

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION**

**(CBIDO Kagera )**



**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2019**



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**PROBS ASSOCIATES**

*Certified Public Accountants*

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

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

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

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

COMMUNITY BASED INCLUSIVE DEVELOPMENT  
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P.O. BOX 389 KARAGWE, KAGERA, TANZANIA**

**AUDITED FINANCIAL STATEMENTS**

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2019**

**1 INTRODUCTION**

The Directors present their report and the audited financial statements for the financial year ended 31st December 2019 which have been prepared in accordance with International Financial Reporting Standards and disclose the state of affairs of the Community Based Inclusive Development Organisation ("CBIDO Kagera").

**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 1<sup>st</sup> January 2019 and was incorporated on 07<sup>th</sup> October, 2019 with registration No 00NGO/R/0659. 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. Therefore the organization is certified to operate in Tanzania mainland and in accordance with its governing constitution.

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.

**Our Vision**

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

**Mission**

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

**3. ORGANISATION STRUCTURE**

CBIDO Kagera is functional with a Board and Management Team located in Kayanga, Karagwe in Kagera, Tanzania .CBIDO KAGERA is directed by the Board of Directors which meets at least 2 times per year. The number, powers and proceedings governing the role and conduct of the Board are as laid out in the CBIDO Kagera's constitution. The Board of Directors currently have a minimum of 11 members. CBIDO Kagera's Executive Secretary is also a member of the Board manages day-to-day activities of the organization and serves as the Board Secretary.

**Annual General Meetings (AGM)**

This is the highest policy making body comprising of active members.



### 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 of this report:

Name	Position	Nationality
1. Bishop Rt Rev Darlington M. Bendankeha	Chairperson	Tanzanian
2 .Rev Naftali Hosea	Vice Chairperson	Tanzanian
3.Mr Flourian Protase	Secretary	Tanzanian
4 Dr Michael Bitesigirwe	Member	Tanzanian
5 Ms Edina Kabyazi	Member	Tanzanian
6 Ms Ruth Hole	Member	Tanzanian
7 Miss Marry Mwombeki	Member	Tanzanian
8 Rev Elis Ikambuza	Member	Tanzanian
9 Mr Alex Kashaija	Member	Tanzanian
10 Mr Christopher Kanyankole	Member	Tanzanian
11 Rev David Kibenza	Member	Tanzanian

### 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 2019:-

S/N	Name	Title
1	Flourian Protase	Executive Secretary
2	Grace Athanase	Accountant
3	Julieth Aloyce	Chief Field Officer
4	Veneranda Maruhe	Polytechnic Programme Coordinator/Manager

## 4. STATEMENT OF GOVERNANCE

The Board of Directors recognizes the importance of adopting high standards of governance throughout the fundamental part of discharging its responsibilities to protect and enhance the Financial Performance of the Organization. The Board is therefore committed to the maintenance of high standards of the governance by supporting and implementing the prescription of principals and best practices set out in national and international instruments on Youth, Children and Disabilities that Tanzania adheres to.

## 5. CORPORATE GOVERNANCE

The Board members are committed to the principles of good corporate governance and recognize the need to perform their oversight role in accordance with generally accepted best practice.

## 6. PERFORMANCE OF THE YEAR

The Income of the organization showed to be of Tshs 327,637,931 up to 31st December 2019. The performance of the organization showed up with a Net Surplus of Tshs 17,334,916 up to 31st December 2019.

## 7. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of CBIDO Kagera. 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. 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 year ended 31 December 2019 and is of the opinion that they met accepted criteria.

## 8 EMPLOYEES' WELFARE

The Organization communicates with its employees, volunteers and beneficiaries through regular staff meetings, notice boards and circulars using the participatory approach. The Organisation's employment terms are expected to regularly be reviewed to ensure they continue to meet statutory and market conditions. The relationship between employees and management continued to be stable in the year up to 31st December 2019. There were no unresolved complaints received by Board of Directors from the employees during the period.

## 9 SOLVENCY

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.

## 10 CHARITABLE AND POLITICAL DONATIONS

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

## 11 CORPORATE SOCIAL RESPONSIBILITIES

The Organization continues to provide support to the community in which it operates.

## 12 CODE OF CONDUCT & ETHICAL BEHAVIOUR

The Organization's Human Resource's policy requires the Good conduct and Ethical behavior to be adhered by each staff, volunteers and collaborators in projects development and management.

