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Charity registration number 1183099 (England and Wales)

KIJANA KWANZA (YOUNG PEOPLE FIRST)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jessica Banfield (Chair) Aaseem Mulji Natalie Craig Irfaan Alnur Merali Rhys William Torrington Laura Moss
Charity registration	England and Wales
Charity registration number	1183099
CIO number	CE017294
Principal address	59 Compton Avenue Wembley Middlesex United Kingdom HA0 3FD
Auditor	Deitch Cooper LLP 3 Hobbs House Harrovian Business Village Bessborough Road Harrow Middlesex United Kingdom HA1 3EX

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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 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

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 charitable objectives of Kijana Kwanza (Young People First) are the prevention and relief of poverty amongst children, young people and their families living in Tanzania who are in a condition of need or hardship by organising programmes and activities that:

- provide food, lodging and goods to such persons who could not otherwise afford them through lack of means;
- advance education and vocational training;
- assist individuals to generate a sustainable income and become self-sufficient; and
- develop life skills and capabilities that enable participation in society as independent, mature and responsible individuals.

Kijana Kwanza seeks to achieve these objectives through an integrated model of child and family support, education, skills development and progression to independent adulthood. The Charity's work extends from the protection and care of exceptionally vulnerable children through primary and secondary education, vocational and professional training, higher education, employment and enterprise. These principal activities are complemented by community assistance, emergency relief, investment in local infrastructure and initiatives intended to strengthen the long-term sustainability of the Charity's work.

The Charity's approach recognises that educational disadvantage and poverty are rarely addressed through a single intervention. Financial assistance for education is therefore accompanied, according to individual need, by accommodation, healthcare, pastoral and social support, life skills development, practical training and assistance with progression into further study or employment. The objective is not solely educational attainment, but to equip children and young people with the capabilities and opportunities required to achieve sustainable economic independence and participate fully in society.

During 2025, the entire staff, supported by Trustees, undertook a substantial review of the Charity's strategic direction in preparation for its **Strategic Plan 2026–2030**. This included revision of the organisation's vision and mission and the establishment of priorities for its next phase of development. The Plan has been developed with reference to **Tanzania Development Vision 2050, the Government of Tanzania's long-term national development framework**, and seeks to ensure that the Charity's own priorities remain responsive to the wider social and economic context in which it operates.

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Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

During 2025, Kijana Kwanza supported **208 sponsored children and young people** across primary and secondary education, Advanced Level, vocational training and professional qualifications. Across the full range of the Charity's activities, approximately **23,448 people** benefited directly from its programmes, services and community interventions.

A major development during the year was the completion of **Shabaha Children's Home**, construction of which had commenced in 2024. The first cohort of resident children was admitted in September 2025. The purpose-built facility substantially increased the Charity's capacity to provide immediate protection and appropriate accommodation for children affected by abandonment, neglect, family breakdown and other circumstances in which they cannot safely remain within their existing home environment. During the year, Kijana Kwanza continued to intervene in cases involving abandoned and exceptionally vulnerable children.

Construction of the first **seven houses at Sakina Family Village** also commenced during the year. The Village is intended to complement Shabaha Children's Home by providing a family-based model of longer-term alternative care and will eventually comprise **28 family homes**, enabling younger children requiring longer-term care to live within small households under the care of resident *bibis* (grandmothers). Together, the two developments provide distinct but complementary responses to immediate child protection and longer-term care.

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Education remained a principal area of charitable activity and extends considerably beyond the payment of school and college costs. Kijana Kwanza provides continuing support across the different stages of a young person's education, from primary and secondary school through Advanced Level, vocational and professional education and, where appropriate, progression to higher education. Support is tailored according to age and circumstances and includes educational materials, healthcare, pastoral support, additional tuition and assistance with the practical barriers that can otherwise prevent children and young people from participating fully in education.

