



**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)**

DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2022



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**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

ABBREVIATIONS

AGM	Annual General Meeting
Chairperson	Chairperson of the Board of Directors of Community Based Inclusive Development Organisation
Executive Secretary	Executive Director of Organization -CBIDO Kagera
IFRS	International Financial Reporting Standards
CBIDO Kagera	Community Based Inclusive Development Organisation (CBIDO Kagera)
TSH	Tanzanian Shillings or TSHS

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P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

GENERAL INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF ACTIVITIES

COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION (CBIDO Kagera)
P.O.Box 389 Karagwe, Tanzania

PRINCIPAL BANKERS

CRDB Bank PLC
Karagwe, Tanzania

AUDITORS

Probs Associates
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Box 60048 Dar es Salaam, Tanzania

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DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

1 INTRODUCTION

The Directors of Community Based Inclusive Development Organization - Kagera (CBIDO-Kagera) submit their report together with the audited financial statements for the financial year ended 31st December 2022 which disclose the state of affairs of the Community Based Inclusive Development Organisation (also referred as CBIDO Kagera or the organisation).

2 INCORPORATION AND PRINCIPAL ACTIVITIES

The Community Based Inclusive Development Organization - Kagera (CBIDO-Kagera) is a not-for-profit Non-Governmental Organization (NGO) with its Head office based in Karagwe District of Kagera Region, Tanzania. CBIDO - Kagera became operational in 1st January 2019 and was incorporated on 07th October, 2019 with registration No 00NGO/R/0659. It is a registered organization under the NGO Act, 2002 and it has been duly complying with the terms and conditions of Non-Governmental Organizations Act, 2002. Therefore the organization is certified to operate in Tanzania mainland and in accordance with its governing constitution.

3. MISSION AND VISION OF CBIDO -KAGERA

The Vision

An inclusive society where persons with disabilities attain full potential and live in dignity.

The Mission

To enhance the resilience and quality of life of children and youngsters with disabilities.

4 PRINCIPAL ACTIVITIES

CBIDO-Kagera's main activity is enhancing the quality of life, dignity and inclusion of Persons with Disabilities - particularly, Children and Youngsters with Disabilities. CBIDO-Kagera has been implementing programmes in the areas of healthcare, inclusive education and socio-economic empowerment of PWDs and their caregivers/families.

CBIDO pursues participatory programme approaches that entail working closely with PWDs, their families and complementary multi-level stakeholders, both State and Non-State-Actors (NSAs). At community level, CBIDO works with Village Rehabilitation Workers (VRWs), who make weekly home visits to support CYWDs. These are besides regular mobile village health clinics, often attended by doctors from local hospitals. Further, CBIDO has full access to KCBRP central rehabilitation center where CYWD receive intensive physiotherapy. The rehabilitation center is also used to train parents/caregivers of the CYWDs and volunteers.

CBIDO's main concern is enhancing the quality of life, dignity and inclusion of Persons with Disabilities particularly Children and Youngsters with Disabilities under the age of 25. CBIDO works currently works in 33 programme villages (both current zones and wards) within Karagwe and Kyerwa districts and its main areas of focus are with respect to Community Based Rehabilitation (CBR) domains that are: Health, Inclusive Education, Livelihood, Social inclusion and Empowerment in which CYWDs

access social services. The interventions under CBIDO serves/supports CYWDs through CBR approach/strategy principled by "Low-cost high impacts".

The major conditions of CYWDs that CBIDO works with are such as Cerebral palsy (CP), Malnutrition, Epilepsy, Down syndrome, intellectual impairment, sickle cell, Deaf, Autism, Albinism, burns contractures, osteomyelitis, Bowlegs, Knocking Knees, Clubfeet, Hydrocephalus and Microcephalus, Cleft lip and palate, Eye problems, Dwarfism, Elephantiasis, Muscular Dystrophy, Spinal Bifida, Hernia, Amputations and other deformities.

Within the year 2022 CBIDO manage to support 1672 C&YwDs in which the targeted for the year was 1,590 C&YwDs whereby each C&YwDs received different kind of intervention depending on IRP and 72 clients were exited from the programme due to various reasons that include death, poor cooperation, reallocation, over age, and fulfilment of the plans hence remain with 1,600 C&YwDs within the programme at the end of year 2022.

CBIDO in collaboration with the local government of Karagwe district used the year 2022 to initially start the implementation of pilot project of DISABILITY PREVENTION AND REHABILITATION SERVICES (DPRS) in the three selected wards of Kihanga, Rugera and Chonyonyo and its villages. In this pilot project, the interventions were run under the local government, at ward level and CBIDO involved in the renovation process and making equipment available which include mobile ultrasound machine, modern microscope, examination bed, and furniture to four dispensaries i.e., Chonyonyo, Rugera, Kihanga and Kibwera to create safe delivery environment for pregnant mothers in those three wards. With the availability of ultrasound machine, CBIDO in cooperation with the radiographers from district health sector, health practitioners from the ward dispensaries managed provide monthly ultrasound clinics to pregnant mothers to track their pregnancy progresses so that if there is any birth defect may be prevented as early as possible.

Following the fact that, CBIDO adopted a new approach to move from long term clients support to short term interventions, to prevent dependency and to be able to support more C&YwDs for programme sustainability, In 2022 CBIDO managed to exit two zones (Bugene and Bushangaro) whereby on the exit process, parents and care givers of C&YwDs were capacitated so as they continue carrying out the rehabilitation programmes in collaboration with the experienced Village Rehabilitation Workers, the DPAs were be handled over to village government and Development department was informed

5. PERFORMANCE OF THE YEAR

The financial results for the year are shown on the financial statements in this report stated as Statement of Comprehensive Income and Statement of Financial Position as at 31st December 2022.

6 CORPORATE GOVERNANCE

The Board consists of 11 directors headed by Board Chairperson. The Board takes overall responsibilities for the organization including the responsibility for identifying key risk areas, considering and monitoring decisions, considering significant financial matters and reviewing the performance of management plans and budgets. The Board is also responsible for ensuring that comprehensive system of internal control policies and procedures is operative and for a compliance with sound corporate governance principles

CBIDO Kagera is functional with a Board and Management Team located in Kayanga, Karagwe in Kagera, Tanzania.

7. COMPOSITION OF BOARD OF DIRECTORS AND MANAGEMENT TEAM

Board of Directors

This is the supervisory body composed of the members who are elected by AGM after every 5 years. The following are the Board Members who served CBIDO Kagera during the period covered of this report:-

Name	Position	Nationality	Period of Directorship
1. Bishop Rt Rev Darlington M, Bendankeha	Chairperson	Tanzanian	1st January 2019 – 31st December 2023
2 .Rev Stembridge Lazaro	Vice Chairperson	Tanzanian	1st January 2019 – 31st December 2023
3.Mr Flourian Protase	Secretary	Tanzanian	1st January 2019 -31st December 2023
4 Dr Michael Bitesigirwe	Member	Tanzanian	1st January 2019 -31st December 2023
5 Ms Edina Kabyazi	Member	Tanzanian	1st January 2019 -31st December 2023
6 Ms Ruth Hole	Member	Tanzanian	1st January 2019 -31st December 2023
7 Miss Marry Mwombeki	Member	Tanzanian	1st January 2019 -31st December 2023
8 Rev Elis Ikambuza	Member	Tanzanian	1st January 2019 -31st December 2023
9 Mr Alex Kashaija	Member	Tanzanian	1st January 2019 -31st December 2023
10 Mr Christopher Kanyankole	Member	Tanzanian	1st January 2019 -31st December 2023
11 Mr Godfrey M Kamugisha	Member	Tanzanian	1st January 2019 -31st December 2023

Management Team

This is an implementation body charged with management of CBIDO Kagera's day to day administrative and financial matters as well as devising, coordinating and overseeing programmes implementation and subsequent evaluation. The following senior management team served CBIDO Kagera in the year ended 31st December 2022:-

S/N	Name	Title
1	Flourian Protase	Executive Secretary
2	Grace Athanase	Accountant
3	Julieth Aloyce	Chief Field Officer
4	Emanuel Rossio	Occupational Therapy Officer
5	James Mongi	M&E ; Polytechnic Coordinator

8. IMPLEMENTED ACTIVITIES FOR THE PERIOD OF JANUARY - DECEMBER 2022 AND FUTURE DEVELOPMENT

CBIDO managed to implement all its activities from January-December 2022 in all areas of CBR following the annual plan 2022 and strategic plan 2020-2024. CBIDO implemented its activities in collaboration with other stakeholders and service providers, CywDs, parents and care givers of CywDs, Community members and Multi-disciplinary Rehabilitation team.

8.1 COMPREHENSIVE HEALTH AND REHABILITATION SERVICES.

8.8.1 Home Visits Program

CBIDO conducted home visits programs where by VRWs work closely together with CBRF from respective villages (within zones and wards) and a total of 1982 C&YwDs (1103 male and 879 female) have been reached and provided with rehabilitation services during field work with a total number of 4498 home visits were conducted in all 33 CBIDO's catchment areas within Karagwe and Kyerwa districts. the programme was implemented by VRWs, CBRF and CBIDO's specialists for visiting families of children with disabilities and able to make assessment for new cases, evaluating the set goals and make re-assessment, set IRPs for each child according their needs, follow-ups on plan(s) made, provided referrals, prescribe, make and repair local assistive devices and offer simple therapies at home as well as prepare the family for exit plan as per set criteria.

During home visits, parents/caregiver of C&YwDs and C&YwDs were capacitated psychologically in order to overcome stress and to be able to take care themselves and their children. These services have helped to improve disability conditions for children and youngsters with disabilities and their parents to be able to participate in various social and economic activities.

8.8.2 Outreach clinics program

Within this reporting period (January-December 2022) CBIDO conducted 15 outreach clinics within 15 villages whereby a total number of 1060 of community members both with and without disabilities were gathered in one point like health centre, Village office(s) or any other public building to meet with CBRF, VRWs and specialists depending on the need such as Optician, Psychosocial counsellor, Physiotherapist, Occupational therapist, Nutritionist and Psychiatric nurse. Furthermore during the outreach clinics total number of 386 clients offered optical services and 119 spectacles were provided with contribution of 40% of the costs.

