

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)
Contents
For the Year Ended 31 December 2021

<u>Index</u>	Page
Administrative Information	1
Trustees' Report	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7

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 Fatimah 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.

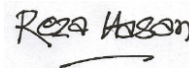
Basis of Independent Examiner's Report

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

	Year ended 31 Dec 2021			Nine months ended 31 Dec 2020
	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

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

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