

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



**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2020**



**PROBS ASSOCIATES**  
*Certified Public Accountants*

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

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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
TSH	Tanzanian Shillings or TSHS

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

**AUDITED FINANCIAL STATEMENTS**

**REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2020**

**1 INTRODUCTION**

The Directors present their report and the audited financial statements for the financial year ended 31st December 2020 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. CBIDO Kagera's Executive Secretary is also a member of the Board; he/she 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

### 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 2020:-

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 452,891,471.64 up to 31st December 2020 compared with Tshs 327,637,931 up to 31st December 2019. The performance of the organization showed up with a Net Surplus of Tshs 77,435,999.23 up to 31st December 2020 compared 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

assessed the internal control systems throughout the year ended 31 December 2020 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 2020. 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

**BOARD CHAIRPERSON**

*Flourian Protase*

COMMUNITY BASED INCLUSIVE v. o. o.  
ORGANIZATION KAGERA (CBIUO)  
P.O. BOX. 399-KARAGA

Mr. Flourian Protase

**EXECUTIVE SECRETARY**

*9 August 2021*

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 2020**

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 Bendankheha

**CHAIRPERSON**

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

*Flourian Protase*  
.....

**EXECUTIVE SECRETARY**

*9 August 2021*  
.....

Date



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

DECLARATION OF THE HEAD OF FINANCE

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

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

I MAFURU ELIAZAR 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 2020 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 ELIAZAR

Signature: 

Position: FINANCIAL ACCOUNTANT

NBAA Membership No: ACPA 1789

Date: 9 August 2021

Accountant In charge:

Name: GRACE AITAWAS

Signature: 

Position: Accountant

Date: 9 August 2021



## PROBS ASSOCIATES

*Certified Public Accountants*

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

Pamoja/Baraka Plaza  
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)**

#### **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 31,2020 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 Organisation ( CBIDO Kagera )** as of December 31,2020, which are comprised of the Income & Expenditure Statement , Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity as of December 31,2020, and the related notes 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.

**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**

Yours faithfully



CPA Optatus J.H. Luoga  
**Certified Public Accountants**  
Dar es Salaam, Tanzania

Date 9 August 2021



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

**AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2020**

**STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER, 2020**

Revenue	NOTE	2020 TSH	2019 TSH
Grant - Anglican Aid	Note 4.1	66,866,405.00	65,458,504.00
Grant - Barcelo-Kid	Note 4.2	34,427,900.00	67,390,028.00
Grant - Barcelo-Lh	Note 4.3	128,822,256.00	39,769,404.00
Grant - Cross Links	Note 4.4	-	2,783,340.00
Grant - Foct	Note 4.5	40,973,694.28	11,447,060.00
Grant - Husted Allan	Note 4.6	-	6,802,717.50
Grant- Liliane Foundation	Note 4.7	54,000,000.00	51,238,200.00
Grant – OWCF	Note 4.8	198,103.50	3,771,057.50
Grant- Stichting Benjamin	Note 4.9	73,203,462.00	52,869,320.00
Local Donations	Note 4.10	950,000.00	7,141,100.00
Local Other Income	Note 4.11	5,402,750.86	4,148,300.00
Parents Contribution	Note 4.12	11,656,900.00	8,404,900.00
Grant – KAS	Note 4.13	-	6,414,000.00
Grant - Benjamini Foundation via LF	Note 4.14	36,390,000.00	-
<b>Total Income for the year</b>		<b>452,891,471.64</b>	<b>327,637,931.00</b>
<b>239,914,149.80</b>			
<b>Expenses</b>			
Inclusion Education Project	Note 5	(21,624,753.00)	(14,883,690.00)
Empowerment Project	Note 6	(5,358,369.00)	(8,336,270.00)
Health Projects	Note 7	(239,914,149.80)	(200,382,256.00)
Livelihood Projects	Note 8	(50,286,579.00)	(101,040,926.63)
Social Projects	Note 9	(4,932,742.00)	(3,457,982.00)
Tuongane Kutetea	Note 10	-	(4,061,500.00)
Ant Fraud expenses	Note 11	(693,976.26)	-
Awareness Creation	Note 12	(11,880,000.00)	-
Ant COVID 19 expenses	Note 13	(20,607,182.00)	-
Purchase of Fixed Assets Expenses	Note 14	(96,025,000.00)	(2,735,000.00)
Fixed Assets – Capitalization	Note 14	96,025,000.00	36,003,900.00
Depreciation	Note 15	(20,157,721.35)	(14,417,096.35)
<b>Total Expenditure for the year</b>		<b>(375,455,472.41)</b>	<b>(313,310,820.98)</b>
<b>Surplus for the Year</b>		<b>77,435,999.23</b>	<b>14,327,110.02</b>

