

**Registered Charity Number**  
1191499

**CHILDREN OF ZANZIBAR FOUNDATION**

**REPORT OF THE TRUSTEES AND FINANCIAL**  
**STATEMENTS FOR THE PERIOD ENDED**  
**30 SEPTEMBER 2024**

Apex Associates LLP  
Accountants and Tax Consultants  
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**CHILDREN OF ZANZIBAR FOUNDATION**  
**Report and accounts**  
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## **CHILDREN OF ZANZIBAR FOUNDATION Charity Information**

### **Trustees**

Mr. Mbarak Hussein Mbarak - Chairman  
Mrs. Nasriya Feizal Salim  
Mr. Aluwiya Saeed Abdallah  
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 2024

#### Introduction

The trustees present their final report and accounts for the period ended 30 September 2024. The board of trustees are satisfied with the performance of the charity during the year and the position at 30 September 2024 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 04/07/2025

*M. H. Mbarak*

**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 2024**

I report on the financial statements of the Charity for the period ended 30 September 2024 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 Ahmed Khan*

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

Date : 04/07/2025

**CHILDREN OF ZANZIBAR FOUNDATION**  
**Statement of Financial Activities**  
**For The Period Ended 30 September 2024**

	NOTES	2024 £	2023 £
Incoming resources			
Incoming resources from generated funds			
Voluntary income	1	17,066	28,545
Other Incoming Resources		-	-
Total incoming resources		<u>17,066</u>	<u>28,545</u>
Costs of charitable activities		<u>(12,380)</u>	<u>(28,677)</u>
Total resources expended		<u>(12,380)</u>	<u>(28,677)</u>
Net income /(loss) resources before transfers between funds		<u>4,686</u>	<u>(132)</u>
Total funds brought forward		8,164	8,296
Total Funds carried forward		<u>12,850</u>	<u>8,164</u>

**CHILDREN OF ZANZIBAR FOUNDATION**  
**Statement of Financial Activities**  
**For The Period Ended 30 September 2024**

**Income and Expenditure Account**  
**For The Period Ended 30 September 2024**

	<b>2023</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Voluntary income	17,066	28,545
Other operating income	-	-
Costs of charitable activities	(12,380)	(28,677)
Gross surplus/ (loss)	4,686	(132)
Surplus / (loss) on ordinary activities before tax	4,686	(132)
Surplus / (loss) for the financial year	4,686	(132)
Gift Aid Payments	-	-
Retained surplus / (loss) for the financial year	4,686	(132)



**CHILDREN OF ZANZIBAR FOUNDATION**  
**Balance Sheet**  
**as at 30 September 2024**


	Notes	2024	2023
	£	£	£
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets		-	-
Total fixed assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand	13,570	8,884	
Total current assets	13,570	8,884	
Amounts due within one year	5 (720)	(720)	
Net current assets		12,850	8,164
Total assets less current liabilities		12,850	8,164
Net assets including pension asset / liability		12,850	8,164
The funds of the charity :			
Unrestricted income funds			
Unrestricted revenue accumulated funds	6 12,850	8,164	
Total Funds		12,850	8,164

The financial statements were approved by the Board of Trustees  
on..... signed on its behalf by:

**Saida Salum Mohammed - Trustee**



**Nasriya Khamis Salim Al Hashmy- Trustee**



**CHILDREN OF ZANZIBAR FOUNDATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 September 2024**

**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.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Revenue Turnover from ordinary activities	<u>17,066</u>	<u>28,545</u>

**CHILDREN OF ZANZIBAR FOUNDATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 September 2024**

**3 Staff Costs and Emoluments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accrued expenses	720	720
	<u>720</u>	<u>720</u>

**6 Unrestricted revenue accumulated funds**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
At 1 October 2023		
Brought forward	8,164	8,296
Unrestricted revenue / (loss) for the financial year	4,686	(132)
At 30 September 2024/ 30 September 2023	<u>12,850</u>	<u>8,164</u>

**CHILDREN OF ZANZIBAR FOUNDATION**  
**Schedule to the Statement of Financial Activities**  
**For The Period Ended 30 September 2024**