8.8.3 Training to stakeholders

Stakeholders training is important for social inclusion and enabled PwDs to participate in different developmental programmes. Within tis reporting period CBIDO conducted training to various stakeholders like special education teacher, religious leaders, motorcycle riders and health practitioners mainly for awareness creation to the communities because these stakeholders contributed to reduce the occurrence of disabilities since they have been referring clients

Also CBIDO's specialist trained wards leaders on various disability related issues within their respective ward (Chonyonyo, Kihanga and Rugera) especially for Disability Prevention and the training were added social value for capacity development for stakeholders and simplify issues and work relationship to both clients, VRWs and CBRF in terms of services especially for the pilot project of DPRS.

8.8.4 Practical training to both parents and Village Rehabilitation Workers (VRWs).

In 2022 (January-December 2022), CBIDO conducted 12 parental trainings that comprises a total number of 101 of parents/caregivers of C&YwDs were attended by CBIDO's specialists (Physiotherapist, Occupational therapist, Nutritionist, Social worker and Psychosocial counsellor) in

collaboration with respective CBRF. VRW and Parents/care givers of C&YwDs stay for 5 days at the centre to gain skills and knowledge to help their children to improve their disability conditions. Various sessions such as feeding and nutrition, small businesses, hygiene, making of simple therapies, child with disabilities acceptance in their families and communities, some strategies to eradicate poverty, difference between disability and diseases, community attitudes towards disability, about disability conditions, Sexual Reproductive Health (SRH) in groups, effects of STDs, self-recognition and awareness were done both theoretically and practically.

8.8.5 Intensive therapies program

Within the reporting period January-December 2022, a total of 149 C&YwDs (97 M and 49 F) with potentials/capabilities of improving depending on the stages of their progresses such as sitting, crawling, walking standing, malnutrition and other who have been discharged from referral hospitals after operations were offered with intensive therapies at the center (KCBRP Rehabilitation center) and parents contributed by bringing their own food and other costs were covered by CBIDO. The intensive therapies were provided with a multi-disciplinary team of a Physiotherapist, Occupational therapist, Nutritionist, Psychosocial counsellor and Special Education Teacher for 5 days in which each child was attended depending on his/her condition and the priorities on IRP made, therapies were offered individually as well as a group.

8.8.6 Supporting clients for treatment, referral, operations and follow-up.

Within the year 2022 a total of 116 (45 M and 71 F) C&YwDs with complicated cases of disability were referred to different hospitals for further management and expertise support of their treatment/operations. These clients were identified in the villages through VRWs, CBRF, Health practitioners, Religious leaders, Government leaders and other stakeholders whereby they were referred to different hospitals such as Kayanga Health Center, Nyakahanga DDH, St. Joseph Hospital Kagondo, Bugando Medical Center, CCBRT and Rulalo-Uganda in which they were supported by CBIDO with transport costs, operations costs, consultation fee, investigations fee (including x-ray and laboratory fees), medication costs and hospital upkeep and clients contributed /cost share 40% of services they received, and this is the policy for all kind of services not only for operations/treatments.. Within this year CBIDO cooperated with other partners who covered some costs on conditions like Cleft lip and palate who supported costs to some clients and CBIDO paid for very few things like transport and hospitalization. 107 clients were treated depending their disability condition, and 9 are still at hospital for recovery and follow-ups. This support help C&YwDs to improve their condition and helped them to participate in different social-economic.

8.8.7 Physiotherapy Program

In the year 2022, a total of 221 C&YwDs (89 M and 132 F) were attended by Physiotherapist at the center and during home visiting programme by performing various therapies and instructing parents on simple therapies to their children and teaching them on the correct use of assistive devices while at home. Furthermore Physiotherapist in collaboration with Occupational Therapist prescribed appropriate assistive devices and make fitting and repair that helped 156 C&YwDs to improve their muscles strength and able to participate in various social daily activities, and other 65 continue with the program at home and at the center.

Physiotherapist worked together with VRWs and CBRF for further expertise to complicated cases improving their ability to provide effective and right interventions to clients and also build capacities of VRWs and CBRF so that they continue doing simple therapies on their own in their respective villages, this helped to increase awareness of VRW and CBRF on the best way to do physical therapies for clients during home visiting program and in the hall built in the Dispensaries in the wards that implement the DPRS project

8.8.8 Occupational therapy Program

Within the year 2022, Occupational Therapist attended a total number of 242 (125 M and 117 F) C&YwDs who have physical, sensory and cognitive challenges at the center and at home. Occupational Therapist together with Physiotherapist managed to prescribe and collaborated with local technician in making and distributing different assistive devices for the children who assessed and observed to have functional and postural challenges, in order to help them in functionality and participated in different social events and activities. These therapies have been done individually and in groups and helped the clients to be able to participate in various ADLs, among them 12 have been able to be enrolled to start primary school in 2023.

8.8.9 Psychosocial counseling Program

Within the reporting period (January-December 2022) a total number of 364 (101 M and 263 F) and 9 group with total number of 91 PwDs, C&YwDs and parents/caregivers of C&YwDs from programme villages were referred to CBIDO Psychosocial counsellor because most parents failed to accept their children conditions. Through psychosocial counselling parents/families of CYwDs have changed their mindset towards children with disabilities hence stress and improved parenting care to C&YwDs and use the resources they have to solve their own problems, among them 7 families had family conflicts of which they were referred to District Social Welfare Officer.

8.8.10 Nutritional therapy Program

Within the period of January – December 2022 CBIDO managed to provide nutritional services to 262 (147 M and 115 F) C&YwDs, and reached 13 groups of parents/care givers of C&YwDs with total number of 171. 61 CwDs who were also malnourished have improved their nutritional status (gained weight) and are progressing well with their developmental stages. The nutrition sessions were conducted both individual and group sessions, these were done at the center, during home visit program as well during intensive nutrition week at KCBRP Rehabilitation center. For those children who are severely malnourished were referred to Health centers and Nyakahanga DDH for further expertise managements.

CBIDO Nutritionist in collaboration with VRWs, CBRFs and staff and Nutritionists from the Karagwe District Council through nutrition weeks have provided more education to parents/caregivers to improve nutrition for their children, especially those with poor nutritional status and those under 5 years.

8.8.11 Making and distributing assistive devices to children and youngsters with disabilities.

CBIDO has managed to provide **184** (both locally made and imported) assistive devices to C&YwDs within the period of January-December 2022. The locally made assistive devices were prescribed and made by VRWs in collaboration with CBRF and for those complicated cases they were referred to Physiotherapist and Occupational to make appropriate prescription and ask carpenter to make as per requirements, other assistive devices were imported such as wheelchairs. Furthermore, parents/caregivers of CwDs, C&YwDs taught on the use of provided assistive devices in order to help reducing contractures and improve their conditions.

8.8.12 Register and Support families living with children with disabilities for social protection scheme/Provision of Community Health Fund (CHF)

In the year 2022, a total number of 96 out of 180 families/households of CYwDs supported by CBIDO have been registered for this scheme and given CHF card so as to help them to reduce treatment costs because most of families living with C&YwDs lived in poverty line, hence CBIDO help them to use the

money which were used for treatment costs to other family needs that entails to improve the conditions at individual child with disabilities and at the whole family level, the served money could help in getting nutritious food staffs, transport to attend rehabilitation programmes such as parental trainings, intensive therapies, cost sharing for assistive devices and operations/treatments that were not covered by CHF. This insurance worked to all government health facilities within the region but in this year this program was not 100% effectively due to challenges in obtaining CHF cards and even those who got cards, their cards have not been read in the system which led many families of C&YwDs to spend a lot of money on medical treatment.

8.8.13 Sexual Reproductive Health

Within the year 2022, CBIDO through psychosocial counsellor managed to provide Sexual Reproductive Health and Gender Based Violence educations to 1004 youngsters with and without disabilities 'adolescents' and parents/ care givers of CWDs (289 M and 715 F) which focused to reduce the occurrence of disabilities because it has been experienced that most youngsters with disabilities were left out in communities in issues regarding reproductive health as the result some of girls were raped, getting unexpected pregnancies and Sexual Transmitted Diseases (STDs) such as Syphilis, HIV/AIDs. C&YwDs and the communities at large has become aware about sexual reproductive health issues hence reduced number of dropouts, early pregnancies, STDs and disability cases.

8.8.14 Disability prevention

In the year 2022 CBIDO started implementing a pilot project of preventing disabilities under DPRS in three wards of Chonyonyo, Kihanga and Rugera and has created awareness on the occurrences of disabilities into various groups with a total of 1965 beneficiaries (518 M and 1447 F) in both wards, and through Disability Prevention and Rehabilitation Services (DPRS) project CBIDO constructed three in one building for laboratory rooms, ultrasound room and min multipurpose hall for therapies, in 4 dispensaries (Chonyonyo, Buhamira, Kibwera and Kishoju) and has been handed over that buildings to the Karagwe district council with medical equipment including 3 Microscopes, 4 ultrasounds (mobile ultra-sound), 4 beds (Examination beds), furniture each in Buhamira dispensary (Rugera), Chonyonyo dispensary (Chonyonyo) and Kishoju and Kibwera dispensary (Kihanga).

The community members have received the services provided including laboratory services, ultrasound services, therapies with the cheerful hearts and they have promise to be part of the service by assuring its sustainability for their own benefits, where up to December 2022 a total of 237 pregnant mothers were reached and provided with ultrasound service aiming in early disability prevention for unborn children. Among them 46 pregnant mothers were identified with Pelvic Inflammatory Diseases (PID), Urinary Tract Infections (UTI) and 6 were diagnosed with cysts in their uterus, both were given referral to specialised Hospital where by till now they are progressing well. Also 15 mothers were identified with abnormal positions and presentations of their babies and were given early referral to have birth in specialised hospital.

Moreover 147 C&YwDs were provided with therapies at dispensaries using the min-halls, whereby they were attended by Nutritionist, Occupational therapist and Physiotherapist. Parents/caregivers were so happy because rehabilitation services have brought near their homes therefore it has also reduced costs (traveling) and give time for parents to do other social economic activities. And for the specialities it has become easy for them doing referrals to health practitioners.