BY THE ORDER OF THE BOARD

*Darlington Kagera*  
Bishop Rt Rev. Darlington Bendankeha  
CHAIRPERSON

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

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

9 AUGUST 2021

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 2020**

ASSETS	NOTE	2020 TSH	2019 TSH
<b>Non-current assets</b>			
Property, plant and equipment	Note 15	191,579,953.30	115,712,674.65
		<b>191,579,953.30</b>	<b>115,712,674.65</b>
<b>Current assets</b>			
<i>Accounts &amp; Other Receivables</i>			
Accounts Receivables	Note 16	48,400.00	48,400.00
CBIDO Motorcycle loan	Note 17	4,566,150.00	3,352,150.00
Cash and bank balances	Note 18	31,282,367.95	5,581,806.37
<b>Total current assets</b>		<b>35,896,917.95</b>	<b>8,982,356.37</b>
<b>TOTAL ASSETS</b>		<b>227,476,871.25</b>	<b>124,695,031.02</b>
<b>EQUITY</b>			
Accumulated Fund		196,665,830.23	119,229,831.02
<b>Total Accumulated Fund</b>		<b>196,665,830.23</b>	<b>119,229,831.02</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payables	Note 19	30,177,490.00	2,425,000.00
Other Payables	Note 20	633,551.02	3,040,200.00
<b>Total Current Liabilities</b>		<b>30,811,041.02</b>	<b>5,465,200.00</b>
<b>Total Liabilities</b>		<b>30,811,041.02</b>	<b>5,465,200.00</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>227,476,871.25</b>	<b>124,695,031.02</b>

**THE NOTES ON PAGES 16 TO 30 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11**

**BY THE ORDER OF THE BOARD**

*Darlington Kagera*  
Bishop Rt Rev. Darlington Bendankhe  
**BOARD CHAIRPERSON**



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

*9 August 2021*  
Date



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

AUDITED FINANCIAL STATEMENT

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2020

Year ended 31 December 2020

	Accumulated Fund TZS'	Retained Earnings TZS'	TOTAL FUND TZS'
As at 1st January 2020	104,902,721.00	14,327,110.00	119,229,831.00
Surplus for the Year	-	77,435,999.23	77,435,999.23
Total as at 31.12.2020	104,902,721.00	91,763,109.23	196,665,830.23

THE NOTES ON PAGES 16 TO 30 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

BOARD CHAIRPERSON



Mr. Flourian Protase

EXECUTIVE SECRETARY

*9 August 2021*  
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, 2020**

	2020 TZS	2019 TZS
<b>Operating activities</b>		
Profit before taxation	77,435,999.23	14,327,110.02
<b>Adjustment for non-cash transaction</b>		
Depreciation & amortisation	20,157,721.35	14,417,096.4
Changes in working capital		
(Increase) /Decrease in accounts receivable	(1,214,000.00)	(3,400,550.00)
Increase /(Decrease ) in accounts payables	25,345,841.00	5,465,200.00
Tax paid	-	-
Interest paid	-	-
<b>Net Cash flow from operating activities</b>	<b>121,725,561.58</b>	<b>30,808,856.37</b>
<b>Investing activities</b>		
Purchase of property and equipment	(96,025,000.00)	(36,003,900.00)
<b>Net cash used in investing activities</b>	<b>(96,025,000.00)</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>-</b>	<b>10,776,850.00</b>
<b>Net Change in Cash and Cash For the year</b>	<b>25,700,561.58</b>	<b>5,581,806.37</b>
<b>Movement in cash and cash equivalents</b>		
Balance at the beginning of the year	5,581,806.37	-
Decrease in cash and cash equivalents	25,700,561.58	5,581,806.37
<b>Cash and Cash equivalent at end of year</b>	<b>31,282,367.95</b>	<b>5,581,806.37</b>

THE NOTES ON PAGES 16 TO 30 FORM PARTS OF THESE FINANCIAL STATEMENTS & AUDITORS REPORT ON PAGE 10-11

BY THE ORDER OF THE BOARD

*Darlington Kagera*  
Bishop Rt Rev. Darlington Bendankeba  
CHAIRPERSON

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

*Flourian Protase*  
Mr. Flourian Protase  
EXECUTIVE SECRETARY

9 August 2021  
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



### 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:

<b>Assets Particulars</b>	<b>Rate</b>
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.

