

COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION
(CBIDO Kagera)



DIRECTORS REPORT & AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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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

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

GENERAL INFORMATION

1.0 REGISTERED OFFICE AND PRINCIPAL PLACE OF ACTIVITIES

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

2.0 PRINCIPAL BANKERS

CRDB Bank PLC
Karagwe, Tanzania

3.0 AUDITORS

Probs Associates
Msasani Beach, Pamoja Plaza
Mwai Kibaki Road
Box 60048 Dar es Salaam, Tanzania

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 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.

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 2023.

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 an AGM, 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	2019 – 2023
2. Rev Stembridge Lazaro	Vice Chairperson	Tanzanian	2019 – 2023
3. Mr Flourian Protase	Secretary	Tanzanian	2019 – 2023
4 Dr Michael Bitesigirwe	Member	Tanzanian	2019 – 2023
5 Ms Edina Kabyazi	Member	Tanzanian	2019 – 2023
6 Ms Ruth Hole	Member	Tanzanian	2019 – 2023
7 Miss Marry Mwombeki	Member	Tanzanian	2019 – 2023
8 Rev Elis Ikambuza	Member	Tanzanian	2019 – 2023
9 Mr Alex Kashaija	Member	Tanzanian	2019 – 2023
10 Mr Christopher Kanyankole	Member	Tanzanian	2019 – 2023
11 Mr Godfrey M Kamugisha	Member	Tanzanian	2019 – 2023

Management Team

The management team 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 2023: -

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

8. IMPLEMENTED ACTIVITIES FOR THE PERIOD OF JANUARY – DECEMBER 2023 AND FUTURE DEVELOPMENT

CBIDO managed to implement its activities from January-December 2023 in all areas of CBR following the annual plan & Budget of 2023 and strategic plan 2024-2033. 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.

9. RISK MANAGEMENT AND INTERNAL CONTROL

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.

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 Board accepts final responsibility for the risk management and internal control systems of the organisation. The Board assessed the internal control systems throughout the financial year ended 31st December 2023 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 ORGANISATION POLICIES AND REGULATIONS

CBIDO Kagera has various policies for its operations including the Financial and Administration policy, Strategic plan 2024-2033, Child Protection Policy, Code of conduct policy 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

12.1 Employees Relationship

The relationship between employees and management continued to be stable in the year up to 31st December 2023. There were no unresolved complaints received by Board of Directors from the employees during the period. 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

12.2 Communication

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

12.3 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

12.4 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 2023 had 26 employees as per table below: -

Gender	2023	%	2022	%
Female	12	54.2%	13	54.2%
Male	14	45.8%	11	45.8%
Total	26	100%	24	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 2023.

BY THE ORDER OF THE BOARD

Darlington Kagera

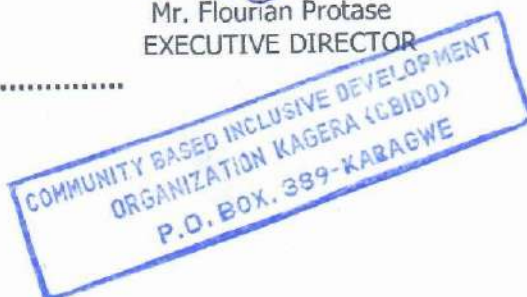
Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

8/3/2024

Date

Flourian Protase

Mr. Flourian Protase
EXECUTIVE DIRECTOR



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

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.

Therefore, 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 2023.

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 Public Accounting Standards (IPSAS). 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

Flourian Protase

Mr. Flourian Protase
EXECUTIVE DIRECTOR

8/3/2024

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.

We hereby, acknowledge my responsibility of ensuring that Financial Statement for the period ended 31 December 2023 have been prepared in compliance with International Public Sector Accounting Standards and Statutory Requirements.

We thus confirm that the Financial Statements of CBIDO Kagera for the year ended 31st December 2023 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:

CBIDO Kagera Accountant In charge:

Name : GRACE ATHAWAS
Signature : *[Signature]*
Position : Accountant
Date : 8/3/2024

Financial Accounting Consulting

Name : MAFURU ELIAZAR
Signature : *[Signature]*
Position : FINANCIAL ACCOUNTING CONSULTING
NBAA Membership No : ACPA PP.1789
Date : 8/3/2024





PROBS ASSOCIATES
Certified Public Accountants

Pamoja Plaza, Msasani Beach, Mwai Kibaki Road, Mikocheni Street, P.O. Box 60048 Dar es salaam. +255 767 553 342
Website: www.probs-associates.com Mail: info@probs-associates.com

REPORT OF THE INDEPENDENT AUDITORS REPORT

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

Audit Opinion

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, 2023 and the results of its operation activities and its cash flows for the period then ended in accordance with the International Financial Reporting Standards.

We have audited the financial statements of **Community Based Inclusive Development Organization (CBIDO Kagera)** as of December 31, 2023, 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, 2023, and the related notes to the financial statements.

Basis of our Opinion

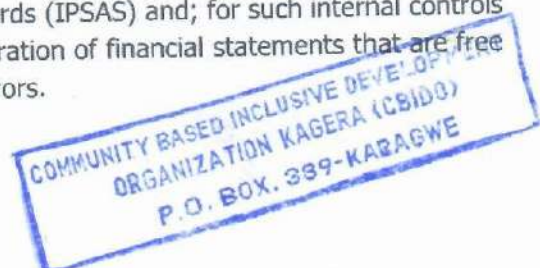
We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under the standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with 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 exists. 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

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).