## 13 AUDITORS

The auditors, Probs Associates, Certified Public Accountants have expressed their willingness to continue in office and are eligible for re-appointment.

### BY THE ORDER OF THE BOARD

*Darlington Kagera*  
.....

Bishop Rt Rev. Darlington Bendankeha  
CHAIRPERSON

*Flourian Protase*  
.....

Mr. Flourian Protase  
EXECUTIVE SECRETARY

*19 June 2020*  
.....

Date

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

**STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2019**

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.

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

*19 June 2020*  
.....  
Date

*Flourian Protase*  
.....

Mr. Flourian Protase  
EXECUTIVE SECRETARY

COMMUNITY BASED INCLUSIVE DEVELOPMENT  
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**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 ELAZAR being the Financial Accounting Consultant/Head of Finance at CBIDO Kagera hereby, acknowledge my responsibility of ensuring that Financial Statement for the period ended 31 December 2019 have been prepared in compliance with applicable Accounting Standards and Statutory Requirements.

I thus confirm that the Financial Statements give a true and fair view position of the Organisation as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Name: MAFURU ELAZAR

Signature: [Signature]

Position: FINANCIAL ACCOUNTING CONSULTANT

NBAA Membership No: ACPA 1789

Date: 19 JUNE 2020

Accountant In charge:

Name: GRACE ATTAWAS

Signature: [Signature]

Position: Accountant

Date: 19 JUNE 2020

**COMMUNITY BASED INCLUSIVE DEVELOPMENT  
ORGANIZATION KAGERA (CBIDO)  
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## PROBS ASSOCIATES

*Certified Public Accountants*

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E mail: info@Probs-associates  
Website: www.probs-associates.com

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

### REPORT OF THE INDEPENDENT AUDITORS

#### To Members of Community Based Inclusive Development Organisation (CBIDO KAGERA)

We have audited the financial statements of **Community Based Inclusive Development Organisation ( CBIDO Kagera )** as of December 31,2019, which are comprised of the Income & Expenditure Statement , Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity as of December 31,2019, and the related notes from pg 16 to 26 to the financial statements.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International accounting standards; this includes determining the basis of accounting standards for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditors' Responsibility

We conducted our audit in accordance with generally accepted standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis, evidence supporting the amounts and disclosures in the financial statements. This audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion

#### Independence

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with the IESBA Code.




**Unqualified Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Based Inclusive Development Organisation ( CBIDO Kagera ) as of December 31,2019 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 Organisation and the financial statements referred to in are in agreement with the accounting records and is in compliance with the NGO Act 2002 & Tanzanian applicable laws

**For and on behalf of PROBS Associates**

  
\_\_\_\_\_  
CPA Optatus I.H.Luoga

**Certified Public Accountants**

Dar es Salaam, Tanzania

19 JUNE 2020

Date

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

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

**STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER, 2019**

	NOTE	2019 TSH
<b>Revenue</b>		
Grant - Anglican Aid	Note 4.1	65,458,504.00
Grant - Barcelo-Kid	Note 4.2	67,390,028.00
Grant - Barcelo-Lh	Note 4.3	39,769,404.00
Grant - Cross Links	Note 4.4	2,783,340.00
Grant - Foct	Note 4.5	11,447,060.00
Grant - Husted Allan	Note 4.6	6,802,717.50
Grant- Liliane Foundation	Note 4.7	51,238,200.00
Grant - Owcf	Note 4.8	3,771,057.50
Grant- Stichting Benjamin	Note 4.9	52,869,320.00
Local Donations	Note 4.10	7,141,100.00
Local Other Income	Note 4.11	4,148,300.00
Parents Contribution	Note 4.12	8,404,900.00
Grant - KAS	Note 4.13	6,414,000.00
<b>Total Income for the year</b>		<b>327,637,931.00</b>
<b>Expenses</b>		
Inclusion Education Project	Note 5	(14,883,690.00)
Empowerment Project	Note 6	(8,336,270.00)
Health Projects	Note 7	(200,382,256.00)
Livehood Projects	Note 8	(101,040,926.63)
Social Projects	Note 9	(3,457,982.00)
Tuongane Kutetea	Note 10	(4,061,500.00)
Other Fixed Assets Expenses	Note 11	(2,735,000.00)
Fixed Assets & Classrooms - Capitalization	Note 12	36,003,900.00
Depreciation	Note 13	(14,417,096.35)
<b>Total Expenditure for the year</b>		<b>(313,310,820.98)</b>
<b>Surplus for the Year</b>		<b>14,327,110.02</b>

