

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:	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;

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.

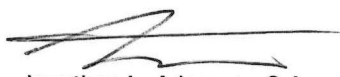
Basis of Independent Examiner's Statement

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:	3						
Donations		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		115,229	135,508	250,737	7,685	19,010	26,695
Expenditure on:	4						
Charitable activities		69,693	75,042	144,735	36	-	36
Total Expenditure		69,693	75,042	144,735	36	-	36
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		53,185	79,476	132,661	7,649	19,010	26,659

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)	104,769	26,517
Cash flows from investing activities:		
Interest	1,793	-
Net cash provided by investing activities	1,793	-
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	133,079	26,517
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>133,079</u>	<u>26,517</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	104,769	26,517

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 Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 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 Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 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	2021
	Number	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.