One of the most significant milestones of the year was the progression of the **first generation of Kijana Kwanza students through Advanced Level education and into university**, with all becoming the first members of their families to enter higher education. Strong academic performance was also recorded amongst students completing secondary education. These outcomes are particularly significant within a model designed to provide continuity of support over developmental stages, rather than a series of discrete educational interventions.

Particular attention continued to be given to periods of educational transition, when students can be at greater risk of falling behind or leaving education. The Charity's **Pre-Form 1 programme**, which provides intensive preparation for children making the transition from primary to secondary education, achieved its strongest results since inception. Participating students recorded an average improvement of approximately **54 percentage points** between their initial and final assessments.

Vocational and professional education continued to place particular emphasis on the practical application of acquired skills and on enabling students to contribute their developing competencies to the wider Kijana Kwanza community. Electrical installation students assisted with the repair, maintenance and installation of electrical systems within Charity premises; carpentry and welding students produced furniture and other items required for new construction projects; and tailoring students manufactured school uniforms for sponsored children.

Students undertaking professional qualifications were similarly encouraged to apply their learning through practical placements and service. Healthcare students undertook field placements across disciplines ranging from pharmacy to occupational therapy, while a number also volunteered within relevant community settings during academic holidays. These opportunities provided practical professional experience while enabling students to contribute skills acquired through their education.

The longer-term outcomes of investment in education and training became increasingly evident during the year. **One student became Kijana Kwanza's first nursing graduate**, completing the qualification with A grades across all modules before securing employment as a nurse. Another student of pharmaceutical sciences established a pharmacy, while another progressed into employment in CCTV installation following studies in computer science. These developments reflect the Charity's emphasis on progression beyond the acquisition of qualifications into professional practice, skilled employment, enterprise and economic independence.

The Charity also continued to invest in learning and personal development beyond formal education. Children and young people participated in practical life skills activities including **cooking, agriculture and physical exercise**, intended to develop independence, social skills, personal responsibility and competencies required in adult life. Regular current-affairs workshops and debates for secondary students encouraged wider social awareness and the development of analytical and communication skills, while educational visits and residential trips enabled students to experience communities and environments beyond their immediate surroundings. During the year, students participated in visits to **Mwanza, Bagamoyo and Tarangire National Park**, amongst other destinations. Collectively, these activities form part of a broader approach in which classroom learning is complemented by practical experience and wider exposure to Tanzania's geography, history, economy, culture and natural environment.

Kijana Kwanza also seeks, wherever it is safe and appropriate to do so, to **support children within their existing families and communities rather than separate them from family care**. While the Charity is able to maintain a good standard of accommodation within its own residential facilities, the circumstances of some sponsored children living within the community are more difficult to address. This is particularly evident among some single-parent households where housing may be of poor quality and improvements are substantially outside the Charity's direct control. During 2025, Kijana Kwanza sought to mitigate these circumstances through the provision of beds, household furniture and solar lighting to those in greatest need. Notwithstanding these interventions, the adequacy of accommodation for some sponsored children remains an area of continuing concern.

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The Charity continued to undertake substantial activity within the wider community throughout the year. Food assistance was distributed to approximately **20,003 people** to mark **Ramadan, Easter, Eid al-Adha and Christmas**, reflecting Kijana Kwanza's established commitment to interfaith social action while providing assistance according to vulnerability and need. This programme was supported through **match funding from Beta Charitable Trust**.

Grants and loans were also provided to **424 individuals and households** identified as experiencing particular hardship or requiring targeted assistance. Support ranged from assistance towards specialist medical treatment, including a back brace and surgery for a young person with significant medical needs, to assistance with the establishment of small-scale income-generating activities such as a community kiosk. These interventions provide a flexible means of responding to circumstances in which relatively modest and targeted assistance may materially improve an individual's or household's longer-term position.