	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Incoming Resources				
Voluntary Income	17,066	17,066	28,545	28,545
Total Voluntary Income	17,066	17,066	28,545	28,545
Other Incoming Resources				
Other operating income	-	-	-	-
Total Other Incoming Resources	-	-	-	-
Total Incoming Resources	17,066	17,066	28,545	28,545
Professional fees in support of charitable activities				
Donations	11,660	11,660	27,257	27,257
Accountancy fees	720	720	720	720
Advertising and PR	-	-	700	700
	12,380	12,380	28,677	28,677
Total Support costs	4,686	4,686	(132)	(132)
Net income / (loss) resources	4,686	4,686	(132)	(132)

# Children of Zanzibar Foundation (COZ Foundation)

Governing Document & Annual Summary 2024  
Charity Registration No: 1191499

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## GOVERNING DOCUMENT

Children of Zanzibar Foundation (COZ Foundation) is a charitable organization registered with the Charity Commission as a Charitable Incorporated Organization (CIO) under registration number **1191499**. The Foundation operates in accordance with its constitution, which was formally adopted by a resolution of the trustees.

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## ORGANIZATIONAL STRUCTURE

The charity is overseen by a board of trustees who are collectively responsible for its general control and strategic direction. Trustees serve voluntarily, receiving no remuneration or financial benefit for their roles. The board convenes at least once every three months to review operations and make decisions.

To enhance efficiency, lead trustees are assigned to oversee specific areas of the charity's work, supported by other trustees. These leads provide regular reports to the full board for review and approval, ensuring transparency and accountability in all activities.

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## RISK MANAGEMENT

The trustees conduct regular risk assessments, identifying key risks across operational areas. Each risk is evaluated for its likelihood and impact, and mitigation measures are implemented accordingly. The board is confident that the current systems are sufficient to manage identified risks effectively.

The trustees have approved **Sister Alwiya Abdallah** to continue managing the Foundation's financial and charitable activities in the UK and abroad, particularly in Zanzibar, Tanzania.

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## CHARITABLE OBJECTIVES

### 1. Prevention or Relief of Poverty

The Foundation seeks to alleviate poverty among orphans, widows, the elderly, and vulnerable individuals in Tanzania. This is achieved by providing:

- Food, shelter, clean water, and clothing
- Emergency relief and medical support
- Assistance for sustainable income generation and self-sufficiency

## 2. Advancement of Education

We are committed to supporting education for children in need, especially orphans. This includes:

- Provision of educational resources and materials
  - Support for teaching staff
  - Development of recreational facilities to enhance social welfare
- 

## OUR WORK IN 2024

In 2024, COZ Foundation successfully carried out several impactful projects in Zanzibar, with generous support from **Global Support Charity**, our key partner. Below is a summary of our work:

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### Zanzibar – Ramadan 2024 – Food Distribution

- **Beneficiaries:** Over 750 individuals
  - **Distributed:** 100+ food packs to large orphan families, widows, and 60 elderly people across various villages in Pemba
  - **Each pack included:**
    - 10kg rice
    - 10kg flour
    - 10kg sugar
    - 5kg dates
    - 3L cooking oil
- 

### Pemba – Eid al-Fitr 2024 – Food & Financial Support

- **Beneficiaries:** Over 750 individuals
  - **Distributed:** 100+ food packs identical to those given during Ramadan
  - **Additional Support:**
    - 10,000 Tanzanian Shillings provided to each of 100 recipients (elderly and orphan mothers)
- 

### Eid al-Adha – Qurbani 2024

- **Funds Raised:** For 5 cows
  - **Impact:** Meat distributed to over 750 beneficiaries including orphans, widows, and people with disabilities across Pemba
- 

## LOOKING AHEAD

In the coming year, we are committed to:

- Expanding partnerships with like-minded charitable organizations
- Increasing fundraising efforts to support more orphans and vulnerable individuals
- Improving our website to better showcase our work and engage with supporters
- Completing the land registration in Pemba Island in Zanzibar for building a Recreation and Education center for orphans and vulnerable children.

We are driven by our mission to bring meaningful change to those most in need and continue to rely on the generosity of our donors and partners to make this vision a reality.

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**Approved by the Trustees**

**Signed on behalf of COZ Foundation:**

*M H Mbarak*

**Mbarak H Mbarak**

**Chairman**