THE NOTES ON PAGES 16 TO 26 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 SECRETARY

19 JUNE 2020

.....  
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 2019**

ASSETS	NOTE	2019 TSH
<b>Non-current assets</b>		
Property, plant and equipment	Note 13	115,712,674.65
		<b>115,712,674.65</b>
<b>Current assets</b>		
Accounts Receivables	Note 14	48,400.00
CBIDO Motorcycle loan Receivables	Note 15	3,352,150.00
Cash and bank balances	Note 16	5,581,806.37
<b>Total current assets</b>		<b>8,982,356.37</b>
<b>TOTAL ASSETS</b>		<b>124,695,031.02</b>
<b>EQUITY</b>		
Accumulated Fund		119,229,831.02
<b>Total Accumulated Fund</b>		<b>119,229,831.02</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payables	Note 17	2,425,000.00
Other Payables	Note 18	3,040,200.00
<b>Total Current Liabilities</b>		<b>5,465,200.00</b>
<b>Total Liabilities</b>		<b>5,465,200.00</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>124,695,031.02</b>

THE NOTES ON PAGES 16 TO 26 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11

BY THE ORDER OF THE BOARD

*Darlington Kagera*  
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Bishop Rt Rev. Darlington Bendankeha  
CHAIRPERSON

*Flourian Protase*  
.....  
Mr. Flourian Protase  
EXECUTIVE SECRETARY

..... 19 JUNE 2020 .....  
Date



**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION  
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**AUDITED FINANCIAL STATEMENT**

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Accumulated Fund TZS'	Retained Earnings TZS'	TOTAL FUND TZS'
<b>As at 1st January 2019</b>			
<b>Transfers of Assets &amp; Liabilities from KCBRP</b>			
Land and Building (Kanyabuleza & Chelima)	109,573,595.00		109,573,595.00
Accumulated Depreciation - Land & Buildings	(43,829,438.00)		(43,829,438.00)
Plastic chairs	192,000.00		192,000.00
Conference Tables	240,000.00		240,000.00
Office Wooden tables	220,000.00		220,000.00
Double Decker beds	1,180,000.00		1,180,000.00
Wooden Shelf	430,000.00		430,000.00
Others Furniture and Fittings	4,150,000.00		4,150,000.00
Accumulated Depreciation - Furniture & Fittings	(667,783.00)		(667,783.00)
Desktop Computers	9,500,000.00		9,500,000.00
Accumulated Depreciation - Computers	(1,874,953.00)		(1,874,953.00)
Motor Vehicle	17,000,000.00		17,000,000.00
Motor Cycles Loans & Cash	9,179,250.00		9,179,250.00
<b>Transfers of Liability from CIBDO</b>			
Juliet Aloyce	(70,050.00)		(70,050.00)
Veneranda Maruhe	(319,900.00)		(319,900.00)
Surplus for the Year	-	14,327,110	14,327,110.00
<b>Total as at 31.12.2019</b>	<b>104,902,721.00</b>	<b>14,327,110</b>	<b>119,229,831.00</b>

**THE NOTES ON PAGES 16 TO 26 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11**

**BY THE ORDER OF THE BOARD**

*B. Darlington Kagera*  
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Bishop Rt Rev. Darlington Bendankeha  
CHAIRPERSON

*F. Flourian Protase*  
.....  
Mr. Flourian Protase  
EXECUTIVE SECRETARY

..... 19 June 2020 .....