Furthermore, CBIDO has been able to establish demo gardens in Chonyonyo, Kishoju, Kibwera and Buhamira clinics. Through these gardens, the community has been able to learn good ways of organizing and maintaining gardens with the aim of helping families get meals with balance diet.

8.9 INCLUSIVE EDUCATION TO CHILDREN WITH DISABILITIES

CBIDO in collaboration with District Special Education Officer has ensured that C&YwDs attending school both in integrated schools, schools with units and special schools and within the reporting period, a total of **180** C&YwDs have been supported by CBIDO with scholastic materials, school contributions and boarding fees and transport to and from school (121 in primary school, 55 in secondary school and 04 in collages/Universities). These C&YwDs are studying at Mugeza inclusive primary school, Mugeza School for Deaf, Kaigara School with special unit, Nyakahanga and Maguge primary school, Ruhinda sec., Mabira Sec., Ibanda Sec., Shybush (Shinyanga), Chato special School, and Dodoma sec., Bukoba Secondary and others 58 were in regular schools within their villages, 13 students have completed standard seven in 2022 and expect to join secondary studies in 2023 and 80 CwDs are in waiting lists to be enrolled in different schools in January 2023. With school support, it has enabled C&YwDs to have their rights to studies and hence changed perception about children with disabilities not being able to study.

Having a special education teacher added value especially to monitor the progress of children both in special and regular schools and joined with CBRF to provide some of basic education to some children at home i.e. home schooling, teaching writing and reading to polytechnic students at CBIDO center also making assessment to C&YwDs access schools and making a right referral in collaboration with District Special education Officer and the education department at local government authority.

CBIDO has managed to mobilize the formation of inclusive clubs in two primary schools which were Kitengule and Nyakahanga primary school. With the formation of inclusive clubs has promoted inclusiveness to C&YwDs and those without disability. But also, has helped to reduce stigma hence promoted interaction.

8.10 LIVELIHOOD PROGRAMMES

Within the year 2022, CBIDO registered 56 young women (40 with disabilities and 16 without disabilities) to vocational skills training centers for one year training and they were being trained on tailoring, sweater knitting and leather materials production as their co-courses, and other life skills like gardening, entrepreneurship and marketing skills, knitting bed sheet, socks and piece of clothing for decoration. Vocational skills training was offered in three Centre's that are CBIDO Training Centre in Kayanga, Rwambaizi Community-based Training Centre (Rwambaizi zone) and Kayungu Community-based Training Centre (Bushangaro zone). Youngsters to be supported were identified by VRWs in collaboration with CBRF and other stakeholders from CBIDO programme villages. CBIDO managed to cover school uniforms, transport, school fees and learning materials and parents were contributing for food in terms of kind or cash. CBIDO supported machines and other start-up kits as startup capital to young women graduated on tailoring and sweater knitting while for those who graduated from the leather production class will remain at CBIDO center for one year guidance and care in order to enable them to work together and gain experience while their parents / guardians continue to raise money for them to buy leather machines even though they are expensive.

Furthermore, a total of 10 young men with disabilities have been linked to local technicians in their villages and Vocational training centers, and trained in various skills development like carpentry, mechanic, sweater knitting, Tailoring and welding. CBIDO covered 60% of the training fees and clients cover the remained 40%.

8.11 SOCIAL INCLUSION

In this year 2022 CBIDO raised awareness to eliminate barriers that deprived PWDs/YWDs of basic rights, and to position them to better access and utilize available resources and opportunities through conducted weekly radio programs through local radio that was Fadeco Radio and Karagwe Radio to sensitized the community on various disability issues especially the way community can prevent the occurrence of disability, also CBIDO use this radios to sensitize PwDs to participate in the National

census which held in August 2022. CBIDO has been participated in various national and international marking days to sensitize the community to be aware about disability issues and C&YwDs to participate in those events.

The events were as follows:-

- **Sports and Games**

CBIDO emphasized inclusion and participation of children and youngsters with and without disabilities on various sports and games for them as part of therapy for C&YwDs to be active and also improve social inclusion, and within this year 2022, CBIDO facilitated the formation of inclusive clubs in two primary schools (Nyakahanga and Kitengule primary school) and initiate slow ball game as one of inclusive game to be played with both students (with and without disabilities)

- **International Women's Day**

Each year On 8th March the global was celebrating the International Women's Day (IWD), and this year 2022 CBIDO joined with other stakeholders to celebrate the day which had the theme ***"Gender equality today for a sustainable tomorrow"*** by emphasizing gender equality for C&YwDs especially female to be given the same needs as a male with disabilities and other child without disabilities because by empowering a female/young women, you have helped her become a better mother for the future society.

- **Down syndrome Day**

On 21st March 2022, CBIDO joined the world's forces and efforts for marking Down syndrome International Day, it was conducted for the first time in Karagwe district and Kagera region as well.

- **African Child Day**

In 2022, CBIDO collaborated with Local government authority to participate in commemorate for African Child Day which was commemorated in 16th June 2022 with the theme: ***"Eliminating harmful practices affecting children: progress on policy and practice since 2013"***.

- **Palliative care day**

On 8th October 2022, CBIDO contributed for the World Hospice and Palliative Care Day which support hospice and palliative care around the world. The day was organized by committee of the Worldwide Hospice Palliative Care Alliance, a network of hospice and palliative care national and regional organizations and main theme for 2022 was ***"Healing Hearts and Communities" which bring the world to have one voice and to*** celebrate the importance of palliative care to quality of life, and advocate for equitable access for all especially to PwDs.

- **World disability day (IDPWD – International Day for People with Disabilities)**

Every 3rd of December each year is known to be an International Day of Persons with Disabilities (IDPWD). The World Disability Theme for 2022 states that ***"Transformative solutions for inclusive development: the role of innovation in fuelling an accessible and equitable world"***. In response to the theme, CBIDO initially started celebrations for the IDPWD from 28th November to the pick on 3rd December by reaching many people physically but also through radio programs for awareness creation on different disability issues such as different types of disabilities and their causes and how can be managed. CBIDO engaged in providing different rehabilitation services to people with disability in respective communities throughout the respective week.

8.12 ECONOMIC EMPOWERMENT

During the reporting period (January-December 2022), CBIDO encouraged the formation of 13 DPAs 13 villages (6 DPAs in Kihanga ward, 4 in Chonyonyo ward and 3 in Rugera ward) and managed to create awareness on various disability related issues, capacity building on managing DPAs and how to engage and run IGA from the local income which was from the local government and that was from their group bank account and how to start small projects for their sustainability.

Furthermore, CBIDO continue to monitor the sustainability of current 21 DPAs in 20 programs villages and linked DPAs with local government authorities especially Community Development Department to access financial support (soft loan) via 2% of local income from the local government authorities whereby CBIDO in collaboration with the District Community Development Officer continues to monitor and ensure that the funds (soft loan) provided are used as planned. The participation of DPA's in different IGA has helped parents of CwDs to improve their economic status and helped them to access the basic needs of the family including caring for the disabled children also they shared experiences in raising or living with children with disabilities as well as discussed how to develop strategies of lobbying and advocacy to defend rights of people with disabilities.

8.13 INSTITUTIONAL DEVELOPMENT

In this reporting period CBIDO has managed to hire a Special education teacher and IT officer, special education teacher has been responsible in coordinating all interventions related to education for children with disabilities, in both regular and special schools monitoring children progresses at schools ,advocacy for adjustments of infrastructures while IT officers is responsible for all activity related to Information Technology and generally has been responsible for CBIDO publicity materials.

CBIDO has managed to purchase a reliable means of transport/car "land cruiser" that used to transport clients, monitoring progress of the rehabilitation during the outreach clinics especially during the rainy seasons.

CBIDO has managed to purchase three motorbike for three facilitators from Nkwenda zone, Rwambaizi zone and Rugu zone to be able to mobile easily during field works and home visiting to reach CYwDs at right time at their villages.

CBIDO managed to purchase 1 computer laptops to facilitate functionality for IT activities.

In the year 2022, CBIDO finished the construction of 1 dining hall which has started to be used to make youngsters with disabilities studying and living at the CBIDO training center have friendly environment for eating food and reduce 100% disturbance especially during rainy season for meals and other social events like watching and entertainment programmes.

CBIDO has succeeded to expand the scope of service under DPRS from 3 wards in the year 2022 by adding another 1 ward (Nyakabanga ward) making it a total of 4 wards in 2023.

CBIDO conducted internal and external capacity building to his staff and VRWs on various disability issues within the year 2022. This capacity building has increased knowledge and understanding on the issues of disability services in order for CBIDO to continue to provide the best services to his clients. This training has been conducted on a quarterly basis using CBIDO specialists, hiring an external facilitators outside CBIDO or by going to the place where they are doing the work of CBR and CBIDO's staffs can learn so as to increase their knowledge whereby some of staff and VRW they have gone to Sibussiso (Arusha) and Gabriela (Moshi).

In 2022, CBIDO has visited by different visitors from Tanzania and outside of Tanzania (Kenya and Burundi) who are implementing CBR programme in their country, with this learning visit CBIDO and visitors had an opportunity to gain skills and exchange experiences on how to do CBR in a best way because CBR is dynamic day to day. The visitors were:

- ✓ The House of Hope from Mwanza, Tanzania.
- ✓ The Action Foundation and Macheo from Kenya
- ✓ BETHESDA from Burundi

Also in October 2022, 2 staffs from CBIDO and a Special Education Officer from the Karagwe District Council had the opportunity to go to Kenya to learn the issues of inclusive education as provided by the Kenya government in collaboration with other stakeholders. Through this visit CBIDO has created good collaboration with The Action Foundation (Kenya) and is looking forward on sharing more experiences and working together especially on Inclusive education.

Within the year 2022, CBIDO received its donors who came for monitoring visit to see the progress of the projects which involved physical visiting in programme villages and in families receiving various support from CBIDO in which donors and CBIDO exchanged experiences and learnings various developmental issues were discussed and will be part of 2023 implementation.

