

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

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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:	Kemphorne, 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.

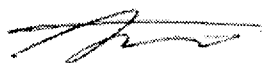
Basis of Independent Examiner's Statement

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

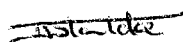
	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Receipts			
Voluntary Receipts:			
Individual donations	6,267	-	6,267
Tax recovered under Gift Aid	215	-	215
Donations from Trusts and organisations	-	19,010	19,010
Receipts from fundraising activities	1,203	-	1,203
Total Receipts	<u>7,685</u>	<u>19,010</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.