



**Malaika**  
children's friends

## **ANNUAL REPORT 2024**

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### **MALAIKA CHILDREN'S FRIENDS**

## MALAIKA

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## LETTER FROM THE FOUNDER AND THE CHAIRMAN

Dear Friends,

Here we are once again, sharing a new edition of our Annual Report with the same passion and energy that has carried us through the years. Time continues to move forward, and with it, important milestones come into view. The year 2024 holds special meaning for us—it marks two decades since our journey began. On December 20, 2004, a small company was officially registered with the Tanzanian authorities. That modest beginning sparked an adventure that has since grown, evolved, and transformed into what we are today: a recognized NGO with Charitable Status.

Twenty years have passed—almost in the blink of an eye—but they've been rich with progress, change, and countless meaningful moments. This anniversary represents more than just time; it stands for a shared vision, one you have always been part of: to build something lasting.

And twenty years of growth and consolidation are a strong foundation for everything yet to come.

This year has brought its share of challenges for our extended family—especially for the older youth, who are now stepping into the next chapter of their lives, still under our watchful and supportive guidance. The five young persons who completed their studies last year have begun living independently, with some continuing their education and others entering the workforce.

Yet, Malaika remains their anchor. They return often, particularly on weekends or holidays, seamlessly slipping back into the rhythm of life here. Whether it's harvesting vegetables, making candles, or looking after the younger ones, they willingly take on their familiar responsibilities.

The transition wasn't easy at first. But once they realized that their family wasn't disappearing—only evolving to give them the wings to fly—the path ahead became clearer, and their confidence grew.

Our focus on the older ones did not stop us from looking beyond Malaika. In August, we welcomed two new little members into our family. At the same time, our "Outreach" efforts remained strong, as we continued to follow and support the boys and girls who have already been reunited with their families—ensuring that our connection with them stays meaningful and lasting.

We also took further steps to increase our ability to self-finance. First, we completed our first full year of full-scale operations for the candle factory. With more space available, we were able to build up stock, ensuring we never lost orders. Sales increased so much that by the end of the year, we had to add a new staff member entirely dedicated to this project.

In September, after conducting research on the local food market, we launched the "Egg Project." With sufficient space available, we decided to build a facility for housing a laying hen farm. The building is separate from the rest of the center but within the perimeter wall, which we have just finished expanding. This has been a significant investment for us, requiring substantial resources, but in the long run, it will allow us to supplement our income from candle sales with earnings from egg sales, which are growing in demand in the country.

Great achievements and hard work, but much more remains to be done as we continue moving toward a new milestone. To all of you, a huge thank you for pushing us forward and supporting us.

*Founder*



*Chairman*



# THE ENVIRONMENT IN WHICH WE OPERATE



## TANZANIA



- Area: **945.087 km<sup>2</sup>**
- Total population: **about 67 million (2023)**
  - **3.12% are over 65 years old**
  - **43.61% are under 15 years old**
- Official languages: **Swahili and English**
- Capital: **Dodoma**
- Currency: **Tanzanian shilling**



**Tanzania**, located in East Africa, is known for its political stability and rich cultural diversity. The country is home to over **67 million people** and boasts iconic landmarks such as Mount Kilimanjaro, Serengeti National Park, and Zanzibar's beaches. With a population comprising mostly young people, Tanzania's demographics underscore the importance of initiatives aimed at improving child welfare and education.

**Tanzania's economy** is one of the fastest-growing in Sub-Saharan Africa, with agriculture, tourism, mining, and energy sectors serving as the backbone. Despite this growth, challenges such as **poverty and inequality persist**, particularly in many areas. Many underprivileged communities lack access to basic services like healthcare, quality education, and social support, which makes the role of nonprofit organizations, including orphanages, crucial.

**Tanzania's GDP economy has been growing steadily in 2024**, with a projected GDP growth rate within the range 5.5% to 6%. The growth continues to be driven by agriculture, mining, and construction, although there are challenges like inflation and global supply chain issues. Inflation continued to fluctuate during 2024, while remaining under control, with an estimated year-end rate of around 5.0%.

Agriculture is still a backbone of the Tanzanian economy, contributing to approximately 30% of GDP in 2024. Key crops like maize, coffee, and tea continue to drive agricultural exports. New initiatives to improve irrigation and sustainable farming practices are gradually increasing output.

The mining sector has seen a boost in 2024, with gold, tanzanite, and natural gas being key contributors. The government's push for value-added industries in the mining sector, such as refining and processing, is also gaining traction.

Finally, tourism, which grew by around 10%-12% in 2024 and is expected to continue growing, has once again been an important source of foreign currency inflow for Tanzania.

The Tanzanian government has made significant strides in **expanding access to education**. In 2024, primary school enrollment is nearly universal, with a net enrollment rate of 95%. However, challenges remain at the secondary level, where enrollment is lower (about 60% to 65%).

**Tanzania has made progress in improving healthcare services, especially maternal and child health.** Life expectancy is around 65 years for men and 67 years for women in 2024. However, the health sector still faces challenges such as malaria, HIV/AIDS, and child malnutrition. The government is focusing on improving health infrastructure, vaccination coverage, and reducing preventable diseases.

*Fonti: World Bank Tanzania Overview, National Bureau of Statistics Tanzania, National Bureau of Statistics Tanzania, Tanzania National Health Insurance Fund (NHIF), Tanzanian Tourist Board.*

## CHILD PROTECTION

The *Law of the Child Act [CAP. 13 R.E. 2019]*, is a comprehensive legal framework designed to safeguard children's rights in Tanzania. It provides for:

1. **Child Protection:** Ensures that children are protected from abuse, neglect, and exploitation.
2. **Education and Welfare:** Guarantees every child the right to free primary education and the right to adequate care and protection in a safe environment.
3. **Support for Vulnerable Children:** Mandates the establishment of foster care systems, orphanages, and child protection services to support children who are orphaned or lack parental care.
4. **Participation Rights:** Recognizes the importance of allowing children to express their views in matters affecting their welfare.

The Act emphasizes the shared responsibility of the government, families, and organizations in safeguarding the welfare and rights of children, especially those underprivileged or in vulnerable situations. This combination of political stability, economic growth, and a strong legal framework for child protection provides a supportive environment for the orphanage's mission to improve the lives of children in Tanzania.



## MALAIKA IN FIGURES: 2024

20

YEARS OF ACTIVITY



56

CHILDREN AND YOUTH HAVE BEEN TAKEN CARE OF SINCE THE CONSTITUTION



37%

CHILDREN SUPPORTED OUTSIDE THE FACILITY



98%

SUCCESS IN SCHOOL EXAMS



MORE THAN 300

DONORS IN 2024



MORE THAN 760

DONATIONS RECEIVED IN 2024



543.000 €

TOTAL INVESTMENTS MADE FOR THE FAMILY HOME SINCE THE BEGINNING OF THE ACTIVITY



OVER 9.400

SELF-MADE CANDLES SOLD IN 2024



96%

ESTIMATE OF THE COVERAGE OF ENERGY NEEDS FOR SELF-PRODUCTION



29%

COVERAGE OF FOOD CONSUMPTION FROM SELF-PRODUCTION





1

# MALAIKA: WHO WE ARE AND WHAT WE DO



# MALAIKA: WHO WE ARE AND WHAT WE DO

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Malaika is an initiative that began exactly twenty years ago and has grown thanks to the dedication of countless individuals from around the world.

At the family home in Arusha, children referred by Social Services due to challenging circumstances are welcomed with care. Malaika offers them a safe and nurturing environment within the facility, or, whenever possible, supports them through the "Outreach" project while they remain with their families of origin.

In 2024, the initiative expanded with the launch of the "Towards Independence" project, designed to support young people as they transition from Malaika into independent living.

The children in the facility are cared for by local staff who take turns ensuring their well-being and growth while respecting Tanzanian traditions. The girls and boys attend local schools to achieve the best possible education based on their abilities and aspirations. Additionally, in keeping with the local culture, the children are guided in developing essential life skills for daily living in Tanzania, including household management, farming, and animal care. Special attention is given to each child's health and well-being, with focused support for those living with HIV or disabilities.

The continuous training and education of the staff are considered a top priority, as they are essential for welcoming and supporting children who often come from traumatic backgrounds and need care, affection, and understanding. Those included in the "Outreach" project also receive continuous support from Malaika's social worker, who monitors any difficulties that may arise.

Over time, the number of children hosted at the facility or supported within their families has increased, as has their average age, leading to greater financial needs, particularly for covering educational expenses.

One of the initial major challenges, the lack of water, has been overcome by improving rainwater collection capacity and, most importantly, by connecting to the public water supply. This has enabled the expansion of agricultural and livestock activities.

In recent years, Malaika has also started developing income-generating activities, such as candle production, which are sold to resorts and restaurants. This initiative supports the project financially and complements the significant flow of donations from various countries, on which Malaika currently relies. It is a process that will take time, but the direction is clear and is also encouraged by the government, which sees self-sustainability initiatives as doubly beneficial: they strengthen the project's stability and create new job opportunities.





