

Tariro - Hope For Youth In Zimbabwe

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

Charity Registration No. 1136035

Tariro - Hope For Youth In Zimbabwe

Year Ended 30 June 2023

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The trustees present their report and accounts for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's trust deed, the Charities Act 2011 and the 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).

Trustees: Mrs Elizabeth Wilson (Chair)
 Mr Adam Wilson
 Father Nicolas Stebbing CR
 Mrs Jennifer Stebbing
 Mr Thomas Hatton
 Father George Guiver CR
 Mr Simon Miller appointed 18 March 2023

Charity Registration Number: 1136035

Charity Office: The House of the Resurrection
 Stocks Bank Road
 Mirfield
 West Yorkshire
 WF14 0BN

Advisers:	Bankers:	HSBC Bank Plc	Market Place, Dewsbury WF13 1DH
	Accountants:	Forrest Burlinson	20 Owl Lane, Dewsbury WF12 7RQ
	Independent Examiner:	Ebrahim Suleman ACA	

Objects, purpose and activities

The objects of the charity are to advance in life and relieve the needs of young people through the provision of financial support to help them develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals in Zimbabwe.

The charity's main work at present is supporting the Tariro Youth Project in Zimbabwe, a foundation that runs a home for children in Marlborough, Harare.

The charity also supports other projects for children in other parts of Zimbabwe through the Tariro For Young People organisation in Zimbabwe.

Statement on public benefit

The trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

The objects and related activities set out in this report and the financial statements demonstrate this in greater detail.

Review of the year

Generally

Tariro UK remains a grant making charity providing financial support and advice to projects in Zimbabwe supporting needy young people. The two main beneficiary organizations in Zimbabwe supported by Tariro UK remain (1) The Tariro Youth Project ("TYP") supporting young people in Harare and (2) Tariro for Young People ("TFYP") supporting young people outside Harare in rural areas of Zimbabwe. This year we have also provided financial support to The Shearly Cripps children's home outside Harare being a children's home managed by the Diocese of Harare.

In this past year, we have given a lot of time to 'succession planning'. We have taken on a new trustee, Simon Miller, with particular financial and legal skills. We have also taken steps to improving our information and data systems.

We have given advice to TYP and TFYP to help them improve their structures and to enable more effective local decision making. One of the trustees continues to visit Zimbabwe regularly.

Zimbabwe remains a very difficult country for our beneficiary organizations to operate in. The currency is in chaos causing even the US dollar to suffer from inflation. There are thousands of orphans; thousands more young people who are cared for by grandparents because parents are absent at work or have disappeared. These are the kind of young people for whom our beneficiary organizations are concerned.

TARIRO YOUTH PROJECT (TYP)

TYP House in Harare

The main work of TYP remains the running of a home in a residential area of Harare providing accommodation, food and education for needy young people. There are, at the moment, 13 young people at the House. One of our trustees visits the house regularly and can report that it remains, as it has always been, a very happy place with the resident young men and women getting on well.

Most of those who leave the House to get married remain in close touch and come back to see their younger 'brothers and sisters'. They are excellent role models for the younger children. Some of these are also sharing more formally in the administration of the House and in some outreach to other needy youngsters. We are arranging a gradual transfer of responsibility from the present trustees to a new generation. We are delighted we now have ten 'grandchildren' in happy and secure homes.

The Honde Valley

In addition to the house in Harare, TYP also runs an agricultural project in the Honde Valley North of the town of Mutare near the Eastern boarder of Zimbabwe. Funds from the Fellowship of St John (a UK based charity) helped us to fund and maintain the project and the project is now flourishing. At the time of writing, there are over 100 pigs of various shapes and sizes and work continues with the building of more pigsties and improving the workers' accommodation. There is now a steady stream of around 40 porkers a month going to market. These are bringing in a good income.

The project is run on environmentally sound principles. All power for the sprinklers and lighting comes from solar panels. No fertilizer is used as the soil is good, is well mulched, and is enriched by the pig manure. Some excellent crops of sugar beans and cabbages have been produced and these have supported the project while the stock of pigs has been built up to a commercial level. TYP have now

acquired more land to do fish farming, chickens and other cash crops. TYP would also like to build a place where TYP can gather groups of young people for holidays and instruction.

TARIRO FOR YOUNG PEOPLE (TFYP)

TFYP supports 25 young people in the rural areas of Zimbabwe. Most of these are in the East, around Mutare and Penhalonga, and in the Midlands around Gweru and Shurugwi. Most of the young people stay with relatives in poor and cramped homes. A few of these young people stay with Religious Sisters (nuns) as their home situations have become so bad.

Of the rural young people, there are now 4 in University which is expensive to fund but a wonderful triumph for them. Another has now completed his Agricultural training at the top of his class and is waiting to take up an appointment as a farm manager.