The Charity also made selected investments intended to provide a wider and enduring community benefit. Kijana Kwanza supported the development of a **new maternity ward in Njoro Ward**, including the procurement and donation of medical equipment, with support from **Lady Fatemah Charitable Trust**. At **KIA Village**, a borehole and solar pumping system, funded by **WF-AID**, was developed to improve community access to water. These investments complement Kijana Kwanza's direct programmes by addressing selected health and infrastructure needs capable of providing sustained benefit to communities beyond its immediate beneficiary population.

Shabaha Farm, Kijana Kwanza's food-growing project, continued to develop as both a productive agricultural asset and a practical learning environment. Crop and livestock activities contributed towards food production, while providing opportunities for children and young people to develop agricultural skills, with livestock capacity expanding through increases in both cattle and poultry. Investment in solar energy infrastructure also reduced dependence on conventional electricity and contributed to improved operational resilience and control of recurrent expenditure. The Charity remains committed to its strategic objective of **achieving food sustainability by 2028**, with the continuing development of Shabaha Farm forming part of its wider approach to reducing operating costs, increasing locally generated resources and strengthening long-term sustainability.

Kijana Kwanza's international volunteer programme continued to expand during 2025, with volunteers supplementing local capacity through the provision of time, professional expertise and practical assistance. During the year, **26 international volunteers** contributed approximately **371 days** to the Charity's work. This included social work students from **Volda University in Norway**, volunteers from **Canada, the United Kingdom and Switzerland**, and employee volunteers from **Silver Birch Care Holdings Ltd**, which has also provided substantial financial support to the Charity. In addition to the immediate contribution made during placements, international volunteering provides access to additional skills and perspectives and has helped to develop longer-term relationships which continue through professional engagement, fundraising and institutional support.

Continued programme expansion was accompanied by investment in the Charity's organisational capacity. By the end of the year, Kijana Kwanza employed **51 staff across 11 operational sites and facilities**. A more systematic framework for **staff performance review** was introduced as part of wider improvements in monitoring, evaluation and learning, with the objective of strengthening accountability, identifying professional development requirements and improving the relationship between individual responsibilities and organisational objectives.

The completion of the **Strategic Plan 2026–2030** represented a significant institutional development during 2025 and the culmination of a substantial process led by the Charity's local staff in Tanzania. Consultation meetings, staff and stakeholder surveys and extensive internal discussion and debate were used to examine the organisation's purpose and priorities and how better outcomes for children and young people could be achieved. This process took place against a rapidly changing demographic context: **over 60% of Tanzania's population is under the age of 25, while the country's population of more than 65 million is projected to more than double to approximately 140 million by 2050**. The planning process provided an opportunity to reconsider the Charity's focus in light of this context as well as through the prism of the experience gained through its rapid development and the changing needs of those it serves. The resulting Plan establishes the strategic priorities for the forthcoming period and provides a framework for future programme development, organisational strengthening and financial sustainability.

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Financial review

The results for the year are set out on the Statement of Financial Activities and notes to the accounts.

The principal 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 £1,023,169 (2024: £945,802). Total resources expended were £949,048 (2024: £846,735). The charity achieved an overall net income for the year of £74,121 (2024: £99,067). Fund balances at the year end comprised unrestricted funds of £209,372 (2024: £181,911) and restricted funds of £72,035 (2024: £25,375). These amounts are expected to be fully spent towards charitable objectives in the forthcoming year.

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.

Major risks

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 its risk management, to ensure it remains fit for purpose. Risk management is reviewed on regular basis.

Plans for future periods

Following a period of significant organisational growth, greater emphasis will be placed on consolidation, income diversification and sustainability, including through strengthening local leadership and succession planning, investment in staff and organisational systems, and ensuring that programme development remains supported by appropriate financial and institutional capacity.

Building on the developments achieved during 2025, Kijana Kwanza enters the new strategic period with substantially greater capacity to deliver its charitable objectives than at any previous stage of its development. Investment in physical infrastructure has been accompanied by the maturation of programmes focused on young people’s educational and vocational pathways, growth in organisational capacity and a clearer strategic framework for the period ahead.