Date

**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION  
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**AUDITED FINANCIAL STATEMENT**

**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 DECEMBER, 2019**

	<b>2019 TZS</b>
Operating activities	
Profit /(Loss ) before taxation	14,327,110.02
<b>Adjustment for non-cash transaction</b>	
Depreciation & amortization	14,417,096.35
<b>Changes in working capital</b>	
(Increase) /Decrease in accounts receivable	(3,400,550.00)
Increase /(Decrease ) in accounts payables	5,465,200.00
<b>Net Cash flow from operating activities</b>	<b>30,808,856.37</b>
<b>Investing activities</b>	
Purchase of property and equipment	(36,003,900.00)
<b>Net cash used in investing activities</b>	<b>(36,003,900.00)</b>
<b>Financing activities</b>	
Capital issued	10,776,850.00
<b>Net cash flows from financing activities</b>	<b>10,776,850.00</b>
<b>Net Change in Cash and Cash For the year</b>	<b>5,581,806.37</b>
<b>Movement in cash and cash equivalents</b>	
Balance at the beginning of the year	-
Decrease in cash and cash equivalents	5,581,806.37
<b>Cash and Cash equivalent at the end of the year</b>	<b>5,581,806.37</b>

**THE NOTES ON PAGES 16 TO 26 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11**

**BY THE ORDER OF THE BOARD**

*B. Darlington Kagera*  
.....  
Bishop Rt Rev. Darlington Bendankeha  
CHAIRPERSON

*F. Protase*  
.....  
Mr. Flourian Protase  
EXECUTIVE SECRETARY

.....  
*19 June 2020*  
.....  
Date



**COMMUNITY BASED INCLUSIVE DEVELOPMENT ORGANISATION  
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.

The major strategies explored by CBIDO-Kagera to arrive at its mission include offering rehabilitation and care services, advocacy for inclusion and improved conditions for CYWDs and capacity development of CYWDs and their caregivers. Two other equally important strategies are networking with other service providers/referral systems as well as documentation/evidence building.

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 Financial Reporting Standards (IFRS). 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 31<sup>st</sup> 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 Organisation'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 year-end 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 a trade receivable is impaired. A trade 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 non-current 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 (calculated as the difference between the net disposal proceeds and the carrying amount 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.

### 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, 2019 (Continue)

NOTE 4: INCOME	Project	2019 in TSHS
<b>Note 4.1 Grant - Anglican Aid</b>		
Inclusive Education	(Education)	6,447,439.00
Brochures	(Empowerment)	500,000.00
IGA Through Seed capital	(Empowerment)	3,552,561.00
Assistive Devices	(Health)	12,428,473.00
CHF/NHIF Registration Support	(Health)	688,386.00
Health Practitioners Training	(Health)	2,510,000.00
Intensive CBR/VRW Training	(Health)	6,190,335.00
Intensive Physiotherapy	(Health)	3,041,193.00
Intensive Training Parents/VRW	(Health)	14,777,077.00
Vocational Training Centre	(Livelihood)	13,146,000.00
Vocational Skills And IGA	(Livelihood)	2,000,000.00
African Child Day	(Social)	177,040.00
		<b>65,458,504.00</b>
<b>Note 4.2 Grant - Barcelo-Kid</b>		
Intensive CBR/VRW Training	(Health)	1,501,000.00
Physiotherapy Session	(Health)	9,502,000.00
Treatment/Operation Support	(Health)	49,937,028.00
Vocational Training Centre	(Livelihood)	6,450,000.00
		<b>67,390,028.00</b>
<b>Note 4.3 Grant - Barcelo-Lh</b>		
Vocational Training Centre	(Livelihood)	39,769,404.00
		<b>39,769,404.00</b>
<b>Note 4.4 Grant - Cross Links</b>		
Intensive CBR/VRW Training	(Health)	2,783,340.00
		<b>2,783,340.00</b>
<b>Note 4.5 Grant - Foet</b>		
Home Visit	(Field Work)	11,097,060.00
Vocational Training Centre	(Livelihood)	350,000.00
		<b>11,447,060.00</b>
<b>Note 4.6 Grant - Husted Allan</b>		