<b>NOTE 4: INCOME</b>	<b>Project Area</b>	<b>2020 TSH</b>	<b>2019 TSH</b>
<b>Note 4.1 Grant - Anglican Aid</b>			
Anti Covid 19 campaign	CBIDO	4,093,150.00	-
Inclusive Education	Education	21,468,336.00	6,447,439.00
Brochures	Empowerment	48,168.00	500,000.00
IGA Through Seed capital	Empowerment	72,652.00	3,552,561.00
Assistive Devices	Health	11,289,733.00	12,428,473.00
CHF/NHIF Registration Support	Health	3,238,391.00	688,386.00
Health Practitioners Training	Health	-	2,510,000.00
Intensive CBR/VRW Training	Health	6,048,447.58	6,190,335.00
Intensive Physiotherapy	Health	10,105,654.27	3,041,193.00
Intensive Training Parents/VRW	Health	7,047,905.00	14,777,077.00
Vocational Training Centre	Livelihood	-	13,146,000.00
Vocational Skills And IGA	Livelihood	503,749.00	2,000,000.00
African Child Day	Social	111,950.00	177,040.00
CWD Inclusion	Social	1,947,682.00	-
World Disability Day	Social	890,587.15	-
		<b>66,866,405.00</b>	<b>65,458,504.00</b>
<b>Note 4.2 Grant - Barcelo-Kid</b>			
		<b>2020 TSH</b>	<b>2019 TSH</b>
Intensive CBR/VRW Training	Health	-	1,501,000.00
Physiotherapy Session	Health	13,031,762.88	9,502,000.00
Treatment/Operation Support	Health	21,396,137.12	49,937,028.00
Vocational Training Centre	Livelihood	-	6,450,000.00
		<b>34,427,900.00</b>	<b>67,390,028.00</b>
<b>Note 4.3 Grant - Barcelo-Lh</b>			
		<b>2020 TSH</b>	<b>2019 TSH</b>
Special Investments (Classrooms)	Fixed Assets	23,097,240.00	-
Investment (Building & Car)	Fixed Assets	67,493,645.86	-
Vocational Training Centre	Livelihood	38,231,370.14	39,769,404.00
		<b>128,822,256.00</b>	<b>39,769,404.00</b>
<b>Note 4.4 Grant - Cross Links</b>			
		<b>2020 TSH</b>	<b>2019 TSH</b>
Intensive CBR/VRW Training	Health	-	2,783,340.00
		-	<b>2,783,340.00</b>



**Note 4.5 Grant - FOCT**

		2020	2019
		TSH	TSH
Ant Fraud	CBIDO	386,722.95	-
Ant COVID 19 Campaign	CBIDO	15,564,032.28	-
Inclusive Education	Education	156,417.00	-
Brochure	Empowerment	105,876.00	-
IGA through Seed Capital	Empowerment	2,843,583.00	-
Home Visit	Field Work	8,070,564.00	11,097,060.00
Vocational Training Centre	Livelihood		350,000.00
Intensive CBR/VRW Training	Health	1,929,436.00	-
Treatment/Operations Support	Health	7,593,362.00	-
Vocational Skill and IGA	Livelihood	2,325,152.05	-
CWD Inclusion	Social	521,727.00	-
World Disability Day	Social	1,476,822.00	-
		<b>40,973,694.28</b>	<b>11,447,060.00</b>

**Note 4.6 Grant - Husted Allan**

		2020	2019
		TSH	TSH
Inclusive Education	Education	-	4,545,717.50
Vocational Training Centre	Livelihood	-	2,257,000.00
		-	<b>6,802,717.50</b>

**Note 4.7 Grant Liliane Foundation**

		2020	2019
		TSH	TSH
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	53,395,839.00	43,238,200.00
Vocational Training Centre	Livelihood	-	980,000.00
Clinics	Field Work	604,161.00	
		<b>54,000,000.00</b>	<b>51,238,200.00</b>

**Note 4.8 Grant - Owcf**

		2020	2019
		TSH	TSH
Inclusive Education	Education	-	3,771,057.50
Intensive CBR/VRW Training	Health	198,103.50	
		<b>198,103.50</b>	<b>3,771,057.50</b>