The following stakeholders their contributions were very important in reaching the above explained successes:-Local government leaders, Donor agencies/ Development partners ,Religious institutions, Financial institutions, Health facilities, Educational institutions, Disabled People Associations (DPAs) ,Medias,Individuals with disabilities, their parents and care givers.,Community and other Non-Governmental Organizations (NGOs),Technical advisers /Individuals,Furthermore CBIDO cooperate with different networks such as KCBRP, Tanzania CBR network, Karagwe development network, DPOs. Tanzania Education Network (TENMET)

In 2023 CBIDO is planning to reach **1,530 C&YwDs** in all interventions. CBIDO managed to start the process of enrolling a new ward (Nyakabanga ward) which has four villages of which its implementation starts in January 2023.

9. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of the Company. It is the task of management to ensure that adequate internal financial and operational control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding the effectiveness and efficiency of operations, the safeguard of the organisation assets, compliance with applicable laws and regulations, the reliability of Accounting records, business sustainability under normal as well as adverse conditions; and responsible behaviours towards all stakeholders

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system of internal control can provide absolute assurance against misstatement or losses, the Organization system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.The Board assessed the internal control systems throughout the financial year ended 31st December 2022 and is of opinion that they met accepted criteria.

10 SOLVENCY

The Board of Directors confirms that Organization's solvency position as shown on the statement of financial position set out on these financial statements to be satisfactory. The Board has reasonable expectation that the organization has adequate resources to continue in operation existence for the foreseeable future.

11 ADMINISTRATION POLICIES AND FINANCIAL REGULATIONS

CBIDO Kagera has formal strategic plan 2020-2024, Financial and Administration regulations approved by the Board of Directors of CBIDO Kagera .These provide a solid basis for accountability and high standards within the organization

12 EMPLOYEES' WELFARE

Communication

The Organization communicates with its employees, volunteers and beneficiaries through regular staff meetings, notice boards and circulars using the participatory approach.

Training

CBIDO Kagera organizes regular learning sessions aimed at enhancing staff skills and widening the understanding of relevance of CBIDO Kagera's work as well for personal development.

Employment opportunities

CBIDO Kagera is an equal opportunity employer. It gives an equal access to employment opportunities and ensures that the best is available person is appointed to any given position free from description of any kind and without regard to factors like gender, marital status, tribe, religion and disability which does not impair the ability to discharge official duties.

Employees Relationship

The relationship between employees and management continued to be stable in the year up to 31st December 2022. There were no unresolved complaints received by Board of Directors from the employees during the period.

Employees Benefit Plan

The organization pays contributions to publicly administered pension plans on a mandatory basis. All CBIDO Kagera staff have been registered in the Employees Benefit Plan and their contribution submitted accordingly.

13 GENDER PARITY

The Organization is committed to ensure gender parity and as 31 st December 2022 had 20 employees as per table below:-

Gender	2022	%	2021	%
Female	13	54.2%	13	59.1%
Male	11	45.8%	9	40.9%
Total	24	100%	22	100%

14 POLITICAL DONATIONS

During the period under review, the organization did not donate anything to political organization.

15 CODE OF CONDUCT & ETHICAL BEHAVIOUR

The Organization requires the Good conduct and Ethical behavior to be adhered by each staff, volunteers and collaborators in projects development, implementations and management.

16 AUDITORS

Probs Associates were the auditors for the organization for the year ended 31st December 2022.

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendanheha

CHAIRPERSON

COMMUNITY BASED INCLUSIVE DEVELOPMENT
ORGANIZATION KAGERA (CBIDO)
P.O. BOX. 389-KARAGWE

Flourian Protase
Mr. Flourian Protase

EXECUTIVE SECRETARY

20/04/2023

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE PREPARATION OF THE FINANCIAL STATEMENTS

The Directors are responsible to ensure that CBIDO Kagera prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Organisation as at the end of the financial year and of its Surplus (loss) for the period stated as 31st December 2022.

Directors are responsible to ensure that the Organisation keeps proper accounting records that disclose, with reasonable accuracy at any time the financial position of the Organisation. They are also responsible for safeguarding the assets of the CBIDO Kagera and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

The Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS). The going concern basis of preparing financial statements is adopted on the basis of the financial statements.

BY THE ORDER OF THE BOARD

Darlington Kagera
Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON



Mr. Flourian Protase
EXECUTIVE SECRETARY

20/04/2023

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

DECLARATION OF THE HEAD OF FINANCE

The National Board of Accountants and Auditors (NBAA), according to the power conferred under the Auditors and Accountants (Registration) Act. No 33 of 1972, as amended by Act no 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance / Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of professional Accountant to assist the Governing Body / Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity's position and performance in accordance with applicable International Accounting standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the board of Directors.

I MAFURU ELIARAR being the Financial Accounting Consulting at CBIDO Kagera hereby, acknowledge my responsibility of ensuring that Financial Statement for the period ended 31 December 2022 have been prepared in compliance with International Public Sector Accounting Standards and Statutory Requirements.

I thus confirm that the Financial Statements of CBIDO Kagera for the year ended 31st December 2022 give a true and fair view position as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Name: MAFURU ELIARAR

Signature: [Signature]

Position: FINANCIAL ACCOUNTING CONSULTING

NBAA Membership No: ACPA 1789

Date:

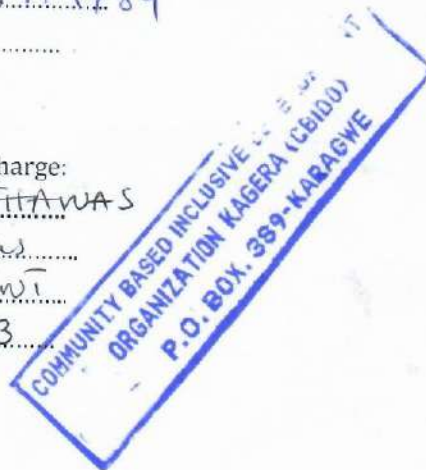
CBIDO Kagera Accountant In charge:

Name: GRACE ATHAWAS

Signature: [Signature]

Position: ACCOUNTANT

Date: 20/4/2023





PROBS ASSOCIATES
Certified Public Accountants

Mob: +255 767 55 33 42
E mail: info@Probs-associates
Website: www.probs-associates.com

Pamoja Plaza
Mwai Kibaki Road, Mikocheni Area
P.O. BOX 60048, Dar es Salaam,

**REPORT OF THE INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION -CBIDO KAGERA**

Report on the Audit of the Financial Statement

Audit Opinion

We have audited the financial statements of **Community Based Inclusive Development Organization (CBIDO Kagera)** as of December 31, 2022, which are comprised of the Statement of Comprehensive Income (Income & Expenditure Statement), Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity as of December 31, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Based Inclusive Development Organization -CBIDO Kagera as of December 31, 2022 and the results of its operation activities and its cash flows for the period then ended in accordance with the International Financial Reporting Standards.

Report on other legal and regulatory requirements

In our opinion, proper accounting records have been kept by the Organization and the financial statements referred to in are in agreement with the accounting records and is in compliance with the NGO Act 2002 & International Public Sector Accounting Standards (IPSAS).

Basis of our Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under the standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the National Board of Accountants and Auditors (NBAA) Code of Ethics which is consistent with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with other ethical requirements that are relevant to our audit of the financial statement in Tanzania. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Directors are responsible for the other information. The other information comprises of the Directors' Report but does not include the Financial Statements and our Audit report thereon.

Responsibilities of the Directors for the Financial Statements

Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Public Accounting Standards (IPSAS) and ; for such internal controls as Directors determine are necessary to enable the preparation of financial statements that are free from material misstatements whether due to frauds or errors.

In preparing the financial statements, Directors are responsible for assessing the organization'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 Directors either intend to liquidate the organization or to cease operations or have no realistic alternative but to do so.

Auditors' Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement , whether due to frauds or error , and issue an auditor's report that include that opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exist. As part of an audit in accordance with ISAs, we exercise professional judgment and maintained professional skepticism through an audit.

We communicated with Directors regarding among other matters, the planned scope and timing of the audit and any significant audit findings; including to report any significant deficiencies in internal controls that we identify during our audit

For and on behalf of PROBS Associates



CPA Optatus E.H. Luoga

Certified Public Accountants

Dar es Salaam, Tanzania

20/04/2023

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO KAGERA)**

P.O. BOX 389 KARAGWE, KAGERA, TANZANIA

AUDITED FINANCIAL STATEMENT

STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER, 2022

REVENUE	NOTE	2022 TSH	2021 TSH
Grant - Anglican Aid	Note 4.1	94,889,922.00	71,232,674.00
Grant - Barcelo-Kid	Note 4.2	45,506,659.00	76,257,720.00
Grant - Barcelo-Lh	Note 4.3	83,989,352.00	123,896,436.00
Grant - ACT Diocese	Note 4.4	-	40,000,000.00
Grant - FOCT	Note 4.5	22,235,500.00	26,000,000.00
Grant - Friends of Tanzania	Note 4.6	-	12,592,500.00
Grant- Liliane Foundation	Note 4.7	69,759,255.69	175,764,360.00
Grant- Stichting Benjamin	Note 4.8	477,899,611.33	324,581,434.98
Grant- Benjamini Foundation via LF	Note 4.9	23,140,000.00	40,298,023.00
Grant- ABSF	Note 4.10	17,526,600.00	-
Local Income	Note 4.11	7,968,695.03	9,043,740.00
Parents Contribution	Note 4.12	15,561,000.00	13,329,700.00
Rental Income	Note 4.13	2,105,000.00	2,280,000.00
Total Funds available for year		860,581,595.05	915,276,587.98
Less: Capital Grants	Note 19	(344,434,705.92)	(197,575,900.00)
Less: Deferred Income 2022	Note 19	(41,190,352.33)	(256,115,683.02)
GROSS FUNDS AVAILABLE FOR YEAR		474,956,536.80	461,585,004.96
 EXPENSES			
Inclusion Education Project	Note 5	(25,465,035.00)	(21,783,402.00)
Empowerment Project	Note 6	(15,640,195.00)	(6,475,728.00)
Health Projects	Note 7	(264,575,489.00)	(233,197,018.00)
Livehood Projects	Note 8	(74,983,908.02)	(85,536,805.00)
Social Projects	Note 9	(9,768,728.00)	(5,990,667.00)
Capacity Building Projects	Note 10	(15,117,000.00)	(16,267,299.04)
General Empowerment	Note 11	(2,317,700.00)	-
DPRS expenses	Note 12	(376,844,269.39)	(68,686,592.94)
Fixed Assets & Investment acquisition	Note 13	(34,678,189.92)	(197,575,900.00)
Fixed Assets Capitalization	Note 14	344,434,705.92	197,575,900.00
TOTAL EXPENDITURE FOR THE YEAR		(474,955,808.41)	(437,937,511.98)
Operating Surplus before depreciation		728.39	23,647,492.98
Depreciation	Note 15	(18,800,890.55)	(17,710,221.35)
Operating Surplus /(Deficit) for the Year		(18,800,162.16)	5,937,271.63
Add: Other Comprehensive Income		-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR		(18,800,162.16)	5,937,271.63

