

# Children of Songea SCIO

Scotland · Charity number SC050507

## Details

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Known as	Children of Songea
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-10-06
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Grange Cottage Dronley Road Backmuir of Liff DD2 5QR
Website	<a href="http://www.childrenofsongea.org.uk">www.childrenofsongea.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of health', 'the advancement of citizenship or community development', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** We are a charity working to support children and families experiencing poverty in Songea, Tanzania. We provide learning resources to help children go to school, health insurance so that they can access treatment when they get sick and rebuild and renovate homes for families who need it most. Our work has grown out of a friendship between communities in Scotland and Tanzania, that has lasted nearly twenty years.

**Beneficiaries:** 'Children or young people', 'Other defined groups'

**Objectives:** The organisation is established for charitable purposes only, and in particular, the objects are:  
4.1 To advance the education of children through outreach support and provision of educational resources.  
4.2 To advance the health and wellbeing of children and their families through welfare support and access to healthcare services.  
4.3 To relieve poverty and improve standards of living of children and their families through the provision of essential goods and household repairs.  
4.4 To advance community development by supporting and encouraging local people to identify and address inequalities and improve the quality of life of the whole community.  
5 The vision of the organisation is for all children to have the chance to thrive in a world free from poverty.  
6 The organisation shall operate facilities, services, and support for the benefit of vulnerable children and families within the United Republic of Tanzania.

## Geography

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- **Main operating location:** Outwith Scotland
- **Geographical spread:** Overseas only

## Finances

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Period end	Income	Expenditure	Assets	Employees
2026-03-31	£0	£0	-	0
2025-03-31	£10,292	£14,560	-	0
2024-03-31	£12,274	£12,664	-	3
2023-03-31	£26,861	£26,365	-	3
2022-03-31	£27,058	£16,379	-	1

**Children of Songea SCIO**

Scotland - Charity number SC050507

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# Accounts

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**CHILDREN OF SONGEA SCIO**

**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE PERIOD ENDED 31 MARCH 2025**

**CHARITY REGISTRATION NUMBER: SC050507**

# Children of Songea SCIO

## Reference and Administrative Information

Charity Name: Children of Songea SCIO

Charity Registration Number: SC050507

Registered Office

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**Trustees**

[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

**Chairperson**

[REDACTED]

**Independent Examiner**

[REDACTED]  
EA Independent Ltd  
5 South Charlotte Street  
Edinburgh  
EH2 4AN

**Bankers**

Virgin Money  
56 Murray Place  
Stirling  
FK8 2BX

CRDB Bank  
Njombe-Songea Road  
Songea  
Tanzania

# **Children of Songea SCIO**

## **Period Ended 31 March 2025**

### **Trustees' Annual Report**

Children of Songea SCIO has continued to provide life-saving support to children and families in Tanzania. In 2024-25, the charity helped 120 children and their families, through the provision of education materials, clothing, health insurance, solar energy, malaria prevention equipment, and house improvements.

Our programme of support helps to meet the most urgent needs of families, helping to reduce the pressure on household budgets and protect children's most basic rights to education, health and a decent standard of living. The charity has provided essential school materials such as books, school bags and shoes, which support children's educational attainment and remove barriers to their attendance and completion of their studies.

We have also provided membership of the Community Health Fund (CHF) scheme, which enables each family to access free medical care and treatment. 98 children used this service in the last year for a variety of health conditions, including malaria treatment, one of the biggest causes of child mortality in Tanzania.

Our Safe Homes programme has helped rebuild and refurbish homes for children living in the most difficult of circumstances. Some families struggle with lack of light and ventilation, regular damage to the roof and walls after heavy rainfall and in some cases insect-borne infection, due to the earth floors and grass roofs. Our volunteers work with the community to identify families most in need and to pool resources through gifts of materials and labour to ensure children are living in a safe environment. Due to budget restrictions, we have been able to help two families this year.

This year we carried out a Community Satisfaction Survey in the Ruvuma region to hear directly from local families. The purpose was to check whether our support is helping, and whether people feel the process is fair and clear.