## 1.1 MILESTONES OF MALAIKA'S HISTORY

**2005**

Malaika begins operations  
in Arusha, Tanzania

**2008**

Acquisition of land and construction  
of the first building

**2011**

Establishment of  
Malaika Children's Friends (Italy)

**2012**

Establishment of  
Malaika Kids e.V. (Germany)

**2014 -2018**

Construction of new buildings and services,  
increase in the number of children,  
arrival of water and electricity

**2020**

Obtaining charitable status

**2021-2023**

Completion of high school for the older  
children and launch of self-sustainability activities.  
Completion of the "Candle Factory."

**2024**

Launch of the "Towards Independence"  
project for older children and start of  
construction for the poultry farm.



## 1.2 MISSION AND VALUES

### MISSION

Our mission is to provide orphaned and vulnerable children in Tanzania with a secure and nurturing environment where they receive the care, support, and resources they need. We strive to offer them a loving family-like atmosphere, nutritious meals, access to quality healthcare, and the opportunity to receive a comprehensive education. Through these efforts, we aim to empower the children to build a brighter future for themselves and make positive contributions to their communities. Additionally, we aim to reunite children with their original families wherever possible while continuing to support their educational needs and providing focused attention.



### VALUES

- **Be a real family**, not an orphanage
- Ensure **constant presence** and warmth from caregivers
- Encourage children **to invest in their future** through education, for themselves and their community, respecting their inclinations
- Support **staff training**, valuing everyone's abilities
- Operate **respecting the country's culture** and traditions
- Commit to finding original families and **facilitating reunification**
- Make environmentally **sustainable choices**
- **Help the local economy** by creating jobs
- Act with **transparency and verifiability** in management





## 1.3 THE GOVERNANCE IN TANZANIA, ITALY, AND GERMANY

To fully understand the governance system and the economic-financial dimensions of the entire project, it is essential to focus on the “Pro Forma Consolidated” of the three legal entities that comprise it and that, in different ways, support it.

The need to review a “Pro Forma Consolidated” arises from the distinct roles of our two European entities and the Tanzanian legal entity. The European entities concentrate exclusively on fundraising, securing school sponsorships, and gathering support for special projects. Conversely, the operational management of the center is handled by our Tanzanian legal entity, which holds a recognized status as a humanitarian operator and is registered with the Tanzanian Government's NGO register.

The consolidated financial statements are defined as “Pro Forma” because, although the Tanzanian entity **“Malaika Children's Friends”** (hereinafter **MCFT**), the Italian legal entity **“Malaika Children's Friends ETS”** (hereinafter **MCFI**) and the German entity **“Malaika Kids e.V.”** (hereinafter **MK**), are 100% interconnected, they do not have any shareholding relationships with each other.

Lastly, of the two European entities, the Italian one is also directly involved in managing the family home, ensuring a constant presence at the center.



**MCFT**, headquartered in Moshono – Arusha, is governed by a Board of Directors that remains in office for 5 years (term ending in 2029) and consists of 5 members, three of whom are Tanzanian, one German, and one Italian:



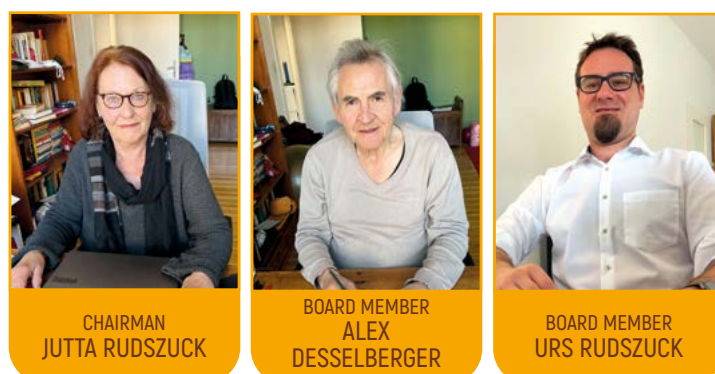
The operational management is entrusted to the founder Jutta Kassam and Chairman Francesco Tiso. The MCFT Board meets at least three times a year for the legally required approvals and to monitor operational management progress. Extraordinary meetings are held to discuss and possibly approve significant expenses and investments.

**MCFI**, headquartered in Milan, is governed by an assembly of members and a Board of Directors that remains in office for a three-year term, with the next renewal in 2028. The current Board of Directors consists of 5 members:



The Chairman of the Board of Directors holds the same position on the Board of the Tanzanian legal entity MCFT, jointly responsible for its operational management and the founding board member.

**MK**, headquartered in Berlin, is a German law NGO governed by a Board of Directors:





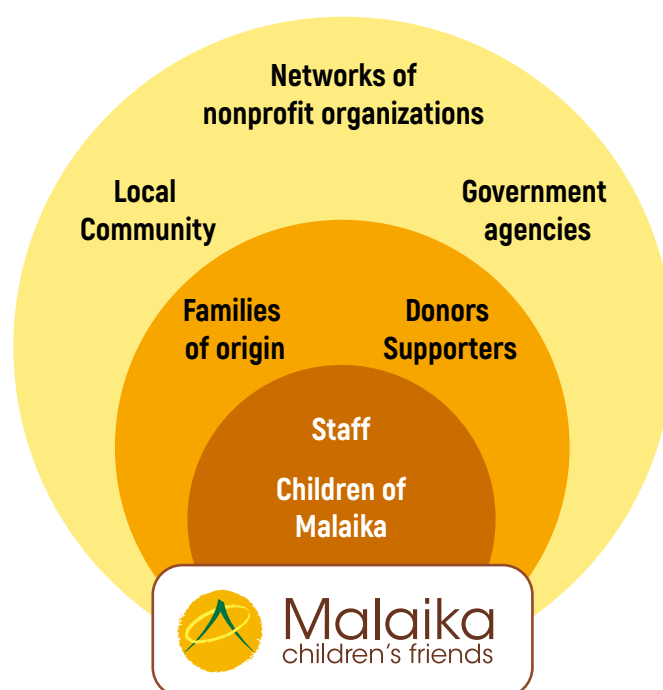
## 1.4 THE APPROACH TO THE ANNUAL REPORT

### 1.4.1 STAKEHOLDERS

In carrying out its activities, **Malaika Children's Friends interacts with various stakeholders** in different capacities. In mapping the organization's main stakeholders, they have been placed on three different levels of involvement based on criteria of "proximity" to the activities conducted daily and "frequency of contact."

The document will refer to 'Malaika Children's Friends,' 'Malaika,' or 'the organization' as an aggregate of the three independent legal entities listed above.

In 2024, with the growth of the children and their progressive integration into the social fabric, contact with the local community, which had already been established over the years, became even more important.



- The primary stakeholders involved in Malaika's daily operations include the children residing in our family home and the dedicated employees who support them. These individuals are at the heart of our organization, directly contributing to and benefiting from our activities.
- The stakeholders directly connected to Malaika's activities, with whom the organization interacts periodically, are the families of origin, supporters, private donors, and companies from various countries around the world, particularly Italy, Germany, Australia, Spain, Tanzania, Kenya, the United States, and Canada.
- The stakeholders connected to Malaika's activities, "external" to the family home, with whom the organization interacts to support the conduct of daily activities, are the local community, non-profit organization networks (Lions Club, Micromondo, and *Aumund Foundation*), public entities (Social Welfare, the national authority overseeing NGOs, Tanzania Revenue Authority, and RUNTS, the National Register of the Third Sector in Italy).



## 1.4.2 MATERIAL THEMES

After reviewing the context in which Malaika operates, conducting a benchmark analysis with similar organizations, and evaluating our internal activities, we have **identified the most significant** ("material") topics relevant to Malaika and our key stakeholders. In line with the recommendations of the GRI (Global Reporting Initiative) Standards published in 2021,

the following is a detailed list of topics divided by area (Social, Economic, or Cross-cutting) and their descriptions. Since there have been no significant changes in the organization's activities, the material topics for 2024 remain unchanged from those identified in 2023.

AREA	TOPICS	DESCRIPTION
SOCIAL ASPECTS	Welfare, care, and protection of children's growth	This topic refers to the actions taken by Malaika <b>to ensure a dignified life for the children it welcomes</b> in a family-like and welcoming environment, providing an adequate number of meals per day, proper healthcare, and offering opportunities for skill development within the home.
	Protecting diversity and ensuring full inclusion for all	This topic refers to the <b>fully inclusive approach</b> adopted in welcoming children, including those who are HIV positive or have disabilities. This ensures full access to necessary care and tools for daily life and promotes a fully inclusive environment within the home.
	Training, development, and school continuity	This topic refers to the activities carried out by Malaika <b>to ensure all children have access to adequate and continuous education</b> , from the early levels of schooling to higher education, including access to schools beyond basic education and international schools.
	Welfare and training of staff	This topic refers to the approach adopted for <b>staff management</b> , guaranteeing adequately paid employment, access to qualifying training activities, medical care when necessary, and access to "benefits" provided by the home (e.g., distribution of food products).
	Dialogue with the local community	This topic refers to the <b>dialogue approach</b> adopted with community stakeholders where Malaika operates (including local suppliers), other organizations working in the area, and authorities. It also includes collaboration with families of origin, which has enabled family reunification.
ECONOMIC ASPECTS	Ethics and transparency in management, reporting, and communication of the activities.	This topic refers to the <b>careful and meticulous approach</b> adopted by Malaika in managing its activities, both in terms of tracking and reporting economic data and in terms of communicating the activities carried out externally, including the voluntary preparation of an Annual Report compliant with existing regulations.
	Continuity and diversification of sources and donations	This topic refers to the <b>management and pursuit of donations</b> that support Malaika's activities as broadly and continuously as possible through contact and support from entities and individuals globally. It also refers to self-financing actions to support the children, such as selling candles produced in the family home's workshop.
TRANSVERSAL ASPECTS	Sustainability and adequacy of the structure	This topic refers to the approach adopted for the construction, maintenance, management, and expansion of the facility housing the children, aiming to <b>increase self-sufficiency</b> with a particular focus on <b>environmental sustainability</b> . It includes solar panels and a wind turbine that cover almost all energy needs, food production activities, and water collection structures for irrigation.





