

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales · Charity number 1183099

Details

Other names KIJANA KWANZA

Status Registered

Legal form CIO

Registered 2019-04-24

Register [View on the Charity Commission register](#)

Contact

Address 59 Compton Avenue
Wembley
Middlesex
HA0 3FD

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Website www.kijana-kwanza.org

Activities

Objects: THE PREVENTION AND RELIEF OF POVERTY AMONGST YOUNG PEOPLE AND THEIR FAMILIES LIVING IN TANZANIA WHO ARE POOR OR IN A CONDITION OF NEED OR HARDSHIP BY ORGANISING PROGRAMMES AND ACTIVITIES THAT:A) PROVIDE FOOD, LODGING AND GOODS TO SUCH PERSONS WHO COULD NOT OTHERWISE AFFORD THROUGH LACK OF MEANS;B) ADVANCE EDUCATION AND VOCATIONAL TRAINING;C) ASSIST INDIVIDUALS TO GENERATE A SUSTAINABLE INCOME AND BECOME SELF-SUFFICIENT; ANDD) DEVELOP LIFE SKILLS AND CAPABILITIES THAT ENABLE PARTICIPATION IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Kijana Kwanza (Young People First) supports disadvantaged children and young people in Tanzania, in particular those who are orphaned, abandoned or at-risk, with shelter, education and life skills training.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- Tanzania

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£894,282	£846,735	£155,766	3
2023-12-31	£883,631	£851,095	£108,219	2
2022-12-31	£608,256	£591,714	£75,683	1
2021-12-31	£413,041	£389,647	-	-
2020-12-31	£245,673	£221,237	-	-

Trustees

Name	Role	Appointed
Jessica Banfield	Chair	2024-01-13
Aaseem Mulji		2025-05-27
Irfaan Alnur Merali		2024-07-13
Laura Moss		2024-07-13
Natalie Craig		2025-03-31
Rhys William Torrington		2024-07-13

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales - Charity number 1183099

Accounts

Charity registration number 1183099 (England and Wales)

KIJANA KWANZA (YOUNG PEOPLE FIRST)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

KIJANA KWANZA (YOUNG PEOPLE FIRST)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jessica Banfield (Chair) Aabida Mohmed Aaseem Mulji Natalie Craig Irfaan Alnur Merali Rhys William Torrington Laura Moss
Charity number (England and Wales)	1183099
Principal address	59 Compton Avenue Wembley Middlesex United Kingdom HA0 3FD
Independent examiner	Reza Hasan FCCA MBA

KIJANA KWANZA (YOUNG PEOPLE FIRST)

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

On behalf of the Board of Trustees of Kijana Kwanza, it is with pride, deep gratitude and renewed commitment that we present our annual report and accounts as demonstration of the incredible progress and achievements made by the organisation over the course of 2024. This past year has marked a period of exceptional growth, strengthened governance, and expanding impact, amid both triumph and tragedy.

Kijana Kwanza continues to serve as a beacon of hope for vulnerable children and young people in Tanzania. Our mission remains steadfast: to empower a new generation of Tanzanians to become engaged, globally aware and economically independent citizens. Our work is delivered through a holistic model of care that offers safe accommodation, education, healthcare, life skills training and pastoral support.

Achievements and performance

Significant activities and achievements against objectives

In 2024, we supported over 250 sponsored students across various stages of development — from primary education through to professional qualifications. Our programmes supported learners from ages 5 to 25 with tailored interventions that addressed personal, social and academic needs. We expanded our Kariwa Shelter and began construction of our New Children's Home in Shabaha District — a pioneering facility aimed at providing short-term emergency care for orphaned and abandoned children while promoting long-term family reintegration.

We admitted our first cohort of primary school children, following the closure of a local orphanage, and continued to deliver our innovative Pre-Form 1 programme to help bridge the language and curriculum gap between primary and secondary school. For older youth, our work extended across secondary and advanced level education, vocational training, and professional college pathways in disciplines such as healthcare, business and ICT.

We launched the KK Workshop, a practical training space offering informal skills development in carpentry, mechanics, tailoring and electrical installation. This inclusive facility also hosts students referred by other organisations and strengthened our commitment to outcomes-based learning.

Beyond education, Kijana Kwanza promoted wellbeing and personal growth through a wide-ranging programme of extracurricular activities, mental and sexual health workshops, employability training, arts and crafts, and sports. We also maintained our commitment to interfaith and community service, distributing food aid during Easter and Ramadan and hosting inclusive celebrations on Eid and Christmas.

Our humanitarian response efforts included targeted emergency relief following a devastating fire in Mbuyuni Market and flooding in Kilimanjaro Region. These interventions included the distribution of cash grants, food parcels and mattresses to the most affected families, many of whom are held together by single mothers or included our sponsored children.

This year also saw the continued development of Shabaha Farm, our 7-acre agricultural site contributing to food self-sufficiency. With a growing yield of fruits, vegetables, dairy and poultry, the farm is set to supply all Kijana Kwanza sites and create future revenue streams. A new plot in Hai District has also been secured for goat farming, with fundraising underway for livestock and water infrastructure.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Internally, we strengthened governance with the appointment of four new UK Trustees, enabling greater strategic oversight and breadth of skills to support our mission. A local team of 38 staff in Tanzania, led by a Senior Management Committee, drove operational success, ensuring continuous improvements in safeguarding, staff training, data monitoring and service delivery.

However, 2024 was also a year of profound loss. In June 2024, a tragic road accident claimed the lives of Raymond Expery Marusu, a beloved sponsored student; Ashrafu Naswiru and Mustapha Kamara, nephews of our Chair; and Hadija Bakari, a respected staff member, teacher and wife of our Tanzanian Chair, Mujibu Idrisa Abeid. Their deaths shook our organisation to its core. Yet, their memory strengthens our resolve to continue serving the children of Tanzania with even greater passion and purpose.

Financial review

The results for the year are set out on the Statement of Financial Activities and notes to the accounts.

The charity's source of income is voluntary donations from individuals and organisations. Income is applied solely towards the promotion of the charity's objects and cash flow is closely monitored. Total income for the year was £894,282 (2023: £883,631). Total resources expended were £846,735 (2023: £851,095). The charity achieved an overall net income for the year of £47,547 (2023: £32,536). Fund balances at the year end were £155,766 (2023: £108,219). The income breakdown of the restricted funds for the year was £690,938 (2023: £622,276) and total restricted resources expended were £695,412 (2023: £634,095).

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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Major risks

Risk management

The Trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose. The Charity will formalise the risk management and create a risk register which will be reviewed on regular basis.

