-	-	12,010
	<u>-</u>	<u>19,010</u>	<u>-</u>	<u>-</u>	<u>19,010</u>

The purpose of each fund is as follows:

Daycare

To operate day care centres.

Family Support

To provide tailored care and support to families.

FCDO-MQZG

Using technology to access online social work tools and the government's child protection register.

Holiday Camp

To provide tuition and activities for children during the school holidays.

School Outreach

To improve child protection in schools.

Secondary Scholarship

To provide assistance to high performing primary school leavers.

Training & Graduation

To assist caregivers to establish businesses.

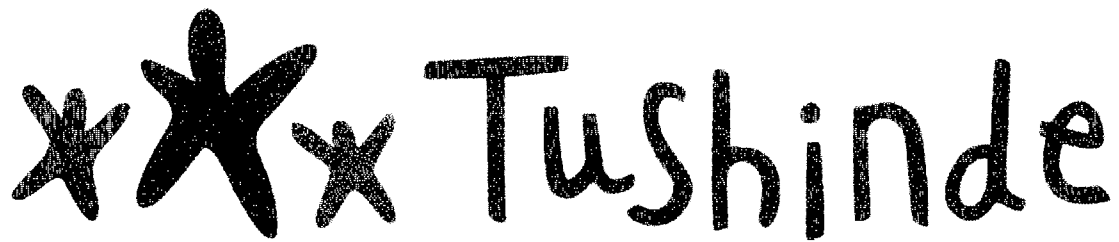
Youth Programme

To improve support for young people identified as being at risk in the wider community.

TUSHINDE CHILDREN'S TRUST

England & Wales - Charity number 1189460

Accounts



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NUMBER 1189460

TUSHINDE CHILDREN'S TRUST

REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity Number – 1189460

Contents	Page
Trustees' Annual Report including legal and administrative information	1 – 3
Independent Examiner's Report to the Trustees	4
Receipts and Payments Accounts and Statement of Balances	5
Notes to the Accounts	6

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution, and 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).

Reference and Administrative Information

Charity Number: 1189460
Operational Address: Kempthorne, Mordaunt Drive, Crowthorne, RG45 7QQ
Bankers: Clydesdale Bank plc, 76 South Street, St Andrews, Fife, KY16 9JZ
Independent Examiner: Jonathan L. Adamson CA, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Director: Megan Wright

Trustees

The charity is administered by the trustees. The following persons have served throughout the year and since the year end;

Laurie Bidwell	(Chair)
Emily Darlington	(resigned October 2021)
Caroline Jordan	
Simon Pennington	
John Randall	(resigned May 2022)
Ian Stanlake	(Treasurer) (appointed June 2021)

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objects:

- (a) Within Nairobi, to provide schooling and to relieve poverty principally through:
- the provision of schooling for slum and street children;
 - shelter for destitute children;
 - economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and
 - support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.
- (b) To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.

Structure, Governance and Management

The charity is a charitable incorporated organisation registered on 13 May 2020.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Review of the Activities and Achievements

Business review

Since the charity was registered with the Charity Commission in May 2020, preparations have been made to transfer the activities undertaken by the original Tushinde Children's Trust which was registered with the Office of the Scottish Charities Regulator (OSCR). During 2021, while a small number of funds were received by the charity, the substantial majority of funds raised and all programme delivery expenses were incurred by the Scottish charity. This report should therefore be read with reference to that of the Scottish charity, or the combined report on our website, for a full and complete picture of Tushinde's UK activities during the year.

On 1st January 2022, the charity commenced operations, supported by a donation from the OSCR registered Tushinde Children's Trust of £55,237.

Governance

The Board is in the process of being refreshed with the retirement of a number of longstanding members and the recruitment of new Trustees. I would particularly like to thank Emily Darlington and John Randall for their contributions to Tushinde and wish them well for the future. I would also like to extend a very warm welcome to our new trustees.

Outlook

Global events - the Covid pandemic, war in Ukraine, and broader 'cost of living crisis' - are having a disproportionate impact on the poorest and most vulnerable in society. We are seeing an increasing need for our services, combined with a higher cost of delivery, and against a challenging fundraising backdrop.

Tushinde has successfully supported over 800 children in over 250 households since inception in 2010, across a range of programmes. Our commitment to the children and communities we work with remains strong. We know their needs are pressing and our support makes a difference. Therefore, with some of our fund commitments due to expire at the end of 2022, we will be prioritising replacing or renewing these funds during the year.