We spoke with 116 people through structured interviews led by trained local facilitators. Overall, feedback was very positive across our main areas of work: education, healthcare, housing, and Solar Seed. Families described real improvements in children's day-to-day lives and wellbeing.

Families who received school items (like uniforms, bags, and stationery) reported high satisfaction. Most said the support helped children attend school more regularly, and many felt it also helped children do better at school.

Families who received medical support gave strong ratings for the care and medicines provided. They also reported clear improvements in children's health, and said the services were accessible for their household.

Housing support has so far reached a small number of families, but the impact is very strong. Households that received help—mainly full home rebuilds—said their homes are now safer and healthier, and most were satisfied with the quality of the work.

The Solar Seed package (lantern, mosquito-repellent device, and phone-charging battery) was valued by most households who received it. People described benefits for light at night, children studying, and everyday safety and convenience. One person said: “Mosquito repellent was doing very well with no mosquitoes in the house.”

At the same time, the survey highlighted a challenge: many households no longer had the full package. Community suggestions focused on making future solar support more reliable—especially stronger batteries and larger solar panels.

We found that most respondents felt that support is given based on real need, and they rated the selection process as clear and transparent. People also shared practical ideas to strengthen trust even further, such as:

- working closely with village meetings to identify the most vulnerable children, and
- sharing selected names in village meetings so the wider community understands the decisions.

This survey shows that families see real benefits from our work—especially in school attendance, health, safer housing, and the practical value of solar support. It also gives us clear guidance on how to improve, especially by strengthening the durability of solar items and continuing to make our selection process as open and community-led as possible.

### **Financial Review**

Children of Songea SCIO continues to raise funds through regular monthly donations given by long-standing supporters and one-off donations made online, but we have not managed to secure any new grant awards from trusts and foundations and our pop-up charity shop didn't go ahead as planned due to other pressures on volunteers time.

The charity has benefited from fundraising activities carried out on its behalf, such as the sale of hand-crafted items and donated goods online. The funds raised through these activities, together with income from individual and community donors has enabled Children of Songea SCIO to continue to fund services for the benefit of vulnerable children in Songea.

The SCIO had receipts in the period to 31 March 2025 of £10,292 (2024: £12,274) and made payments of £14,560 (2024: £12,664), resulting in net payments for the period of £4,268. (2024: net receipt of £390). Total funds under management of the SCIO at 31 March 2025 are £6,517 which are represented by cash and bank balances, all of which are unrestricted.

**Children of Songea SCIO**  
**Period Ended 31 March 2025**  
**Trustees' Annual Report (cont.)**

**Reserves Policy**

Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. Trustees consider that this will provide sufficient funds to respond to ongoing demands of operations in Tanzania, including fluctuations arising from the value of the pound against the Tanzanian shilling, while also ensuring that there are sufficient funds available to cover administration and governance costs in Scotland.

**Plans for Future Periods**

In 2025-26 we plan to grow our fundraising efforts through grant-making trusts, and further develop our strong model of partnership working between Scottish and Tanzanian volunteers and our community-based delivery in Songea. Our priority is to sustain our core programmes of work and ensure that the children and families receiving our support can rely on this for the future.

We also want to develop projects that can strengthen our biggest asset, our volunteer community workers and their connections with the families we support. Our volunteers would like to see the development of an accessible community base with space to meet with families we support and to provide them with wider opportunities and resources for example livelihood programmes.

We want to build on the success of our solar energy project which was delivered in 2022-23 and ensure more families can benefit from solar energy and malaria protection.

# **Children of Songea SCIO**

## **Period Ended 31 March 2025**

### **Trustees' Annual Report (cont.)**

#### **Structure, Governance and Management**

Children of Songea SCIO was established on 6th October 2020 and is governed by a constitution, which sets out the powers of the charity, its objects, and responsibilities and liabilities of trustees. The charity was established to replace Children of Songea Trust (SC036556) which has now wound up and passed its assets and liabilities to Children of Songea SCIO.