Plans for future periods

Looking forward, we are now shaping our five-year strategic vision, 2026-2030 focusing on long-term sustainability, income diversification, and deeper community partnerships. As Trustees, we remain committed to ethical governance, impact measurement and scaling local-led solutions to child poverty. We would like to thank Moshi Municipality, our international partners and the countless individuals and institutions – including each and everyone one of you reading this – who have enabled our work. The coming year will see new opportunities and new challenges, but we are more confident than ever in our ability to respond, grow and transform lives.

Structure, governance and management

Kijana Kwanza (Young People First) is a Charitable Incorporated Organisation (CIO) whose voting members are its charity trustees. The only persons eligible to be members of the CIO are its charity trustees. The governing document is a constitution dated 19 March 2019.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jessica Banfield (Chair)	
Aabida Mohamed	
Aaseem Mulji	
Natalie Craig	
Irfaan Alnur Merali	
Rhys William Torrington	
Laura Moss	
Dr Mohammed Abdul Latif	(Resigned 30 June 2025)
Jack Jamieson	(Appointed 13 July 2024 and resigned 28 July 2025)
Sanjana Deen	(Resigned 30 June 2024)
Mehti Aslanov	(Resigned 30 June 2024)
Mudassirhassan Daya	(Resigned 30 June 2024)

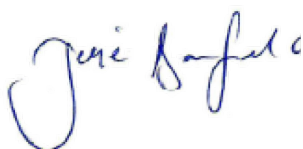
Recruitment and appointment of trustees

The provisions for appointment and removal of trustees are contained within the governing document. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In the selecting of individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The Trustees acknowledge their responsibilities for complying with the requirements of the law applicable to charities with respect to accounting records and the preparation of financial statements.

The Trustees' report was approved by the Board of Trustees.

Jessica Banfield (Chair)
Trustee



28 October 2025

KIJANA KWANZA (YOUNG PEOPLE FIRST)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIJANA KWANZA (YOUNG PEOPLE FIRST)

I report to the Trustees on my examination of the financial statements of Kijana Kwanza (Young People First) (the Charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the UK GAAP. 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. The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

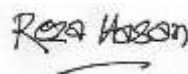
Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission and as per the engagement. An examination includes a scope 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 next statement.

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 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.



Reza Hasan FCCA MBA

Chartered Accountant

28 October 2025

KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	194,035	688,438	882,473	253,927	622,276	876,203
Other trading activities	4	2,718	2,500	5,218	6,170	-	6,170
Investments	5	6,591	-	6,591	1,258	-	1,258
Total income		<u>203,344</u>	<u>690,938</u>	<u>894,282</u>	<u>261,355</u>	<u>622,276</u>	<u>883,631</u>
Expenditure on:							
Charitable activities	6	151,323	695,412	846,735	217,000	634,095	851,095
Total expenditure		<u>151,323</u>	<u>695,412</u>	<u>846,735</u>	<u>217,000</u>	<u>634,095</u>	<u>851,095</u>
Net income/(expenditure) and movement in funds		52,021	(4,474)	47,547	44,355	(11,819)	32,536
Reconciliation of funds:							
Fund balances at 1 January 2024		<u>78,370</u>	<u>29,849</u>	<u>108,219</u>	<u>34,015</u>	<u>41,668</u>	<u>75,683</u>
Fund balances at 31 December 2024		<u>130,391</u>	<u>25,375</u>	<u>155,766</u>	<u>78,370</u>	<u>29,849</u>	<u>108,219</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

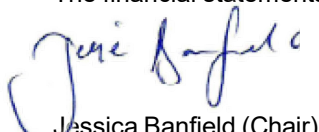
KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		170,589		108,592	
Creditors: amounts falling due within one year	12	<u>(14,823)</u>		<u>(373)</u>	
Net current assets			<u>155,766</u>		<u>108,219</u>
The funds of the Charity					
Restricted income funds	14		25,375		29,849
Unrestricted funds	15		<u>130,391</u>		<u>78,370</u>
			<u>155,766</u>		<u>108,219</u>

The financial statements were approved by the Trustees on 28 October 2025


Jessica Banfield (Chair)
Trustee

KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	18		55,406		31,651
Investing activities					
Investment income received		6,591		1,258	
Net cash generated from investing activities			6,591		1,258
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			61,997		32,909
Cash and cash equivalents at beginning of year			108,592		75,683
Cash and cash equivalents at end of year			170,589		108,592

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Charity is a public benefit entity incorporated as a charitable incorporated organisation (CIO) registered in England and Wales. The address of the principal office is 59 Campton Avenue, Wembley, Middlesex, HA0 3FD.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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 apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	118,732	615,438	734,170	145,804	622,276	768,080
Gift Aid	75,303	-	75,303	108,123	-	108,123
Grants	-	73,000	73,000	-	-	-
	<u>194,035</u>	<u>688,438</u>	<u>882,473</u>	<u>253,927</u>	<u>622,276</u>	<u>876,203</u>
Grants						
Hasnain Foundation	-	33,000	33,000	-	-	-
Lady Fatemah Charitable Trust	-	40,000	40,000	-	-	-
	<u>-</u>	<u>73,000</u>	<u>73,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	<u>2,718</u>	<u>2,500</u>	<u>5,218</u>	<u>6,170</u>	<u>-</u>	<u>6,170</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>6,591</u>	<u>1,258</u>

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Events and activities 2024 £	Events and activities 2023 £
Direct costs		
Staff costs	62,319	43,977
Events and activities	630,921	636,279
	<u>693,240</u>	<u>680,256</u>
Grant funding of activities (see note 7)	127,949	152,958
Share of support and governance costs (see note 8)		
Support	22,246	15,881
Governance	3,300	2,000
	<u>846,735</u>	<u>851,095</u>
Analysis by fund		
Unrestricted funds	151,323	217,000
Restricted funds	695,412	634,095
	<u>846,735</u>	<u>851,095</u>

7 Grants payable

	Events and activities 2024 £	Events and activities 2023 £
Grants to institutions:		
Kijana Kwanza - Tanzania	127,949	152,958
	<u>127,949</u>	<u>152,958</u>

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Support costs allocated to activities

	2024	2023
	£	£
Bank charges	1,660	1,674
Accountancy fees	774	635
Legal & Professional fees	392	439
Advertising & Marketing	793	6,233
Sundry expense	11,840	1,777
Fundraising event expenses	2,600	486
Travel expense	4,187	4,637
Governance costs	3,300	2,000
	<u>25,546</u>	<u>17,881</u>
Analysed between:		
Events and activities	<u>25,546</u>	<u>17,881</u>
	2024	2023
	£	£
Governance costs comprise:		
Independent Examination	<u>3,300</u>	<u>2,000</u>
	<u>3,300</u>	<u>2,000</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