Trustees recognise that the expansion of recent years brings a corresponding responsibility to consolidate these gains, strengthen financial and institutional sustainability and maintain the quality of provision as the organisation develops. With these foundations in place, the Charity has increased capacity, clearer direction and an established platform from which to deepen the effectiveness and long-term sustainability of its work.

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.

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:

Jessica Banfield (Chair)	
Aabida Mohmed	(Appointed 26 July 2025 and resigned 25 January 2026)
Aaseem Mulji	(Appointed 27 May 2025)
Natalie Craig	
Irfaan Alnur Merali	
Rhys William Torrington	
Laura Moss	
Dr Mohammed Abdul Latif	(Resigned 30 June 2025)
Jack Jamieson	(Resigned 28 July 2025)

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.

Statement of Trustees' responsibilities
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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' report was approved by the Board of Trustees.

Signed by:
Jessica Banfield
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Jessica Banfield (Chair)
Trustee

12 October 2026

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KIJANA KWANZA (YOUNG PEOPLE FIRST)

Opinion

We have audited the financial statements of Kijana Kwanza (Young People First) (the 'Charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience of the sector and activities of the charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified through making enquiries of management and inspecting documentation; and
- we identified laws and regulations which were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatements including obtaining an understanding of how fraud might occur by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed the following procedures:

- we performed analytical procedures to identify any unusual or unexpected relationships;
- we assessed whether judgements and assumptions made regarding material financial information set out in the accounts were indicative of potential bias; and
- we investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to, agreeing financial statement disclosures to underlying supporting documentation and remaining alert for actual and potential litigation and claims during our other audit procedures. We did not identify any key audit matters relating to irregularities, including fraud.

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Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The comparative financial statements were not audited as the previous financial statements were not subject to audit. Prior-period amounts should be read only in relation to current-period figures. Our audit opinion covers only the current period. The current period financial statements are not qualified in this respect.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

For and on behalf of Deitch Cooper LLP, Statutory Auditor
Chartered Certified Accountants
3 Hobbs House
Harrovian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX
United Kingdom
12 October 2026

Deitch Cooper LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 as restated £	Restricted funds 2024 £	Total 2024 as restated £
Income from:							
Donations and legacies	**3**	183,626	830,870	1,014,496	245,555	688,438	933,993
Other trading activities	**4**	589	2,910	3,499	2,718	2,500	5,218
Investments	**5**	5,174	-	5,174	6,591	-	6,591
Total income		189,389	833,780	1,023,169	254,864	690,938	945,802
Expenditure on:							
Raising funds	**6**	7,496	10,521	18,017	2,600	-	2,600
Charitable activities	**7**	154,432	776,599	931,031	148,723	695,412	844,135
Total expenditure		161,928	787,120	949,048	151,323	695,412	846,735
Net income/(expenditure) and movement in funds		27,461	46,660	74,121	103,541	(4,474)	99,067
Reconciliation of funds:							
Fund balances at 1 January 2025		181,911	25,375	207,286	78,370	29,849	108,219
Fund balances at 31 December 2025		209,372	72,035	281,407	181,911	25,375	207,286

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 as restated £	2024 as restated £
Current assets					
Debtors	**13**	83,457		51,520	
Cash at bank and in hand		212,828		170,589	
		296,285		222,109	
Creditors: amounts falling due within one year	**14**	(14,878)		(14,823)	
Net current assets			281,407		207,286
The funds of the Charity					
Restricted income funds	**15**		72,035		25,375
Unrestricted funds	**16**		209,372		181,911
			281,407		207,286

The financial statements were approved by the Trustees on 12 October 2026

Signed by:
Jessica Banfield
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Jessica Banfield (Chair)
Trustee