Inclusive Education	(Education)	4,545,717.50
Vocational Training Centre	(Livelihood)	2,257,000.00
		<b>6,802,717.50</b>
<b>Note 4.7 Grant- Liliane Foundation</b>		
Meeting Local Leaders	(Empowerment)	3,000,000.00
Weekly Radio Programs	(Empowerment)	2,020,000.00
CHF/NHIF Registration Support	(Health)	2,000,000.00
Home Visit	(Field Work)	43,238,200.00
Vocational Training Centre	(Livelihood)	980,000.00
		<b>51,238,200.00</b>
<b>Note 4.8 Grant - OWCF</b>		
Inclusive Education	(Education)	3,771,057.50
		<b>3,771,057.50</b>
<b>Note 4.9 Grant- Stichting Benjamin</b>		
Fixed Assets Addition	(CIBDO)	6,000,000.00
Clinics	(Field Work)	3,130,777.00
Home Visit	(Field Work)	27,130,532.00
Intensive Training Parents/VRW	(Health)	4,027,177.00
Physiotherapy Session	(Health)	2,109,853.00
Vocational Training Centre	(Livelihood)	6,618,000.00
African Child Day	(Social)	500,000.00
CWD Inclusion	(Social)	2,873,981.00
World Disability Day	(Social)	479,000.00
		<b>52,869,320.00</b>
<b>Note 4.10 Local Donations</b>		
Vocational Training Centre	(Livelihood)	7,141,100.00
		<b>7,141,100.00</b>
<b>Note 4.11 Local Other Income</b>		
Assistive Devices		855,000.00
Vocational Training Centre	(Livelihood)	3,059,500.00
Physiotherapy Session	(Health)	185,800.00
Treatment/Operations Support	(Health)	48,000.00
		<b>4,148,300.00</b>
<b>Note 4.13 : Grant - KAS</b>		
Tuongane Kutetea Haki		6,414,000.00
		<b>6,414,000.00</b>
<b>NOTES ON EXPENSES &amp; OTHERS</b>		
<b>Note 5 : Inclusion Education Project expenses</b>		
Inclusion Education Project (Note 5.1 )		<b>14,883,690.00</b>
<b>Note 5.1 : Inclusion Education Project's expenses</b>		
Administration		1,362,949.00
Education and skills		9,403,000.00
Allowance Staff		279,500.00
Direct Management		602,843.00
Transport		3,235,398.00
		<b>14,883,690.00</b>

COMMUNITY BASED INCLUSIVE EDUCATION PROJECT  
 ORGANIZATION KAGERA (CIBIDO)  
 P.O. BOX. 399-KARAGWE

**Note 6 : Empowerment Project expenses**

IGA through Seed capital (Note 6.1)	3,552,561.00
Meeting Local Leaders (Note 6.2)	2,546,638.00
Weekly Radio Programs (Note 6.3)	2,013,866.00
Brochures (Note 6.4)	223,205.00
	<b>8,336,270.00</b>

**Note 6.1 : IGA through Seed capital Expenses**

Administration	1,367,078.00
Communication	19,119.00
Empowerments	961,500.00
Direct Management	1,204,864.00
	<b>3,552,561.00</b>

**Note 6.2 : Meeting Local Leaders Expenses**

Administration	225,100.00
Capacity building	840,000.00
Communication	4,587.00
Food & Beverages	499,000.00
Room Rental	50,000.00
Direct Management	331,951.00
Transport	596,000.00
	<b>2,546,638.00</b>

**Note 6.3 : Weekly Radio Programs Expenses**

Administration	318,131.00
Awareness creation	1,550,000.00
Direct Management	145,735.00
	<b>2,013,866.00</b>

**Note 6.4 : Brochures Expenses**

Administration	146,829.00
Direct Management	76,376.00
	<b>223,205.00</b>

**Note 7: Health Project Expenses**

Assistive Devices (Note 7.1)	13,760,429.00
CHF/NHIF Registration Support (Note 7.2)	2,822,136.00
Clinics-Field work (Note 7.3)	3,009,282.00
Home Visit - Field work (Note 7.4)	81,435,549.00
Health Practitioner Training (Note 7.5)	2,504,967.00
Intensive CBR/VRW Training (Note 7.6)	10,474,622.00
Intensive Physiotherapy (Note 7.7)	2,465,284.00
Intensive Training Parents/VRW (Note 7.8)	18,878,636.00
Physiotherapy Session (Note 7.9)	11,807,303.00
Treatment/Operation Support (Note 7.10)	53,224,048.00
	<b>200,382,256.00</b>

**Note 7.1 : Assistive Devices Expenses**

Administration	2,251,384.00
Assistive Devices	10,512,500.00
Direct Management	996,545.00
	<b>13,760,429.00</b>



**Note 7.2 : CHF/NHIF Registration Support expenses**

Administration	509,009.00
CHF/NHIF Registration	2,090,000.00
Direct Management	223,127.00
	<b>2,822,136.00</b>