10 Employees

The average monthly number of employees during the year, excluding Trustees, was:

	2024	2023
	Number	Number
	3	3
	<u>3</u>	<u>3</u>
	2024	2023
	£	£
Employment costs		
Wages and salaries	61,785	40,920
Other pension costs	534	3,057
	<u>62,319</u>	<u>43,977</u>

There were no employees whose annual remuneration was more than £60,000.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	9,814	-
Other creditors	1,537	373
Accruals and deferred income	3,472	-
	<u>14,823</u>	<u>373</u>

13 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>534</u>	<u>3,057</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Campaigns	4,072	5,461	(9,204)	329
Capital Fund	(176)	256,365	(255,437)	752
Child/Student Sponsorship	7,534	202,711	(208,203)	2,042
Emergency Appeals	-	38,146	(38,106)	40
Emergency Grants & Loans	4	822	(707)	119
Events & Activities	444	2,653	(2,949)	148
Farming Projects	10,046	15,071	(20,465)	4,652
Food Aid	1,049	61,909	(63,411)	(453)
Local Development	6,657	46,896	(38,328)	15,225
Restricted Poverty - Relief funds	219	60,904	(58,603)	2,520
	<u>29,849</u>	<u>690,938</u>	<u>(695,412)</u>	<u>25,375</u>

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

14 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Campaigns	5,407	16,253	(17,588)	4,072
Capital Fund	6,087	239,936	(246,199)	(176)
Child/Student Sponsorship	7,803	187,669	(187,938)	7,534
Emergency Grants & Loans	2,709	1,614	(4,319)	4
Events & Activities	331	3,619	(3,506)	444
Farming Projects	12,665	90,042	(92,661)	10,046
Food Aid	-	40,651	(39,602)	1,049
Local Developments	-	21,658	(15,001)	6,657
Restricted Poverty - Relief funds	5,280	20,834	(25,895)	219
Housing Projects	1,386	-	(1,386)	-
	<u>41,668</u>	<u>622,276</u>	<u>(634,095)</u>	<u>29,849</u>

Description of funds

Campaigns - Funds raised through annual appeals for back-to-school support and for the purchase of medical insurance and related healthcare costs for children and young people.

Capital Fund - Funds designated for the construction of new facilities and children's homes, and for the expansion of the Kariwa Shelter.

Child/Student Sponsorship - Funds supporting shelter, meals, education and vocational training for children and young people.

Emergency Appeals - Funds raised for emergency relief provided to fire and flood victims in Moshi.

Emergency Grants & Loans - Emergency financial assistance, including grants and interest-free loans, offered to vulnerable young people and families.

Events & Activities - Costs of organising Eid, Easter and Christmas events for children, young people and the wider community in Moshi.

Farming Projects - Funds supporting farming activities that contribute to food sustainability for the organisation and the local community.

Food Aid - Funds for the distribution of food aid, particularly during Ramadan.

Local Development - Funds supporting community infrastructure projects, including water and sanitation, school renovations and health facilities.

Restricted Poverty-Relief Funds - Restricted donations earmarked for poverty relief and disbursed strictly in accordance with donor-specified criteria.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	78,370	203,344	(151,323)	130,391
	<u>78,370</u>	<u>203,344</u>	<u>(151,323)</u>	<u>130,391</u>
Previous year:				
	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	34,015	261,355	(217,000)	78,370
	<u>34,015</u>	<u>261,355</u>	<u>(217,000)</u>	<u>78,370</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	130,391	25,375	155,766
	<u>130,391</u>	<u>25,375</u>	<u>155,766</u>
	<u>130,391</u>	<u>25,375</u>	<u>155,766</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 December 2023:			
Current assets/(liabilities)	78,370	29,849	108,219
	<u>78,370</u>	<u>29,849</u>	<u>108,219</u>
	<u>78,370</u>	<u>29,849</u>	<u>108,219</u>

17 Related party transactions

During the year donations totalling £2,405 (2023: £nil) were received from trustees.

During the year the charity made payments to Kijana Kwanza Tanzania, a connected overseas charitable organisation, amounting to £669,925 (2023: £714,480). All payments were towards projects and activities that are in accordance with the charitable objects of the Charity.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

18 Cash generated from operations	2024	2023
	£	£
Surplus for the year	47,547	32,536
Adjustments for:		
Investment income recognised in statement of financial activities	(6,591)	(1,258)
Movements in working capital:		
Increase in creditors	14,450	373
Cash generated from operations	<u>55,406</u>	<u>31,651</u>

19 Analysis of changes in net funds

The Charity had no material debt during the year.

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales - Charity number 1183099

Accounts



Kijana Kwanza (Young People First)
Annual Reports and Financial Statements
For the Year Ended 31 December 2023

Charity Registration Number - 1183099

Kijana Kwanza (Young People First)
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Kijana Kwanza (Young People First)
Administrative Information
For the Year Ended 31 December 2023

Charity Name	Kijana Kwanza (Young People First)
Charity Registration Number	1183099
Registered Office	37 Cullington Close Harrow Middlesex HA3 8LX
Trustees	Dr Mohammed Ammar Abdul-Latif Mudassirhassan Daya Mehti Aslanov Sanjana Deen
Bankers	Barclays PLC 355 Station Road Harrow HA1 2AW

Structure, Governance & Management

Governing Document

The organisation was established as a Charitable Incorporated Organisation (CIO) and received its charity registration on 24 April 2019. The charity is governed by its constitution.

Organisational Structure

Kijana Kwanza (Young People First) has a Board of 4 Trustees who meet every three months and are responsible for the strategic direction and policy of the charity.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed to and continues to monitor this on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and beneficiaries of the charity's services.. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2023

This year, Kijana Kwanza (Young People First) celebrated its fifth anniversary as well as the graduation of our first cohort of secondary school students, who joined us in 2019 at the start of our operations. In total, we now sponsor 251 children and young people, and across all our additional services and projects, we now directly benefit over 10,000 individuals in Moshi Town and beyond.

As a welfare-oriented charity, we remain committed to supporting the most vulnerable children and young people, regardless of their academic ability. Consequently, our new apprenticeship scheme, which launched at the start of this year, plays a crucial role in ensuring that every young person has the means and ability to earn an income and achieve financial independence. This year, our first 12 tailoring apprentices completed their training, some of whom have launched their own microbusinesses with financial support from Kijana Kwanza.