**Note 4.9 Grant Stichting Benjamin**

		2020	2019
		TSH	TSH
Fixed Assets Addition	CBIDO	-	6,000,000.00
Clinics	Field Work	2,945,144.01	3,130,777.00
Home Visit	Field Work	-	27,130,532.00
Intensive Training Parents/Vrw	Health	10,150,830.00	4,027,177.00
Physiotherapy Session	Health	371,869.12	2,109,853.00
Vocational Training Centre	Livelihood	2,124,574.00	6,618,000.00
African Child Day	Social	-	500,000.00

Ant Fraud	CBIDO	105,198.00	-
Benjamin	CBIDO	26,125,301.18	-
Weekly Radio Programs	Empowerment	2,254,424.00	-
Intensive CBR/VRW Training	Health	270,907.57	-
Nutrition for Villages and GROU	Health	392,820.00	-
One day training to stakeholder	Health	19,660,197.00	-
Reproductive Health	Health	1,397,506.00	-
Addition of Fixed Assets/ Investment	Motorbike etc	5,453,208.17	-
Vocational Skill and IGA	Livelihood	1,951,482.95	-
		<b>73,203,462.00</b>	<b>52,869,320.00</b>

**Note 4.10 Local Donations**

		<b>2020</b>	<b>2019</b>
		<b>TSH</b>	<b>TSH</b>
Vocational Training Centre	Livelihood	-	7,141,100.00
Anti- Covid 19 campaign	CBIDO	950,000.00	-
		<b>950,000.00</b>	<b>7,141,100.00</b>

**Note 4.11 Local Other Income**

		<b>2020</b>	<b>2019</b>
		<b>TSH</b>	<b>TSH</b>
Spectacles	Health	2,545,000.00	855,000.00
VTC Products	Livelihood	2,848,750.86	3,059,500.00
Physiotherapy Session	Health	9,000.00	185,800.00
Treatment/Operations Support	Health	-	48,000.00
		<b>5,402,750.86</b>	<b>4,148,300.00</b>

**Note 4.12: Parents Contribution**

		<b>2020</b>	<b>2019</b>
		<b>TSH</b>	<b>TSH</b>
Assistive Devices	Health	580,000.00	-
CHF/NHIF Registration Support	Health	1,180,000.00	-
Intensive Physiotherapy	Health	212,400.00	-
Intensive Training Parents/VRW	Health	275,000.00	-
Treatment/Operation Support	Health	4,608,000.00	-
Vocational Training Centre	Livelihood	3,831,500.00	-
Vocation Skills and IGA	Livelihood	970,000.00	-
		<b>11,656,900.00</b>	<b>8,404,900.00</b>

**Note 4.13 : Grant - KAS**

		<b>2020</b>	<b>2019</b>
		<b>TSH</b>	<b>TSH</b>
Tuungane Kutetea Haki		-	6,414,000.00
		-	<b>6,414,000.00</b>

**Note 4.14 : Grant - Benjamini Foundation via LF**

		<b>2020</b>	<b>2019</b>
		<b>TSH</b>	<b>TSH</b>
Clinics	Field work	2,720,581.00	-
Intensive CBR/VRW Training	Health	4,619,522.35	-
Intensive Physiotherapy	Health	7,522,857.73	-
Nutrition for villages and Groups	Health	1,800,086.00	-
Occupational Therapy	Health	6,051,039.00	-
Psychosocial Support	Health	9,752,916.00	-
Treatment/operation support	Health	3,922,997.92	-



**Expenses****Note 5 : Inclusion Education Project**

	2020	2019
	TSH	TSH
Inclusion Education Project	21,624,753.00	14,883,690.00
	<b>21,624,753.00</b>	<b>14,883,690.00</b>

**Note 5.1 : Inclusion Education Project's details**

	2020	2019
	TSH	TSH
Administration	2,163,898.00	1,362,949.00
Education and skills	<b>9,632,000.00</b>	9,403,000.00
Lodging and Food	505,000.00	279,500.00
Direct Management	1,647,669.00	602,843.00
Transport	7,666,274.00	3,235,398.00
Communication	9,912.00	-
	<b>21,624,753.00</b>	<b>14,883,690.00</b>

**Note 6 : Empowerment Project**

	2020	2019
	TSH	TSH
IGA through Seed capital	2,953,069.00	3,552,561.00
Meeting Local Leaders	-	2,546,638.00
Weekly Radio Programs	2,254,424.00	2,013,866.00
Brochures	150,876.00	223,205.00
	<b>5,358,369.00</b>	<b>8,336,270.00</b>