## 1.4.3 THE SDGS CHOSEN BY MALAIKA

The **7 Sustainable Development Goals (SDGs)** relevant to Malaika's activities, in alignment with the 17 goals of the United Nations 2030 Agenda for Sustainable Development, identified in 2022, are summarized below and reported in the specific sections.

	<b>Goal 2.</b> End hunger, achieve food security and improved nutrition, and promote sustainable agriculture		<b>Goal 5.</b> Achieve gender equality and empower all women and girls
	<b>Goal 3.</b> Ensure healthy lives and promote well-being for all ages		<b>Goal 7.</b> Ensure access to affordable, reliable, sustainable, and modern energy for all
	<b>Goal 4.</b> Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all		<b>Goal 8.</b> Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all
	<b>Goal 10.</b> Reduce inequality within and among countries		



The candle workshop (shown in the photos), completed in 2023, is one of several initiatives implemented to make Malaika increasingly independent from fundraising (SDG 8).



2

## THE SHELTER





## 2.1 YOUTH CARE



In total, throughout 2024, Malaika cared for 32 girls and boys. By the end of the year, only 31 were still being supported, as one girl achieved full independence mid-year. The number remained unchanged from the end of 2023 because, in August, we welcomed two new young guests, one

aged six months and the other three years old. Of the 31 girls and boys at the end of the year, 20 live at the center, 7 live with extended families, and 4 older ones—three girls and one boy—live independently, but under the supervision and responsibility of Malaika.



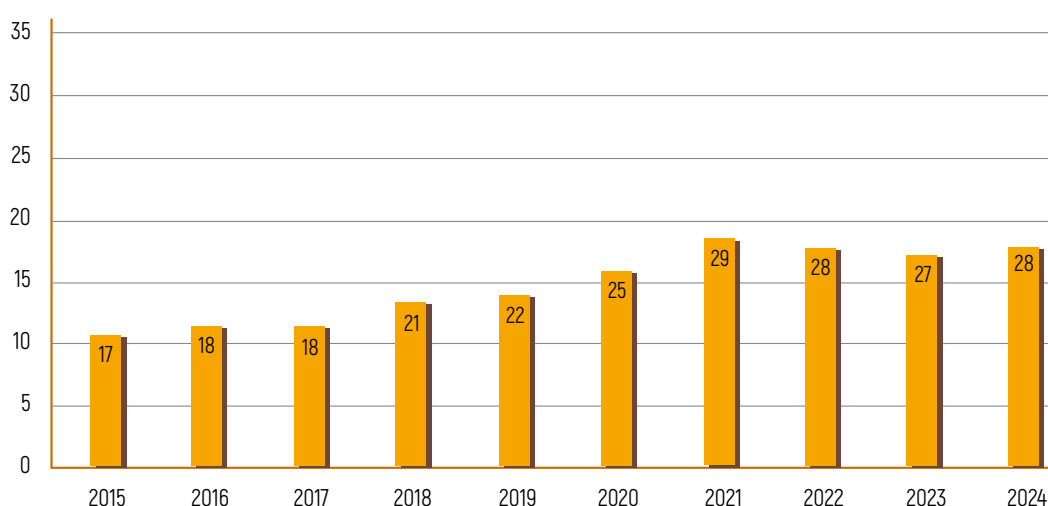
*The children supported by Malaika as of 31/12/2024*

	2022	2023	2024
TOTAL NUMBER	28	31	31
UNDER 6 YEARS	3	3	5
BETWEEN 6 AND 13 YEARS	11	9	6
OVER 13 YEARS	14	19	20

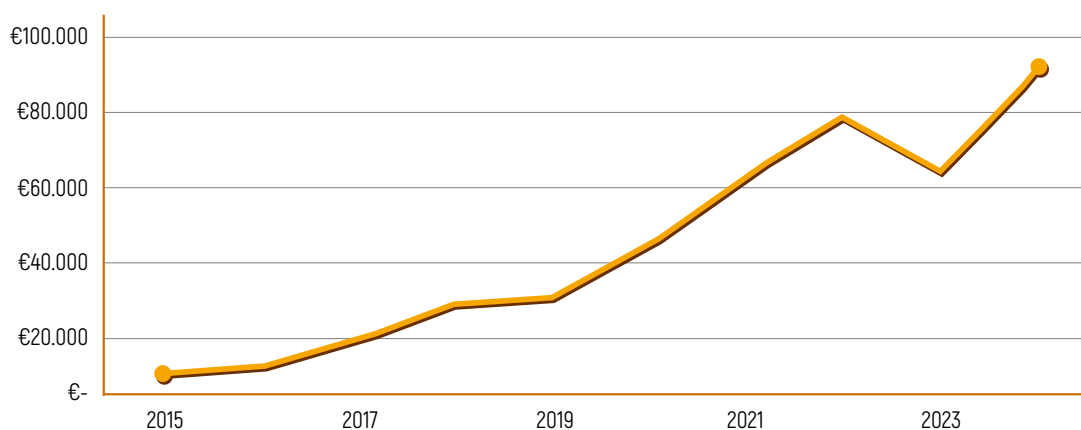
In 2024, one girl and one boy attended kindergarten, while 9 girls and boys attended primary school, a decrease of 2 compared to 2023, as both of these girls moved on to secondary school. At the secondary school level, there were a total of 9 students, a decrease of 4 due to the graduation of three girls and one boy.

Within the group that completed high school, two are currently attending university, one is pursuing a three-year nursing course, and two have started working in the fields of IT and wellness.

*Number of children enrolled in school*



*Total education costs (Euros)*





In 2024, school-related expenses saw a significant rise, largely due to an increased contribution from the Aumund Foundation. This generous support covered the tuition fees for five girls and one boy at St. Constantine's International School. Of the total €91,000 spent on school enrollments, €59,000 was funded by the Aumund Foundation, which is dedicated to providing scholarships at prestigious international schools around the world. This represents a remarkable opportunity for children coming from a group home setting, opening doors to a world-class education and a brighter future.

The remaining increase in expenses recorded in 2024 is attributed to the start, after their military service break, of university and professional studies for the young people who graduated from school last year.

This year, Malaika also began benefiting significantly from the help of the older ones, who, during their free time, assisted with helping the younger ones with their holiday homework, lightening the staff's workload, and played an important role in candle production, as well as in managing orders and deliveries.

Our long-standing volunteers from Italy and Australia, who have now become an integral part of the staff, also contributed to caring for our community for extended periods. They have been with us continuously for several years.

Throughout 2024, all the children and staff received regular healthcare monitoring, leading to a total of 79 hospital visits.

## CHILDREN'S VOICES

*It's been a long time since 2004, when at the age of 3, Malaika became my home, and since then, it's been my "comfort zone." Malaika has played an enormous role in my life. From when I was very little, Malaika provided me with a whole series of basic needs, such as a place to sleep, food, clothes, the opportunity to study, and so much more. These are things I might have struggled to have if I had been in a family from my own country. I ended up at Malaika for many reasons, none of which I regret at all, and I'm grateful to have been here and to have had these opportunities.*



## 2.2 SPECIFIC PROJECTS

### 2.2.1 CHILD SPONSORSHIP

*Our contribution to the SDGs*



The Sponsorship Program consists of direct support from a donor to a single child or young person to cover caregiving expenses.

This creates a bond between the sponsor and the child, nurtured by regular updates from Malaika about the child's growth, academic progress, as well as through photos, letters, Christmas greetings, and report cards. Some donors fully cover the annual amount needed for primary needs and the management of the group home, while others contribute partially, allowing more supporters to contribute to the care of a single child. In 2024, the support that started in previous years continued without change, maintaining the pairing between sponsors from different countries and the children and young people supported by Malaika. New sponsorships were also initiated for the three children who arrived in 2023 and the two welcomed in 2024.

Children and young people without specific sponsors are supported through general donations.