For and on behalf of PROBS Associates





CPA Optatus I.H. Luoga

Certified Public Accountants

Dar es Salaam, Tanzania

4/3/2024

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, 2023

		2023	2022
REVENUE	NOTE	TSH	TSH
Grant - Anglican Aid	4.1	63,706,745.00	94,889,922.00
Grant - Barcelo-Kid	4.2	45,860,661.00	45,506,659.00
Grant - Barcelo-Lh	4.3	151,352,401.00	83,989,352.00
Grant - FOCT	4.5	32,272,796.60	22,235,500.00
Grant- Liliane Foundation	4.7	74,000,000.00	69,759,255.69
Grant- Stichting Benjamin	4.8	348,498,856.33	477,899,611.33
Grant- Benjamini Foundation via LF	4.9	-	23,140,000.00
Grant- ABSF	4.10	34,755,280.00	17,526,600.00
Grant- Rehabilitation international	4.11	12,375,000.00	-
Grant- SCHOONDERWOLF	4.12	81,000,000.00	-
Recovery Insurance -ZIC	4.13	11,000,000.00	-
Local Income	4.14	7,108,761.40	7,968,695.03
Parents Contribution	4.15	7,022,500.00	15,561,000.00
Rental Income	4.16	1,890,000.00	2,105,000.00
Total Funds available for year		870,843,001.33	860,581,595.05
Less: Capital Grants	19	(81,434,649.00)	(344,434,705.92)
Less: Deferred Grants	19	(156,369,468.80)	(41,190,352.33)
Gross Funds available for year		633,038,883.53	474,956,536.80
LESS: EXPENDITURE			
Inclusion Education Project	5	(28,020,763.00)	(25,465,035.00)
Empowerment Project	6	(15,696,967.00)	(15,640,195.00)
Health Projects	7	(285,572,980.00)	(264,575,489.00)
Livehood Projects	8	(81,638,060.00)	(74,983,908.02)
Social Projects	9	(10,919,714.00)	(9,768,728.00)
Capacity Building Projects	10	(14,152,651.00)	(17,434,700.00)
DPRS expenses	11	(171,105,961.41)	(376,844,269.39)
Fixed Assets & Investment acquisition	12	(103,146,596.00)	(34,678,189.92)
CBIDO Vulnerability Help /Transfer	13	(4,219,864.00)	-
Fixed Assets Capitalization	14	81,434,649.00	344,434,705.92
Total Expenditure for the year		(633,038,907.41)	(474,955,808.41)
Operating Surplus before depreciation		(23.88)	728.39
LESS: Depreciation	15	(7,979,441.52)	(18,800,890.55)
Operating (Deficit) for the Year		(7,979,465.40)	(18,800,162.16)
Corporate Income taxation		-	-
Net (Deficit) for the Year		(7,979,465.40)	(18,800,162.16)

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

2/3/2024

Date

Flourian Protase

Mr. Flourian Protase
 EXECUTIVE DIRECTOR

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

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 2023

		2023	2022
ASSETS	NOTE	TSH	TSH
Non-current assets			
Property, plant and equipment	15	352,115,388.50	349,365,830.02
Total Non-Current Assets		352,115,388.50	349,365,830.02
Current assets			
CBIDO Motorcycle loan	16	6,000,000.00	6,880,000.00
Staff Advance & Loans	17	3,000,000.00	3,000,000.00
Cash and bank balances	18	156,187,050.26	39,946,957.67
Total current assets		165,187,050.26	49,826,957.67
TOTAL ASSETS		517,302,438.76	399,192,787.69
EQUITY			
Accumulated Fund		357,201,969.96	354,452,435.36
Total Accumulated Fund		357,201,969.96	354,452,435.36
LIABILITIES			
Non-current liabilities			
Deferred Capital Grants	19	145,369,468.80	41,190,352.33
Total non-current liabilities		145,369,468.80	41,190,352.33
Current Liabilities			
Deferred Income Grants	19	11,000,000.00	-
Accounts & Other Payables	20	3,731,000.00	3,550,000.00
Total Current Liabilities		14,731,000.00	3,550,000.00
Total Liabilities		160,100,468.80	44,740,352.33
TOTAL EQUITY & LIABILITIES		517,302,438.76	399,192,787.69

THE NOTES ON PAGES 16 TO 35 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11

BY THE ORDER OF THE BOARD

Darlington Kagera
 Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

8/3/2024

Date

Flourian Protase

Mr. Flourian Protase
 EXECUTIVE DIRECTOR

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

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 2023

	ACCUMULATED	CAPITAL	RETAINED	TOTAL
	FUND	GRANTS	EARNING	FUND
	T.SHS	T.SHS	T.SHS	T.SHS
As at 1. 1. 2023	75,240,227	200,311,990	78,900,219	354,452,435
Net Deficit for the year	-	-	(7,979,465)	(7,979,465)
Capital Grants during the year	-	81,434,649	-	81,434,649
Transfers-Dispensary upgraded	-	(70,705,649)	-	(70,705,649)
As at 31. 12. 2023	75,240,227	211,040,990	70,920,753	357,201,970

THE NOTES ON PAGES 16 TO 35 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Flourian Protase

Mr. Flourian Protase
EXECUTIVE DIRECTOR

8/3/2024

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, 2023

	2023 TZS	2022 TZS
Operating activities		
Net (Deficit) before taxation	(7,979,465.40)	(18,800,162.16)
Adjustment for non-cash transaction		
Depreciation & amortization	7,979,441.52	18,800,890.55
Changes in working capital		
(Increase) /Decrease in accounts receivable	880,000.00	6,540,000.00
Increase / (Decrease) in accounts payables	181,000.00	(11,944,058.08)
Increase /(Decrease) in Deferred grants	115,179,116.47	(214,925,330.69)
Tax paid	-	-
Interest paid	-	-
Net Cash flow from operating activities	116,240,092.59	(220,328,660.38)
Investing activities		
Purchase of property and equipments	(81,434,649.00)	(344,434,705.92)
Net cash used in investing activities	(81,434,649.00)	(344,434,705.92)
Financing activities		
Capital Grants issued	81,434,649.00	344,434,705.92
Net cash flows from financing activities	81,434,649.00	344,434,705.92
Net Change in Cash and Cash For the year	116,240,092.59	(220,328,660.38)
Movement in cash and cash equivalents		
Balance at the beginning of the year	39,946,957.67	260,275,618.05
Decrease in cash and cash equivalents	116,240,092.59	(220,328,660.38)
Cash and Cash equivalent at the end of the year	156,187,050.26	39,946,957.67

THE NOTES ON PAGES 16 TO 35 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11

BY THE ORDER OF THE BOARD

Darlington Kagera

Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

8/3/2024

Date

Flourian Protase

Mr. Flourian Protase
 EXECUTIVE DIRECTOR

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

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.