BY THE ORDER OF THE BOARD

Darlington Kagera
Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

COMMUNITY BASED INCLUSIVE DEVELOPMENT
ORGANIZATION KAGERA (CBIDO)
P.O. BOX. 389-KARAGWE

Flourian Protase
Mr. Flourian Protase
EXECUTIVE SECRETARY

20/04/2023

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO KAGERA)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENT

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2022**

ASSETS	NOTE	2022 TSH	2021 TSH
Non-current assets			
Property, plant and equipment	Note 15	349,365,830.02	341,310,830.65
		349,365,830.02	341,310,830.65
Current assets			
Accounts Receivables	Note 16	-	10,000,000.00
CBIDO Motorcycle loan	Note 17	6,880,000.00	6,420,000.00
Staff Advance & Loans	Note 18	3,000,000.00	-
Cash and bank balances	Note 19	39,946,957.67	260,275,618.05
Total current assets		49,826,957.67	276,695,618.05
TOTAL ASSETS		399,192,787.69	618,006,448.70
EQUITY			
Accumulated Fund		354,452,435.36	346,396,707.60
Total Accumulated Fund		354,452,435.36	346,396,707.60
LIABILITIES			
Non-current liabilities			
		-	-
Current Liabilities			
Deferred Income Grants	Note 20	41,190,352.33	256,115,683.02
Accounts Payables	Note 21	3,550,000.00	3,430,000.00
Other Payables	Note 22	-	12,064,058.08
Total Current Liabilities		44,740,352.33	271,609,741.10
TOTAL LIABILITIES		44,740,352.33	271,609,741.10
TOTAL EQUITY & LIABILITIES		399,192,787.69	618,006,448.70

THE NOTES ON PAGES 25 TO 41 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 19-20

BY THE ORDER OF THE BOARD

Darlington Kagera
Bishop Rt Rev. Darlington Bendankena
CHAIRPERSON

COMMUNITY BASED INCLUSIVE DEVELOPMENT
 ORGANIZATION KAGERA (CBIDO)
 P.O. BOX. 389-KARAGWE

Flourian Protase
Mr. Flourian Protase
EXECUTIVE SECRETARY

20/04/2023

.....
Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO KAGERA)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

AUDITED FINANCIAL STATEMENT

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2022**

	ACCUMULATED FUND T.SHS	CAPITAL GRANTS T.SHS	RETAINED EARNING T.SHS	TOTAL FUND T.SHS
As at 1. 1. 2022	75,240,227	173,456,100	97,700,381	346,396,708
Net Surplus for the year	-	-	(18,800,162)	(18,800,162)
Capital Grants during the year	-	344,434,706	-	344,434,706
Transfers-Dispensary upgraded	-	(317,578,816)	-	(317,578,816)
As at 31. 12. 2022	75,240,227	200,311,990	78,900,219	354,452,435

THE NOTES ON PAGES 25 TO 41 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 19-20

BY THE ORDER OF THE BOARD

Darlington Kagera
Bishop Rt Rev. Darlington Bendankaha
CHAIRPERSON



Flourian Protase
Mr. Flourian Protase
EXECUTIVE SECRETARY

20/04/2023
Date

COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA

AUDITED FINANCIAL STATEMENT

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER, 2022

ACTIVITIES	2022	2021
	TZS	TZS
Operating activities		
Profit / (Loss) before taxation	(18,800,162.16)	5,937,271.63
Adjustment for non-cash transaction		
Depreciation & amortization	18,800,890.55	17,710,221.35
Changes in working capital		
(Increase) /Decrease in accounts receivable	6,540,000.00	(9,540,000.00)
Increase / (Decrease) in accounts payables	(11,944,058.08)	(11,944,058.08)
Increase / (Decrease) in Deferred Income	(214,925,330.69)	(214,925,330.69)
Tax paid	-	-
Interest paid	-	-
Net Cash flow from operating activities	(220,328,660.38)	(212,761,895.79)
Investing activities		
Purchase of property and equipment	(344,434,705.92)	(197,560,900.00)
Transfers of properties	-	30,119,801.30
Net cash used in investing activities	(344,434,705.92)	(167,441,098.70)
Financing activities		
Net Capital Grants issued	344,434,705.92	143,793,605.74
Net cash flows from financing activities	344,434,705.92	143,793,605.74
Net Change in Cash and Cash For the year	(220,328,660.38)	(236,409,388.75)
Movement in cash and cash equivalents		
Balance at the beginning of the year	260,275,618.05	31,282,367.95
Decrease in cash and cash equivalents	(220,328,660.38)	228,993,250.10
Cash and Cash equivalent at end of year	39,946,957.67	260,275,618.05

THE NOTES ON PAGES 25 TO 41 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 19-20

BY THE ORDER OF THE BOARD

H. Darlington Kagera
 Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

**COMMUNITY BASED INCLUSIVE DEVELOPMENT
 ORGANIZATION KAGERA (CBIDO)
 P.O. BOX. 389-KARAGWE**

20/04/2023

F. Flourian Protase
 Mr. Flourian Protase
 EXECUTIVE SECRETARY

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO KAGERA)
P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

NOTES TO THE FINANCIAL STATEMENTS

1. ORGANISATION INFORMATION

The Community Based Inclusive Development Organization - (CBIDO-Kagera) is a not-for-profit Non-Governmental Organization (NGO) with its Head office based in Karagwe District of Kagera Region, Tanzania. CBIDO-Kagera was registered in 2019 with a legal mandate to operate nationally. The Community Based Inclusive Development Organisation (CBIDO Kagera) is a registered organization under the NGO Act, 2002 and it has been duly complying with the terms and conditions of Non-Governmental Organizations Act, 2002.

CBIDO-Kagera's main preoccupation is enhancing the quality of life, dignity and inclusion of Persons with Disabilities - particularly, Children and Youngsters with Disabilities. Since it became operational in January 2019, CBIDO-Kagera has been implementing programmes in the areas of healthcare, inclusive education and socio-economic empowerment of PWDs and their caregivers/families.

CBIDO-Kagera pursues participatory programme approaches that entail working closely with PWDs, their families and complementary multi-level stakeholders, both State and Non-State-Actors (NSAs). At community level, CBIDO-Kagera works with Village Rehabilitation Workers (VRWs), who make weekly home visits to supported CYWDs. These are besides regular mobile village health clinics, often attended by doctors from local hospitals. Further, CBIDO-Kagera has full access to a central rehabilitation center where CYWD receive intensive physiotherapy. The rehabilitation center is also used to train parents/caregivers of the CYWDs and volunteers.

2. GOING CONCERN

As per disclosure requirement, the Board considers the Organization's solvency position as shown on the statement of financial position set out on these financial statements to be satisfactory.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented, unless where otherwise stated.

3.1 Basis of preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). The measurement basis applied is the historical cost convention, except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania shillings (TZS). The accounting year for CBIDO Kagera normally starts at 1 January and ends at 31st December every year.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organization's accounting policies and where applicable disclosed.

3.2 Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates (the "functional currency"). The financial statements are presented in Tanzania Shillings (TZS), which is the Organisation's functional and presentation currency

Transactions in foreign currencies during the year are converted into Tanzania Shillings at rates prevailing at the transaction dates. Monetary items denominated in foreign currency are translated using the exchange rate as at the reporting date. Non-monetary items measured at historical cost denominated in a foreign currency are translated at the date of initial recognition. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at yearend exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of profit and loss

3.3 Revenue recognition

Revenue comprises the fair value of grants, donations, and members' contributions, assistance in kind received from the government, members and other donors. Revenue is shown net of value added tax, returns, rebates and discounts. Grants and assistance received from the Development Partners, members' contributions and other organization and individuals are recognized when received by the organization. Grants in kind and in form of consumable goods are treated as revenue on receipt and expensed when issued to beneficiaries.

Grants utilized for acquisition of Property, Plant and Equipment's and other noncurrent assets purchased on behalf of the project are capitalized as Capital Grants. Capital grants are released to the statement of Income and Expenditure based on the life acquired by such grant and used.

3.4 Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first in first out cost method. The cost of production comprises of direct labour, direct costs and related production overhead (based on normal operating capacity). Net realizable value is the estimated selling price in the open market less applicable selling expenses. Where there is objective evidence that the value of inventories is impaired either through damage and obsolescence, provision for impairment is made to the effect through income and expenditure statement

3.5 Accounts and Other receivables

Deposits, Prepayments and Accounts receivables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivable is established when there is objective evidence that the Organization will not be able to collect all amounts due according to original terms of receivable. The amount of provision is the difference between carrying amount and the present value of estimated future cash flows discounted at the effective interest rate. The amount of provision is recognized in the income statement.

CBIDO Kagera assesses at each balance sheet date whether there is objective evidence that An Accounts receivable is impaired. A receivable is impaired and impairment losses are incurred if, and only if, there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the assets (a loss event) and that loss event(s) has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated

3.6 Accounts payables & Accrued Charges

Payables are obligations to pay for goods or services that have been acquired from suppliers on credit basis. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as noncurrent liabilities. Payables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method. Other payable are recognized when incurred and through enjoyment of service on credit and/or receiving of goods supplied on credit.

3.7 Property, plant and equipment

Property, plant and equipment are stated at historical cost less subsequent accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the assets carrying amount or are recognized as a separate asset as appropriate, only when it is probable that future economic benefits associated with item will flow to the Organization and the cost of the item can be measured reliably. All other repairs and maintenances which are not capital expenditure based are charged to the Income statement during the financial period in which they are incurred

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives as follows:

Assets Particulars	Rate
Land and buildings	5%
Plant and machinery	12.5%
Motor vehicles & Motorcycles	12.5%
Computers	25%
Furniture and fittings	12.5%

An item of property and equipment and any significant part initially recognised is derecognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset is included in profit or loss when the asset is derecognized. Capital work in progress is not depreciated, since the asset is not yet ready for use.

