REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

TUTELA AFRICA

TUTELA AFRICA

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FOR THE YEAR ENDED 31 DECEMBER 2025

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TUTELA AFRICA

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

Objects of the charity

Tutela Africa is governed by a Constitution as a Charitable Incorporated Organisation whose only voting members are its charity trustees, and whose objects as a charity for public benefit are:

- the prevention and/or relief of poverty in Mozambique and such other parts of the World as the charity trustees may from time to time decide; and

- the promotion of health by alleviating the suffering and distress caused by illness, loss or death of parents and/or the breakdown of marriage and family relationships in Africa and such other parts of the world as the charity trustees may from time to time decide.

Vision, Mission, Values

- **VISION** – a world in which all children belong in safe and happy family homes, cared for by parents who can raise them in a loving way, where hope abounds, and strong family bonds are formed.

- **MISSION –** to establish family-based care homes in Mozambique for children who are orphaned or vulnerable and to provide training and practical support to Mozambican parents with the aim of strengthening families so as to prevent abandonment.

- **VALUES –** honesty, openness, compassion and partnership, alongside an understanding of the maxim: “It takes a village to raise a child”.

The Strategy and Approach:

Extreme poverty has put unbearable pressure on families in Mozambique, with many children growing up without one or both of their parents who have been lost to disease, conflict or natural disasters. Extended families are often unable to offer adequate care for the surviving children who face the prospect of a severely neglectful childhood including malnutrition, sickness or abuse, as well as emotional and even physical abandonment. Many of these most vulnerable children are being raised in some form of institutional care, such as an orphanage. We don't believe these environments provide the best opportunity for youngsters to flourish, and the optimum way to raise a child is in a family environment within a secure home. Tutela Africa provides family-like foster homes, where each child receives high quality care from a Mozambican foster mum and dad and the support of a social worker. We are registered with the Mozambican Department of Social Welfare, with whom we have a close working relationship and they regularly inspect and visit our homes. The homes are family environments; places that enable children to enjoy their childhood in a safe and happy space, with positive attention from carers and their needs met, protecting them from the impact of family breakdown and reverse the trauma they have faced.

Review of Activities and Achievements for the year to 31st December 2025:

The UK Director, who was living in Mozambique until 2021 and is now based in the UK, continues to provide support and assistance to the Tutela staff team (currently eight) who are all Mozambican, based in Maputo and provide the day-to-day delivery of the work. The whole team have built up a good working relationship with the Department of Social Welfare in Mozambique. Together the following activities were achieved:

1. Provided all twelve children in both foster homes with high quality care and assistance throughout the year – a balanced diet, a healthy lifestyle and a safe home environment. The charity secured and provided school places for all school aged children (12), plus a university place for another young person.

2. Provided support to the eldest child of the first foster family who continued studies at a higher education level. Having completed schooling in 2022, up to Grade 12 (equivalent of A-levels), a place was granted for this young person to study Social Science at the Institute of Health and Social Science in Maputo. Tuition fees, study materials and transport were made available to ensure a successful second year of studies, enabling this young person to continue in semi-independent living in the Maputo area.

3. Maintained a high commitment to safeguarding, demonstrated by reviewing the working relationships between foster carers and support team. The support team ensure all children have access to a trusting adult outside the home who they can talk to and share any concerns.

4. Placed two children in Casa 1 who came from very neglected circumstances. They are biological brothers, 9 and 13yrs old and had not attended school in two years, due to lack of parental care. Their previous experience included sleeping on the streets begging for food, not having enough care in their home to prevent this.

5. Provided twice weekly tutoring to children in both foster homes to improve their learning.

6. Engaged proactively with the local Social Welfare Department to meet other child protection agencies and participate in child-welfare meetings.

7. Provided prevention support, including individual family cash grants, to 12 vulnerable families living in the greater Maputo vicinity, to help them avoid family breakdown. The support offered was both pastoral and practical and included small subsidies to help families meet their most basic needs.