In April 2023, we received the unfortunate news that Halima Orphanage, a local NGO supporting primary school children, had been evicted from its premises. In response, we opened our doors to primary school children for the first time, supporting them in re-establishing their project, and we are pleased to report that they are now operational again. But the rise of overcrowded and underfunded orphanages, some operating outside the law and posing risks for human trafficking, has prompted us to rethink welfare provision for children under 12 years in Kilimanjaro Region. As part of this initiative, we launched a £750,000 appeal to construct a new emergency shelter for children, prioritising family reunification and fostering over long-term institutional care. So far, we have received donations and pledges exceeding £300,000, and we expect to begin construction in the new year.

In June 2023, we held the official opening of Kariwa Shelter, which has been expanded to accommodate up to 56 secondary school children who were previously orphaned, abandoned, or rescued from abuse or neglect. The new facility includes dormitories, staff accommodation, classrooms, a modern kitchen, dining facilities, a computer room, a library, and a play area, allowing us to provide high-quality care and support to some of the most vulnerable members of our community. The opening ceremony was attended by local dignitaries and presided over by Hon. Nurudin Hassan Babu, the Regional Commissioner of Kilimanjaro Region.

As we explore ways in which the organisation can reduce its reliance on external fundraising, we employed our first farmer to work on Shabaha Farm, a 7-acre plot purchased and fenced last year. The project has an ambitious 5-year goal to achieve full food sustainability, so that we can feed the children and young people in our care. This year, we focused primarily on maize production, and we have set in motion plans to diversify our produce and introduce livestock on the farm.

We continue to welcome international volunteers from around the world to support our operations. In November 2023, we organised our first official tour of Kijana Kwanza with guests from Europe and the Middle East. International volunteers help us diversify our services and fill skill gaps within our local team, particularly in delivering extracurricular activities that broaden the horizons of our children and young people. We look forward to welcoming many more guests, visitors, and volunteers in the coming year.

As we reflect on our achievements over the past five years and the opportunities and challenges ahead, we are prioritising infrastructure development, starting with expanding our Board of Trustees and our UK team to enhance outcomes. Similarly, in Tanzania, we continue to invest in staff development to build capacity, which is central to our mission in ensuring that Kijana Kwanza remains a grassroots intervention led by Tanzanians for the benefit of local people.

Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2023

Trustees' Responsibilities for the Financial Statements

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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the UK GAAP. 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.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

Trustees' Statement

The Board of Trustees confirms that we 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.



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 29.10.2024

Kijana Kwanza (Young People First)
Independent Examiner's Report
For the Year Ended 31 December 2023

I report on the accounts of Kijana Kwanza (Young People First) for the year ended 31 December 2023, which are set out on pages 5 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's 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; 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 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 next statement.

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 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.



Reza Hasan

Reza Hasan
Chartered Accountant
FCCA MBA

Date: 29.10.2024

Kijana Kwanza (Young People First)
Statement of Financial Activities
For the Year Ended 31 December 2023

	Year ended 31 Dec 2023			Year ended 31 Dec 2022
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 (Dec) £	Total Funds 2022 (Dec) £
Incoming resources				
Income from donations and legacies	145,804	622,276	768,079	605,944
Other incoming resources	64	-	64	1,043
Gift aid claimed	108,123	-	108,123	674
Interest income	1,194	-	1,194	120
Income from other trading activities	6,170	-	6,170	475
Total incoming resources	261,355	622,276	883,631	608,255
Resources expended				
Charitable activities	217,000	634,095	851,095	591,714
Total resources expended	217,000	634,095	851,095	591,714
Transfers between funds	-	-	-	-
Net movement in funds	44,355	(11,819)	32,536	16,541
Reconciliation of funds				
Total funds brought forward	34,015	41,668	75,683	59,142
Total funds carried forward	78,370	29,849	108,219	75,683

All income and expenditure derive from activities of the charitable entity that are continuing. There was no other comprehensive income arising in the current or prior year.

The notes on page 7 form part of these accounts.

Kijana Kwanza (Young People First)
Statement of Financial Position
As at 31 December 2023

	Notes	Year Ended 31-Dec-23	Year Ended 31-Dec-22
		£	£
Current assets			
Cash at bank and in hand		108,592	75,683
		108,592	75,683
Creditors: Amount falling due within one year		(373)	-
Net current assets		108,219	75,683
Net assets		108,219	75,683
The funds of the charity			
General funds	2	78,370	34,015
Restricted funds	2	29,849	41,668
		108,219	75,683

These financial statements were approved by the Board of Trustees and authorised for issue on the following date and signed on behalf of the Board by:



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 29.10.2024

Kijana Kwanza (Young People First)
Notes to the Financial Statements
For the Year Ended 31 December 2023

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

1.2 Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2 Fund Analysis

	Brought forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
General funds	34,015	261,355	(217,000)	78,370
Restricted funds	41,668	622,276	(634,095)	29,849
Total funds	75,683	883,631	(851,095)	108,219

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales - Charity number 1183099

Accounts



Kijana Kwanza (Young People First)
Annual Reports and Financial Statements
For the Year Ended 31 December 2022

Charity Registration Number - 1183099

Kijana Kwanza (Young People First)
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Kijana Kwanza (Young People First)
Administrative Information
For the Year Ended 31 December 2022

Charity Name	Kijana Kwanza (Young People First)
Charity Registration Number	1183099
Registered Office	37 Cullington Close Harrow Middlesex HA3 8LX
Trustees	Dr Mohammed Abdul-Latif Mudassirhassan Daya Mehti Aslanov Sanjana Deen
Bankers	Barclays PLC 355 Station Road Harrow HA1 2AW

Structure, Governance & Management

Governing Document

The organisation was established as a Charitable Incorporated Organisation (CIO) and received its charity registration on 24 April 2019. The charity is governed by its constitution.

Organisational Structure

Kijana Kwanza (Young People First) has a Board of 4 Trustees who meet every three months and are responsible for the strategic direction and policy of the charity.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed to and continues to monitor this on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and beneficiaries of the charity's services.. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Kijana Kwanza (Young People First)

Trustees' Report

For the Year Ended 31 December 2022

Introduction

Tanzania has a population of 67 million, of which 63% are under the age of 25. In the next two decades this is likely to double. The median age is just 17 years.

This startling demographic presents new challenges for one of the poorest countries in the world. The education system is at breaking point as it tries to accommodate the growing demand for school places – it is not unusual for class sizes to exceed 70 students. Despite record numbers of students, schools struggle to provide a high-quality education, with the poorest students – including an estimated 1.3 million who were orphaned by HIV alone – at greatest disadvantage. Young people that do succeed in their education, including many university graduates, struggle to find stable employment. Every year, 1 million Tanzanians reach working age, but the economy only creates 70,000 formal jobs.