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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, 2023 (Continue)

NOTE 4: INCOME

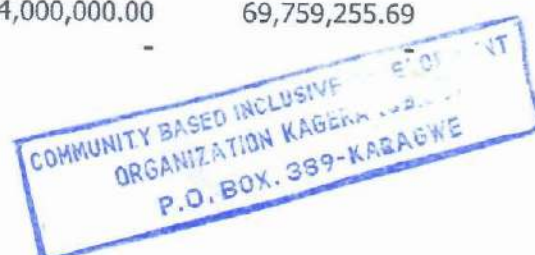
	2023 TSH	2022 TSH
Note 4.1 Grant - Anglican Aid		
Opening Cash and bank balances	30,982,146.00	-
Total Funds Received for year	32,724,599.00	94,889,922.00
Total Funds available for year	63,706,745.00	94,889,922.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	(63,706,745.00)	63,907,776.00
Net Deferred Income grant at the end	-	30,982,146.00

	2023 TSH	2022 TSH
Note 4.2 Grant - Barcelo-Kid		
Opening Cash and bank balances	-	25,736,800.00
Total Funds Received for year	45,860,661.00	19,769,859.00
Total Funds available for year	45,860,661.00	45,506,659.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	45,860,661.00	45,506,659.00
Net Deferred Income grant at the end	-	-

	2023 TSH	2022 TSH
Note 4.3 Grant - Barcelo-Lh		
Opening Cash and bank balances	-	24,539,686.00
Total Funds Received for year	151,352,401.00	59,449,666.00
Total Funds available for year	151,352,401.00	83,989,352.00
Less: Transfer to Capital grant (Balance Sheet)	-	25,724,436.00
Less: Transfer to Income grant (Income Statement)	127,092,688.80	58,264,916.00
Net Deferred Income grant at the end	24,259,712.20	-

	2023 TSH	2022 TSH
Note 4.4 Grant - FOCT		
Opening Cash and bank balances	-	-
Total Funds Received for year	32,272,796.60	22,235,500.00
Total Funds available for year	32,272,796.60	22,235,500.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	32,272,796.60	22,235,500.00
Net Deferred Income grant at the end	-	-

	2023 TSH	2022 TSH
Note 4.5 Grant- Liliane Foundation		
Opening Cash and bank balances	-	-
Total Funds Received for year	74,000,000.00	69,759,255.69
Total Funds available for year	74,000,000.00	69,759,255.69
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	74,000,000.00	69,759,255.69
Net Deferred Income grant at the end	-	-



Note 4.6 Grant- Stichting Benjamin	2023	2022
	TSH	TSH
Opening Cash and bank balances	2,685,106.33	205,839,197.02
Total Funds Received for year	345,813,750.00	272,060,414.31
Total Funds available for year	348,498,856.33	477,899,611.33
Less: Transfer to Capital grant (Balance Sheet)	-	319,079,401.65
Less: Transfer to Income grant (Income Statement)	312,139,429.73	156,135,103.35
Net Deferred Income grant at the end	36,359,426.60	2,685,106.33

Note 4.7 Grant- Benjamini Foundation via LF	2023	2022
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	-	23,140,000.00
Total Funds available for year	-	23,140,000.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	-	23,140,000.00
Net Deferred Income grant at the end	-	-

Note 4.8 Grant- ABSF	2023	2022
	TSH	TSH
Opening Cash and bank balances	7,523,100.00	-
Total Funds Received for year	27,232,180.00	17,526,600.00
Total Funds available for year	34,755,280.00	17,526,600.00
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	31,004,950.00	10,003,500.00
Net Deferred Income grant at the end	3,750,330.00	7,523,100.00

Note 4.9 Grant- Rehabilitation international	2023	2022
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	12,375,000.00	-
Total Funds available for year	12,375,000.00	-
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	12,375,000.00	-
Net Deferred Income grant at the end	-	-

Note 4.10 Grant- SCHOONDERWOLF	2023	2022
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	81,000,000.00	-
Total Funds available for year	81,000,000.00	-
Less: Transfer to Capital grant (Balance Sheet)	-	-
Less: Transfer to Income grant (Income Statement)	-	-
Net Deferred Income grant at the end	81,000,000.00	-

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**Note 4.11 Insurance compensation -
Zanzibar Insurance Corporation**

	2023	2022
	TSH	TSH
Opening Cash and bank balances	-	-
Total Funds Received for year	11,000,000.00	-
Total Funds available for year	11,000,000.00	-
Less: Transfer to Capital item (Balance Sheet)	-	-
Net Deferred Income grant at the end	11,000,000.00	-

Note 4.12 Local Income

	2023	2022
	TSH	TSH
Spectacles	1,605,000.00	1,850,000.00
Assistive devices	315,000.00	-
Vocational Training Centre products	5,090,500.00	6,080,695.03
Village skills trainings and local donation	98,261.40	38,000.00
Total Local Income	7,108,761.40	7,968,695.03

Note 4.13 Parents Contribution

	2023	2022
	TSH	TSH
Inclusive Education	60,000.00	1,300,000.00
Assistive Devices	70,000.00	330,000.00
Field work	1,000.00	-
CHF/NHIF Registration Support	-	1,245,000.00
Intensive Physiotherapy	285,000.00	341,000.00
Physiotherapy session	24,500.00	-
Intensive Training Parents/VRW	271,000.00	229,000.00
Treatment/Operations Support	3,730,000.00	4,002,000.00
Vocational Training Centre	929,000.00	5,450,000.00
Vocational Skills and IGA	1,182,000.00	817,000.00
Village skills training	470,000.00	1,847,000.00
	7,022,500.00	15,561,000.00