## 2.2.2 SCHOLARSHIPS

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*Our contribution to the SDGs*

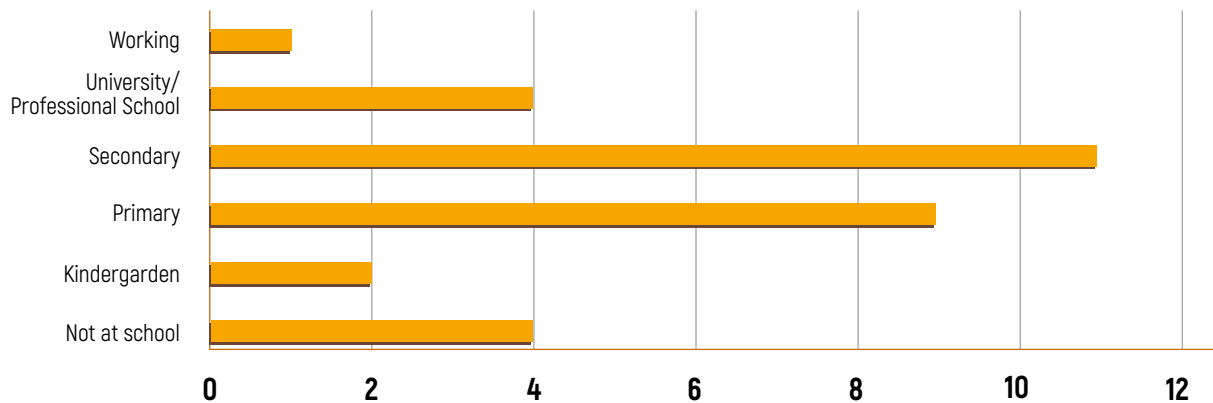


At Malaika, providing every child with a high-quality education is a core principle. To uphold this commitment, the children are enrolled in well-regarded schools that also offer strong English language instruction. As a result, school fees represent a substantial portion of the organization's expenses. To help meet this need, scholarships have been established in recent years to fully cover tuition costs.





*Enrollments in the various school grades in 2024*



In 2024, the number of scholarships increased to 22, an increase of two compared to the previous year. Most of these scholarships are funded by companies or individuals who choose to directly support the educational journey of a child, in some cases in memory of loved ones who have passed away. An important achievement this year was the doubling of scholarships provided by the German Aumund Foundation through a project implemented by MK: the number of active scholarships at St. Constantine's International School in Arusha increased from three to six.

School fees for children who do not receive a specific scholarship are covered through donations aimed at general educational costs. These funds not only support tuition fees but also cover transportation expenses, educational materials, books, uniforms, and everything necessary to ensure a complete educational path. Additionally, four older young people have completed high school and are now taking their first steps toward independence: some have chosen to continue their studies, while others have entered the workforce. More details about the project are described in the next chapter.



## 2.2.3 PROJECTS FOR INTEGRATION INTO SOCIETY

*Our contribution to the SDGs*



At the end of 2024, Malaika is caring for 31 girls and boys, 20 of whom live permanently at the center. Of the 9 young people who were part of the “Outreach” project last year, only 7 remain by the end of the year, as two girls—one at the end of 2023 and one mid-year—achieved full independence. For these 7, support continues through close collaboration with their families, with particular attention to their academic commitment. Education is indeed fundamental to their future and represents the main area of expenditure in our financial support.

During the summer, the “Towards Independence” project began. In agreement with our social worker and staff, we found equipped rooms for the 4 older young people—three girls and one boy—located near staff members to ensure constant support. The goal is to allow them to begin their independent living journey in a controlled and safe environment.

Additionally, with the help of the social worker and staff, a monthly budget was created that includes all necessary expenses for daily life. This budget was assigned to each of the young people, with the aim of helping them manage it independently.

Two of them have started working, and consequently, their budgets were adjusted to reflect their new incomes. After an initial period of uncertainty due to the novelty of having to fend for themselves, the four young people have settled in and, after a few months, they express satisfaction with their independence, while maintaining close ties with Malaika.

Today, the young people supported through the “Outreach” and “Towards Independence” projects make up over 37% of the total. Considering the entire period of Malaika’s operation, out of the 56 girls and boys welcomed at the center, more than 66% have completed their reintegration into society, making our work fully compliant with Tanzanian law for the protection of orphaned or at-risk children (Law of the Child Act).



## 2.3 MALAIKA'S STAFF

*Our contribution to the SDGs*



By the end of December 2024, the total number of employees at MCFT was 10, compared to 7 in 2023. This significant increase was aimed at ensuring greater functionality and operability for the Center. Today, there are five housemothers: four work on alternating weeks, while one, who is also a nurse, is present daily. These five people are responsible for the children's care, cleaning, and cooking. A sixth person coordinates the housemothers, supports the children in different schools (which are far apart), and interacts with the teachers, gradually assuming more responsibilities to make the operational management increasingly independent from the two operational directors.

Two gardeners/maintenance workers take care of the expanding garden, maintenance tasks, and the operation of energy and water systems. Additionally, a Social Worker has been added to strengthen relationships with the authorities, and a worker has been hired for candle production, which has grown too large for artisanal management.

In addition to the 10 direct employees of MCFT (7 women and 3 men, aged between 22 and 50), there is also an external night guard. For each employee, Malaika regularly pays social security contributions to the National Social Security Fund (NSSF), the local pension fund, and the full amount due from each employee to the National Health Insurance Fund (NHIF), which provides health insurance coverage for the employee and their family, up to a maximum of 5 family members. This choice is also made to retain dedicated employees over time, as employers are required to cover only 50% of the costs. Finally, Malaika also contributes to the Workers Compensation Fund (WCF), a kind of solidarity fund.

In addition to these individuals directly involved in the center, our organization relies on a number of professionals, some of whom work on a voluntary basis, both in Tanzania and in Europe (in Italy, Germany, and the UK, through MCFI and MK), to ensure the general administration of the initiative and, most importantly, the ongoing fundraising efforts. In particular, among external professionals and volunteers, Malaika can count on a continuous presence of 10 individuals dedicated to fundraising, communication via social media, and administration.

### TRAINING

Over the course of the year, four training programs were completed by our staff, with a particular focus on those in key leadership roles within our small organization. The courses covered essential topics including early childhood development, dyslexia awareness, support for children affected by trauma, and English language skills.





## MALAIKA TRAINING FOR THE COMMUNITY



In July 2024, Malaika organized a two-day training program in collaboration with the Social Welfare office, aimed at social workers and staff from other local orphanages and nurseries.

The training covered critical topics such as child development, negative childhood experiences, trauma, intervention strategies, and the importance of play. The event saw a heartfelt participation, with 85 attendees, including three social services directors from the capital, Dodoma.

The program was meticulously developed and conducted in English by Emily Alston-O'Connor, a social worker and consultant, who is also a volunteer at Malaika. Additionally, to ensure the training was accessible to everyone, simultaneous Swahili translation was provided.

Malaika's social worker and the coordinator of the children's home also participated in the training, sharing their personal experiences and actively contributing to the organization of this important event.



## 2.4 INTERACTION WITH THE LOCAL COMMUNITY

As is tradition, Malaika has continued to nurture strong ties with the local community—both in the immediate surroundings and the wider region. With the growing number of children in our care, opportunities for collaboration with external organizations have increased, creating valuable new avenues for engagement and growth for our youth..

In addition, the older girls and boys have engaged in volunteer activities for other organizations. Several internship opportunities were offered at local companies such as Schwari Ltd., Karama Connection, Elewana Arusha Coffee Lodge, and TriaChem Tanzania Limited. These internships provided valuable experiences in fields like accounting, IT, hospitality/tourism, and social work.

We are especially proud of the volunteering initiatives led by our girls and boys, who organized small workshops for students from schools like St. Constantine's International School and St. Jude's. They also participated in volunteer work at various organizations, including Shanga, a facility where people with disabilities craft glass and fabric items, and other orphanages such as Samaritan Village and Warioba Child Compassion.

At the end of the year, as a tradition, Malaika took part in Arusha's most important Christmas event, the Arusha Christmas Fair, with its candle stand, which was this year managed entirely by two of our older girls, who were also involved in candle production.

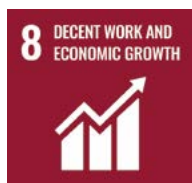
Lastly, it's worth noting that throughout the year, the local community has continued to support Malaika, generously donating food, personal care and cleaning supplies, as well as money. This widespread solidarity has made a significant contribution to meeting the center's needs.





## 2.5 SELF-SUSTAINABILITY AND SUSTAINABLE MANAGEMENT

*Our contribution to the SDGs*



Throughout 2024, the overall food needs of the center, considering both direct purchases from stores and the value of self-produced and consumed goods, experienced a slight reduction compared to 2023. This was because the arrival of two new young residents during the summer was more than offset by the transition of older youths who began managing their own independent budgets, including food expenses.

As a result, total spending settled at around €6,100, marking a reduction of approximately 19% compared to the €7,500 spent in 2023. This decrease was influenced not only by the departure of older youths but also by exchange rate effects [-8% of the Tanzanian Shilling].

This outcome was achieved thanks to increasingly efficient inventory management. Notably, the contribution of self-produced goods to total consumption rose to over 29%, compared to approximately 23% in 2023. This increase was recorded even in absolute value, despite the failed maize harvest. This figure has been steadily growing since we began our production efforts, and we believe it can continue to rise significantly.

### FOOD CONSUMPTION SUMMARY

	2024		2023		2022	
	€	%	€	%	€	%
Direct Purchases	3.705	60,4%	4.685	62,5%	4.504	56,9%
Self Production vegetables	1.316	21,4%	1.339	17,9%	880	11,1%
Self Production Fruit	406	6,6%	47	0,6%	97	1,2%
Eggs Production	50	0,8%	249	3,3%	787	9,9%
Chicken/Rabbit	29	0,5%	111	1,5%	-	0,0%
Donation in Kind	630	10,3%	1.064	14,2%	1.649	20,8%
<b>Total</b>	<b>6.136</b>	<b>100,0%</b>	<b>7.495</b>	<b>100,0%</b>	<b>7.917</b>	<b>100,0%</b>

(1) During 2024 we didn't need to produce more Mais even if more kids were present in the Center for an average of 4 months

(2) The comparison among the years is not strictly in line with reality due to the exchange rate fluctuations. As an indication between 2022 and 2023 the average exchange rate Tzs/€ increased Tzs value around 6 % while between 2023 and 2024 the value of Tzs decreased around 8%.