**Note 7.3 : Clinics-Field work expenses**

Administration	429,590.00
Communication	14,344.00
Specialist	170,000.00
Allowance Staff	283,500.00
Food & Beverages	132,800.00
Direct Management	751,501.00
Transport	1,227,547.00
	<b>3,009,282.00</b>

**Note 7.4 : Home Visit - Field work expenses**

Administration	13,082,290.00
Communication	1,000,032.00
Purchase of Equipment	1,039,900.00
Allowance Staff	4,955,900.00
Direct Management	52,768,142.00
Transport	8,589,285.00
	<b>81,435,549.00</b>

**Note 7.5 : Health Practitioner Training expenses**

Administration	339,024.00
Capacity building	103,000.00
Communication	1,198.00
Specialist	1,180,000.00
Food and Beverage	274,000.00
Room Rental	60,000.00
Direct Management	197,745.00
Transport	350,000.00
	<b>2,504,967.00</b>

**Note 7.6 : Intensive CBR/VRW Training expenses**

Administration	1,668,773.00
Capacity building	1,485,300.00
Communication	9,559.00
Accommodation Beneficiaries	985,000.00
Allowance Staff	850,000.00
Food& Beverage	1,786,500.00
Room Rental	170,000.00
Direct Management	2,138,490.00
Transport	1,381,000.00
	<b>10,474,622.00</b>



**Note 7.7 : Intensive Physiotherapy expenses**

Administration	415,483.00
Communication	24,475.00
Lodging and Beverage	692,200.00
Direct Management	1,065,326.00
Transport	267,800.00
	<b>2,465,284.00</b>

**Note 7.8 : Intensive Training Parents/VRW expenses**

Administration	3,186,930.00
Capacity building	564,250.00
Communication	71,709.00
Accommodation Beneficiaries	2,450,000.00
Allowance Staff	720,000.00
Food& Beverage	4,530,300.00
Room Rental	200,000.00
Direct Management	5,591,447.00
Transport	1,564,300.00
	<b>18,878,936.00</b>

**Note 7.9 : Physiotherapy Session expenses**

Administration	1,891,038.00
Communication	237,402.00
Purchase of physio-equipment	48,000.00
Allowance Staff	110,000.00
Direct Management	9,370,863.00
Transport	150,000.00
	<b>11,807,303.00</b>

**Note 7.10 :Treatment/Operation Support expenses**

Administration	8,336,513.00
Communication	4,784.00
Patient Operations	32,257,150.00
Allowance Staff	100,000.00
Beneficiaries Upkeep Allowances	4,119,000.00
Direct Management	3,855,584.00
Transport	4,551,017.00
	<b>53,224,048.00</b>

**Note 8 : Livelihood Project expenses**

Vocational Training Centre (Note 8.1)	98,904,778.63
Vocational Skills and IGA (Note 8.2)	2,136,148.00
	<b>101,040,926.63</b>

**Note 8.1 : Vocational Training Centre expenses**

Administration	11,365,220.00
Classroom Construction	16,661,000.00
Communication	542,791.63
Contribution ( Fundraising costs)	4,543,000.00
Education and skills	5,239,750.00
Health	549,000.00
Equipment purchases	15,568,000.00
Food and Beverage	3,159,300.00
Direct Management	40,875,817.00



Transport	400,900.00
	<b>98,904,778.63</b>

**Note 8.2 : Vocational Skills and IGA expenses**

Administration	717,422.00
Education and Skills	1,088,000.00
Direct Management	330,726.00
	<b>2,136,148.00</b>

**Note 9 : Social Project expenses**

African Child Day (Note 9.1)	304,290.00
CWD Inclusion (Note 9.2)	2,675,331.00
World Disability Day (Note 9.3)	478,361.00
	<b>3,457,982.00</b>

**Note 9.1 : African Child Day expenses**

Administration	37,756.00
Contribution	250,000.00
Direct Management	16,534.00
	<b>304,290.00</b>

**Note 9.2 : CWD Inclusion expenses**

Administration	326,289.00
Contribution	2,200,000.00
Direct Management	149,042.00
	<b>2,675,331.00</b>