Note 4.14 Rental Income

	2023	2022
	TSH	TSH
Rental Income during the year	1,890,000.00	2,105,000.00
Total Rental Income	1,890,000.00	2,105,000.00

NOTES ON EXPENSES & OTHERS

Note 5: Inclusion Education Project expenses

	2023	2022
	TSH	TSH
Inclusion Education Project (Note 5.1)	28,020,763.00	25,465,035.00
Total Inclusion Education Project expenses	28,020,763.00	25,465,035.00

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Note 5.1 Inclusion Education Project exp	2023	2022
	TSH	TSH
Education and skills	12,090,000.00	10,514,330.00
Lodging and Food	55,000.00	70,000.00
Direct Management	6,584,825.00	6,182,122.00
Administration	5,000,422.00	4,584,549.00
Transport	4,146,950.00	3,956,617.00
Communication	143,566.00	157,417.00
Total Inclusion Education Project expenses	28,020,763.00	25,465,035.00

Note 6: Empowerment Project expenses	2023	2022
	TSH	TSH
IGA through Seed capital (Note 6.1)	7,230,467.00	7,538,391.00
Weekly Radio Programs (Note 6.2)	8,466,500.00	8,101,804.00
Total Empowerment Project expenses	15,696,967.00	15,640,195.00

Note 6.1: IGA through Seed capital Expenses	2023	2022
	TSH	TSH
Administration	910,997.00	1,009,772.00
Communication	114,145.00	100,899.00
Direct Management	4,776,588.00	4,793,945.00
Transport	463,737.00	507,925.00
Lodging and Food	523,000.00	536,000.00
Capacity building	320,000.00	323,500.00
Material and equipments tools	122,000.00	266,350.00
Total IGA through Seed capital Expenses	7,230,467.00	7,538,391.00

Note 6.2: Weekly Radio Programs Expenses	2023	2022
Awareness creation	2,259,000.00	2,030,000.00
Direct Management	4,652,236.00	4,422,875.00
Administration	1,194,463.00	1,423,946.00
Communication	127,764.00	115,497.00
Transport	233,037.00	109,486.00
Total Weekly Radio Programs Expenses	8,466,500.00	8,101,804.00

Note 7: Health Project Expenses	2023	2022
	TSH	TSH
Assistive Devices (Note 7.1)	21,355,150.00	20,134,648.00
CHF/NHIF Registration Support (Note 7.2)	-	3,504,730.00
Clinics-Field work (Note 7.3)	10,289,704.00	9,915,790.00
Home Visit - Field work (Note 7.4)	87,651,936.00	79,043,007.00
Intensive CBR/VRW Training (Note 7.5)	-	-
Intensive Physiotherapy (Note 7.6)	19,293,012.00	18,249,852.00
Intensive Training Parents/VRW (Note 7.7)	24,918,967.00	19,994,841.00
Physiotherapy Session (Note 7.8)	13,099,660.00	10,999,018.00
Treatment/Operation Support (Note 7.9)	62,746,232.00	64,306,285.00
Nutrition for Villages and GROUPS (Note 7.10)	8,769,289.00	7,535,930.00
Occupational therapy (Note 7.11)	11,989,198.00	9,389,124.00
Training to stakeholders (Note 7.12)	8,382,686.00	8,010,099.00
Psychosocial support (Note 7.13)	10,589,903.00	8,889,465.00
Reproductive Health (Note 7.14)	6,487,243.00	4,602,700.00
Total Health Project Expenses	285,572,980.00	264,575,489.00

Note 7.1: Assistive Devices Expenses

	2023	2022
	TSH	TSH
Assistive Devices	10,117,500.00	9,308,500.00
Direct Management	7,017,835.00	6,855,737.00
Administration	3,725,895.00	3,593,908.00
Communication	211,376.00	203,553.00
Transport	282,544.00	172,950.00
Total Assistive Devices Expenses	21,355,150.00	20,134,648.00

Note 7.2: CHF/NHIF Registration Support expenses

	2023	2022
	TSH	TSH
CHF/NHIF Registration	-	2,880,000.00
Direct Management	-	324,637.00
Administration	-	288,469.00
Communication	-	11,624.00
Total CHF/NHIF Registration Support expenses	-	3,504,730.00

Note 7.3: Clinics-Field work expenses

	2023	2022
	TSH	TSH
Communication	140,568.00	148,333.00
Specialist	960,000.00	900,000.00
Lodging and Food	320,000.00	300,000.00
Direct Management	4,741,974.00	5,346,099.00
Administration	1,862,856.00	1,897,282.00
Transport	2,216,306.00	1,279,076.00
Materials and equipment tools	48,000.00	45,000.00
Total Clinics-Field work expenses	10,289,704.00	9,915,790.00

Note 7.4: Home Visit - Field work expenses

	2023	2022
	TSH	TSH
Communication	1,438,463.00	1,297,734.00
Lodging and Food	6,181,500.00	5,939,000.00
Direct Management	42,691,900.00	42,964,686.00
Administration	16,507,815.00	15,394,704.00
Transport	15,580,125.00	11,257,628.00
Materials and equipment tools	5,252,133.00	2,189,255.00
Total Home Visit - Field work expenses	87,651,936.00	79,043,007.00

Note 7.6: Intensive Physiotherapy expenses

	2023	2022
	TSH	TSH
Communication	137,499.00	157,191.00
Lodging and Food	9,090,000.00	8,370,000.00
Direct Management	4,191,686.00	4,608,708.00
Administration	3,351,283.00	3,093,360.00
Transport	2,322,544.00	1,836,593.00
Materials and Equipment	200,000.00	184,000.00
Total Intensive Physiotherapy expenses	19,293,012.00	18,249,852.00

