



CHILDREN OF SONGEA SCIO

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2024**

CHARITY REGISTRATION NUMBER: SC050507

Children of Songea SCIO

Reference and Administrative Information

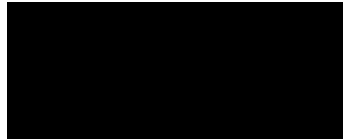
Charity Name: Children of Songea SCIO

Charity Registration Number: SC050507

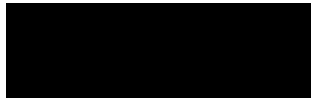
Registered Office
Grange Cottage
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Backmuir of Liff
DD2 5QR

Trustees


Neil Mathers
Kathleen Coutts
Onesmo Mbunga



Chairperson



Independent Examiner


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 2024

Trustees' Annual Report

Children of Songea SCIO has continued to provide life-saving support to children and families in Tanzania. In 2023-24, the charity has 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. Our team and community volunteers make regular home visits and check in with schools to address any issues that children might be facing. As a result, school attendance is 95% for the children enrolled in our programme.

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.

Financial Review

Children of Songea SCIO continues to raise funds through regular monthly donations given by long-standing supporters, one-off donations made online, grant awards from trusts and foundations and the sale of donated goods through our pop-up shop in Dundee.

The charity also benefited from fundraising activities carried out on its behalf, such as the sale of refurbished bicycles and other goods. 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 2024 of £12,274 (2023: £26,861) and made payments of £12,664 (2023: £26,365), resulting in net payments for the period of £390. (2023: net receipt of £496). Total funds under management of the SCIO at 31 March 2024 are £10,785 which are represented by cash and bank balances, all of which are unrestricted.

Children of Songea SCIO

Period Ended 31 March 2024

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 2024-25 we plan to grow our fundraising efforts and further develop our strong model of partnership working between Scottish and Tanzanian volunteers and our community based delivery in Songea. We hope to increase our income in the year ahead so that we can extend our support to at least 150 children and their families.

If we are able to sustainably grow our income we aim to move into other Districts within Songea, to widen our impact. 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. The partnership with Africa Power has been a great success and there is willingness to continue this relationship into the future.

Children of Songea SCIO

Period Ended 31 March 2024

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 in order 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 2024
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.

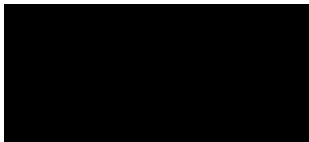
Investment Policy

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.

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 2024, 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: 11 December 2024

Children of Songea SCIO
Receipts and Payments Account
Period Ended 31 March 2024

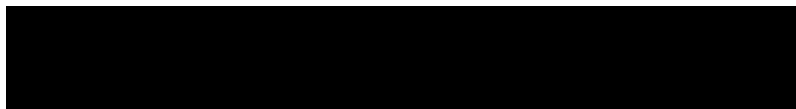
| | | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|--|----------|------------------------------------|----------------------------------|--------------------|--------------------|
| <u>Receipts</u> | 2 | | | | |
| Voluntary Income | | 12,252 | | 12,252 | 26,821 |
| Investment income | | 22 | - | 22 | 40 |
| <u>Total Receipts</u> | | 12,274 | | 12,274 | 26,861 |
| <u>Payments</u> | 3 | | | | |
| Charitable activities | | 11,234 | - | 11,234 | 24,835 |
| Governance costs | | 1,430 | - | 1,430 | 1,529 |
| <u>Total Payments</u> | | 12,664 | | 12,664 | 26,365 |
| Excess of Receipts over Payments for the year before transfers | | (390) | - | (390) | 496 |
| Transfers | | | | - | - |
| Net (payments)/receipts for the period | | (390) | | (390) | 496 |

Children of Songea SCIO
Statement of Balances
Period Ended 31 March 2024

| | | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|---|----------|------------------------------------|----------------------------------|--------------------|--------------------|
| | Not e | | | | |
| <u>Bank & Deposit Balances</u> | | | | | |
| Bank & deposit balances brought forward | | 11,175 | - | 11,175 | 10,679 |
| Movement in year: | | | | | |
| Excess of Receipts over Payments for the year | | (390) | | (390) | 496 |
| Bank & deposit balances carried forward | 8 | 10,785 | - | 10,785 | 11,175 |
| <u>Liabilities</u> | | | | | |
| Sundry Creditor | | 200 | - | 200 | 200 |

The accounts were approved by the Board of Trustees on 17th November 2024.