3.8 Cash and cash equivalent

Cash and cash equivalent in the statement of financial position comprise cash at banks, cash on hand and short-term deposits with a maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings under current liabilities.

3.9 Provisions

Provisions are recognized when the CBIDO Kagera has a present obligation (legal or constructive) as a result of a past event, it is probable that the outflow will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third-party, the receivable is

recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

3.10 Employees' benefits

The CBIDO Kagera's policy has a statutory requirement to contribute to publicly administered pension schemes for its staff. The contributions are recognized as an employee benefits expense when they are due. The estimated monetary liability for employees' accrued entitlements at the reporting date is recognized as accrued expenses. Currently there is no employed staff, assignments are done on voluntarily basis.

3.11 Income tax

CBIDO Kagera is a nonprofit organization operating in Tanzania and is considered as charitable organizations and therefore is exempted from the corporate tax on income or surplus. In case of any surplus generated, that surplus is used by organization to implement on activities budgeted /planned on the following accounting periods.

3.12 Risk Management

The Board has established a comprehensive risk management framework for measuring, monitoring, controlling and mitigating the Organisation's risks. It normally identify, analyze and set appropriate risk limits and controls, and monitor the risks and adherence to limits by means of reliable and up-to-date information systems.

NOTES TO STATEMENTS FOR THE YEAR ENDED 31 DECEMBER, 2022 (Continue)

NOTE 4: INCOME	2022	2021
	TSH	TSH
Note 4.1 Grant - Anglican Aid		
Opening Cash and bank balances	-	-
Total Funds Received for year	94,889,922.00	71,232,674.00
Total Funds available for year	94,889,922.00	71,232,674.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	63,907,776.00	71,232,674.00
Net Deferred Income grant at the end	30,982,146.00	-
Note 4.2 Grant - Barcelo-Kid	2022	2021
	TSH	TSH
Opening Cash and bank balances	25,736,800.00	-
Total Funds Received for year	19,769,859.00	76,257,720.00
Total Funds available for year	45,506,659.00	76,257,720.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	45,506,659.00	50,520,920.00
Net Deferred Income grant at the end	-	25,736,800.00
Note 4.3 Grant - Barcelo-Lh	2022	2021
	TSH	TSH
Opening Cash and bank balances	24,539,686.00	14,517,490.00
Total Funds Received for year	59,449,666.00	109,378,946.00
Total Funds available for year	83,989,352.00	123,896,436.00
Less: Transfer to Capital grant (Balance Sheet)	25,724,436.00	-
Less: Transfer to Income grant (Income Statement)	58,264,916.00	99,356,750.00
Net Deferred Income grant at the end	-	24,539,686.00

Note 4.4 : Grant - ACT Diocese of Kagera	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	-	40,000,000.00
Total Funds available for year	-	40,000,000.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	-	40,000,000.00
Net Deferred Income grant at the end	-	-

Note 4.5 Grant - FOCT	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	7,000,000.00
Total Funds Received for year	22,235,500.00	19,000,000.00
Total Funds available for year	22,235,500.00	26,000,000.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	22,235,500.00	26,000,000.00
Net Deferred Income grant at the end	-	-

Note 4.6 Grant - Friends of Tanzania	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	-	12,592,500.00
Total Funds available for year	-	12,592,500.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	-	12,592,500.00
Net Deferred Income grant at the end	-	-

Note 4.7 Grant- Liliane Foundation	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	69,759,255.69	175,764,360.00
Total Funds available for year	69,759,255.69	175,764,360.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	69,759,255.69	175,764,360.00
Net Deferred Income grant at the end	-	-

Note 4.8 Grant- Stichting Benjamin	2022	2021
	TSH	TSH
Opening Cash and bank balances	205,839,197.02	-
Total Funds Received for year	272,060,414.31	324,581,434.98
Total Funds available for year	477,899,611.33	324,581,434.98
Less: Transfer to Capital grant (Balance Sheet)	319,079,401.65	-
Less: Transfer to Income grant (Income Statement)	156,135,103.35	118,742,237.96
Net Deferred Income grant at the end	2,685,106.33	205,839,197.02

Note 4.9 Grant- Benjamini Foundation via LF	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	5,500,000.00
Total Funds Received for year	23,140,000.00	34,798,023.00
Total Funds available for year	23,140,000.00	40,298,023.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	23,140,000.00	40,298,023.00
Net Deferred Income grant at the end	-	-

Note 4.10 Grant- ABSF	2022	2021
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	17,526,600.00	-
Total Funds available for year	17,526,600.00	-
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	10,003,500.00	-
Net Deferred Income grant at the end	7,523,100.00	-

Note 4.11 Local Income	2022	2021
	TSH	TSH
Spectacles	1,850,000.00	2,412,000.00
Vocational Training Centre products	6,080,695.03	6,533,040.00
Village skills trainings	38,000.00	98,700.00
	7,968,695.03	9,043,740.00

Note 4.12 Parents Contribution	2022	2021
	TSH	TSH
Inclusive Education	1,300,000.00	465,000.00
Assistive Devices	330,000.00	600,000.00
CHF/NHIF Registration Support	1,245,000.00	2,513,000.00
Intensive Physiotherapy	341,000.00	350,000.00
Intensive Training Parents/VRW	229,000.00	276,700.00
Treatment/Operations Support	4,002,000.00	2,685,000.00
Vocational Training Centre	5,450,000.00	3,704,000.00
Vocational Skills And IGA	817,000.00	1,281,000.00
Village skills training	1,847,000.00	1,455,000.00
	15,561,000.00	13,329,700.00

Note 4.13 Rental Income	2022	2021
	TSH	TSH
Rental Income during the year	2,105,000.00	2,280,000.00
Total Rental Income	2,105,000.00	2,280,000.00

NOTES ON EXPENSES & OTHERS

Note 5 : Inclusion Education Project expenses	2022 TSH	2021 TSH
Inclusion Education Project (Note 5.1)	25,465,035.00	21,783,402.00
Total Inclusion Education Project expenses	25,465,035.00	21,783,402.00

Note 5.1 : Inclusion Education Project's expenses	2022 TSH	2021 TSH
Administration	4,584,549.00	5,383,539.00
Education and skills	10,514,330.00	10,432,900.00
Lodging and Food	70,000.00	320,000.00
Direct Management	6,182,122.00	1,978,774.00
Transport	3,956,617.00	3,544,966.00
Communication	157,417.00	123,223.00
Total Inclusion Education Project's expenses	25,465,035.00	21,783,402.00

Note 6 : Empowerment Project expenses	2022 TSH	2021 TSH
IGA through Seed capital (Note 6.1)	7,538,391.00	2,666,175.00
Weekly Radio Programs (Note 6.2)	8,101,804.00	3,809,553.00
Total Empowerment Project expenses	15,640,195.00	6,475,728.00

Note 6.1 : IGA through Seed capital Expenses	2022 TSH	2021 TSH
Administration	1,009,772.00	367,216.00
Communication	100,899.00	20,599.00
Empowerments	-	-
Direct Management	4,793,945.00	511,411.00
Transport	507,925.00	254,949.00
Lodging and Food	536,000.00	205,000.00
Capacity building	323,500.00	1,162,500.00
Material and equipment tools	266,350.00	144,500.00
Total IGA through Seed capital Expenses	7,538,391.00	2,666,175.00

Note 6.2 : Weekly Radio Programs Expenses	2022 TSH	2021 TSH
Administration	1,423,946.00	1,099,715.00
Awareness creation	2,030,000.00	1,895,000.00
Direct Management	4,422,875.00	712,219.00
Communication	115,497.00	42,496.00
Transport	109,486.00	60,123.00
Total Weekly Radio Programs Expenses	8,101,804.00	3,809,553.00

Note 7: Health Project Expenses	2022 TSH	2021 TSH
Assistive Devices (Note 7.1)	20,134,648.00	13,251,623.00
CHF/NHIF Registration Support (Note 7.2)	3,504,730.00	7,419,746.00
Clinics-Field work (Note 7.3)	9,915,790.00	5,303,570.00
Home Visit - Field work (Note 7.4)	79,043,007.00	81,716,543.00
Intensive CBR/VRW Training (Note 7.5)	-	-

Intensive Physiotherapy	(Note 7.6)	18,249,852.00	15,272,206.00
Intensive Training Parents/VRW	(Note 7.7)	19,994,841.00	11,842,319.00
Physiotherapy Session	(Note 7.8)	10,999,018.00	11,205,310.00
Treatment/Operation Support	(Note 7.9)	64,306,285.00	65,967,366.00
Nutrition for Villages and GROUPS	(Note 7.10)	7,535,930.00	4,329,066.00
Occupational therapy	(Note 7.11)	9,389,124.00	7,861,627.00
Training to stakeholders	(Note 7.12)	8,010,099.00	-
Psychosocial support	(Note 7.13)	8,889,465.00	7,053,092.00
Reproductive Health	(Note 7.14)	4,602,700.00	1,974,550.00
Total Health Project Expenses		264,575,489.00	233,197,018.00

Note 7.1 : Assistive Devices Expenses

		2022	2021
		TSH	TSH
Administration		3,593,908.00	2,467,811.00
Assistive Devices		9,308,500.00	9,389,700.00
Direct Management		6,855,737.00	1,307,508.00
Communication		203,553.00	56,567.00
Transport		172,950.00	30,037.00
Total Assistive Devices Expenses		20,134,648.00	13,251,623.00

Note 7.2 : CHF/NHIF Registration Support expenses

		2022	2021
		TSH	TSH
Administration		288,469.00	780,851.00
CHF/NHIF Registration		2,880,000.00	6,170,000.00
Direct Management		324,637.00	444,686.00
Communication		11,624.00	24,209.00
Total CHF/NHIF Registration Support expenses		3,504,730.00	7,419,746.00