Kijana Kwanza (Young People First) was founded in January 2019 with the aim of empowering a new generation of children and young people in Tanzania to overcome disadvantage and fulfil their ambitions by becoming engaged, globally aware and economically independent citizens. Working with the most vulnerable children and young people, in particular those who are orphaned or abandoned, former street children and victims of abuse, we provide holistic welfare services including a safe place for them to stay, food and medical care, access to schooling and formal education, vocational training and personal development opportunities. Our goal is to unleash their potential and create future leaders who can benefit themselves and their communities at large.

The organisation was registered as a charity in the UK on 24 April 2019, and subsequently registered as an international NGO in Tanzania on 10 September 2019.

Achievements

Four years on since the charity's inception, it is a matter of great pride to note that our very first intake of sponsored students have now completed secondary school. Whilst we await their results in the New Year, this is an important milestone in our history, as we demonstrate all that can be achieved by providing disadvantaged children and young people with a stable and supportive environment to grow and pursue their dreams.

Beneficiaries

Despite global economic challenges, Kijana Kwanza has achieved steady growth in the past year, as well as launched new projects to fulfil our mission in providing holistically for the empowerment of children and young people. This year, the number of students directly sponsored by the charity has increased to 167 (compared to 105 last year) but our various programmes and services have reached a total of 9,679 direct beneficiaries (compared to 7,946 last year).

This year, we have launched a range of projects to respond in new ways to needs in the local community. These include:

- ***Back-to-School***

A few weeks after the start of the new academic year, our social workers, in partnership with school headteachers, seek to identify the whereabouts of 'missing' children who have not reported to school. When a child is traced, we try to understand why he or she has not started or returned to school and provide encouragement and support to the family to enable access to education. Where the main factor is poverty, and parents or guardians cannot afford school supplies, we supply these in-kind. As part of our Back-to-School pilot this year, we enabled 103 children to start or return to secondary school.

**Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2022**

• ***A Gift of Good Health***

When children from low-income families become sick, many have no access to basic healthcare. This can sometimes become life-threatening when common conditions are left untreated. To ensure that more children have access to healthcare, we launched a campaign to sponsor basic medical insurance for children in the community, which costs £30/\$40 per year. Following our appeal, A Gift of Good Health, this year we managed to provide 365 children with medical insurance. We look forward to evaluating the impact of this intervention in the coming year and ensuring that this becomes an annual programme.

• ***Orchards of Remembrance***

The impact of climate change is now felt in all corners of the planet and Tanzania is no exception, where seasons have moved, and rainfall is more unpredictable. In Kilimanjaro Region, this has been exacerbated by widescale deforestation since colonial times, when hundreds of thousands of trees were cut down, to make way for coffee plantations. The immediate impact of this on children and young people is that the local agricultural output has become more precarious, with rising food prices resulting in more families restricting meals or going hungry. This project, Orchards of Remembrance, offers donors the opportunity to sponsor fruit trees in memory of loved ones, enabling us to plant large and small orchards in schools, hospital grounds and on land owned by Kijana Kwanza. Aside from strengthening soil composition and reducing the impact of climate change, the fruit from these trees will be offered free of charge to children, young people and their families, so that they can enjoy a balanced diet.

• ***Apprenticeship Programme***

Alongside our vocational training programme, which offers students aged 18+ years the chance to complete a career-focused 3-year diploma at a college, we have, this year, piloted an apprenticeship programme aimed at young people who do not meet the requirements for vocational training at college. Normally, these are young people who have only attended primary school and have no command of the English language or school dropouts, who are unemployed and have limited skills to find work or become self-employed. Apprentices are paired up with small local companies or self-employed technicians who supervise their learning in a workplace environment. Our pilot, this year, has supported 5 young people, who have pursued training in barbering, tailoring and car and motorcycle mechanics. We anticipate expanding this programme in the coming year.

• ***Organisational & Community Grants***

As part of our grants and interest-free loans programme for children and young people in crisis and for the purpose of investing in small business development, we have now expanded our grants programme to local schools and delivery partners. Examples, this year, include funding to employ a Maths teacher at Mji Mpya Secondary School, assisting with the renovation of hand-washing facilities at Kariwa Primary School and supplying beds and replacement mattresses to Halima Orphanage, in close proximity to Kijana Kwanza.

By far the most exciting achievement of the year is the completion of Kariwa Shelter for Children & Young People, on the outskirts of Moshi Town. The new facility expands bed capacity and provides classrooms, dining facilities, a library and computer room, as well as additional staff accommodation, on-site. This capital investment, which has cost in excess of £250,000, stands as a testament to our commitment to future generations of children and young people in Tanzania.

As a growing organisation we have sought, over the last year, to balance external growth with developing our internal organisational infrastructure by reviewing strategies, adopting new policies and investing in the training of staff and volunteers. This is, of course, work in progress, but we consider these steps essential to the longevity of the organisation and increasing our resilience in the face of future challenges.

For more detailed information about our projects, activities and services, please review our full Annual Report, which is available for download at www.kijana-kwanza.org/annualreport.

Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2022

Trustees' Responsibilities for the Financial Statements

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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the UK GAAP. 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.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

Trustees' Statement

The Board of Trustees confirms that we 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.



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 13.08.2023

Kijana Kwanza (Young People First)
Independent Examiner's Report
For the Year Ended 31 December 2022

I report on the accounts of Kijana Kwanza (Young People First) for the year ended 31 December 2022, which are set out on pages 6 to 8.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's 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; 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 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 next statement.

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 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.



Reza Hasan

Reza Hasan
Chartered Accountant
FCCA MBA

Date: 13.08.2023

Kijana Kwanza (Young People First)
Statement of Financial Activities
For the Year Ended 31 December 2022

	<i>Year ended 31 Dec 2022</i>			<i>Year ended 31 Dec 2021</i>
	Unrestricted Funds	Restricted Funds	Total Funds 2022 (Dec)	Total Funds 2021 (Dec)
	£	£	£	£
Incoming resources				
Income from donations and legacies	161,047	444,897	605,944	400,309
Other incoming resources	1,018	25	1,043	4,750
Gift aid claimed	674	-	674	7,973
Interest income	120	-	120	9
Income from Other Trading Activities	475	-	475	-
Total incoming resources	163,334	444,922	608,255	413,041
Resources expended				
Charitable activities	159,215	432,499	591,714	389,647
Total resources expended	159,215	432,499	591,714	389,647
Transfers between funds	6,298	(6,298)	-	-
Net movement in funds	10,416	6,125	16,541	23,394
Reconciliation of funds				
Total funds brought forward	24,284	34,857	59,142	35,748
Total funds carried forward	34,701	40,982	75,683	59,142

All income and expenditure derive from activities of the charitable entity that are continuing. There was no other comprehensive income arising in the current or prior year.