Approved by the Trustees and signed on their behalf by:



Children of Songea SCIO

Period Ended 31 March 2024

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

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|--|------------------------------------|----------------------------------|--------------------|--------------------|
| Voluntary Income | | | | |
| Donations | 6,835 | - | 6,835 | 22,937 |
| Grants | 1,000 | - | 1,000 | 1,000 |
| Gift Aid | 4,417 | - | 4,417 | 2,884 |
| | 12,252 | - | 12,252 | 26,821 |
| Activities for generating funds | | | | |
| Sale of donated/bought goods | - | - | - | - |
| | | | - | - |
| Investment Income | | | | |
| Bank Interest | 22 | | 22 | 40 |
| Total incoming resources | 12,274 | | 12,274 | 26,861 |

Children of Songea SCIO
Period Ended 31 March 2024
Notes to the Accounts

3. Analysis of Payments

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|---|--|--|-----------------------------|-----------------------------|
| Charitable activities | | | | |
| Services to children & families (note 4) | 9,268 | - | 9,268 | 23,210 |
| Admin and support costs (note 5) | 1,966 | - | 1,966 | 1,625 |
| | 11,234 | - | 11,234 | 24,835 |
| Governance costs | | | | |
| Trustee Expenses | - | - | - | 329 |
| Liability insurance | 676 | - | 676 | 660 |
| Exchange rate differences | 554 | - | 554 | 340 |
| Independent examiner's fees | 200 | - | 200 | 200 |
| | 1,430 | - | 1,430 | 1,529 |
| Total resources expended | 12,664 | - | 12,664 | 26,365 |

4. Services to Children and Families

| | | | | |
|------------------------------------|--------------|----------|--------------|---------------|
| Freelance and Volunteer Allowances | 3,516 | - | 3,516 | 6,080 |
| Education materials | 692 | - | 692 | 819 |
| Clothing and school bags | 2,149 | - | 2,149 | 2,791 |
| Sanitary products | 228 | - | 228 | - |
| Health insurance | 1,272 | - | 1,272 | 248 |
| Home Improvement | 1,411 | - | 1,411 | 11,255 |
| Land purchase | - | - | - | 1,796 |
| Conferences and events | - | - | - | 213 |
| Transport | - | - | - | 9 |
| Total services costs | 9,268 | - | 9,268 | 23,210 |

5. Administration and Support Costs

| | | | | |
|---|--------------|----------|--------------|--------------|
| Website | 137 | - | 137 | 137 |
| Bank charges | 117 | - | 117 | 146 |
| Memberships | 50 | - | 50 | 50 |
| Office costs | 1,595 | - | 1,595 | 1,111 |
| Fundraising expenses | 67 | - | 67 | - |
| Bookkeeping | - | - | - | 181 |
| Total administration and support costs | 1,966 | - | 1,966 | 1,625 |

The independent examination fee for 2024 is £200 and included in the statement of balances.

Children of Songea SCIO
Period Ended 31 March 2024
Notes to the Accounts

6. Related Party Transactions

The value of donations made by Trustees was £1,465.

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 £1,200 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

| | At 1 April 2023 £ | Payments £ | Receipts £ | Transfers | At 31 March 2024 |
|--------------------|--------------------------------------|-----------------------|-----------------------|------------------|---------------------------------|
| Restricted funds | - | | | | - |
| Unrestricted funds | 11,175 | (12,664) | 12,274 | - | 10,785 |
| | 11,175 | (12,664) | 12,274 | - | 10,785 |