At the same time, a group of boys are being supported in the Shurugwi area who, though doing well at school, have also found skills in carpentry and agriculture. TFYP hopes to find ways to develop these skills as such skills will give them a far better chance of making a living than they would otherwise have, seeking unskilled jobs in the towns.

SHEARLY CRIPPS CHILDREN'S HOME

At the end of 2022, we became aware that the Shearly Cripps Children's Home, near Harare, had got into dire straits. This is an institution run by the Diocese of Harare. While the diocesan authorities set about putting the administration on a better footing we provided funding for emergency repairs to the buildings, replacing toilets, showers, broken windows and doors. With help from an American donor we also provided funding to restart the garden, improving the children's diet. We continue to work with the diocese to see what else we can do to improve the long-term prospects for the children. This will include linking them up with TYP house in Harare. We also provided funding to divide dormitories into family living units to improve the quality of family life for the children.

Risk management

The trustees actively review the major risks which the Trust faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the risk register and controls over key financial systems, will provide sufficient resilience in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Trust and confirm that they have established proportionate systems to mitigate the significant risks.

Finances

A detailed report on finances appears below.

Expenses this year have been heavy with the inflation in Zimbabwe, and the work done at Shearly Cripps Children's Home. We also found that our donations within the UK had dropped during the pandemic. Our generous UK donors have stepped up to this magnificently; for the moment, the financial situation is secure.

We do, however, need to give more attention to long-term funding. This is our current priority.

	2023	2022
	£	£
Total income for the year:	242,993	175,796
Total expenditure for the year:	266,400	254,208
Shortfall	23,407	78,412

Our income and expenditure:

Income (£242,993)	Expenditure (£266,400)	Grants to Zimbabwe	Tariro Youth Project (£88,530)
		Unrestricted (£195,540)	Tariro For Young People (£130,808)
		Restricted (£67,426)	
		(Grants 98.7%)	Other Projects (£43,628)
Reserves b/f (£96,621)	Reserves c/f (£73,214)	Fundraising/Support (1.3%)	

Spending in Zimbabwe:

In respect of the grants made to TYP and TYFP receipted expenditure shows as follows:

	<u>2023</u>	<u>US Dollars</u>	<u>2022</u>	
Food	29.3%	\$71,708	25.4%	\$60,595
School/University fees	25.2%	\$61,725	24.1%	\$57,647
Premises	10.0%	\$24,550	10.0%	\$23,970
Transport	8.6%	\$20,930	7.1%	\$17,074
Medical and Pastoral Support	8.2%	\$20,124	6.1%	\$14,618
Books and Clothing	4.1%	\$10,126	6.7%	\$16,062
Other Upkeep costs	3.4%	\$8,300	5.5%	\$13,051
Bank Charges	3.4%	\$8,271	0.9%	\$2,067
Salaries	3.1%	\$7,500	3.1%	\$7,500
Airtime and Internet	2.1%	\$5,181	2.2%	\$5,347
Sacristy and Celebrations	1.7%	\$4,270	2.0%	\$4,680
Outreach	1.5%	\$3,720	1.2%	\$2,840
Other costs	1.4%	\$3,437	3.2%	\$7,547
Incidentals and Holidays	0.0%	--	0.5%	\$1,075
Farming Projects	0.0%	--	2.0%	\$4,726
Governance	0.4%	\$900	0.0%	--
Income generated by Piggery	-2.5%	(\$6,000)		
		\$244,742		\$238,799

Structure, governance and management

The charity was established by trust deed made 14 November 2009 and registered with the Charity Commission For England and Wales on 20 May 2010.

Appointment of trustees is governed by the Trust Deed of the charity.

Policies and procedures adopted for the induction and training of trustees

The charity recognises that it has a responsibility to provide guidance and assist new trustees in fulfilling their duties and responsibilities, this is done in accordance with Charity Commission guidance.

New trustees are given copies of the charity's policies and procedures as well as having access to appropriate Charity Commission publications.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing a trustees' annual 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 incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departure disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of trust deed. They 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.

Approval

This report was approved by the Board of Trustees on 3 February 2024 and signed on their behalf by:

.....
Mrs Elizabeth Wilson (Chair)
Tariro Hope For Youth In Zimbabwe

Independent Examiner's Report to the Trustees of Tariro - Hope For Youth In Zimbabwe

I report on the accounts of Tariro Hope For Youth In Zimbabwe for the year ended 30 June 2023, which are set out on pages 7 to 12.

I am qualified to report in accordance with section 145(3) of the Charities Act 2011 (the 2011 Act) by being a member of the Institute of Chartered Accountants in England and Wales.

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 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; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 the seeking of 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; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 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.