## 2.5.1 FOOD AND WATER MANAGEMENT

*Our contribution to the SDGs*



Just as in 2023, Malaika faced extreme weather variability throughout 2024, with periods of heavy rainfall alternating with prolonged droughts. One of these dry periods caused the loss of an experimental plantation of a type of bean that we had planted instead of maize, as the surplus production from the previous year was sufficient to cover our maize needs for 2024.

However, this sequence of extreme climatic events did not prevent the restoration of our orchard, which has actually expanded significantly compared to even before the disastrous 2023, during which we suffered heavy tree losses. By the end of 2024, our renewed orchard counted over 70 fruit trees, compared to just around 20 survivors at the end of 2023. The majority are still banana trees (30), producing both cooking bananas and dessert bananas, followed by mango, papaya, and avocado trees. Several plants, especially banana trees, have started producing, leading to Malaika's highest fruit yield to date.

Regular vegetable production continued, with an especially abundant tomato harvest that allowed us to store a significant amount of frozen sauce. We also maintained the production of eggplants, peppers, onions, and spinach.



Despite the challenging climate and without significantly expanding cultivated areas compared to 2023, agricultural production of both vegetables and fruit continued to grow. This success has motivated us to develop a new project aimed at significantly expanding the cultivated area while staying within the center's perimeter walls. The plan for the coming year is to convert an additional 700–800 square meters adjacent to the currently cultivated area into farmland. However, to make this land productive, groundwork will be required, including the addition of several dozen tons of fertile soil.

Regarding the land outside the protective wall, maize cultivation will resume in 2025, as our stored supplies are now depleted.

In 2024, the center's effective water storage capacity remained unchanged at approximately 80,000 liters. In addition to water collected in tanks, the center also uses a portion of water from the Arusha municipal aqueduct, especially during the dry season. Last year, public water consumption amounted to about 744 cubic meters, with extreme monthly fluctuations ranging from 4 to 100 cubic meters, depending on the season. The total cost of this water in 2024 was under €1,000. Occasionally, particularly during peak dry-season periods, non-potable water for irrigation is purchased and delivered to Malaika by tankers, then transferred to our reservoirs.





Animal farming continued in 2024, albeit on a smaller scale, particularly concerning laying hens. This reduction was intentional, as with the launch of a new project to build a modern poultry house—not only for internal egg consumption but also for sale—we decided to gradually phase out the old flock to avoid mixing them with the new ones. Separately, rabbit farming continues to provide the natural fertilizer needed for crops, and surplus rabbits were once again sold this year. Overall, the agricultural production efforts resulted in an estimated savings of €1,800 on food purchases.

FOOD PRODUCTION 2024				
FOOD ITEM	TOTAL AMOUNT KG/PZ	UNITARY PRICE TSH	TOTAL TSH	TOTAL €
EGGPLANTS	168	3.000	502.767	176
TOMATOES	358	4.000	1430.079	500
ONIONS	34	7.000	235.522	82
BELL PEPPERS	314	2.000	627.122	219
SWEET POTATOES	90	2.000	179.098	63
Beans	52	4.000	209.416	73
Vegetables	147		580.808	203
Green Bananas	85	8.000	680.000	238
Yellow Bananas	61	3.000	183.000	64
Papaya	20	3.000	60.000	21
Mango	439	500	219.500	77
Custard Apple	14	1.500	20.423	7
Eggs	360		144.000	50
Rabbits	4	10.000	40.000	14
Chickens	4	10.500	42.000	14,7
Total self-production valorizations - Tsh			5.153.734	
Total self-production valorizations - €				1.801

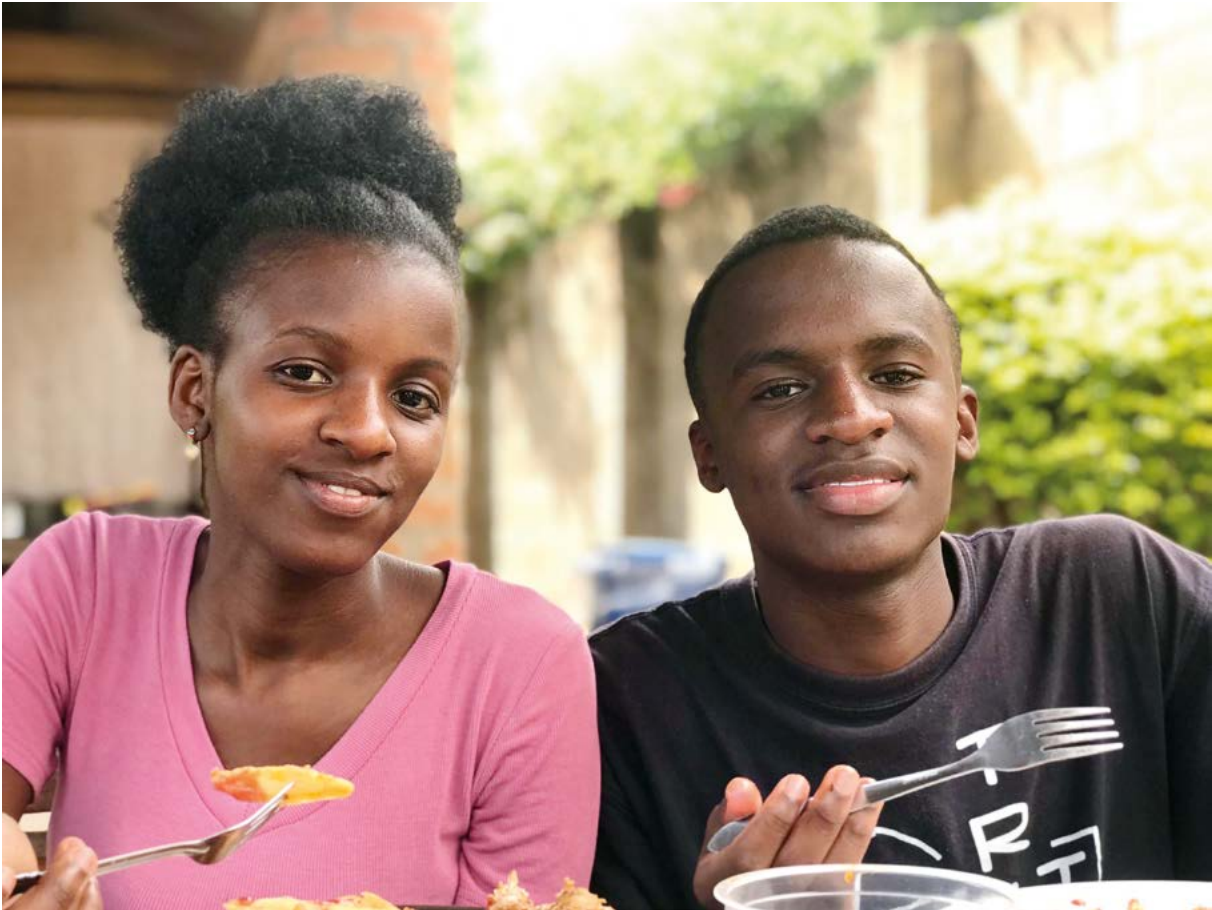


# IN-KIND DONATIONS

Support from the local community continued in 2024, although slightly less than in the previous year. A total of 30 donors contributed food products, some of them recurring donors, with the total value of donations amounting to €630.

The table below shows the trend of major donations over the past three years:

IN-KIND DONATIONS				
2024	Kg	TZS	Cambio medio	€
Totale anno		1.784.400	2.830	631
di cui				
- Rice	275	795.000		281
- Sugar	70	210.000		74
- Cooking oil	56	280.000		99
- Beans	56	193.500		68
- Flour	161	305.900		108





## 2.5.2 ENERGY MANAGEMENT

*Our contribution to the SDGs*



Malaika generates nearly all the energy it consumes through two renewable sources: photovoltaic panels and a wind turbine, which together cover an estimated 96% of the center's energy needs, depending on external temperature conditions.

The photovoltaic panels have been in place since 2008 and have been added to new buildings as they were constructed. In 2016, a wind turbine was installed to ensure a stable power supply.

In 2023, two additional solar panels were installed on the candle-making building, bringing the total installed capacity to 5.9 kW. Part of the center's buildings now operate on an "off-grid" photovoltaic system, thanks to a 660 W solar installation powering the candle workshop. Currently, the estimated off-grid renewable energy capacity amounts to 1.2 kW.