**Note 9.3 : World Disability Day expenses**

Administration	329,319.00
Direct Management	149,042.00
	<b>478,361.00</b>

**Note 10 : Tuungane Kutetea Haki project expenses**

Capacity building	2,165,000.00
Food and Beverage	153,000.00
Room Rental	120,000.00
Direct activities	1,623,500.00
	<b>4,061,500.00</b>

**Note 11 Other Fixed Assets Expenses**

Equipment Purchases	335,000.00
Vehicle Expenses	2,400,000.00
	<b>2,735,000.00</b>

**Note 12 Fixed Assets Purchase & Classrooms construction' Capitalization**

Purchase of Non Current (Fixed ) Assets - Capitalization	19,342,900.00
Classroom Construction - Capitalization	16,661,000.00
	<b>36,003,900.00</b>





**Note 13 Fixed Assets Movement Schedule & Depreciation**

Computations provided in page 26 of this report.

**Note 14: Accounts Receivables**

Amelia	48,400.00
<b>Total</b>	<b>48,400.00</b>

**Note 15: CBIDO Motorcycle Staff Loan Receivables**

Flourian Protase	846,150.00
Julieth Aloyce	760,000.00
Julieth Godfray	760,000.00
Phocus Angelo	760,000.00
Valeria Bruchard	226,000.00
<b>Total Motorcycle Staff Loans Receivable</b>	<b>3,352,150.00</b>

**Note 16 : Cash and Bank Balances**

Bank Balance - CBIDO Kagera General A/C	5,551,806.37
Cash Balance - Petty Cash	30,000.00
<b>Total Cash and Bank Balances</b>	<b>5,581,806.37</b>

**Note 17 : Accounts Payables**

Accounts Payable - Radio Karagwe	200,000.00
Staff Unit Payroll Amount Payable	225,000.00
Probs Associates (Auditors)	2,000,000.00
<b>Total Accounts Payables</b>	<b>2,425,000.00</b>

**Note 18 : Other Payables**

Third parties Payable	3,040,200.00
<b>Total Other Payables</b>	<b>3,040,200.00</b>

**Note 19: Capital Commitments and Contingent Liabilities**

There were no capital commitments or contingent liabilities as at 31st December 2019.

**Note 20: Comparatives**

Where necessary, previous year figures have been re-arranged whenever considered necessary in order to make them comparable with current year's presentation.

**Note 21 : Events after the Reporting Date**

Management is not aware of any significant events after the reporting date which requires adjustments or disclosure in the financial statements



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

**NOTE 13: NON CURRENT ASSETS FOR THE YEAR ENDING 31 DECEMBER 2019**

DESCRIPTION	LAND & BUILDING	MOTOR VEHICLE	MOTOR CYCLES	EQUIPMENTS	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL
	TZS 5.00%	TZS 25%	TZS 25%	TZS 13%	TZS 37.50%	TZS 12.50%	2019 TZS
<b>COST</b>							
As at 01.01.2019	-	-	-	-	-	-	-
Assets transferred from KCBRP	109,573,595	17,000,000	2,400,000	-	9,500,000	6,412,000	144,885,595
Adjustment for Transfers	(43,829,438)	-	-	-	(1,874,953)	(667,783)	(46,372,174)
<b>Restated at Cost Model</b>	<b>65,744,157</b>	<b>17,000,000</b>	<b>2,400,000</b>	<b>-</b>	<b>7,625,047</b>	<b>5,744,217</b>	<b>98,513,421</b>
Addition during the year	16,661,000	-	-	11,190,000	-	3,765,350	31,616,350
<b>As at 31/12/2019</b>	<b>82,405,157</b>	<b>17,000,000</b>	<b>2,400,000</b>	<b>11,190,000</b>	<b>7,625,047</b>	<b>9,509,567</b>	<b>130,129,771</b>
<b>ACC. DEPRECIATION</b>							
As at 01/01/2019	-	-	-	-	-	-	-
Charge during the year	4,120,258	4,250,000	600,000	1,398,750	2,859,393	1,188,696	14,417,096
<b>As at 31/12/2019</b>	<b>4,120,258</b>	<b>4,250,000</b>	<b>600,000</b>	<b>1,398,750.00</b>	<b>2,859,393</b>	<b>1,188,696</b>	<b>14,417,096</b>
<b>Net Book Value</b>							
Balance as at 31/12/2019	78,284,899	12,750,000	1,800,000	9,791,250	4,765,654	8,320,871	115,712,675

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