Use of my report

This report is made solely to the charity's trustees, as a body. My work has been undertaken so that I might state to the charity's 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 charity's trustees as a body, for my work, for this report, for the statements I have made, or for the opinions I have stated.

Signed:

.....

.....2024

Ebrahim Suleman

Member of the Institute of Chartered Accountants in England and Wales
for and on behalf of **Forrest Burlinson Chartered Accountants**
20 Owl Lane, Shawcross, Dewsbury, WF12 7RQ

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	2022 £
Income and endowments					
<i>Donations and legacies:</i>					
Donations	3	165,277	61,040	226,317	157,362
Gift Aid tax reclaims		16,676	--	16,676	18,434
Total income		181,953	61,040	242,993	175,796
Expenditure					
<i>Costs of raising funds:</i>					
Website costs		612	--	612	259
Other costs		536	--	536	1,200
		1,148	--	1,148	1,459
<i>Expenditure on charitable activities:</i>					
Grants made to Projects in Zimbabwe	4	195,540	67,426	262,966	251,262
Support costs	5	2,286	--	2,286	1,487
		197,826	67,426	265,252	252,749
Total expenditure		198,974	67,426	266,400	254,208
Net income/(expenditure)		(17,021)	(6,386)	(23,407)	(78,412)
Transfers between funds		(1,386)	1,386	--	
Net movement in funds		(18,407)	(5,000)	(23,407)	(78,412)
Total Funds brought forward		91,621	5,000	96,621	175,033
Total Funds as at 30 June		73,214	--	73,214	96,621

There were no recognised gains or losses for the year ended 30 June 2022 or 2023 other than included in the Statement of Financial Activities above.

All incoming resources and resources expended derive from continuing activities.

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	2022 £
Current Assets					
Stock of CDs		205	--	205	232
Debtors	6	11,058	5,000	16,058	6,018
Cash at bank and in hand		62,581	(5,000)	57,581	91,001
Total Current Assets		73,844	--	73,844	97,251
Creditors: amounts falling due within one year	7	(630)	--	(630)	(630)
Net Current Assets		73,214	--	73,214	96,621
Net Assets		73,214	--	73,214	96,621
The funds of the charity:					
Funds carried forward	10	73,214	--	73,214	96,621
Total Funds carried forward		73,214	--	73,214	96,621

The notes on pages 9 to 12 form part of these accounts.

Approved by the trustees on 3 February 2024 and signed on their behalf by:

.....
Mrs Elizabeth Wilson
Chair
Tariro - Hope For Youth In Zimbabwe

1 Accounting policies

1.1 Basis of preparation of accounts

The accounts are prepared under the historical cost convention and include the results of the charity's operations which are described in the Trustees' Annual Report and all of which are continuing.

The accounts have been prepared in accordance with the Statement of Recommended Practice: '*Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*' , and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), applying the disclosure requirements of section 1A other than where additional disclosure is required by the Charity SORP or in order to show a true and fair view. and the Charities Act 2011 and applicable regulations.

1.2 Income recognition policies

Income is recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to income has been met or is fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which the charity is aware that probate has been granted; the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

The charity operates from the House of the Resurrection and is grateful to the Community of the Resurrection for use of its facilities. No amount is recognised as income from the use by the charity of these facilities in the accounts as no economic benefit can be measured reliably.

1.3 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for sponsoring specific projects in Zimbabwe.

1.4 Expenditure and irrecoverable VAT

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure amounts include VAT which under current government policy is irrecoverable.

1.5 Taxation

No tax has been provided in these accounts because the trustees believe that the income and gains of the charity are within the exemptions granted for charities.

1.6 Debtors

Debtors are recognised at the settlement amount due.

1.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfers of funds to a third party and the amount due can be measured reliably.

2 Related party transactions and trustees' remuneration

The trustees received no remuneration or emoluments in the year or the comparative year.

Out of pocket expenses of £477 (2022: £259) were paid to Mrs. J. Stebbing.

No other expenses were paid to trustees in the year.

Tariro Youth Project (TYP) is a voluntary organisation based in Zimbabwe and established in 2009.

Fr. Nicolas Stebbing was among the eight founder members of TYP.

TYP has similar charitable aims as Tariro - Hope for Youth in Zimbabwe and its own board of trustees in Zimbabwe. Fr. Nicolas Stebbing receives no remuneration from TYP.

3 Donations

	Unrestricted funds £	Restricted funds £	Total 2023 £	2022 £
Regular giving (standing orders)	46,633	--	46,633	39,488
Online donations	26,922	--	26,922	14,396
Other individual giving	36,138	5,900	42,038	52,055
PCCs and other groups	54,204	4,800	59,004	23,637
Fellowship of St John (UK) Trust Assoc.	--	30,000	30,000	20,000
The Community of the Resurrection	--	10,340	10,340	5,105
Sisters of the Love of God	--	5,000	5,000	1,500
Incorporated Trustees of the No.1 Trust	--	5,000	5,000	--
Other donations	1,380	--	1,380	1,181
	165,277	61,040	226,317	157,362

4 Grants made to projects in Zimbabwe

The following is a breakdown of the projects receiving donations.