The Kenyan Government announced in 2021 that they planned to condense three years of school curriculum into two years leading to shorter school holidays - a vital time for the Tushinde Kenya Team to deliver their outreach work. This, combined with some ongoing COVID restrictions and the global cost of living crisis, will mean more demand being placed on our team in Kenya. The pandemic has had a negative effect on the communities that we work with, but with support from our donors, we look forward to helping them rebuild and to seeing more children thrive.

Thank you to all our donors who make our work possible. We are humbled by their loyalty and their trust in us to make a lasting difference to children's lives.

To see Tushinde's combined accounts, please visit our website.

TUSHINDE CHILDREN'S TRUST

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Funds

The charity holds unrestricted funds applied for the general purposes of the charity and also restricted funds created from specific appeals for the undernoted purposes:

Business set-up assistance fund – to assist individuals to establish businesses.

Scholarship fund – to provide specific assistance with enrolment in schools, tuition fees and exams.

School outreach programme – to provide improvements in schools.

Details of activities in the period are contained in note 2 to the Accounts.

Reserves Policy

Total reserves carried forward at 31 December 2021 amounted to £26,517, of which £19,010 are restricted for the purposes described in note 2. Unrestricted funds of £7,507 are held to cover UK operational costs and to enable the further funding of projects in Kenya.

Investment Policy

No funds are held for investment.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 11 July 2022 and signed on their behalf by:



Ian Stanlake, (Trustee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TUSHINDE CHILDREN'S TRUST

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on pages 5 and 6.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

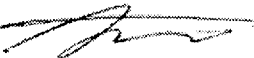
Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Jonathan L. Adamson C.A.
Independent Examiner

Chestney House
149 Market Street
St Andrews
Fife
KY16 9PF

11 July 2022

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

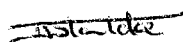
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Receipts			
Voluntary Receipts:			
Individual donations	6,267	-	6,267
Tax recovered under Gift Aid	215	-	215
Donations from Trusts and organisations	-	19,010	19,010
Receipts from fundraising activities	1,203	-	1,203
Total Receipts	<u>7,685</u>	<u>19,010</u>	<u>26,695</u>
Payments			
Cost of charitable activities:			
Bank & Just Giving charges	28	-	28
Administrative expenditure	8	-	8
Pension	142	-	142
Total Payments	<u>178</u>	<u>-</u>	<u>178</u>
Surplus for year	<u>7,507</u>	<u>19,010</u>	<u>26,517</u>

STATEMENT OF BALANCES AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Funds Reconciliation				
Surplus for year		7,507	19,010	26,517
Cash at Bank and in hand - 31/12/2021	2	<u>7,507</u>	<u>19,010</u>	<u>26,517</u>

The notes on page 6 form an integral part of these accounts.

Approved by the trustees at their meeting on 11 July 2022 and signed on their behalf by:-



Ian Stanlake (Trustee)

TUSHINDE CHILDREN'S TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Basis of Accounting

The Accounts have been prepared on the Receipts and Payments basis in accordance with the Charities Act 2011.

1.2 Taxation

Charitable status has been granted by HM Revenue & Customs and accordingly the charity is exempt from taxation on its income and gains where they are applied for charitable purposes.

1.3 Cash Flow Statement

The charity is entitled to the exemptions available in the Charities Act 2011 and is therefore not required to prepare a Cash Flow Statement.

1.4 Receipts/Revenue Recognition

All income is included at the date of receipt and applied to unrestricted funds unless otherwise specified by the donor. Gift Aid reclaimed on donations to the charity is included when recovered.

1.5 Payments

Payments are made in furtherance of the charitable purposes. The charity is not registered for Value Added Tax and accordingly all payments include irrecoverable Value Added Tax.

1.6 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

1.7 Transactions in foreign currencies

All transactions in foreign currencies are translated at the rate ruling on the date of the transaction with differences applied in the Receipts and Payments Account.

2 Restricted funds

	Brought forward	Receipts	Payments	Carried forward
	£	£	£	£
Business set-up assistance fund	-	12,010	-	12,010
Scholarship fund	-	1,000	-	1,000
School outreach programme	-	6,000	-	6,000
	<u>-</u>	<u>19,010</u>	<u>-</u>	<u>19,010</u>

The purposes of the funds are as described in the Trustees' Report on page 3.

3 Support Costs

No costs incurred in the period are regarded as Support Costs.

4 Transactions with Trustees, Related Parties and employees

No expenses were paid to Trustees. There were no employees in the year. No employee had employee benefits in excess of £60,000.