Note 7.3 : Clinics-Field work expenses

		2022	2021
		TSH	TSH
Administration		1,897,282.00	1,224,539.00
Communication		148,333.00	68,772.00
Specialist		900,000.00	900,000.00
Lodging and Food		300,000.00	110,000.00
Direct Management		5,346,099.00	1,965,376.00
Transport		1,279,076.00	1,024,883.00
Materials and equipment tools		45,000.00	10,000.00
Total Clinics-Field work expenses		9,915,790.00	5,303,570.00

Note 7.4 : Home Visit - Field work expenses

		2022	2021
		TSH	TSH
Administration		15,394,704.00	19,380,907.00
Communication		1,297,734.00	1,269,934.00
Lodging and Food		5,939,000.00	4,244,500.00
Direct Management		42,964,686.00	48,017,749.00
Transport		11,257,628.00	7,572,953.00
Materials and equipment tools		2,189,255.00	1,230,500.00
Total Home Visit - Field work expenses		79,043,007.00	81,716,543.00

Note 7.5 : Intensive CBR/VRW Training expenses	2022	2021
	TSH	TSH
Administration	-	-
Capacity building	-	-
Communication	-	-
Lodging and Food	-	-
Direct Management	-	-
Transport	-	-
Total Intensive CBR/VRW Training expenses	-	-

Note 7.6 : Intensive Physiotherapy expenses	2022	2021
	TSH	TSH
Administration	3,093,360.00	2,273,600.00
Communication	157,191.00	114,136.00
Lodging and Food	8,370,000.00	7,774,000.00
Direct Management	4,608,708.00	3,016,406.00
Transport	1,836,593.00	2,094,064.00
Materials and Equipment	184,000.00	-
Total Intensive Physiotherapy expenses	18,249,852.00	15,272,206.00

Note 7.7 : Intensive Training Parents/VRW expenses	2022	2021
	TSH	TSH
Administration	3,927,338.00	1,754,257.00
Communication	246,328.00	119,903.00
Lodging and Food	5,862,650.00	4,407,000.00
Direct Management	8,295,441.00	4,179,326.00
Transport	1,425,884.00	1,203,833.00
Materials and equipment tools	237,200.00	178,000.00
Total Intensive Training Parents/VRW expenses	19,994,841.00	11,842,319.00

Note 7.8 : Physiotherapy Session expenses	2022	2021
	TSH	TSH
Administration	2,101,318.00	2,316,304.00
Communication	163,207.00	159,577.00
Materials and equipment tools	853,500.00	52,500.00
Lodging and Food	385,000.00	159,000.00
Direct Management	7,073,905.00	8,174,475.00
Transport	422,088.00	343,454.00
Total Physiotherapy Session expenses	10,999,018.00	11,205,310.00

Note 7.9 : Treatment/Operation Support expenses	2022	2021
	TSH	TSH
Administration	15,350,420.00	12,375,805.00
Communication	147,019.00	174,338.00
Patient Operations	37,760,327.00	44,190,350.00
Lodging and Food	4,736,800.00	3,824,100.00
Direct Management	1,829,943.00	1,210,248.00
Transport	4,481,776.00	4,192,525.00
Total Treatment/Operation Support expenses	64,306,285.00	65,967,366.00

Note 7.10: Nutrition for Villages and Groups exp	2022	2021
	TSH	TSH
Administration	1,755,459.00	737,310.00
Communication	279,097.00	98,325.00
Monitoring	100,000.00	100,000.00
Materials and Physio-equipment tools	52,500.00	82,500.00
Lodging and Food	355,000.00	211,000.00
Direct Management	4,508,251.00	2,609,010.00
Transport	485,623.00	490,921.00
Total Nutrition for Villages and Groups expenses	7,535,930.00	4,329,066.00
Note 7.11 : Occupational Therapy expenses	2022	2021
	TSH	TSH
Administration	1,820,070.00	1,980,485.00
Communication	178,014.00	202,490.00
Materials and Physio-equipment tools	354,000.00	52,500.00
Direct Management	6,230,262.00	4,967,199.00
Transport	476,778.00	456,453.00
Lodging and Food	330,000.00	202,500.00
Total Occupational Therapy expenses	9,389,124.00	7,861,627.00
Note 7.12 : Training to stakeholders expenses	2022	2021
	TSH	TSH
Administration	771,765.00	-
Communication	36,122.00	-
Capacity building	3,338,000.00	-
Direct Management	1,590,513.00	-
Transport	1,152,824.00	-
Lodging and Food	892,875.00	-
Materials and equipment	228,000.00	-
Total Training to stakeholders expenses	8,010,099.00	-
Note 7.13 : Psychosocial support expenses	2022	2021
	TSH	TSH
Administration	1,687,410.00	1,556,054.00
Communication	197,885.00	149,359.00
Direct Management	6,126,931.00	4,646,341.00
Transport	449,739.00	428,838.00
Lodging and Food	375,000.00	220,000.00
Materials and Physio-equipment tools	52,500.00	52,500.00
Total Psychosocial support expenses	8,889,465.00	7,053,092.00
Note 7.14 : Reproductive Health expenses	2022	2021
	TSH	TSH
Administration	1,062,215.00	572,010.00
Communication	45,652.00	31,104.00
Direct Management	1,417,223.00	908,809.00
Transport	421,910.00	194,627.00
Lodging and Food	125,000.00	98,000.00
Materials and Physio-equipment tools	1,530,700.00	170,000.00
Total Reproductive Health expenses	4,602,700.00	1,974,550.00

Note 8 : Livelihood Project expenses	2022	2021
	TSH	TSH
Vocational Training Centre (Note 8.1)	47,500,137.00	53,094,062.00
Vocational Skills and IGA (Note 8.2)	7,558,878.00	5,915,340.00
Villages Skills Trainings expenses (Note 8.3)	19,924,893.02	26,527,403.00
Total Livelihood Project expenses	74,983,908.02	85,536,805.00

Note 8.1 : Vocational Training Centre expenses	2022	2021
	TSH	TSH
Administration	10,367,213.00	7,232,933.00
Communication	431,169.00	323,800.00
Contribution	-	80,000.00
Education and skills	8,474,590.00	18,446,300.00
Health	391,500.00	446,000.00
Equipment purchases	3,719,000.00	2,625,000.00
Lodging and Food	3,937,400.00	3,608,200.00
Direct Management	19,573,468.00	18,726,144.00
Transport	15,797.00	93,685.00
Materials	590,000.00	1,512,000.00
Total Vocational Training Centre expenses	47,500,137.00	53,094,062.00

Note 8.2 : Vocational Skills and IGA expenses	2022	2021
	TSH	TSH
Administration	1,355,041.00	1,372,729.00
Education and Skills	3,917,000.00	4,063,000.00
Direct Management	2,240,514.00	418,884.00
Communication	46,323.00	31,259.00
Transport	-	29,468.00
Total Vocational Skills and IGA expenses	7,558,878.00	5,915,340.00

Note 8.3 : Village Skills Training expenses	2022	2021
	TSH	TSH
Administration	4,749,540.02	5,662,308.00
Education and Skills	2,018,600.00	7,063,800.00
Direct Management	7,584,216.00	8,164,405.00
Communication	217,496.00	208,843.00
Equipment	5,100,000.00	5,100,000.00
Transport	74,541.00	162,047.00
Materials	180,500.00	166,000.00
Total Village Skills Training expenses	19,924,893.02	26,527,403.00

Note 9 : Social Project expenses	2022	2021
	TSH	TSH
World Disability Day (Note 9.1)	2,272,924.00	2,290,789.00
Social contribution (Note 9.2)	4,102,526.00	829,842.00
Sports and games (Note 9.3)	3,393,278.00	2,870,036.00
Total Social Project expenses	9,768,728.00	5,990,667.00

Note 9.1 : World Disability Day expenses	2022	2021
	TSH	TSH
Administration	160,755.00	185,725.00
Direct Management	273,099.00	28,832.00
Contribution	1,500,000.00	2,000,000.00
Communication	6,534.00	2,911.00
Transport	332,536.00	73,321.00
Total World Disability Day expenses	2,272,924.00	2,290,789.00
Note 9.2 : Social contribution	2022	2021
	TSH	TSH
Administration	295,137.00	99,038.00
Communication	14,496.00	4,527.00
Contribution	3,150,000.00	650,000.00
Direct Management	602,302.00	76,277.00
Transportation	40,591.00	-
Total Social contribution	4,102,526.00	829,842.00
Note 9.3: Sports and games	2022	2021
	TSH	TSH
Administration	207,249.00	226,489.00
Communication	13,001.00	6,836.00
Contribution	2,499,000.00	2,500,000.00
Direct Management	571,591.00	78,027.00
Transport	102,437.00	58,684.00
Total Sports and games	3,393,278.00	2,870,036.00
Note 10 CAPACITY Building Projects	2022	2021
	TSH	TSH
CBIDO Staff Training (Note 10.1)	8,442,867.00	13,003,158.04
CBIDO Capacity Building (Note 10:2)	6,674,133.00	3,264,141.00
Total CAPACITY Building Projects	15,117,000.00	16,267,299.04
Note 10.1 : CBIDO Staff Training	2022	2021
Administration	441,917.00	2,376,295.04
Communication	16,681.00	103,113.00
Capacity Buildings	600,000.00	1,200,000.00
Lodging and Food	2,482,000.00	4,396,300.00
Materials	1,008,000.00	629,000.00
Direct Management	486,554.00	2,691,664.00
Transport	3,407,715.00	1,606,786.00
Total CBIDO Staff Training	8,442,867.00	13,003,158.04
Note 10.2 CBIDO Capacity Building	2022	2021
Administration	174,655.00	187,753.00
Lodging and Food	1,620,000.00	1,998,000.00
Transport	51,149.00	87,959.00
External Facilitator	600,000.00	600,000.00
Communication	6,513.00	8,429.00
Materials and stationery	108,000.00	132,000.00
Direct Management	225,116.00	250,000.00
CBIDO Visitors from Kenya expenses	3,888,700.00	-
Total CBIDO Staff Training	6,674,133.00	3,264,141.00

Note 11 :CBIDO General empowerment expenses	2022	2021
	TSH	TSH
Administration	62,403.00	-
Direct Management	7,892.00	-
Transport	27,719.00	-
Communication	186.00	-
Empowerment	2,219,500.00	-
Total CBIDO General empowerment expenses	2,317,700.00	-