Note 7.7: Intensive Training Parents/VRW expenses

	2023	2022
	TSH	TSH
Communication	243,554.00	246,328.00
Lodging and Food	9,090,000.00	5,862,650.00
Direct Management	7,973,580.00	8,295,441.00
Administration	4,873,208.00	3,927,338.00
Transport	2,393,925.00	1,425,884.00
Materials and equipment tools	344,700.00	237,200.00
Total Intensive Training Parents/VRW expenses	24,918,967.00	19,994,841.00

Note 7.8: Physiotherapy Session expenses

	2023	2022
	TSH	TSH
Administration	2,870,736.00	2,101,318.00
Communication	214,037.00	163,207.00
Materials and equipment tools	344,600.00	853,500.00
Lodging and Food	415,000.00	385,000.00
Direct Management	8,610,680.00	7,073,905.00
Transport	644,607.00	422,088.00
Total Physiotherapy Session expenses	13,099,660.00	10,999,018.00

Note 7.9: Treatment/Operation Support expenses

	2023	2022
	TSH	TSH
Administration	16,260,421.00	15,350,420.00
Communication	91,755.00	147,019.00
Patient Operations	35,575,330.00	37,760,327.00
Lodging and Food	4,296,000.00	4,736,800.00
Direct Management	1,993,714.00	1,829,943.00
Transport	4,529,012.00	4,481,776.00
Total Treatment/Operation Support expenses	62,746,232.00	64,306,285.00

Note 7.10: Nutrition for Villages & Groups expenses

	2023	2022
	TSH	TSH
Administration	2,275,140.00	1,755,459.00
Communication	281,455.00	279,097.00
Monitoring	-	100,000.00
Materials and Physio-equipment tools	60,000.00	52,500.00
Lodging and Food	283,500.00	355,000.00
Direct Management	4,901,718.00	4,508,251.00
Transport	699,476.00	485,623.00
Garden Plot	268,000.00	-
Total Nutrition for Villages and Groups expenses	8,769,289.00	7,535,930.00

Note 7.11: Occupational Therapy expenses

2023	2022
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	TSH	TSH
Administration	2,757,684.00	1,820,070.00
Communication	244,063.00	178,014.00
Materials and Physio-equipment tools	60,000.00	354,000.00
Direct Management	7,909,106.00	6,230,262.00
Transport	593,345.00	476,778.00
Lodging and Food	425,000.00	330,000.00
Total Occupational Therapy expenses	11,989,198.00	9,389,124.00

Note 7.12: Training to stakeholders' expenses

	2023	2022
	TSH	TSH
Administration	672,590.00	771,765.00
Communication	32,118.00	36,122.00
Capacity building	3,419,000.00	3,338,000.00
Direct Management	1,486,049.00	1,590,513.00
Transport	1,583,804.00	1,152,824.00
Lodging and Food	916,125.00	892,875.00
Materials and equipment	273,000.00	228,000.00
Total Training to stakeholders' expenses	8,382,686.00	8,010,099.00

Note 7.13: Psychosocial support expenses

	2023	2022
	TSH	TSH
Administration	2,229,271.00	1,687,410.00
Communication	240,658.00	197,885.00
Direct Management	6,982,333.00	6,126,931.00
Transport	696,641.00	449,739.00
Lodging and Food	381,000.00	375,000.00
Materials and Physio-equipment tools	60,000.00	52,500.00
Total Psychosocial support expenses	10,589,903.00	8,889,465.00

Note 7.14: Reproductive Health expenses

	2023	2022
	TSH	TSH
Administration	1,441,412.00	1,062,215.00
Communication	41,489.00	45,652.00
Direct Management	1,333,418.00	1,417,223.00
Transport	632,995.00	421,910.00
Lodging and Food	118,000.00	125,000.00
Materials and Physio-equipment tools	2,919,929.00	1,530,700.00
Total Reproductive Health expenses	6,487,243.00	4,602,700.00

Note 8: Livelihood Project expenses

	2023	2022
	TSH	TSH
Vocational Training Centre (Note 8.1)	52,969,621.00	47,500,137.00
Vocational Skills and IGA (Note 8.2)	5,672,087.00	7,558,878.00
Villages Skills Trainings expenses (Note 8.3)	22,996,352.00	19,924,893.02
Total Livelihood Project expenses	81,638,060.00	74,983,908.02

Note 8.1: Vocational Training Centre expenses

2023	2022
TSH	TSH

Administration	11,914,401.00	10,367,213.00
Communication	492,429.00	431,169.00
Contribution	-	-
Education and skills	9,270,100.00	8,474,590.00
Health	474,550.00	391,500.00
Equipment purchases	-	3,719,000.00
Lodging and Food	3,441,500.00	3,937,400.00
Direct Management	26,656,889.00	19,573,468.00
Transport	96,252.00	15,797.00
Materials	623,500.00	590,000.00
Total Vocational Training Centre expenses	52,969,621.00	47,500,137.00

Note 8.2: Vocational Skills & IGA expenses	2023	2022
	TSH	TSH
Administration	1,088,358.00	1,355,041.00
Education and Skills	2,784,240.00	3,917,000.00
Direct Management	1,732,537.00	2,240,514.00
Communication	56,976.00	46,323.00
Transport	9,976.00	-
Total Vocational Skills & IGA expenses	5,672,087.00	7,558,878.00

Note 8.3: Village Skills Training expenses	2023	2022
	TSH	TSH
Administration	4,869,070.00	4,749,540.02
Education and Skills	7,711,700.00	2,018,600.00
Direct Management	10,088,436.00	7,584,216.00
Communication	203,733.00	217,496.00
Transport	36,913.00	74,541.00
Materials and equipment	86,500.00	5,280,500.00
Total Village Skills Training expenses	22,996,352.00	19,924,893.02