#### **Recruitment and Appointment of Trustees**

The recruitment and appointment of trustees is carried out in accordance with the charity's constitution and is guided by the charity's recruitment and selection policy. Final approval of prospective trustees is agreed by majority vote of the trustees at Board of Trustees meetings. All prospective trustees are required to submit a written application and provide a minimum of two referees. A Basic Disclosure check is undertaken for all trustees residing in the UK.

Trustees are given clear information about the purpose and aims of the charity, and the responsibilities of a trustee are clearly set out in the trustee role description. Following an appointment, trustees will be required to register any conflicts of interest and are expected to work within the organisation's code of conduct. New trustees will also have the opportunity to meet with other trustees to find out more about the work of the charity and will undertake training as required.

#### **Organisational Structure**

Where possible, all strategic decisions are made following discussion at Board of Trustees' meetings. These decisions are clearly recorded along with a minute of the discussion that led to the decision. Where decisions need to be taken before the planned trustees' meetings, the Chairperson will inform all trustees of the reasons for this and seek their consent before going ahead. Responsibility for these decisions is carried by the Chairperson.

Trustees are collectively responsible for the day-to-day management and leadership of the organisation and take on roles such as finance and office administration, fundraising, external affairs, and programme delivery of the charity.

Programme Director leads and manages the operations within Tanzania and in accordance with the constitution is also a member of the board with full voting rights.

#### **Going Concern**

Children of Songea SCIO are dependent on donations to continue trading. Individual donations have continued, and smaller online fundraising efforts have ensured that income has been maintained. The Trustees have a reasonable expectation that in the coming year fundraising efforts will be more successful due to efforts to secure funds from grant-making trusts. Consequently, the going concern concept has been used in preparing these accounts.

**Children of Songea SCIO**  
**Period Ended 31 March 2025**  
**Trustees' Annual Report (cont.)**

**Risk Management**

The Trustees have assessed the major risks to which the charity is exposed, particularly in relation to ongoing financial sustainability. Trustees are satisfied that strategies are in place to minimise exposure to major risks.

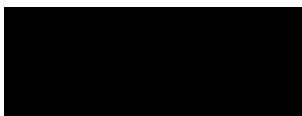
**Investment Policy**

The organisation's reserves are kept in a readily accessible bank account. The investment policy was considered by the Board and given the level of funds they felt this was an appropriate policy.

**Statement of Trustees' Responsibilities**

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Charity during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Charity at any time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Charity and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



**Chairperson of the Board of Trustees**

## **Children of Songea SCIO**

### **Independent Examiner's Report to the Trustees of the Children of Songea SCIO**

I report on the accounts of the charity for the period ended 31 March 2025, set out on the following pages.

#### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts Regulations. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

#### **Independent examiner's statement**

In the course of 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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have 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.



**EA Independent Ltd**  
**5 South Charlotte Street**  
**Edinburgh**  
**EH2 4AN**

**Date: 19 December 2025**

**Children of Songea SCIO**  
**Receipts and Payments Account**  
**Period Ended 31 March 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>2</b>				
Voluntary Income		10,230		10,230	12,252
Investment income		62	-	62	22
<b><u>Total Receipts</u></b>		<b>10,292</b>		<b>10,292</b>	<b>12,274</b>
<b><u>Payments</u></b>	<b>3</b>				
Charitable activities		13,411	-	13,411	11,234
Governance costs		1,149	-	1,149	1,430
<b><u>Total Payments</u></b>		<b>14,560</b>		<b>14,560</b>	<b>12,664</b>
Excess of Receipts over Payments for the year before transfers		(4,268)	-	(4,268)	(390)
<b>Transfers</b>					
<b>Net (payments)/receipts for the period</b>		<b>(4,268)</b>		<b>(4,268)</b>	<b>(390)</b>

**Children of Songea SCIO**  
**Statement of Balances**  
**Period Ended 31 March 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances brought forward	10,785		10,785	11,175
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	(4,268)		(4,268)	(390)
Bank & deposit balances carried forward	<b>6,517</b>		<b>6,517</b>	<b>10,785</b>
8				
<b><u>Liabilities</u></b>				
Sundry Creditor		<b>200</b>	<b>200</b>	<b>200</b>

The accounts were approved by the Board of Trustees on 18<sup>th</sup> December 2025.