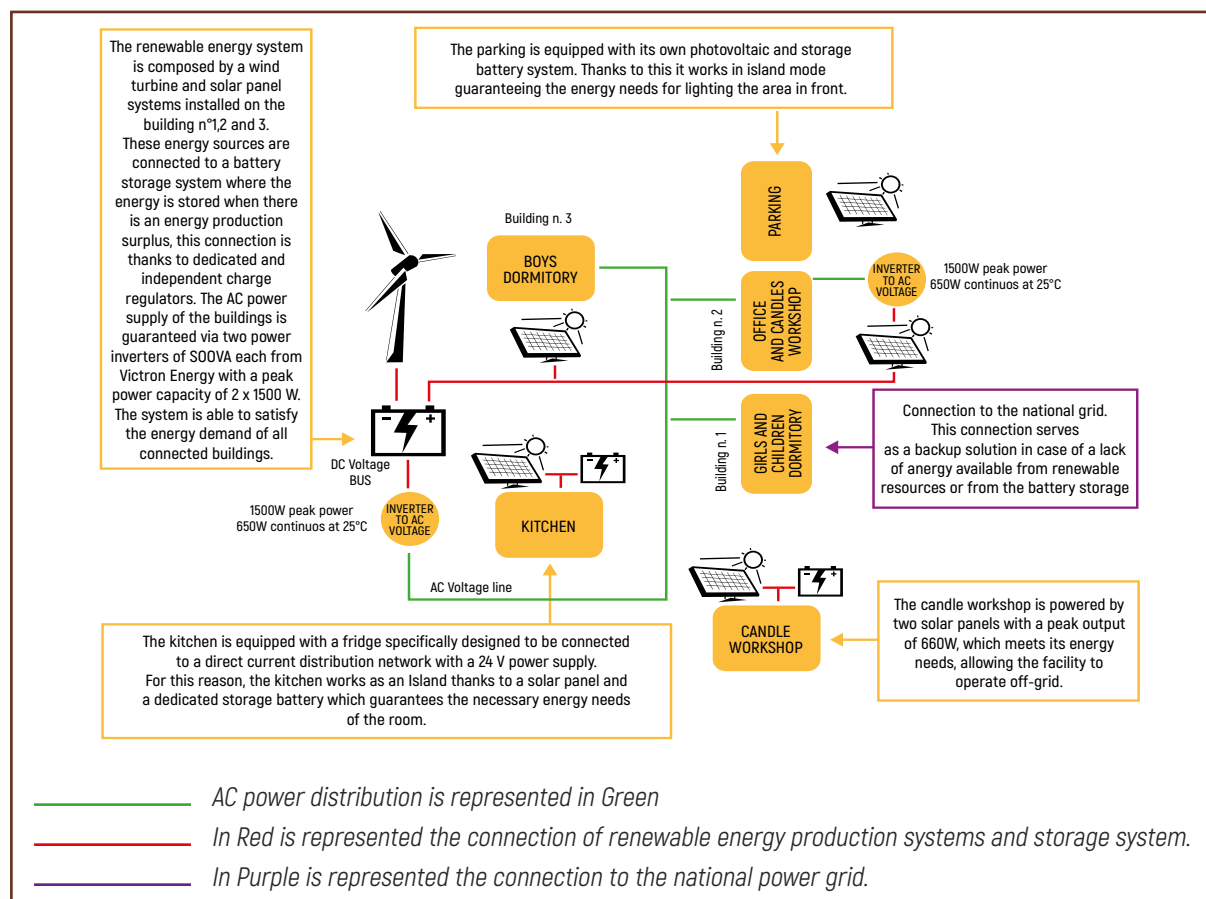


Annual energy consumption is considered an approximate estimate, as it strongly depends on how utilities are used and for how long. Under optimal conditions—including constant wind and over 12 hours of uninterrupted solar irradiation per day—renewable energy production in a month with an ambient temperature of around 25°C can be estimated at approximately 38.4 kWh per day. These figures are highly influenced by environmental conditions and represent a best-case scenario estimate.



Given that grid electricity consumption for the year totaled 565 kWh, it is estimated that only 3.9% of the center's electricity needs were met by the national grid, while the remaining 96.1% was covered by self-produced clean energy. This percentage has slightly decreased compared to previous years (97.6%), primarily due to the expansion of cultivated areas, which required more water for irrigation during drought periods, as well as increased energy use for certain extraordinary maintenance activities.

Attached is a diagram of the systems at Malaika shelter.

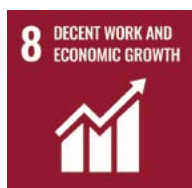


Thanks to Eng. Riccardo Fares for his technical contribution in drafting this chapter.



## 2.5.3 CANDLE FACTORY

*Our contribution to the SDGs*



2024 was the first full year in which our so-called “candle factory” operated at full capacity. Word of mouth among customers has grown, increasing the visibility of our candles and driving the expansion of our business. This year, we acquired new important clients who, together with our loyal customers and the many visitors who stop by Malaika to purchase small quantities, contributed to a significant increase in overall sales.

With the production experience gained in these first years, we have continuously improved our efficiency and expanded our range of candles. Today, we offer at least six different formats on a regular basis, in addition to small special productions. Most of our output, aimed at resorts and restaurants, consists of white candles. However, on special occasions, such as holidays and celebrations, we also produce colored candles.

Revenue growth compared to the previous year reached an impressive 77% in local currency, primarily driven by large clients, who account for 95% of sales. The remaining 5% comes from visitor purchases, sales at the “Arusha Christmas Fair,” and, notably, sales in Italy.



In total, the number of candles sold in 2024 reached 9,400, marking a 70% increase compared to 2023.

The expansion of the business—both in terms of sales volume and logistics—was so significant that, in the fall, we decided to hire a young worker to ensure timely production and delivery of all orders.





# 3

## FUNDRAISING AND FINANCIAL MANAGEMENT OF ACTIVITIES





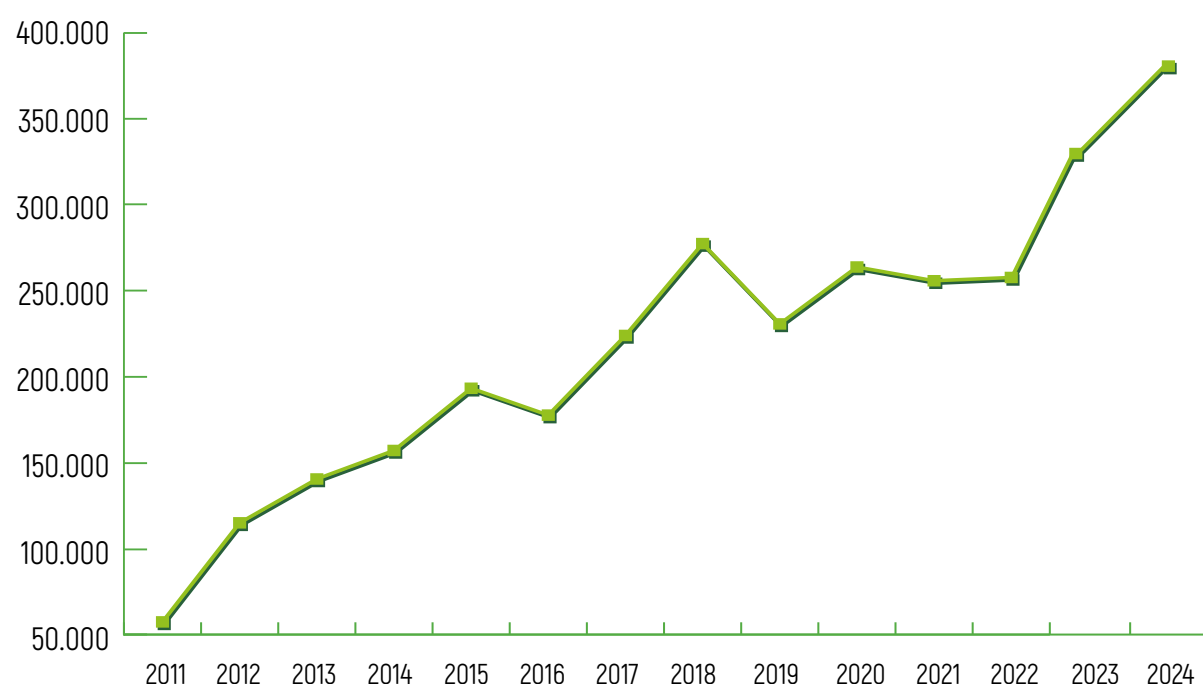
## 3.1 FUNDRAISING

Thanks to the invaluable support of individuals and businesses, who have continued to back our organization with their donations, we have been able to cover both operational expenses and investments, ensuring the continuity and growth of our activities. Additionally, this year, the share of self-financing saw a significant increase, reaching nearly 7% of total fundraising.

Every donation, regardless of its size, has a direct and meaningful impact on the lives of the children, helping them grow in a safe environment with proper nutrition, adequate medical care, and the best education available in the country. Moreover, in recent years, this unwavering support has enabled investments in activities that now allow us to generate both natural and financial resources independently.

The following graph illustrates the long-term trend in Malaika's total resources, combining donations and self-financing. While the individual components of total fundraising—such as private donors, businesses, special initiatives, foundations, and the Italian *5xmille* tax contribution—have fluctuated over the years, the overall trend has consistently been upward. This success is driven by an expanding network of supporters and the increasing number of initiatives launched by Malaika's staff over time.

*Total donations collected (Euros)*



For the second consecutive year, total revenues have increased compared to the previous year (+9.6%). However, the financial dynamics that shaped 2024 were significantly different from those of the previous year.