The amounts given have been translated from USD to GBP at the prevailing rate when the grant was made.

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Tariro Youth Project (TYP)	78,530	10,000	88,530	113,579
Tariro For Young People (TFYP)	110,808	20,000	130,808	124,721
Other project costs in Zimbabwe	6,202	30,886	37,088	4,564
CZR Sisters	--	6,540	6,540	8,398
	195,540	67,426	262,966	251,262

Tariro Youth Project (TYP) - runs a house in Harare with 12 young people living in it, plus 6 others supported and living with relations. Some are in school and others at university or college.

Tariro For Young People (TFYP) - supports children at Tsvingwe High School, St. Francis, Nhema and also gives support to the Shearly Cripps Children's Home Chikwaka.

Details of how the funds given to TYP and TFYP have been spent is given in the Trustee's Annual Report.

Further information about these projects can be found at www.tarirouk.com/projects

5 Support Costs

All support costs are incurred in the one activity of the charity.

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Bank charges	1,656	--	1,656	827
Accounting fees	630	--	630	660
	2,286	--	2,286	1,487

6 Debtors	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Taxes: Gift Aid claimed but not yet received	3,050	--	3,050	6,018
Fellowship of St John (UK) Trust Assoc.	--	5,000	5,000	--
Other debtors	8,008	--	8,008	--
	11,058	5,000	16,058	6,018

7 Creditors: amounts falling due within one year	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Accruals	630	--	630	630
	630	--	630	630

8 Securities and Charges
No charges exist over the property and assets of the charity.

9 Employees
The charity had no employees in the period.

10 Analysis of charitable funds

Analysis of movements in restricted funds

	Funds 1 July 2022	Income	Expenditure	Transfers	Funds 30 June 2023
	£	£	£	£	£
Fellowship of St John (UK) Trust Assoc.	5,000	30,000	(35,000)	--	--
CZR Sisters	--	6,540	(6,540)	--	--
Shearly Cripps Childrens Home	--	2,800	(3,460)	660	--
CHT Roof Appeal	--	6,761	(6,761)	--	--
Holy Spirit Monastery (Gweru)	--	9,939	(10,665)	726	--
Tsvingwe Pigs Project	--	5,000	(5,000)	--	--
Total	5,000	61,040	(67,426)	1,386	--

Analysis of movements in restricted funds - prior year

	Funds 1 July 2021	Income	Expenditure	Transfers	Funds 30 June 2022
	£	£	£	£	£
Fellowship of St John (UK) Trust Assoc.	6,200	20,000	(21,200)	--	5,000
Total	6,200	20,000	(21,200)	--	5,000

CZR Sisters - was spending on a retreat and necessary plumbing and electrical work at the convent.
Shearly Cripps Childrens Home - was for spending on converting dormitories into family living units.
CHT Roof Appeal - was for replacing the convent roof which was blown off in a storm.
Holy Spirit Monastery (Gweru) - this was for completion of the guest house and to pay for 6 days accommodation for 15 Tariro youngsters and staff.
Tsvingwe Pigs Project - this was a grant to establish a piggery in Tsvingwe High School.

Unrestricted funds

The general fund is the principal fund of the charity. The income produced is used to support the work of the charity in all areas. The charity has no designated funds.

Analysis of movements in unrestricted funds

	Balance 1 July 2022 £	Income £	Expenditure £	Transfers £	Funds 30 June 2023 £
General fund	91,621	181,953	(198,974)	(1,386)	73,214
Total	91,621	181,953	(198,974)	(1,386)	73,214

Analysis of movements in unrestricted funds - previous year

	Balance 1 July 2021 £	Income £	Expenditure £	Transfers £	Funds 30 June 2022 £
General fund	168,833	155,796	(233,008)	--	91,621
Total	168,833	155,796	(233,008)	--	91,621

11 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Funds £	Total Funds £
Stock	205	--	205
Debtors	6,058	5,000	11,058
Cash at bank and in hand	67,581	(5,000)	62,581
Creditors falling due within one year	(630)	--	(630)
Total	73,214	--	73,214

Analysis of net assets between funds - prior year

	Unrestricted General Fund £	Restricted Funds £	Total Funds £
Stock	232	--	232
Debtors	6,018	--	6,018
Cash at bank and in hand	86,001	5,000	91,001
Creditors falling due within one year	(630)	--	(630)
Total	91,621	5,000	96,621