Approved by the Trustees and signed on their behalf by:



  
Chairperson

**Children of Songea SCIO**  
**Period Ended 31 March 2025**  
**Notes to the Accounts**

**1. Accounting policies**

**Basis of accounting**

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**VAT**

The charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

**Resources expended**

Expenditure incurred has been classified on a basis appropriate to the charity's circumstances. All expenditure relates to the charitable activities. Governance costs are included in "Other costs" and are separately identified in the relevant note to the accounts.

**Foreign exchange**

The SCIO operates a bank account in Tanzania in the local currency, the Tanzanian Shilling. Transactions in Tanzania are made using the Shilling. Transactions in Shilling are recorded in the SCIO's accounting records in Pounds Sterling using the prevailing exchange rate at the date of transaction. Exchange rate fluctuations in the bank and fund balances are reflected in Governance costs.

**2. Analysis of Income**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Voluntary Income</b>				
Donations	10,230	-	10,230	6,835
Grants	-	-		1,000
Gift Aid	-	-	-	4,417
				12,252
<b>Activities for generating funds</b>				
Sale of donated/bought goods	-	-	-	-
				-
<b>Investment Income</b>				
Bank Interest	62	-	62	22
<b>Total incoming resources</b>	10,292	-	10,292	<b>12,274</b>

**Children of Songea SCIO**  
**Period Ended 31 March 2025**  
**Notes to the Accounts**

**3. Analysis of Payments**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Charitable activities</b>				
Services to children & families (note 4)	11,946	-	11,946	9,268
Admin and support costs (note 5)	1,464	-	1,464	1,966
	13,410		13,410	11,234
<b>Governance costs</b>				
Trustee Expenses	-	-	-	-
Liability insurance	660	-	660	676
Exchange rate differences	290	-	290	554
Independent examiner's fees	200	-	200	200
	1,149	-	1,149	1,430
<b>Total resources expended</b>	<b>14,560</b>	<b>-</b>	<b>14,560</b>	<b>12,664</b>

**4. Services to Children and Families**

Freelance and Volunteer Allowances	7,104	-	5,904	3,516
Education materials	973	-	973	692
Clothing and school bags	1,711	-	1,711	2,149
Sanitary products	-	-	-	228
Health insurance	993	-	993	1,272
Home Improvement	1,165	-	1,165	1,411
Land purchase	-	-	-	-
Conferences and events	-	-	-	-
Transport	-	-	-	-
<b>Total services costs</b>	11,946	-	11,946	9,268

**5. Administration and Support Costs**

Website	230	-	230	137
Bank charges	265	-	265	117
Memberships	50	-	50	50
Office costs	894	-	894	1,595
Fundraising expenses	-	-	-	67
Volunteer training	25	-	25	-
<b>Total administration and support costs</b>	1,464		1,464	1,966

The independent examination fee for 2025 is £200 and included in the statement of balances.

**Children of Songea SCIO**  
**Period Ended 31 March 2025**  
**Notes to the Accounts**

**6. Related Party Transactions**

The value of donations made by Trustees was £1,265.

Trustees do not receive remuneration, but Trustee Indemnity Insurance is in place for all trustees. Retirement benefits are not accruing to any trustees, and no claims for expenses were made by trustees.

Payments of £4,800 were made to one of the trustees in relation to their role as a Programme Director. This is in compliance with the SCIOs constitution

**7. Taxation**

The Trust is accepted as a charity by the Board of H.M. Revenue & Customs and consequently relief is given under S505 ICTA 1988 to exempt it from the payment of Corporation Tax.

**8. Movements in Funds**

	<b>At 1 April 2024</b>	<b>Payments</b>	<b>Receipts</b>	<b>Transfers</b>	<b>At 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>		
Restricted funds	-				-
Unrestricted funds	10,785	(14,560)	10,292		6,517
	<b>10,785</b>	<b>(14,560)</b>	<b>10,292</b>		<b>6,517</b>