In 2023, the primary contributions came from Italy, particularly through the *5xmille* tax donation, and from Germany via our partnership with the Aumund Foundation. This year, despite a decline in *5xmille* contributions, there was an almost 100% increase in funding from the Aumund Foundation. As in previous years, this entire contribution has been allocated to covering scholarships at an international school selected by the foundation.



Funds €	Italy	Germany	Tanzania	Total
INDIVIDUAL DONORS	60.217	8.517	23.493	<b>92.227</b>
COMPANIES, NGOs, FOUNDATIONS	72.110	60.329		<b>132.439</b>
SPECIAL CAMPAIGNS	56.011			<b>56.011</b>
5XMILLE*	48.007			<b>48.007</b>
<b>TOTAL FOR COUNTRY</b>	<b>236.345</b>	<b>68.846</b>	<b>23.493</b>	<b>328.684</b>

*\*5xmille: The Italian Tax Authority allows a portion (five per thousand) of your personal income taxes (IRPEF) to support a non-profit organization of your choice.*



Overall, in 2024, Malaika received donations from 366 different donors, categorized as follows

Italia	290
Tanzania	46
Germania	20
USA	6
Canada	2
Australia	1
Kenya	1
<b>TOTALE</b>	<b>366</b>

Regarding the number of donors recorded in Tanzania, it is important to note that 30 out of 46 are donors who contributed essential goods rather than money. Almost all donations from the United States are channeled through the Global Giving platform, with only 6 arriving directly in Tanzania.





## 3.2 EVENTS AND ACTIVITIES WITH VOLUNTEERS

In 2024, Malaika's volunteers played a crucial role in organizing events and solidarity initiatives, contributing with their dedication and passion to the mission of the organization. These activities not only helped raise essential funds for the support of the children's home in Tanzania but also strengthened the bonds with the community and raised awareness about Malaika's cause among an ever-growing audience.



### ● Festive Baskets of Colombe and Panettoni (Easter and Christmas Cakes)

During the Easter and Christmas holidays, the volunteers enthusiastically dedicated their time to the sale of *colombe* (traditional Italian Easter cakes) and *panettoni* (Christmas cakes) and festive basket. This initiative, which has become a well-established tradition, is a key moment for engaging supporters and fundraising for the organization's activities. Every phase of the process, from collecting orders to managing the inventory and distributing the cakes, saw extraordinary participation and dedication from the volunteers. The success of this activity highlights the importance of collaboration and teamwork in achieving Malaika's goals.

In 2024, for the first time, Malaika's own solidarity panettone was produced. This unique product was met with great enthusiasm from the supporters, providing an additional opportunity to spread the mission of the organization and strengthen the sense of belonging to the Malaika community.

### ● Charity Concert

On May 26, 2024, the Charity Concert took place, an event that combined a passion for music with generosity, aimed at supporting the children of Malaika. Thanks to the participation of the musical group Cantina Est and the warm reception from the audience, the evening became a special occasion for sharing and solidarity. The event, which had been successfully organized in previous years, helped raise funds for music lessons for the children of the children's home, offering them new opportunities for growth and development.

### ● Charity Dinner

Another significant moment in 2024 was the Charity Dinner, held on March 11 at the Ristorante La Tradizionale in Milan. This special evening offered Malaika's supporters the chance to meet, share updates on ongoing projects, and hear firsthand testimonies about life in the children's home.

During the dinner, participants were able to contribute directly to the educational future of the children at Malaika through donations for scholarships. Additionally, the charity raffle organized during the evening engaged all the participants, thanks to the generosity of sponsors who donated special prizes for the occasion.



## 3.3 HOW FUNDS ARE USED

The following table illustrates the financial inflows and outflows for the last three years. To provide a clear and comprehensive representation of all the cash flows generated by the operations of our organization, the table includes the values derived from the consolidated proforma of the three legal entities, including the Tanzanian entity, whose official accounting is expressed in Tanzanian Shillings (TZS).

The conversion from Tanzanian Shillings to Euro was carried out in accordance with **IAS-IFRS** principles, which require the recognition of income statement items at the average 2023 TZS/€ exchange rate, and balance sheet items at the year-end exchange rate. The exchange rates used for reference were those reported by the Bank of Italy.

As in previous years, all funds raised during the year were allocated to the project and used to cover both operating expenses and investments.

GENERATION AND USE OF CASH FLOWS				
(Figures in €)				
		2024	2023	2022
<b>FUNDRAISING</b>	INDIVIDUAL DONORS	92.227	121.255	70.513
	COMPANIES, NGOS, FOUNDATIONS	132.439	72.540	84.263
	SPECIAL CAMPAIGNS	56.011	38.629	41.923
	5XMILLE	48.007	81.139	55.313
<b>REVENUES FROM CANDLE PRODUCTION</b>		26.347	16.062	13.250
<b>OTHER REVENUES</b>		23.978	-	6.243
<b>TOTAL RESOURCES GENERATED</b>		<b>379.010</b>	<b>329.625</b>	<b>271.505</b>
<b>EXPENSES</b>	DIRECT PROJECTS COSTS	268.287	240.399	215.739
	FUNDRAISING - INCLUDING PRODUCT PURCHASES	25.699	38.224	26.432
	OVERHEAD OF THE FACILITY	20.131	14.634	13.421
<b>TOTAL EXPENSES</b>		<b>314.118</b>	<b>293.256</b>	<b>255.592</b>
<b>TOTAL BALANCE</b>		<b>64.892</b>	<b>36.369</b>	<b>15.913</b>







2024 marked another year of growth in overall fundraising (+15%), although with a different dynamic compared to the previous year. The main source of growth recorded in 2024 was the contribution from companies, associations, and foundations. In particular, the support for education provided by the German Aumund Foundation was very significant, with the foundation doubling (from 3 to 6) the number of boys and girls enrolled in an international school in Arusha.

The contributions received from several Italian companies also saw a noticeable increase compared to the previous year. Additionally, there was a significant rise in resources generated through the sale of candles (+60%) to resorts and restaurants. The positive trend in these areas, together with the sale of some assets in Arusha and the collection of interest income, helped to more than compensate for the declining trends in private donations (although this data should be considered alongside funds raised through special Christmas and Easter initiatives, as well as the solidarity dinner) and especially the reduced contribution from the Italian *5xmille* tax donations.

The table below provides a detailed breakdown of the direct costs of managing the project, which for 2024 amounted to €268,287, representing an 11.6% increase compared to 2023.

DETAILS MANAGEMENT PROJECT EXPENSES				
(Figures in €)				
		2024	2023	2022
EXPENSES	STAFF	70.574	66.444	56.966
	HOUSEKEEPING	43.820	37.810	34.294
	FOOD AND TOILETTRIES	5.343	6.460	7.716
	SCHOOL (1)	91.398	62.856	76.149
	ADMINISTRATIVE EXPENSES	11.932	11.134	7.223
INVESTMENTS (2)		45.221	55.696	33.391
TOTAL PROJECT EXPENSES		268.287	240.399	215.739

(1) Includes expenses paid directly by Aumund Foundation for the school fees

(2) In 2023 the amount of investments included the deposit paid for the purchase of the new car.



The factors that contributed to the increase in costs were essentially two, with the first—school expenses—being by far the most significant. This increase is almost entirely due to the decision of the Aumund Foundation to raise its contribution to Malaika in order to enroll more boys and girls in one of the international schools in Arusha.

Other, smaller increases were seen in areas related to the Arusha staff, with the addition of two new employees: a Social Worker and a worker assigned to candle production. Additionally, there was an increase in the overall management costs of the house, which can be entirely attributed to the higher purchases of wax for candle production.



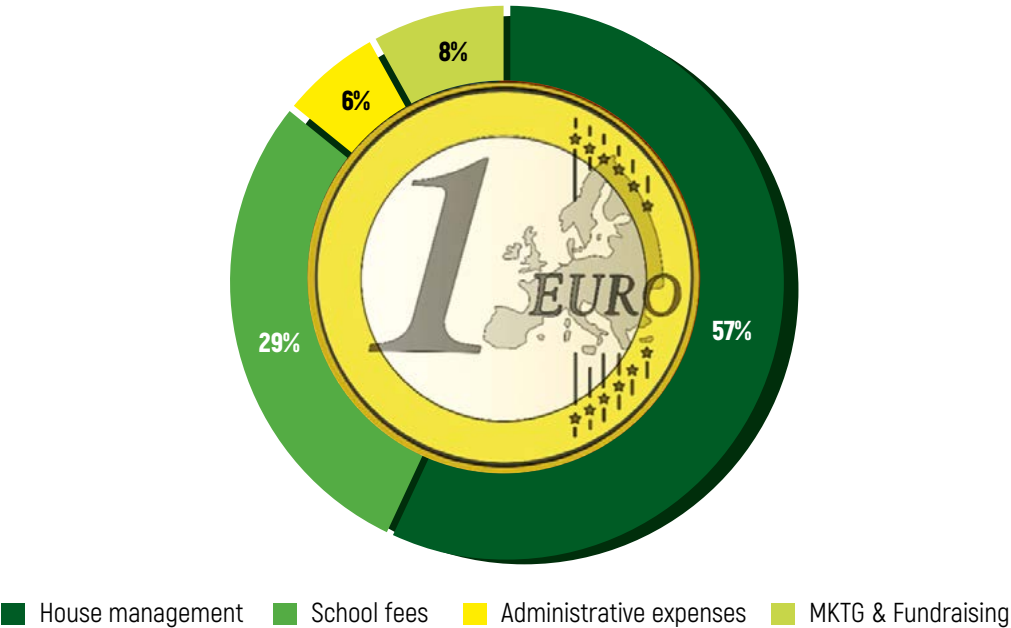
An important, albeit reduced, expenditure compared to the previous year was the investment in infrastructure, particularly for the expansion of the perimeter wall and the beginning of the construction of a structure intended to be a chicken coop. A small portion of these investments was self-financed through the sale of two old cars.