Note 12 : DPRS Expenses	2022	2021
	TSH	TSH
DPRS Capacity Building expenses (Note 12.1)	-	5,122,887.42
DPRS General Expenses (Note 12.2)	1,915,666.00	14,222,752.00
DPRS Govt Meeting Districts/Wards (Note 12.3)	8,135,599.00	17,682,122.94
DPRS Dispensary Upgrades (Note 12.4)	314,578,816.00	-
DPRS Meeting DPAs and Others (Note 12.5)	4,085,668.52	2,394,639.00
DPRS Screenings Beneficiaries (Note 12.6)	2,158,982.00	12,217,755.56
DPRS Training CBRF/VRW (Note 12.7)	2,630,795.00	9,986,441.00
DPRS Prevention Program (Note 12.8)	39,529,754.92	2,864,091.00
DPRS Training ward & District officers (Note 12.10)	3,808,987.95	4,195,904.02
Total DPRS Expenses	376,844,269.39	68,686,592.94

Note 12.1 : DPRS CAPACITY BUILDING	2022	2021
	TSH	TSH
Administration	-	158,628.42
Communication	-	5,037.00
Lodging and Food	-	4,125,000.00
Direct Management	-	391,364.00
Transport	-	442,858.00
Total DPRS Capacity Building expenses	-	5,122,887.42

Note 12.2 : DPRS expenses	2022	2021
	TSH	TSH
Administration	1,750,000.00	2,326,500.00
Communication	2,225.00	424,671.00
Direct Management	163,441.00	11,348,226.00
Transport	-	123,355.00
Total DPRS Expense	1,915,666.00	14,222,752.00

Note 12.3 : DPRS Government Meeting Districts/Wards	2022	2021
	TSH	TSH
Administration	214,584.00	2,595,272.94
Capacity Building	4,400,000.00	5,820,000.00
Communication	2,659.00	44,770.00
Lodging and Food	1,220,000.00	2,560,000.00
Materials and Equipment tools	495,000.00	630,000.00
Direct Management	86,824.00	3,402,067.00
Transport	1,716,532.00	2,630,013.00
Total DPRS Government Meeting Districts	8,135,599.00	17,682,122.94

Note 12.4 : DPRS Dispensary Upgrades	2022	2021
	TSH	TSH
Health	314,046,808.00	-
Transport	532,008.00	-
Total DPRS Dispensary upgrade	314,578,816.00	-

Note 12.5 : DPRS Meeting DPAs and Others	2022	2021
	TSH	TSH
Administration	93,045.52	39,646.00
Capacity Building	2,000,000.00	900,000.00
Communication	1,868.00	682.00
Lodging and Food	-	570,000.00
Materials and Equipment tools	300,000.00	135,000.00
Direct Management	105,593.00	15,654.00
Transport	1,585,162.00	733,657.00
Total DPRS Meeting DPAs and Others	4,085,668.52	2,394,639.00

Note 12.6 : DPRS Screenings Beneficiaries	2022	2021
	TSH	TSH
Administration	236,632.00	1,040,520.56
Communication	19,663.00	49,643.00
Health	900,000.00	2,700,000.00
Lodging and Food	180,000.00	918,667.00
Direct Management	735,092.00	7,227,691.00
Transport	87,595.00	281,234.00
Total DPRS Screenings Beneficiaries	2,158,982.00	12,217,755.56

Note 12.7 : DPRS Training CBRF/VRW	2022	2021
	TSH	TSH
Administration	122,921.00	1,221,668.00
Communication	14,879.00	46,751.00
Lodging and Food	1,380,000.00	3,621,113.00
Materials and Equipment tools	120,000.00	346,000.00
Direct Management	478,123.00	4,202,366.00
Transport	514,872.00	548,543.00
Total DPRS Training CBRF/VRW	2,630,795.00	9,986,441.00

Note 12.8 : DPRS Prevention Program -Including Training Head teachers/Practitioners	2022	2021
	TSH	TSH
Administration	6,307,192.92	124,649.00
Capacity Building	-	1,000,000.00
Communication	596,703.00	2,509.00
Lodging and Food	950,000.00	1,060,000.00
Materials and Equipment tools	4,458,883.00	75,000.00
Equipment investment	3,150,000.00	-
Direct Management	20,531,322.00	162,647.00
Transport	3,535,654.00	439,286.00
Total DPRS Prevention Program	39,529,754.92	2,864,091.00

Note 12.10 : DPRS Training Ward & District officers

	2022	2021
	TSH	TSH
Administration	113,254.95	69,063.02
Capacity Building	2,000,000.00	2,400,000.00
Communication	4,032.00	1,186.00
Lodging and Food	642,600.00	720,000.00
Materials and Equipment tools	75,000.00	90,000.00
Direct Management	227,386.00	15,655.00
Transport	746,715.00	900,000.00
Total DPRS Training Ward and District officers	3,808,987.95	4,195,904.02

Note 13 Investments & Projects Expenses

	2022	2021
	TSH	TSH
Vehicle Purchasing with additional	-	158,846,100.00
Classroom construction	-	24,119,800.00
Building & Dinning Hall constructions / Garden plot	25,355,889.92	12,490,000.00
Computers/Laptops purchase	1,500,000.00	2,120,000.00
Motor Bike	3,000,000.00	-
Tamasha la Elimu Project	4,822,300.00	-
Total Specified Fixed Assets Expenses	34,678,189.92	197,575,900.00

Note 14 :Fixed Assets Capitalization

	2022	2021
	TSH	TSH
Purchase of Fixed Assets - Capitalization	4,500,000.00	160,966,100.00
Total DPRS Dispensary upgrade	314,578,816.00	-
Class & Dining Construction - Capitalization	25,355,889.92	36,609,800.00
Total Fixed Assets Capitalization	344,434,705.92	197,575,900.00

NOTE 15. NON CURRENT ASSETS AND DEPRECIATION AS AT 31ST DECEMBER, 2022

	LAND & BUILDINGS	MOTOR VEHICLES	MOTOR CYCLES	EQUIP MENTS	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL VALUE
	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
	5%	25%	25%	12.50%	37.50%	12.50%	
As at 1.1.2022	185,380,157	171,346,100	5,100,000	11,190,000	11,070,047	9,509,567	393,595,871
Additions; others		-	3,000,000	-	1,500,000	-	4,500,000
Dining	25,355,890	-	-	-	-	-	25,355,890
Dispensary upgrade	314,578,816	-	-	-	-	-	314,578,816
Disposal/Transfers	(314,578,816)	-	(3,000,000)	-	-	-	(317,578,816)
Total cost							
31.12.2022	210,736,047	171,346,100	5,100,000	11,190,000	12,570,047	9,509,567	420,451,761
LESS: DEPRECIATION							
As at 1.1.2022	21,410,774	12,750,000	1,337,800	2,853,450	10,366,929	3,566,088	52,285,040
Charge for the year	9,269,008	19,684,610	1,275,000	1,398,750	4,713,768	1,188,696	37,529,831
Charge for disposal	(15,728,940.80)		(3,000,000)				(18,728,941)
Accumulated Dep	14,950,841	32,434,610	(387,200)	4,252,200	15,080,696	4,754,784	71,085,931
N.B.V 31.12.2022	195,785,206	138,911,490	5,487,200	6,937,800	(2,510,649)	4,754,783	349,365,830
N.B.V 31.12.2021	163,969,383	158,596,100	3,762,200	8,336,550	703,118	5,943,479	341,310,831

Note 16: Accounts Receivables	2022	2021
	TSH	TSH
KCBRP	-	10,000,000.00
Total Accounts Receivables	-	10,000,000.00
Note 17: CBIDO Motorcycle Staff Loan	2022	2021
	TSH	TSH
Julieth Godfray	1,020,000.00	-
Phocus Angelo	1,220,000.00	-
Valeria Bruchard	1,060,000.00	-
Alice Alinda Kishweko	200,000.00	640,000.00
Emmanuel B Rossio	160,000.00	640,000.00
Petra Mulokozi	160,000.00	640,000.00
Abella Bakalemwa	1,020,000.00	1,500,000.00
Juhudi Felix	1,020,000.00	1,500,000.00
Niwagaba Rugemalira	1,020,000.00	1,500,000.00
Total Motorcycle Staff Loans Receivable	6,880,000.00	6,420,000.00
Note 18: Staff Advance / Loan Receivables	2022	2021
	TSH	TSH
Julieth Aloyce	3,000,000.00	-
Total Staff Advance /Loans	3,000,000.00	-
Note 19 : Cash and Bank Balances	2022	2021
	TSH	TSH
Bank Balance CBIDO KARAGWE TSH	39,054,868.50	260,015,830.05
Bank Balance CBIDO KARAGWE USD	788,984.14	231,988.00
Bank Balance CBIDO KARAGWE EURO	31,295.03	-
Cash Balance - Petty Cash	71,810.00	27,800.00
Total Cash and Bank Balances	39,946,957.67	260,275,618.05
Note 20 : Deferred Income Grant	2022	2021
	TSH	TSH
Deferred Income granted by Barcelo-Kid	-	25,736,800.00
Deferred Income Grant by Barcelo-Lh	-	24,539,686.00
Deferred Income Grant by Stichting Benjamin	2,685,106.33	205,839,197.02
Deferred Income Grant by ABSF	7,523,100.00	-
Deferred Income Grant by Anglican Aid	30,982,146.00	-
Total Deferred Income	41,190,352.33	256,115,683.02
Note 21 : Accounts Payables	2022	2021
	TSH	TSH
Staff Unit Payroll Amount Payable	550,000.00	390,000.00
Water Bills Payable	-	40,000.00
Probs Associates (Auditors)	3,000,000.00	3,000,000.00
Total Accounts Payables	3,550,000.00	3,430,000.00
Note 22 : Other Payables	2022	2021
	TSH	TSH
Third parties Payable	-	12,064,058.08
Total Other Payables	-	12,064,058.08

Note 23: Contingent Liability

There were no any contingent liabilities envisaged by the business as at 31st December, 2022.

Note 24: Comparative Figures:

Figures for the previous year have been re-arranged whenever considered necessary in order to make them comparable with the figures for the current year.