8. The Director visited Maputo in July 2025 and November 2025 to monitor and evaluate the work and programmes of the foster families and staff. In November, the Director's wife also visited and was able to provide independent feedback to the trustee board on the welfare of the children and the staff team.

9. Continued to raise awareness and raise funds for its primary strategic objective of financing the establishment and long-term sustainability of foster homes in Maputo, Mozambique for orphans and vulnerable children.

The total grants paid by the charity for activities in Mozambique were £56,000 during the year (2024 - £42,000). In planning the activities of the charity, the Trustees have applied the guidance given by the Charity Commission on public benefit in December 2013.

Plans for 2026

During 2026, the focus will be to identify more families in the Maputo area who are facing extreme poverty and provide tailored support to help them care for their children. We will identify families with some, or all of the following criteria in order to concentrate our support in the most important places:

- Families who have no or little to no income support
- Families are single parent with children under the age of 15.
- Families include children with severe learning difficulties
- Families that have grandparents as the primary carers of the children.

The charity will continue to ensure and maintain high quality care for all children in the homes, supporting their participation in local education provision with extra tuition where appropriate, and preparing them for a bright future.

Now that the charity is entering its ninth year caring for children, it is important to recognise the challenges of long-term care and ensure that the carers responsible for each home have the resources they need to continue in their roles and thrive as carers. The UK Director will make two visits to Maputo during the coming year, to provide further training and support to the team and build their capacity.

There are also plans during 2026 to run parenting courses for parents who reside in Maputo, particularly those on low income, offering high-quality seminars on raising children and providing good care. The course, led by a Mozambican team, and has been developed and run over a number of years, teaches parents about the child development process and healthy parenting techniques. It gives parents and carers the encouragement to invest more time and care towards the children in their care, which in turn strengthens their familial relations. The courses contribute to Tutela's long-term vision to give families more tools to be able to stay together and navigate the challenges of poverty. The courses also provide a solid platform to recruit new foster carers including for the envisioned third foster home, by finding and identifying suitable parents who are both committed and well understand the needs of the children in their care.

The charity will also continue to explore potential new status and operating model in Mozambique during 2026, putting into consideration a locally registered NGO with a board of Directors based in Maputo.

Financial Review

The charity’s accounts for the year to 31 December 2025 are as follows:

- Total Income was £34,330 (2024 - £72,149). This income was mainly from individual donations. There is a significant drop between 2024 and 2025, which is due to a big legacy gift received in 2024.

- Total Expenditure was £51,837 (2024 - £56,067).

- Closing bank balances - There is £19,596 held in the charity’s UK bank account and £7,116 in the Mozambique bank account, as at 31 December 2025.

The Trustees are extremely grateful to the faithful support of a number of individuals and families in the UK who provide generous funds for the growth of Tutela’s activities, as well as churches, schools and trusts. Special thanks to Father’s House Bath, AID International, Farthing Trust, Kenneth Copeland Ministries and Souter Trust for their generous support during the year.

Financial Review (continued)

Significant time is to be invested in the coming year raising awareness of the continued work of Tutela Africa with new potential donors of how the vision, mission and values of this pilot stage are coming to fruition and how, as a result, they are making a significant contribution in the transformation to the lives of some of the most vulnerable children in Mozambique and how further investment into these lives will significantly impact their future.

Structure, Governance and Management

The policy and operating decisions of the charity rest with the Trustees who meet regularly to monitor the activities of the charity, have updates from the UK Director of the work in Mozambique, review finances, funding and risks as well as discuss ongoing future strategy. New trustees are appointed by the Trustees, the recruitment of whom is assisted by a process of open discussion on roles required, responsibilities to be met, and expectations of each trustee, as well as on induction being given as information on the Charity, including a brief history, information on the charity's projects, minutes of recent meetings, the CIO Constitution, previous Annual Reports and Accounts and up to date budgets alongside sign posting to the Charity Commission's guidance on the "Essential Trustee".