The notes on page 7 form part of these accounts.

Kijana Kwanza (Young People First)
Statement of Financial Position
As at 31 December 2022

	Notes	Year Ended 31-Dec-22 £	Year Ended 31-Dec-21 £
Current assets			
Cash at bank and in hand		75,683	58,456
		75,683	58,456
Creditors: Amount falling due within one year		-	686
Net current assets		75,683	59,142
Net assets		75,683	59,142
The funds of the charity			
Retained funds	2	59,142	35,748
Accumulated funds	2	16,541	23,394
		75,683	59,142

These financial statements were approved by the Board of Trustees and authorised for issue on the following date and signed on behalf of the Board by:



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 13.08.2023

Kijana Kwanza (Young People First)
Notes to the Financial Statements
For the Year Ended 31 December 2022

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

1.2 Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2 Fund Analysis

	Brought forward	Incoming resources	Resources expended	Transfers	Carried forward
	£	£	£	£	£
General funds	24,284	163,334	(159,215)	6,298	34,701
Restricted funds	34,857	444,922	(432,499)	(6,298)	40,982
Total funds	59,142	608,255	(591,714)	-	75,683

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales - Charity number 1183099

Accounts

Charity Registration Number - 1183099

Kijana Kwanza (Young People First)
Annual Reports and Financial Statements
For the Year Ended 31 December 2021

Kijana Kwanza (Young People First)
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For the Year Ended 31 December 2021

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Kijana Kwanza (Young People First)
Administrative Information
For the Year Ended 31 December 2021

Charity Name	Kijana Kwanza (Young People First)
Charity Registration Number	1183099
Registered Office	37 Cullington Close Harrow Middlesex HA3 8LX
Trustees	Dr Mohammed Abdul-Latif Mudassirhassan Daya Mehti Aslanov Sanjana Deen
Bankers	Barclays PLC 355 Station Road Harrow HA1 2AW

Structure, Governance & Management

Governing Document

The organisation was established as a Charitable Incorporated Organisation (CIO) and received its charity registration on 24 April 2019. The charity is governed by its constitution.

Organisational Structure

Kijana Kwanza (Young People First) has a Board of 4 Trustees who meet every three months and are responsible for the strategic direction and policy of the charity.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed to and continues to monitor this on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and beneficiaries of the charity's services.. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Kijana Kwanza (Young People First) Trustees' Report For the Year Ended 31 December 2021

Introduction

Tanzania has a population of 57 million, of which 63% are under the age of 25. In the next two decades this is likely to double. The current median age is just 17 years.

This startling demographic presents new challenges for one of the poorest countries in the world. The education system is at breaking point as it tries to accommodate the growing demand for school places – it is not unusual for class sizes to exceed 70 students. Despite record numbers of students, schools struggle to provide a high-quality education, with the poorest students – including an estimated 1.3 million who were orphaned by HIV alone – at greatest disadvantage.

Young people that succeed in their education, including many university graduates, continue to struggle to break the shackles of poverty. Every year, 1 million Tanzanians reach working age, but the economy only creates 70,000 formal jobs. The majority of young people remain out of work, with many resorting to informal jobs or subsistence farming.

However, a burgeoning youth population also presents many opportunities. Young Tanzanians are very proud of their 'youth', which they associate with being full of energy and as potential to be part of the nation's future workforce.

Kijana Kwanza (Young People First) was founded in January 2019 with the aim of harnessing this potential. We aim to broaden the horizons of young people in Tanzania and help them realise their aspirations. In particular, we maintain a special focus on improving access to education and vocational training and investing in the life skills of young people.

Kijana Kwanza (Young People First) was registered as a charity in the UK on 24 April 2019, and subsequently as a registered NGO in Tanzania on 10 September 2019.

Achievements

Investing in children and young people is a long-term endeavour, the benefits of which often take several years to reap. It is therefore heart-warming to see, 3 years on, the first signs of these efforts producing tangible results, from the excellent performance of students in national examinations to the first graduates of our vocational training programme finding employment in local industry.

Our core service of providing student sponsorship has more than doubled this year increasing from 46 students last year to 105 sponsored students this year. But our services for advancing education have extended much further with 1,215 children and young people visiting our Study Café and over 50 young people attending regular computer and English language classes. Moreover, a portion of the 429 grants and interest-free loans provided to children, young people and their families has also supported education and vocational training.

This year, we launched several campaigns in partnership with other funders to respond to other challenges affecting the community. Since many children live in households with no electricity and are therefore unable to study during the evenings, we distributed 500 solar lights to enable them to keep up with their education. For disabled children and young people, we provided wheelchairs to enable them to access education and/or services. Over Easter and Ramadan, our students distributed 500 food parcels to low-income families to ensure that children and young people can eat well and stay healthy. Finally, during the worst phase of the coronavirus pandemic, when hospitals ran out of oxygen and medical supplies, we provided funding for refilling 1,050 oxygen cylinders and over £11,000 of medicine. We are very grateful to the Beta Charitable Trust and the Lady Fatemah Charitable Trust for match-funding all of these campaigns.

For rural communities surrounding Moshi Town, many of whom rely on subsistence farming, meeting essential costs such as schooling and medical services is challenging. This year we formally launched our Rural Microfinance Initiative distributing 95 herds of goats (475 goats in total) and 6 dairy cows so that families can earn a regular income through the reproduction and sale of additional goats or by selling milk to local residents.

Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2021

Alongside this busy schedule of activities, we have tried to balance growth with more strategic priorities, investing in the infrastructure of the organisation by reviewing our staffing structures and renewing HR processes as well as building more sustainable avenues for income generation. This year, we have invested £84,000 in building affordable housing that not only provides quality housing for low-income families, but also generates a small profit for the charity, and as a minimum, maintains our housing portfolio. A further investment of £60,000 at the end of year enabled us to purchase a private youth hostel that offers accommodation to university students.

Whilst we have a statutory and moral duty to ensure that donor funds are used effectively and efficiently, this does not imply that top-down, donor-led projects are the best way to confront disadvantage. Only by nurturing local leaders and giving them the flexibility and freedom to focus on their priorities will we be able to bring lasting change. In fact, our achievements in the last year, are more correctly the achievements of local Tanzanians, who have worked hard to provide solutions to the challenges they recognise in their communities.

As Covid restrictions ease, and opportunities for international travel once again open up, we look forward to welcoming sponsors, donors and friends, as well as international volunteers, to Kijana Kwanza in Moshi, Tanzania.