Note 9: Social Project expenses	2023	2022
	TSH	TSH
Social Events Expenses (Note 9.1)	6,136,698.00	2,272,924.00
Social contribution (Note 9.2)	1,283,039.00	4,102,526.00
Sports and games (Note 9.3)	3,499,977.00	3,393,278.00
Total Social Project expenses	10,919,714.00	9,768,728.00

Note 9.1: Social Events expenses	2023	2022
	TSH	TSH
Administration	143,648.00	160,755.00
Direct Management	322,102.00	273,099.00
World Disability Day	3,000,000.00	1,500,000.00
DOWN SYNDROME DAY	2,500,000.00	-
Communication	6,802.00	6,534.00
Transport	164,146.00	332,536.00
Total Social Events expenses	6,136,698.00	2,272,924.00

Note 9.2: Social contribution	2023	2022
	TSH	TSH
Administration	76,575.00	295,137.00
Communication	11,158.00	14,496.00

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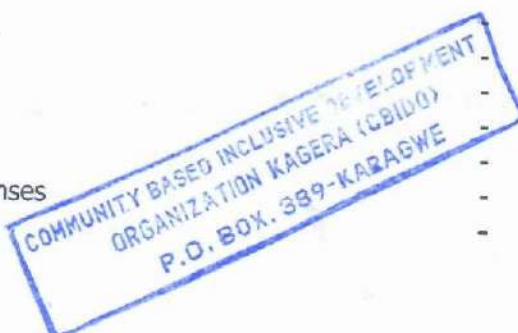
Contribution	650,000.00	3,150,000.00
Direct Management	496,022.00	602,302.00
Transportation	49,284.00	40,591.00
Total Social contribution	1,283,039.00	4,102,526.00

Note 9.3: Sports and games	2023	2022
	TSH	TSH
Administration	213,231.00	207,249.00
Communication	14,016.00	13,001.00
Contribution	2,499,000.00	2,499,000.00
Direct Management	646,729.00	571,591.00
Transport	127,001.00	102,437.00
Total Sports and games	3,499,977.00	3,393,278.00

Note 10 CBIDO CAPACITY Building Projects	2023	2022
	TSH	TSH
CBIDO Staff Training (Note 10.1)	14,152,651.00	8,442,867.00
CBIDO Capacity Building (Note 10.2)	-	6,674,133.00
CBIDO General empowerment (Note 10.3)	-	2,317,700.00
Total CBIDO CAPACITY Building Projects	14,152,651.00	17,434,700.00

Note 10.1: CBIDO Staff Training	2023	2022
	TSH	TSH
Administration	284,665.00	441,917.00
Communication	14,311.00	16,681.00
Capacity Buildings	1,200,000.00	600,000.00
Lodging and Food	5,740,000.00	2,482,000.00
Materials	1,364,000.00	1,008,000.00
Direct Management	457,684.00	486,554.00
Transport	5,091,991.00	3,407,715.00
Total CBIDO Staff Training	14,152,651.00	8,442,867.00

Note 10.2 CBIDO Capacity Building	2023	2022
	TSH	TSH
Administration	-	174,655.00
Lodging and Food	-	1,620,000.00
Transport	-	51,149.00
External Facilitator	-	600,000.00
Communication	-	6,513.00
Materials and stationery	-	108,000.00
Direct Management	-	225,116.00
CBIDO Visitors from Kenya expenses	-	3,888,700.00
Total CBIDO Staff Training	-	6,674,133.00



Note 10.3: CBIDO General empowerment expenses	2023	2022
	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 expense	-	2,317,700.00

Note 11: DPRS Expenses

	2023	2022
	TSH	TSH
DPRS School Accessibility expenses (Note 11.1)	6,133,575.00	-
DPRS General Expenses (Note 11.2)	2,576,000.00	1,915,666.00
DPRS Government Meeting Districts/Wards(11.3)	7,214,644.00	8,135,599.00
DPRS Dispensary Upgrades (Note 11.4)	70,705,649.00	314,578,816.00
DPRS Meeting DPAs and Others (Note 11.5)	9,014,388.93	4,085,668.52
DPRS Screenings Beneficiaries (Note 11.6)	2,830,101.00	2,158,982.00
DPRS Training CBRF/VRW (Note 11.7)	5,368,591.00	2,630,795.00
DPRS Prevention Program (Note 11.8)	60,848,960.00	39,529,754.92
DPRS Training ward& district officers(Note 11.9)	6,414,052.48	3,808,987.95
Total DPRS Expenses	171,105,961.41	376,844,269.39

Note 11.1: DPRS SCHOOL ACCESSABILITY

	2023	2022
	TSH	TSH
Education and Skills	5,700,000.00	-
Communication	9,226.00	-
Lodging and Food	-	-
Direct Management	424,349.00	-
Transport	-	-
DPRS SCHOOL ACCESSABILITY expenses	6,133,575.00	-

Note 11.2: DPRS expenses

	2023	2022
	TSH	TSH
Administration	2,576,000.00	1,750,000.00
Communication	-	2,225.00
Direct Management	-	163,441.00
Transport	-	-
Total DPRS Expense	2,576,000.00	1,915,666.00

Note 11.3: DPRS Government Meeting Districts/Wards

	2023	2022
	TSH	TSH
Administration	210,662.00	214,584.00
Capacity Building	3,200,000.00	4,400,000.00
Communication	3,311.00	2,659.00
Lodging and Food	1,355,000.00	1,220,000.00
Materials and Equipment tools	400,000.00	495,000.00
Direct Management	149,932.00	86,824.00
Transport	1,895,739.00	1,716,532.00
Total DPRS Government Meeting Districts	7,214,644.00	8,135,599.00

Note 11.4: DPRS Dispensary Upgrades

	2023	2022
	TSH	TSH
Health	69,974,500.00	314,046,808.00
Transport	731,149.00	532,008.00

Total DPRS Dispensary upgrade	70,705,649.00	314,578,816.00
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Note 11.5: DPRS Meeting DPAs and Others

