

Registered Charity Number
1191499

CHILDREN OF ZANZIBAR FOUNDATION

REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE PERIOD ENDED
30 SEPTEMBER 2022

Apex Associates LLP
Accountants and Tax Consultants
Apex Chambers
58-A Ilford Lane
Ilford
Essex
IG1 2JY

CHILDREN OF ZANZIBAR FOUNDATION
Report and accounts
Contents

	Page
Charity information	1
Statement of Trustees' responsibilities	2
Accountants' report	3 - 4
Statement of Financial Activities	5
Income and Expenditure account	6
Balance sheet	7
Notes to the accounts	8 – 9
Detailed Statement of Financial Activities	10

CHILDREN OF ZANZIBAR FOUNDATION Charity Information

Trustees

Mr. Mbarak Hussein Mbarak - Chairman
Mrs. Nasriya Feizal Salim
Mr. Aluwiya Saeed Abdallah
Mrs. Bishara Mkubwa Nassor
Mrs. Saida Salum Mohammed

Accountants

Aftab Ahmad Khan
Apex Associates LLP
Accountants and Tax Consultants
58-A Ilford Lane
Ilford
Essex
IG1 2JY

Bankers

Barclays Plc
Leicester
LE87 2BB

Registered office

171 Ibscott Close
Dagenham
Essex
RM10 9YX

Registered charity number

1191499

CHILDREN OF ZANZIBAR FOUNDATION

The report of the trustees for the period ended 30 September 2022

Introduction

The trustees present their final report and accounts for the period ended 30 September 2022. The board of trustees are satisfied with the performance of the charity during the year and the position at 30 September 2022 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a Constitution and is a Charitable Incorporated Organisation (CIO).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Independent Examiner

Aftab Ahmad Khan
FMAAT, ATT
Apex Associates LLP
Accountants and Tax Consultants
58-A Ilford Lane
Ilford
Essex
IG1 2JY

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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 are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on

3/6/23



Mbarak Hussein Mbarak
Chairman

**CHILDREN OF ZANZIBAR FOUNDATION Independent
Examiner's Report to the trustees of the charity
Report of the Independent Examiner to the trustees
on the accounts of the Charity for the period ended 30 September 2022**

I report on the financial statements of the Charity for the period ended 30 September 2022 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies.

Respective responsibilities of trustees and examiner

As described, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

Independent Examiner's Statement, report and opinion

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Aftab Ahmad Khan
FMAAT, ATT
Apex Associates LLP
Accountants and Tax Consultants
58-A Ilford Lane
Ilford
Essex
IG1 2JY

Date : 3 June 2023

CHILDREN OF ZANZIBAR FOUNDATION
Statement of Financial Activities
For The Period Ended 30 September 2022

	NOTES	2022 £	2021 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	31,372	15,765
Other Incoming Resources		-	-
Total incoming resources		<u>31,372</u>	<u>15,765</u>
Costs of charitable activities		<u>(29,931)</u>	<u>(8,910)</u>
Total resources expended		<u>(29,931)</u>	<u>(8,910)</u>
Net income /(loss) resources before transfers between funds		<u>1,440</u>	<u>6,855</u>
Total funds brought forward		6,855	-
Total Funds carried forward		<u>8,296</u>	<u>6,855</u>

CHILDREN OF ZANZIBAR FOUNDATION
Statement of Financial Activities
For The Period Ended 30 September 2022

Income and Expenditure Account
For The Period Ended 30 September 2022

	2021 £	2022 £
Voluntary income	31,372	15,765
Other operating income	-	-
Costs of charitable activities	(29,931)	(8,910)
Gross surplus/ (loss)	1,440	6,855
Surplus / (loss) on ordinary activities before tax	1,440	6,855
Surplus / (loss) for the financial year	1,440	6,855
Gift Aid Payments	-	-
Retained surplus / (loss) for the financial year	1,440	6,855

CHILDREN OF ZANZIBAR FOUNDATION
Balance Sheet
as at 30 September 2022


	Notes	2021	2021
	£	£	£
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		9,736	7,575
Total current assets		9,736	7,575
Amounts due within one year	5	(1,440)	(720)
Net current assets		8,296	6,855
Total assets less current liabilities		8,296	6,855
Net assets including pension asset / liability		8,296	6,855
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	6	8,296	6,855
Total Funds		8,296	6,855

The financial statements were approved by the Board of Trustees
on 31/10/2023 signed on its behalf by:

Saida Salum Mohammed - Trustee



Aluwiya Saeed Abdallah - Trustee



CHILDREN OF ZANZIBAR FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 September 2022

1 Accounting policies

Accounting convention

The financial statements are prepared on a going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

Recognition of liabilities

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Funds structure policy

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

2 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

	2022	2021
	£	£
Revenue Turnover from ordinary activities	<u>31,372</u>	<u>15,765</u>

CHILDREN OF ZANZIBAR FOUNDATION
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 September 2022