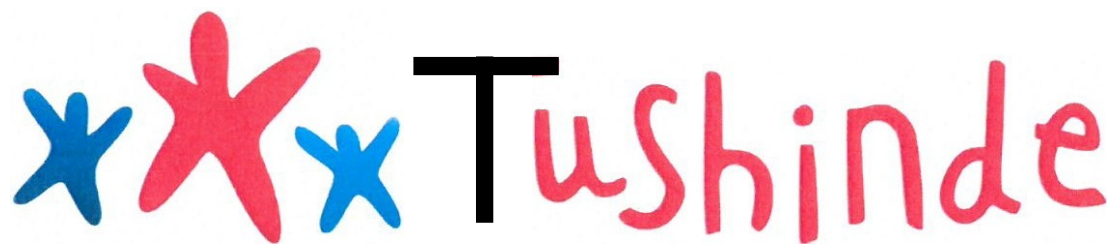
The value of the work done by trustees in giving of their time for meetings, and other matters on behalf of the charity, is not reflected in the accounts as it cannot be quantified.

Tushinde Kenya is regarded as a related party. Transactions are described in the Trustees' Annual Report.

TUSHINDE CHILDREN'S TRUST

England & Wales - Charity number 1189460

Accounts



Providing Family Support To Help Vulnerable Children Thrive

REPORT AND UNAUDITED ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2020

CHARITY NUMBER 1189460

TUSHINDE CHILDREN'S TRUST

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2020

The trustees are pleased to present their report together with the unaudited financial statements of the charity for the period ended 31 December 2020.

The financial statements have been prepared in accordance with the charity's accounting policies and comply with the charity's constitution, and 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).

Reference and Administrative Information

Charity Number:
Operational Address: 1189460
Director: Kempthorne, Mordaunt Drive, Crowthorne, RG45 7QQ
Megan Wright

Trustees

The charity is administered by the trustees. The following persons have served throughout the period and since the period end;

Laurie Bidwell
Emily Darlington (Chair)
Caroline Jordan (resigned October 2021)
Simon Pennington
John Randall
Ian Stanlake (resigned May 2022)
(Treasurer) (appointed June 2021)

Charitable Purposes

The Tushinde Children's Trust was formed to fulfil the following objects:

- (a) Within Nairobi, to provide schooling and to relieve poverty principally through:
- the provision of schooling for slum and street children;
 - shelter for destitute children;
 - economic support for parents and carers who are living in extreme poverty in order that their dependent school-aged children can complete their schooling without their being taken into residential care and
 - support for parents and carers who are living in extreme poverty and have experienced interruptions to their schooling, in order that they may complete their foundation learning.
- (b) To work in partnership with local non-governmental organisations and other agencies in order to deliver these services.

Structure, Governance and Management

The charity is a charitable incorporated organisation registered on 13 May 2020.

The charity is supervised by the trustees who meet as required but at least quarterly. All of the work of the charity is done on a voluntary basis by the trustees.

The charity has induction procedures for new trustees which include a meeting with existing trustees and the issue of an induction pack containing key documents.

TUSHINDE CHILDREN'S TRUST

TRUSTEES REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2020

Risk Assessment

The trustees have assessed the major risks to which the Charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Business review and outlook

Since the charity was registered with the Charity Commission in May 2020, preparations have been made to transfer the activities undertaken by the original Tushinde Children's Trust which was registered with the Office of the Scottish Charities Regulator (OSCR). During 2020, no activities were undertaken by the charity, the funds raised and all programme delivery expenses were incurred by the Scottish charity. This report should therefore be read with reference to that of the Scottish charity for a full and complete picture of Tushinde's UK activities during 2020.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the income and expenditure of the Charity for that period.

In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 10 August 2022 and signed on their behalf by:

Ian Stanlake, (Trustee)

TUSHINDE CHILDREN'S TRUST

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE PERIOD ENDED 31 DECEMBER 2020

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Receipts			
<i>Voluntary Receipts:</i>			
Individual donations	-	-	-
Tax recovered under Gift Aid	-	-	-
Donations from Trusts and organisations	-	-	-
Receipts from fundraising activities	-	-	-
Total Receipts	-	-	-
Payments			
<i>Cost of charitable activities:</i>			
Bank & Just Giving charges	-	-	-
Administrative expenditure	-	-	-
Pension	-	-	-
Total Payments	-	-	-
Surplus for period	-	-	-

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2021

	Unrestricted funds	Restricted funds	Total
	£	£	£
Funds Reconciliation			
Surplus for period	-	-	-
Cash at Bank and in hand - 31/12/2021	-	-	-

Approved by the trustees at their meeting on 10 August 2022 and signed on their behalf by:-

Ian Stanlake (Trustee)