	2023	2022
	TSH	TSH
Administration	128,484.93	93,045.52
Capacity Building	4,000,000.00	2,000,000.00
Communication	2,733.00	1,868.00
Lodging and Food	-	-
Materials and Equipment tools	599,500.00	300,000.00
Direct Management	134,286.00	105,593.00
Transport	4,149,385.00	1,585,162.00
Total DPRS Meeting DPAs and Others	9,014,388.93	4,085,668.52

Note 11.6: DPRS Screenings Beneficiaries

	2023	2022
	TSH	TSH
Administration	72,482.00	236,632.00
Communication	6,574.00	19,663.00
Health	1,800,000.00	900,000.00
Lodging and Food	480,000.00	180,000.00
Direct Management	312,771.00	735,092.00
Transport	158,274.00	87,595.00
Total DPRS Screenings Beneficiaries	2,830,101.00	2,158,982.00

Note 11.7: DPRS Training CBRF/VRW

	2023	2022
	TSH	TSH
Administration	257,147.00	122,921.00
Communication	27,302.00	14,879.00
Lodging and Food	3,045,000.00	1,380,000.00
Materials and Equipment tools	336,000.00	120,000.00
Direct Management	827,568.00	478,123.00
Transport	875,574.00	514,872.00
Total DPRS Training CBRF/VRW	5,368,591.00	2,630,795.00

Note 11.8: DPRS Prevention Program Training Headteachers/Practitioners

	2023	2022
	TSH	TSH
Administration	9,570,756.00	6,307,192.92
Capacity Building	-	-
Communication	1,002,838.00	596,703.00
Lodging and Food	1,701,500.00	950,000.00
Materials and Equipment tools	6,561,009.00	4,458,883.00
Equipment investment	2,640,000.00	3,150,000.00
Direct Management	35,064,880.00	20,531,322.00
Transport	4,307,977.00	3,535,654.00
Total DPRS Training Headteachers	60,848,960.00	39,529,754.92

Note 11.9: DPRS Training ward & district officers

	2023	2022
	TSH	TSH
Administration	193,099.48	113,254.95
Capacity Building	3,200,000.00	2,000,000.00

Lodging and Food	920,000.00	642,600.00
Materials and Equipment tools	120,000.00	75,000.00
Direct Management	331,083.00	227,386.00
Transport	1,643,919.00	746,715.00
Total DPRS Training ward and district officers	6,414,052.48	3,808,987.95

Note 12 Investments & Projects Expenses

	2023 TSH	2022 TSH
Vehicle Purchasing with additional	-	-
Classroom Construction	-	-
Building & Dinning Hall constructions /Garden	-	25,355,889.92
Computers/Laptops purchase	-	1,500,000.00
Motor Bike	3,000,000.00	3,000,000.00
Benjamin Visit	1,564,000.00	-
Meetings (ABSF)	3,091,070.00	-
Office Internet Installation	13,900,000.00	-
Polytechnic shoes workshop	37,275,036.00	-
BURUNDI NA CONGO Trips	11,773,490.00	-
Slowball sports	4,882,000.00	-
Startup capital for Youth	23,751,000.00	-
Tamasha la Elimu (TENMENT)	3,910,000.00	4,822,300.00
Total Additional Projects Expenses	103,146,596.00	34,678,189.92

Note 13: Fixed Assets Capitalization

	2022 TSH	2022 TSH
Purchase of Computers/Laptops purchase	3,640,000.00	1,500,000.00
Purchase of Motor Bike	3,000,000.00	3,000,000.00
Total DPRS Dispensary upgrade	70,705,649.00	314,578,816.00
Purchase of Camera	4,089,000.00	-
Class & Dining Construction - Capitalization	-	25,355,889.92
Total Fixed Assets Capitalization	81,434,649.00	344,434,705.92

Note 15: CBIDO Motorcycle Staff Loan

	2023 TSH	2022 TSH
Julieth Godfray	540,000.00	1,020,000.00
Phocus Angelo	740,000.00	1,220,000.00
Valeria Bruchard	580,000.00	1,060,000.00
Alice Alinda Kishweko	-	200,000.00
Emmanuel B Rossio	-	160,000.00
Petra Mulokozi	-	160,000.00
Abella Bakalemwa	540,000.00	1,020,000.00
Juhudi Felix	540,000.00	1,020,000.00
Niwagaba Rugemalira	540,000.00	1,020,000.00
Kudra Mashanda	1,020,000.00	-
Alistides Pastory	1,500,000.00	-
Total Motorcycle Staff Loans Receivable	6,000,000.00	6,880,000.00

Note 18: Staff Advance & Staff Loan

	2023 TSH	2022 TSH
Julieth Aloyce	3,000,000.00	3,000,000.00
Total Staff Advance and Loans	3,000,000.00	3,000,000.00

Note 19: Cash and Bank Balances

	2023 TSH	2022 TSH
Bank Balance CBIDO KARAGWE TSH	67,936,529.73	39,054,868.50
Bank Balance CBIDO KARAGWE USD	4,955,627.54	788,984.14
Bank Balance CBIDO KARAGWE EURO	83,269,975.79	31,295.03
Cash Balance - Petty Cash	24,917.20	71,810.00
Total Cash and Bank Balances	156,187,050.26	39,946,957.67

Note 20: Deferred Grants**Note 20 (a): Deferred Income Grant**

	2023 TSH	2022 TSH
Deferred Income Grant by Barcelo-Lh	24,259,712.20	-
Deferred Income Grant by Stichting Benjamin	36,359,426.60	2,685,106.33
Deferred Income Grant by ABSF	3,750,330.00	7,523,100.00
Deferred Income Grant by SCHOONDERWOLF	81,000,000.00	-
Deferred Income Grant by Anglican Aid	-	30,982,146.00
Total Deferred Income	145,369,468.80	41,190,352.33

Note 20 (b): Deferred Capital Amount

	2023 TSH	2022 TSH
Deferred Capital Amount by Zanzibar Insurance	11,000,000.00	-
Total Deferred Income	11,000,000.00	-
Total Deferred Grants	156,369,468.80	41,190,352.33