A full outline of all our activities and achievements can be found at www.kijana-kwanza.org/annualreport.

Kijana Kwanza (Young People First)
Trustees' Report
For the Year Ended 31 December 2021

Trustees' Responsibilities for the Financial Statements

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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the UK GAAP. 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.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

Trustees' Statement

The Board of Trustees confirms that we 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.



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 28.05.2022

Kijana Kwanza (Young People First)
Independent Examiner's Report
For the Year Ended 31 December 2021

I report on the accounts of Kijana Kwanza (Young People First) for the year ended 31 December 2021, which are set out on pages 5 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's 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; and
- to state whether particular matters have come to my attention.

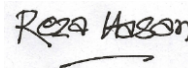
Basis of Independent Examiner's Report

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 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 next statement.

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 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.



Reza Hasan
Chartered Accountant
FCCA MBA

Date: 28.05.2022

Kijana Kwanza (Young People First)
Statement of Financial Activities
For the Year Ended 31 December 2021

	<i>Year ended 31 Dec 2021</i>			<i>Nine months ended 31 Dec 2020</i>
	Unrestricted Funds	Restricted Funds	Total Funds 2021 (Dec)	Total Funds 2021 (Dec)
	£	£	£	£
Incoming resources				
Income from donations and legacies	101,625	298,684	400,309	244,144
Other incoming resources	4,641	109	4,750	1,095
Gift aid claimed	7,973	-	7,973	412
Interest income	9	-	9	23
Total incoming resources	114,248	298,793	413,041	245,673
Resources expended				
Charitable activities	118,547	271,100	389,647	221,237
Total resources expended	118,547	271,100	389,647	221,237
Transfers between funds	1,800	(1,800)	-	-
Net movement in funds	(2,499)	25,893	23,394	24,436
Reconciliation of funds				
Total funds brought forward	26,783	8,965	35,748	11,312
Total funds carried forward	24,284	34,857	59,142	35,748

All income and expenditure derive from activities of the charitable entity that are continuing. There was no other comprehensive income arising in the current or prior year.

The notes on page 7 form part of these accounts.

Kijana Kwanza (Young People First)
Balance Sheet
As at 31 December 2021

	Notes	Year Ended 31-Dec-21 £	Nine months ended 31-Dec-20 £
Current assets			
Cash at bank and in hand		58,456	35,748
		<u>58,456</u>	<u>35,748</u>
Creditors: Amount falling due within one year		<u>686</u>	<u>-</u>
Net current assets		<u>59,142</u>	<u>35,748</u>
Net assets		<u>59,142</u>	<u>35,748</u>
The funds of the charity			
Retained funds	2	35,748	11,312
Accumulated funds	2	<u>23,394</u>	<u>24,436</u>
		<u>59,142</u>	<u>35,748</u>

These financial statements were approved by the Board of Trustees and authorised for issue on the following date and signed on behalf of the Board by:



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 28.05.2022

Kijana Kwanza (Young People First)
Notes to the Financial Statements
For the Year Ended 31 December 2021

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

1.2 Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Financial Reporting period

The Financial Reporting period has changed from 31 March to 31 December, hence the current, hence the current annual report and accounts have been prepared for nine month period to align with the new financial year.

2 Fund Analysis

	Brought forward	Incoming resources	Resources expended	Transfers	Carried forward
	£	£	£	£	£
General funds	26,783	114,248	(118,547)	1,800	24,284
Restricted funds	8,965	298,793	(271,100)	(1,800)	34,857
Total funds	35,748	413,041	(389,647)	-	59,142

KIJANA KWANZA (YOUNG PEOPLE FIRST)

England & Wales - Charity number 1183099

Accounts

Charity Registration Number - 1183099

Kijana Kwanza (Young People First)
Annual Reports and Financial Statements
For the Nine Months Ended 31 December 2020

Kijana Kwanza (Young People First)
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For the Nine Months Ended 31 December 2020

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Kijana Kwanza (Young People First)
Administrative Information
For the Nine Months Ended 31 December 2020

Charity Name	Kijana Kwanza (Young People First)
Charity Registration Number	1183099
Registered Office	37 Cullington Close Harrow Middlesex HA3 8LX
Trustees	Dr Mohammed Abdul-Latif Mudassirhassan Daya Mehti Aslanov Sanjana Deen
Bankers	Barclays PLC 355 Station Road Harrow HA1 2AW

Structure, Governance & Management

Governing Document

The organisation was established as a Charitable Incorporated Organisation (CIO) and received its charity registration on 24 April 2019. The charity is governed by its constitution.

Organisational Structure

Kijana Kwanza (Young People First) has a Board of 4 Trustees who meet every three months and are responsible for the strategic direction and policy of the charity.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed to and continues to monitor this on an ongoing basis. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers and beneficiaries of the charity's services.. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Kijana Kwanza (Young People First)
Trustees' Report
For the Nine Months Ended 31 December 2020

Introduction

Tanzania has a population of 57 million, of which 63% are under the age of 25. In the next two decades this is likely to double. The current median age is just 17 years.

This startling demographic presents new challenges for one of the poorest countries in the world. The education system is at breaking point as it tries to accommodate the growing demand for school places – it is not unusual for class sizes to exceed 70 students. Despite record numbers of students, schools struggle to provide a high-quality education, with the poorest students – including an estimated 1.3 million who were orphaned by HIV alone – at greatest disadvantage.

Young people that succeed in their education, including many university graduates, continue to struggle to break the shackles of poverty. Every year, 1 million Tanzanians reach working age, but the economy only creates 70,000 formal jobs. The majority of young people remain out of work, with many resorting to informal jobs or subsistence farming.

However, a burgeoning youth population also presents many opportunities. Young Tanzanians are very proud of their 'youth', which they associate with being full of energy and as potential to be part of the nation's future workforce.

Kijana Kwanza (Young People First) was founded in January 2019 with the aim of harnessing this potential. We aim to broaden the horizons of young people in Tanzania and help them realise their aspirations. In particular, we maintain a special focus on improving access to education and vocational training and investing in the life skills of young people.

Kijana Kwanza (Young People First) was registered as a charity in the UK on 24 April 2019, and subsequently as a registered NGO in Tanzania on 10 September 2019.

Achievements

The start of the year was dominated by the arrival of the global pandemic in Tanzania, which resulted in the closure of schools and other public facilities. Similarly, our shelter was largely in lockdown, except where young people were supporting the relief efforts. This included the distribution of 2,400 bottles of liquid soap, a viral campaign on handwashing that was viewed 49,193 times on social media and street workshops led in partnership with local government health officials. In addition, we distributed 61 handwashing stations and 100 face visors to local hospitals.