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	**19**		37,065		55,406
Investing activities					
Investment income received		5,174		6,591	
Net cash generated from investing activities			5,174		6,591
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			42,239		61,997
Cash and cash equivalents at beginning of year			170,589		108,592
Cash and cash equivalents at end of year			212,828		170,589

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KIJANA KWANZA (YOUNG PEOPLE FIRST)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Prior period error

In the financial statements for the year ended 31 December 2024, only gift aid income that had been received during the year had been recognised as income. To rectify this error and ensure compliance with the accounting standards under which the accounts are prepared, the comparative figures have been restated. The restated figures for the prior year recognise accrued unrestricted income in respect of gift aid income relating to donations received in the prior year. This accounting treatment is in accordance with the Charities SORP (FRS102) and the reason for restatement is a prior period error not a change in accounting policy. The effect on the prior year figures has been to increase unrestricted income and the surplus for the year and to increase current assets and closing unrestricted funds at 31 December 2024 by £51,520.

1.3 Going concern

The Trustees have reviewed the Charity's financial position, cash flow forecasts and budgets covering a period of at least twelve months from the date of approval of these financial statements. Having considered the financial position, forecasts and the principal risks and uncertainties facing the organisation, 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. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

1.4 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.

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1 Accounting policies **(Continued)**

1.5 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.

Trading income is recognised when the related goods or services are provided. All trading income is ancillary to other operations of the Charity.

1.6 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.

1.7 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.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

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1 Accounting policies **(Continued)**

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.

1.9 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.

1.10 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.

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 and the recording of income and expenditure 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.

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3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	95,355	637,397	732,752	118,732	615,438	734,170
Gift Aid	88,271	-	88,271	126,823	-	126,823
Grants	-	193,473	193,473	-	73,000	73,000
	183,626	830,870	1,014,496	245,555	688,438	933,993
Grants						
Hasnain Foundation	-	28,708	28,708	-	33,000	33,000
Lady Fatemah Charitable Trust	-	127,805	127,805	-	40,000	40,000
Beta Charitable Trust	-	24,500	24,500	-	-	-
World Federation of KSIMC	-	12,460	12,460	-	-	-
	-	193,473	193,473	-	73,000	73,000

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Sales income	589	2,910	3,499	2,718	2,500	5,218

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,174	6,591

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6 Expenditure on raising funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Fundraising and publicity						
Fundraising platform charges	5,907	10,521	16,428	-	-	-
Fundraising events support costs	1,589	-	1,589	2,600	-	2,600
	7,496	10,521	18,017	2,600	-	2,600

7 Expenditure on charitable activities

	Events and activities 2025	Events and activities 2024
	£	£
Direct costs		
Staff costs	126,807	84,345
Events and activities	132,537	66,919
	259,344	151,264
Grant funding of activities (see note 8)	650,252	669,925
Share of support and governance costs (see note 9)		
Support	6,245	19,646
Governance	15,190	3,300
	931,031	844,135
Analysis by fund		
Unrestricted funds	154,432	148,723
Restricted funds	776,599	695,412
	931,031	844,135

8 Grants payable

	Events and activities 2025	Events and activities 2024
	£	£
Grants to institutions:		
Kijana Kwanza - Tanzania	650,252	669,925

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9 Support costs allocated to activities

	2025	2024
	£	£
Bank charges	252	1,660
Bookkeeping and payroll	961	774
Legal & Professional fees	1,296	392
Advertising & Marketing	467	793
Sundry expense	1,209	11,840
Fundraising event expenses	1,589	2,600
Travel expense	2,060	4,187
Governance costs	15,190	3,300
	23,024	25,546
Analysed between:		
Fundraising	1,589	2,600
Events and activities	21,435	22,946
	23,024	25,546

Governance costs comprise:	2025 £	2024 £
Audit fees	9,600	-
Accountancy	2,340	-
Independent examination fees	3,250	3,300
	15,190	3,300

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year, excluding Trustees, was:

	2025	2024
	Number	Number
	4	3

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11 Employees **(Continued)**

Employment costs	**2025**	**2024**
	£	**£**
Wages and salaries	126,512	83,811
Other pension costs	295	534
	126,807	84,345

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

Amounts falling due within one year:	**2025**	**2024**
	£	**£**
Other debtors	83,457	51,520

14 Creditors: amounts falling due within one year

	2025	**2024**
	£	**£**
Other taxation and social security	2,535	9,814
Other creditors	2,504	1,537
Accruals and deferred income	9,839	3,472
	14,878	14,823

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15 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
Campaigns	329	16,462	(12,782)	4,009
Capital Fund	752	279,292	(269,226)	10,818
Child/Student Sponsorship	2,042	292,186	(242,360)	51,868
Emergency Appeals	40	-	(40)	-
Emergency Grants	119	18,562	(18,442)	239
Events & Activities	148	14,023	(12,839)	1,332
Farming Projects	4,652	78,549	(82,387)	814
Food Aid	(453)	36,101	(34,251)	1,397
Local Development	15,225	20,828	(36,051)	2
Restricted Poverty - Relief funds	2,521	77,777	(78,742)	1,556
	25,375	833,780	(787,120)	72,035

Previous year:	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	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	(58,602)	2,521
	29,849	690,938	(695,412)	25,375

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15 Restricted funds **(Continued)**

Description of funds

Campaigns - Funds raised through specific or annual campaigns to meet identified needs of children and young people, including back-to-school support, medical insurance and other healthcare-related costs.

Capital Fund - Funds restricted to the acquisition, construction, extension or major improvement of buildings and other capital facilities used to deliver the charity's activities, including children's homes, youth hostels and educational facilities.

Child/Student Sponsorship - Funds received as sponsorship towards the ongoing support, care and development of individual children and young people, including accommodation, nutrition, education, vocational training, extracurricular learning, pastoral care and other essential support.

Emergency Appeals - Funds raised through specific public appeals in response to crises, disasters or other major emergencies, for the provision of immediate humanitarian relief to affected individuals and communities.

Emergency Grants - Funds used to provide short-term financial assistance to vulnerable children, young people and families facing individual hardship or an urgent personal or household need.

Events & Activities - Funds restricted to social, cultural, religious, recreational and sporting activities for children, young people and the wider community.

Farming Projects - Funds restricted to agricultural and livestock projects that support food production, practical agricultural activities and the long-term sustainability of the organisation and local community.

Food Aid - Funds restricted to the purchase and distribution of food to vulnerable individuals and families, including food parcel distributions during Ramadan, Easter and Christmas.

Local Development - Funds restricted to community infrastructure and development projects benefiting the wider community, including water and sanitation projects and school improvements.

Restricted Poverty-Relief Funds - Funds donated specifically for poverty relief and distributed to eligible individuals and families in accordance with the restrictions or criteria specified by the donor.

16 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 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	181,911	189,389	(161,928)	209,372

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	78,370	254,864	(151,323)	181,911

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17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	209,372	72,035	281,407
	209,372	72,035	281,407

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	181,911	25,375	207,286
	181,911	25,375	207,286

18 Related party transactions

During the year donations totalling £16,758 (2024: £2,405) were received from trustees and senior management and their close family members.

During the year the charity made payments to Kijana Kwanza Tanzania, a connected overseas charitable organisation, amounting to £650,252 (2024: £669,925). All payments were towards projects and activities that are in accordance with the charitable objects of the Charity.

19 Cash generated from operations

	2025 £	2024 £
Surplus for the year	74,121	99,067
Adjustments for:		
Investment income recognised in statement of financial activities	(5,174)	(6,591)
Movements in working capital:		
(Increase) in debtors	(31,937)	(51,520)
Increase in creditors	55	14,450
Cash generated from operations	37,065	55,406

20 Analysis of changes in net funds

The Charity had no material debt during the year.