



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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For the Year Ended 31 December 2023

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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
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

		<i>Year Ended</i> <i>31-Dec-23</i>	<i>Year Ended</i> <i>31-Dec-22</i>
	Notes	£	£
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