The Trustees during the year were:

Ruth Elizabeth Martin

Martin Ernest Hawkins

David Luke Pollard (Retired 30 November 2025)

Mark Gavin Anderson Barrell (Chair)

Peter Houston (Appointed 10 December 2025)

Risk Management

The Trustees have throughout the year considered the major risks to which the charity is exposed, including the operational risk of insufficient cash reserves to sustain operations. These risks have been monitored at every Trustee meeting and action has been taken to minimise as far as possible, including, by the Director, to expand fundraising initiatives, reach new donors and communicate the work more widely. The charity fully understands the safeguarding risks relating to the care of vulnerable children and the Director has frequent discussions with staff in Mozambique regarding safeguarding welfare and compliance including those relating to local laws. In addition, the trustees work to ensure that there is adequate work done by the UK Director and team in Mozambique to maintain good relations with relevant government departments.

Reserves Policy

The Trustees keep under review the level of reserves maintained by the charity and intend to keep a reasonably low level of reserves since the charity has no significant medium- or long-term liabilities. The trustees have agreed that the level of reserves which it would be prudent to maintain is three months' operating expenditure. For 2025 this equates to £14,000. The trustees will convene an immediate meeting to consider the funding situation if the free cash reserves in the upcoming three months are anticipated to be below the reserves policy.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting period, which record the receipts and payments of the charity for the period.

Trustees' Responsibilities (continued)

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

Registered Office

The Old Stables,
Haycombe Lane,
Englishcombe,
Bath BA2 9DN.

Bank

CAF Bank Limited,
25 Kings Hill Avenue,
Kings Hill,
West Malling,
Kent ME19 4JQ.

Independent Examiners:

Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Approved by order of the board of trustees on 5th October 2026 and signed on its behalf by:



Mark Barrell

Trustee

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF TUTELA AFRICA

I report on the accounts for the year ended 31 December 2025, which are set out on pages six to nine.

Responsibilities and basis of report
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement
I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Matthew Small FCA
Berkeley Hall Marshall Limited
6 Charlotte Street
Bath
BA1 2NE

Date: 5th October 2026

TUTELA AFRICA

STATEMENT OF FINANCIAL ACTIVITES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	2025 £	2024 £
Income and resources			
Income and endowments from:			
Donations and legacies		**34,330**	72,149
Total		**34,330**	72,149
Resources expended			
Expenditure on:			
Charitable activities	**3**	**45,864**	52,158
Other	**4**	**5,973**	3,909
Total		**51,837**	56,067
Net expenditure		**(17,507)**	16,082
Net movement in funds		**(17,507)**	16,082
Reconciliation of funds:			
Total funds brought forward		**43,739**	27,657
Total funds carried forward		**26,232**	43,739

TUTELA AFRICA

BALANCE SHEET AS AT 31 DECEMBER 2025

	2025 £	2024 £
Current assets		
Cash at bank	**26,712**	44,219
Current liabilities		
Creditors – due within one year	**480**	480
Total current assets	**26,232**	43,739
Total net assets	**26,232**	43,739
Funds of the Charity		
Unrestricted funds	**26,232**	43,739

The financial statements were approved by the Board of Trustees and authorised for issue on 5th October 2026 and were signed on its behalf by:



Mark Barrell

Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Accounting convention
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. TRUSTEE'S REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 (2024 – Nil). No trustees' expenses were paid for the year ended 31 December 2025 (2024 – Nil).

3. CHARITABLE ACTIVITIES

	2025 £	2024 £
Travel	2,164	3,784
Staff costs	16,404	24,390
Education	2,790	1,694
Office and foster home costs	10,404	7,263
Household costs	11,013	10,521
Grants to individuals	2,196	3,552
Assets	-	-
Professional costs	455	308
Fundraising costs	438	646
	45,864	52,158

4. OTHER

	2025 £	2024 £
Independent examiner's fee	480	480
Admin and other charges	5,208	3,045
Bank charges	285	247
UK Salary	-	137
	5,973	3,909

5. STAFF COSTS

	£
Mozambique wages	16,404
	16,404

The average monthly number of employees during the year was 8.