3 Staff Costs and Emoluments

	2022 £	2021 £
Gross Salaries	-	-

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

4 Trustees' Remuneration

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

5 Creditors: amounts falling due within one year

	2022 £	2021 £
Accrued expenses	1,440	720
	<u>1,440</u>	<u>720</u>

6 Unrestricted revenue accumulated funds

	2022 £	2021 £
At 1 October 2021	6,855	-
Brought forward	-	-
Unrestricted revenue / (loss) for the financial year	1,440	6,855
At 30 September 2022/ 30 September 2021	<u>8,296</u>	<u>6,855</u>

CHILDREN OF ZANZIBAR FOUNDATION
Schedule to the Statement of Financial Activities
For The Period Ended 30 September 2022

	Unrestricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Incoming Resources				
Voluntary Income	31,372	31,372	15,765	15,765
Total Voluntary Income	31,372	31,372	15,765	15,765
Other Incoming Resources				
Other operating income	-	-	-	-
Total Other Incoming Resources	-	-	-	-
Total Incoming Resources	31,372	31,372	15,765	15,765
Professional fees in support of charitable activities				
Donations	28,958	28,958	8,190	8,190
Accountancy fees	720	720	720	720
Advertising and PR	253	253	-	-
	29,931	29,931	8,910	8,910
Total Support costs	29,931	29,931	8,910	8,910
Net income / (loss) resources	1,440	1,440	6,855	6,855

CHILDREN OF ZANZIBAR FOUNDATION (COZ FOUNDATION)

ANNUAL REPORT FOR YEAR SEPT 2021 - SEPT 2022

GOVERNING DOCUMENT

Children of Zanzibar Foundation also known as (COZ Foundation) is a non-profit foundation constituted as a Charitable Incorporated Organisation (CIO) registered with the Charity Commission under registration number 1191499. It is governed by a constitution adopted by the resolution of the trustees.

ORGANIZATIONAL STRUCTURE

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits for doing their duties as a charity trustees. The trustees at the moment meet together as a body at least once every three months and are responsible for all decisions taken in relation to running the 'charity'. To assist in the smooth running of the charity the trustees have set up lead trustees supported by other trustees that help oversee certain aspects of the charity's work. Regular report back is given to the full meeting of the trustees for review and approval.

RISK MANAGEMENT

The trustees have assessed the risks the charity faces and identified the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified.

OUR Aims

The prevention or relief of poverty

The first purpose of this charity for the public benefit is to prevent and relieve poverty to the orphans, widows, helpless elderly and anyone who is poor and helpless in Tanzania, by providing them with food, shelter, water, clothes and assist them in any emergency relief might arise as well as medical needs. In addition to provide all the necessary support designed in order to enable individuals to generate a sustainable means of income and be self-sufficient.

The advancement of education

The second purpose of this CIO is to educate those in need especially orphans by providing them with education centers (school and Islamic schools), materials such as books and supporting the teachers. The provision of recreational facilities and activities in the interests of social welfare with the object of improving the conditions of life for orphans and those persons in need of such help by reason of their youth, age infirmity or disability, financial hardship or social circumstances

OUR WORK IN 2022

We were able to fund the following charity work in Zanzibar:

ZANZIBAR – RAMADAN 2022 - FOOD DISTRIBUTION

For Ramadan, we successfully managed to put together 140+ food packs feeding over 1000 people in total. Packs were distributed between large orphan families (5+ orphans), widows and 60 elderly people in different villages in Pemba. Each pack contained 10kg rice, 10kg flour, 10kg sugar, 5kg dates and 3L cooking oil which was able to feed a large orphan family for a month.

PEMBA – RAMADHAN 2022 - EID IL FITRI - FOOD DISTRIBUTION

In Ramadan 2022, for Eid Fitri, we successfully managed to give out 140+ food packs feeding over 1000 people in total. Packs were distributed between large orphan families (5+ orphans), widows and 50 elderly people in different villages in Pemba. Each pack contained 10kg rice, 10kg flour, 10kg sugar, 5kg dates and 3L cooking oil which was able to feed a large orphan family for a month. We had also given out 10,000 Tanzanian Shillings each to the 140 people (Elderly and Orphan mothers).

EID AL-ADHA - QURBANI IN 2022

We had sent money for Qurbani which is an Islamic gesture where cows/goats are sacrificed on Eid and the meat is given to the less fortunate. We managed to raise funds for 7 cows which managed to feed over 1000 people including orphans, widows and the disabled in different villages in Pemba.

Also in 2022, our partner Global Support, we work together to do the following: - We had built a Water Well in a Madrasa (an Islamic learning centre) in Dar es Salaam. The Madrasa teaches over 100 students and is also used for prayers by the local people. 60 food pack donations to give out to 60 orphan families containing; - 10kg rice, 5kg flour, 2L Oil and 3kg Sugar. Four Wheelchairs for disabled people in Pemba Food packaging and travelling expenses.

We aim to continue our work to help as many orphans as we can and we will continue to find other charity organization which have similar objectives as us in order to increase the funds and better our work so that we can achieve the maximum outcome in helping those who in more need in Zanzibar. Next year will try to improve our website features and outlook so our work can be seen by many and attract many people who will be willing to support us by any means they can.

Approved by the members and signed on its behalf by:

COZ Foundation Chairman

Mbarak H Mbarak

20th June 2023