Note 21: Accounts Payables

	2023 TSH	2022 TSH
Staff Unit Payroll Amount Payable	390,000.00	550,000.00
Probs Associates -Auditors	3,000,000.00	3,000,000.00
Third parties Payable -Mkombozi Zakayo Bejumla	341,000.00	-
Total Accounts Payables	3,731,000.00	3,550,000.00

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NOTE 15. NON-CURRENT ASSETS AND DEPRECIATION AS AT 31ST DECEMBER, 2023

	LAND & BUILDINGS	MOTOR VEHICLES	MOTOR CYCLES	EQUIP MENTS	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL VALUE
COST	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
As at 1.1.2023	210,736,047	171,346,100	5,100,000	11,190,000	12,570,047	9,509,567	420,736,047
Additions: others	70,705,649	-	3,000,000	4,089,000	3,640,000	-	10,705,649
Depreciary upgrade	-	-	-	-	-	-	-
Disposal/Transfers	(70,705,649)	-	-	-	-	-	(70,705,649)
Total cost 31.12.2023	210,736,047	171,346,100	8,100,000	15,279,000	16,210,047	9,509,567	431,100,000
LESS: DEPRECIATION							
As at 1.1.2023	14,950,841	32,434,610	(387,200)	4,252,200	15,080,696	4,754,784	71,100,000
Charge for the year	10,536,802	-	2,025,000	1,909,875	1,365,000	1,188,696	17,100,000
Charge for disposal	(3,535,282.45)	-	(3,000,000)	-	(2,510,649)	-	(9,000,000)
Total Accumulated Dep	21,952,361	32,434,610	(1,362,200)	6,162,075	13,935,047	5,943,480	79,100,000
N.B.V 31.12.2023	188,783,686	138,911,490	9,462,200	9,116,925	2,275,000	3,566,087	352,100,000
N.B.V 31.12.2022	195,785,206	138,911,490	5,487,200	6,937,800	(2,510,649)	4,754,783	349,100,000

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
COST	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS	TSHS
As at 1.1.2022	185,380,157	171,346,100	5,100,000	11,190,000	11,070,047	9,509,567	393,100,000
Additions: others	25,355,890	-	3,000,000	-	1,500,000	-	25,355,890
Dining	-	-	-	-	-	-	-
Depreciary 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	420,736,047
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	52,100,000
Charge for the year	9,269,008	19,684,610	1,275,000	1,398,750	4,713,768	1,188,696	37,100,000
Charge for disposal	(15,728,940.80)	-	(3,000,000)	-	-	-	(18,728,940.80)
Total Accumulated Dep	14,950,841	32,434,610	(387,200)	4,252,200	15,080,696	4,754,784	71,100,000
N.B.V 31.12.2022	195,785,206	138,911,490	5,487,200	6,937,800	(2,510,649)	4,754,783	349,100,000
N.B.V 31.12.2021	163,969,383	158,596,100	3,762,200	8,336,550	703,118	5,943,479	341,100,000

Note 23: Summaries of Income and Expenditure

	2023	2022
	TSHS	TSHS
TOTAL GRANTS & LOCAL INCOME	633,038,883.53	474,956,536.80
LESS: Direct Project & Program expenses		
Awareness Creation	2,259,000.00	2,030,000.00
Capacity Building	15,339,000.00	13,261,500.00
Communication	5,560,499.00	4,880,000.00
Contributions	8,649,000.00	7,149,000.00
Education And Skills	37,556,040.00	24,924,520.00
Empowerment	4,058,800.00	2,219,500.00
Health	118,901,880.00	366,187,135.00
Lodging And Food	48,777,125.00	40,689,325.00
Materials And Equipment	19,774,871.00	13,328,388.00
Direct Management Salaries	193,527,001.00	166,463,810.00
Transport	56,401,328.00	41,207,920.00
Total Additional Projects	100,146,596.00	34,066,889.92
Total Investments (Fixed Assets)	5,908,000.00	16,569,000.00
	616,859,140.00	732,976,987.92
Less: Fixed Assets capitalization	(76,345,649.00)	(341,434,705.92)
COST OF SALES	540,513,491.00	391,542,282.00
GROSS SURPLUS	92,525,392.53	83,414,254.80
LESS: ADMINISTRATION EXPENSES		
Bank Charges	2,548,276.41	2,296,661.41
BOM-Allowances	1,455,000.00	1,382,000.00
Brochures	300,000.00	900,000.00
Communication & Internet	1,515,500.00	1,762,100.00
Guest Hospitality & Refreshments	285,900.00	179,100.00
Repairs and Maintenance of Machines	814,500.00	938,000.00
Repairs and Maintenance of COMPUTERS	400,000.00	177,500.00
Repairs and Office Maintenance	1,700,000.00	-
Office Cleaning	489,500.00	526,000.00
Office Stationery	107,500.00	748,000.00
Staff Public Transport	240,000.00	288,251.00
Cafeteria expenses	2,105,500.00	2,185,900.00
Utilities	1,524,259.00	1,392,852.00
Registration Fee	-	50,000.00
Security Guard	-	340,000.00
Audit Costs	3,000,000.00	3,000,000.00
Other Administration & unexpected Costs	17,366,682.00	15,837,232.00
Purchase of COMPUTER/PRINTER /Camera	5,089,000.00	3,000,000.00
Fixed Assets capitalization	(5,089,000.00)	(3,000,000.00)
Total Administration Salaries	58,672,800.00	51,307,620.00
Total ADMINISTRATION before Depreciation	92,525,417.41	83,311,216.41
Depreciation	7,979,441.52	18,800,890.55
Total Administration costs	100,504,858.93	102,112,106.96
Net Deficit	(7,979,466.40)	(18,697,852.16)

Note 24: Contingent Liability

There were no any contingent liabilities envisaged by the business as at 31st December, 2023.

Note 25: 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.