Alongside the global pandemic, heavy rainfall in Moshi Town and the surrounding areas resulted in the destruction of 116 homes, 20 of which were entirely washed away, and the death of 6 people. Our staff and young people were on the ground within hours, assessing the damage and helping to clear up debris. In the following days and weeks, we oversaw the distribution of emergency food aid, mattresses and small grants for replacement educational supplies for children and young people.

These efforts would not have been possible without the generous support of donors from across the globe and the children and young people resident at our shelter, who demonstrated compassion, empathy and leadership in undertaking these activities.

This year we expanded our sponsorship programme to 46 children and young people. We have also developed a new tiered approach that recognises the different needs and interests of young people. This includes the Community Sponsorship Programme that supports children and young people who are cared for in the community by a relative or foster parent. We expect to expand all these child and student sponsorship programmes in the coming year.

We are delighted to have completed the purchase and renovation of a new plot outside Moshi Town, which will provide boarding for 28 students. This will allow us to offer a wider array of day-services in town and also provide accommodation for vocational students, many of whom are struggling with basic subsistence, which in turn affects their academic performance.

Kijana Kwanza (Young People First)
Trustees' Report
For the Nine Months Ended 31 December 2020

Our day-services now include basic computer courses in our new, fully equipped IT suite on site. Thus far, 161 young people have completed and passed our in-house course. We are also making good use of all spare capacity to deliver short courses and revision classes throughout the week. These complement our existing Study Cafe that often attracts more than 100 children and young people each week for the purposes of revision, borrowing books from our library and use our free Wi-Fi service.

This last year, we have been more ambitious in distributing small grants and interest-free loans, totalling 205 over the last 9 months. These have included new business set-up loans, such as the opening of a console gaming shop in Njoro District of Moshi Town.

Increasing the financial capacity of families with children to make ends meet is an important priority for us as a long-term approach to combatting child poverty. In partnership with the Lady Fatemah Charitable Trust, we piloted a goat herding project in rural areas outside of Moshi, providing a small herd to poor families to rear and reproduce with the aim of generating an income from the surplus goats. The initial pilot of 5 herds has been expanded to 30 herds, with higher ambitions for the year ahead.

These developments are a mere summary of the immense efforts made by our staff and volunteers in Tanzania. We have, of course, expanded our staff team to respond to increasing demands and the variety of more complex projects we engage in. I, and my fellow Trustees, are very proud to be part of such an energetic and committed group of local changemakers in Tanzania. With the hope that 2021 will mark a turning point in the global pandemic, and the loosening of travel restrictions, we are keen to invite more international volunteers to Kijana Kwanza to assist in the delivery of our services.

A full outline of all our activities and achievements can be found at www.kijana-kwanza.org/annualreport.

Kijana Kwanza (Young People First)
Trustees' Report
For the Nine Months Ended 31 December 2020

Trustees' Responsibilities for the Financial Statements

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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable organisation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the UK GAAP. 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.

The Trustees confirm that:

- so far as each Trustee is aware, there is no relevant information of which the charity's Independent Examiner is unaware; and
- the Trustees have taken all the steps that they ought to have taken in order to make themselves aware of any relevant information and to establish that the charity's Independent Examiner is aware of that information.

Trustees' Statement

The Board of Trustees confirms that we 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.



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 20.02.2021

Kijana Kwanza (Young People First)
Independent Examiner's Report
For the Nine Months Ended 31 December 2020

I report on the accounts of Kijana Kwanza (Young People First) for the period ended 31 December 2020, which are set out on pages 5 to 7.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's 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; and
- to state whether particular matters have come to my attention.

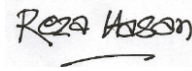
Basis of Independent Examiner's Report

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 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 next statement.

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 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.



Reza Hasan
Chartered Accountant
FCCA MBA

Date: 20.02.2021

Kijana Kwanza (Young People First)
Statement of Financial Activities
For the Nine Months Ended 31 December 2020

	<i>Nine months ended 31 Dec 2020</i>			<i>Twelve months ended 31 Mar 2020</i>
	Unrestricted Funds	Restricted Funds	Total Funds 2020 (Dec)	Total Funds 2020 (Mar)
	£	£	£	£
Incoming resources				
Income from donations and legacies	101,942	142,202	244,144	53,170
Other incoming resources	1,095	-	1,095	9
Gift aid claimed	412	-	412	-
Interest income	23	-	23	7
Total incoming resources	103,471	142,202	245,673	53,185
Resources expended				
Charitable activities	87,937	133,300	221,237	41,873
Total resources expended	87,937	133,300	221,237	41,873
Transfers between funds	5,079	(5,079)	-	-
Net movement in funds	20,613	3,823	24,436	11,312
Reconciliation of funds				
Total funds brought forward	6,170	5,142	11,312	-
Total funds carried forward	26,783	8,965	35,748	11,312

All income and expenditure derive from activities of the charitable entity that are continuing. There was no other comprehensive income arising in the current or prior year.

The notes on page 7 form part of these accounts.

Kijana Kwanza (Young People First)
Balance Sheet
As at 31 December 2020

	Notes	<i>Nine months ended 31-Dec-20 £</i>	<i>Twelve months ended 31-Mar-20 £</i>
Current assets			
Debtors	2	-	520
Cash at bank and in hand		35,748	10,792
		35,748	11,312
Creditors: Amount falling due within one year			
		-	-
Net current assets			
		35,748	11,312
Net assets			
		35,748	11,312
The funds of the charity			
Retained funds	3	11,312	-
Accumulated funds	3	24,436	11,312
		35,748	11,312

These financial statements were approved by the Board of Trustees and authorised for issue on the following date and signed on behalf of the Board by:



Dr Mohammed Ammar Abdul-Latif
Chair

Date: 20.02.2021

Kijana Kwanza (Young People First)
Notes to the Financial Statements
For the Nine Months Ended 31 December 2020

1 Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

1.2 Fund Accounting Policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

1.3 Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.4 Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.5 Financial Reporting period

The Financial Reporting period has changed from 31 March to 31 December, hence the current, hence the current annual report and accounts have been prepared for nine month period to align with the new financial year.

2 Debtors

	31-Dec-20	31-Mar-20
		£
Pending donation	-	520
	-	520

3 Fund Analysis

	Brought forward	Incoming resources	Resources expended	Transfers	Carried forward
	£	£	£	£	£
General funds	6,170	103,471	(87,937)	5,079	26,783
Restricted funds	5,142	142,202	(133,300)	(5,079)	8,965
Total funds	11,312	245,673	(221,237)	-	35,748