

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
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Charity number (England and Wales)	1183099
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Principal address	59 Compton Avenue Wembley Middlesex United Kingdom HA0 3FD
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Independent examiner	Reza Hasan FCCA MBA
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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

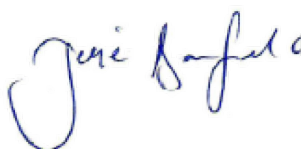
The provisions for appointment and removal of trustees are contained within the governing document. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In the selecting of individuals 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.

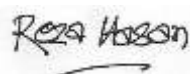
Basis of Independent Examiner's Report

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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.

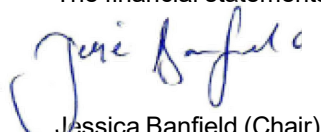
KIJANA KWANZA (YOUNG PEOPLE FIRST)

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	3,300	2,000
	<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 Number	2023 Number
	<u>3</u>	<u>3</u>
Employment costs	2024	2023
	£	£
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.		