Throughout the year, efforts continued to review expenses related to all aspects of managing the center (food, cleaning, transportation, maintenance), resulting in a significant reduction in these costs. This reduction aligns with the trends of the last two years, during which there was a progressive decrease in all such expenses. This improvement is attributed to a more careful management of internal inventories and, in the case of food expenses, to the increasing self-production within the center.

Considering not only the direct expenses of the center but also those incurred in Italy and Germany for the overall administration of the project, and especially for activities related to fundraising and maintaining contact with the entire community supporting Malaika, the overall breakdown of the annual expenses for 2024 is as follows:

DETAILS MANAGEMENT COSTS 2024 (in %)



In 2024, there was a significant increase in overall expenses, with the direct management of the center accounting for 85.5% of total expenses (up from 82% in 2023). This increase is once again primarily due to the substantial rise in school-related expenses. The share of administrative expenses remained stable, while the share of fundraising-related costs decreased, although not in absolute value. Fundraising activities will continue to play a crucial role in ensuring the initiative's financial stability and continued growth.

The funds raised, along with the small but growing share of self-financing, were more than sufficient to cover all operating and investment expenses. Therefore, once again in 2024, there was no need to resort to expensive financing to meet financial commitments.





## THE CONTROL SYSTEM

The control system has been developed over the years, especially in the Tanzanian legal entity, as it is the only project for which the two European entities raise funds. Except for expenses for fundraising and external contributions to cover international scholarships, all project operating expenses are incurred directly in Tanzania, where a series of procedures have been developed to ensure constant and comprehensive financial flow control over the years.

The management system has proven simple and effective in ensuring control over all expenses. A second, proper accounting system is supervised by an external auditor and ensures overall account balancing.

The MCFT balance sheets closed for 2022, 2023 and 2024, prepared in accordance with the **"International Public Sector Accounting Standards"** (IPASs), were handled by the two operational Councilors under the supervision of the "Head of Accounting" as required by the National Board of Accounting and Auditors (NBAA), Auditors and Accountants" Act. No. 33 of 1972, subsequently amended by Act. No. 2 of 1995. **All balance sheets have been voluntarily audited by an independent auditing firm.**

MCFT also complies with Tanzanian laws by preparing a series of reports sent to Tanzanian authorities responsible for monitoring centers hosting children:

- Monthly reports on the children hosted, their health status, and activities are sent to Social Welfare, and an annual management report along with the audited balance sheet is sent.
- Quarterly summary reports of the center's economic figures and an annual summary report of financial activities, along with the audited balance sheet, are sent to the authority governing NGOs operating in Tanzania.



The Italian legal entity uses a periodically updated accounting system managed by an external independent firm of chartered accountants and auditors. Transactions are very simple and few: donations on one side and remittances to MCTF to cover project costs and limited structure maintenance and fundraising costs on the other.

The MCFI balance sheets closed for 2022, 2023 and 2024 were prepared in accordance with the new provisions of the forms (the "modulistica" referred to in art. 13 of the Third Sector Code) provided by the **ministerial decree of March 5, 2020**, and in compliance with the national accounting standard **"Oic 35 - Accounting Principle Ets," published by the Italian Accounting Organization (Oic), the standard setter of Italian accounting standards, on February 4, 2022.**

MK, not having significant activity, does not need to prepare a proper balance sheet but limits itself to preparing a very simplified economic situation.



# THE METHODOLOGICAL NOTE

## REPORTING SCOPE

The reporting scope of this Annual Report (hereinafter also referred to as “AR”) includes the activities of three legal entities that contribute, in various forms, to the overall activities. In particular:

- “Malaika Children’s Friends ETS,” also known as “MCFI” (Italy);
- “Malaika Kids e.V.,” also known as “MK” (Germany);
- “Malaika Children’s Friends,” also known as “MCFT” (Tanzania).

It is specified that the aforementioned entities have no equity relationship. However, the activities of the three organizations are interconnected. The two European entities, particularly, focus on fundraising activities, seeking school sponsorships, and securing funding for special projects. Additionally, the Italian entity is directly involved in managing the family home, ensuring a constant presence at the center. On the other hand, the center’s operational management activities are under the legal entity of Tanzanian law, which operates with the recognized status of Humanitarian Operator registered in the NGO register of the Tanzanian Government.

As already mentioned in the initial sections, the document refers to “Malaika Children’s Friends”, “Malaika” or “the organization” as an aggregate of the three legal entities listed above. However, they operate independently from each other.

## REPORTING GUIDELINES AND REFERENCE STANDARDS

The Annual Report presents the organization’s activities, distinctive features, and major changes initiated through projects and initiatives over the years. The preparation of the Annual Report has been voluntarily aligned with the guidelines of the Ministry of Labor and Social Policies (approved by Ministerial Decree 04/07/2019), from which the principles are derived to ensure the quality of information: relevance, completeness, transparency, neutrality, period competence, comparability, clarity, truthfulness, verifiability, and reliability.

Malaika has adopted the Sustainability Reporting Standards of the GRI (Global Reporting Initiative) to report its social, economic, and environmental performance. Malaika has thus reported the information in the Annual Report 2024 for the period from January 1, 2024, to December 31, 2024, according to the “with reference to the GRI Standards” approach. In this regard, the GRI Content Index, appended to the document, links the selected GRI Standards to the contents of the Annual Report sections.





## REPORTING PERIOD

As previously described, this Annual Report covers financial and non-financial information and data for the reporting period from January 1, 2024 to December 31, 2024. Where possible, data and information for 2022 and 2023 have been provided to facilitate comparison and analysis of Malaika's performance, in accordance with the comparability principle of the GRI Standards. It is also noted that, better to represent Malaika's development and evolution over time, representations of information over a broader range of years have been provided for some particularly significant data.

The organization plans to disclose its non-financial performance annually.

## APPROVAL AND PUBLICATION

The organization's Chairman has shared and approved the annual report, which is available for consultation on the website at <https://www.malaika-childrenfriends.org/annual-reports/?lang=en>

For further inquiries regarding the document, please contact:  
[info@malaika-childrenfriends.org](mailto:info@malaika-childrenfriends.org)





# GRI CONTENT INDEX

STATEMENT OF USE	Malaika Children's Friends Onlus has reported the information in the Annual report 2023 for the period from January 1st, 2023 to December 31st, 2023 in the manner "with reference to the GRI Standards."			
GRI 1	GRI 1: Core Principles 2021			
GRI STANDARD DISCLOSURES	DISCLOSURE	LOCATION		NOTES / OMISSION
		SECTION	PAGE NUMBER	
General Disclosures				
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	1 Malaika: who we are and what we do	pg. 7	-
	2-2 Entities included in the organization's sustainability reporting	1.3 The Governance: Tanzania, Italy and Germany; Methodological note	pg. 11, 43	-
	2-3 Reporting period, frequency and point of contact	Methodological note	pg. 43	-
	2-6 Activities, value chain and other business relationships	2. The shelter	pg. 16	-
	2-7 Employees	2.3 Malaika's staff	pg. 24	-
	2-8 Workers who are not employees	2.3 Malaika's staff	pg. 24	-
	2-9 Governance structure and composition	1.3 The Governance: Tanzania, Italy and Germany;	-	-
	2-22 statement on sustainable development strategy	Letter from the Founder and the Chairman	pg. 3	-
	2-28 membership associations	14.1 Stakeholders	pg. 13	-
	2-29Approach to stakeholder engagement	14.1 Stakeholders	pg. 13	-



GRI STANDARD DISCLOSURES	DISCLOSURE	LOCATION		NOTES / OMISSION
		SECTION	PAGE NUMBER	
Material themes				
GRI 3: MATERIAL THEMES 2021	3-1 Process for determining material themes	14.2 Material themes	pg. 14	Although there is no timely reporting of impacts, this was considered when identifying material themes, considering the impacts generated as a starting point
	3-2 List of material themes	14.2 Material themes	pg. 14	-
	3-3 Management of material themes	2.1 Youth care 2.2 Specific projects	pg. 17, 20	The indicator is reported within the sections of the document that outline the projects and activities undertaken by the organization.
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	2.5.2 Energy Management	pg. 31	The reported consumption is estimated by the organization.
GRI 401: EMPLOYMENT 2016	401-1 Benefits provided to full-time employees that are not provided to temporary or part-time employees.	2.3 Malaika's staff	pg. 24	-
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1 Diversity in governance bodies and among employees	2.3 Malaika's staff	pg. 24	-



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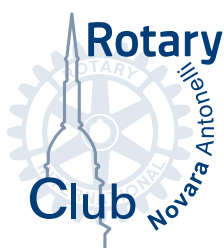
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**The keyword cloud on the back cover was created based on interviews conducted with the staff and the students.**