**Note 6.1 : IGA - Seed capital**

	2020	2019
	TSH	TSH
Administration	336,802.00	1,367,078.00
Communication	13,956.00	19,119.00
Empowerment	990,000.00	961,500.00
Direct Management	872,044.00	1,204,864.00
Transport	680,267.00	-
Lodging and Food	60,000.00	-
	<b>2,953,069.00</b>	<b>3,552,561.00</b>

**Note 6.2: Meeting Local Leaders**

	2020	2019
	TSH	TSH
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**

	2020	2019
	TSH	TSH
Administration	261,677.00	318,131.00
Awareness creation	1,850,000.00	1,550,000.00
Direct Management	142,747.00	145,735.00

<b>Note 6.4 : Brochures</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	106,665.00	146,829.00
Direct Management	44,211.00	76,376.00
	<b>150,876.00</b>	<b>223,205.00</b>

<b>Note 7: Health Project</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Assistive Devices	14,414,715.00	13,760,429.00
CHF/NHIF Registration Support	4,418,391.00	2,822,136.00
Clinics-Field work	6,269,886.00	3,009,282.00
Home Visit - Field work	61,466,403.00	81,435,549.00
Health Practitioner Training	-	2,504,967.00
Intensive CBR/VRW Training	12,946,417.00	10,474,622.00
Intensive Physiotherapy	17,840,912.00	2,465,284.00
Intensive Training Parents/VRW	17,473,735.00	18,878,636.00
Physiotherapy Session	13,412,632.00	11,807,303.00
Treatment/Operation Support	52,616,495.00	53,224,048.00
Nutrition for Villages and GROU	2,192,906.00	-
Occupational Therapy	6,051,039.00	-
One day training to stakeholder	19,660,196.80	-
Psychosocial support	9,752,916.00	-
Reproductive Health	1,397,506.00	-
	<b>239,914,149.80</b>	<b>200,382,256.00</b>

<b>Note 7.1 : Assistive Devices</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	1,326,726.00	2,251,384.00
Assistive Devices	12,234,900.00	10,512,500.00
Direct Management	853,089.00	996,545.00
	<b>14,414,715.00</b>	<b>13,760,429.00</b>

<b>Note 7.2 : CHF/NHIF Registration Support</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	308,042.00	509,009.00
CHF/NHIF Registration	3,930,000.00	2,090,000.00
Direct Management	172,883.00	223,127.00
Communication	7,466.00	-
	<b>4,418,391.00</b>	<b>2,822,136.00</b>

<b>Note 7.3 : Clinics-Field work</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	607,390.00	429,590.00
Communication	28,968.00	14,344.00
Specialist	800,000.00	170,000.00
Food , Beverages & Allowance	670,000.00	416,300.00
Direct Management	1,836,869.00	751,501.00
Transport	2,326,659.00	1,227,547.00
	<b>6,269,886.00</b>	<b>3,009,282.00</b>



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

	2020 TSH	2019 TSH
Administration	6,657,360.00	13,082,290.00
Communication	498,432.00	1,000,032.00
Purchase of Equipment	-	1,039,900.00
Accommodation Beneficiaries	3,803,550.00	4,955,900.00
Direct Management	42,123,852.00	52,768,142.00
Transport	8,383,209.00	8,589,285.00
	<b>61,466,403.00</b>	<b>81,435,549.00</b>

**Note 7.5 : Health Practitioner Training**

	2020 TSH	2019 TSH
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**

	2020 TSH	2019 TSH
Administration	2,064,440.00	1,668,773.00
Stationeries	1,320,000.00	1,485,300.00
Communication	5,580.00	9,559.00
Accommodation Beneficiaries	1,620,000	985,000.00
Allowance Staff	-	850,000.00
Food& Beverage	3,404,000.00	1,786,500.00
Room Rental	300,000.00	170,000.00
Direct Management	2,265,613.00	2,138,490.00
Transport	1,966,784.00	1,381,000.00
	<b>12,946,417.00</b>	<b>10,474,622.00</b>

**Note 7.7 : Intensive Physiotherapy**

	2020 TSH	2019 TSH
Administration	1,573,289.00	415,483.00
Communication	111,991.00	24,475.00
Lodging and Food	6,770,500.00	692,200.00
Direct Management	7,330,632.00	1,065,326.00
Transport	2,054,500.00	267,800.00
	<b>17,840,912.00</b>	<b>2,465,284.00</b>

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

	2020 TSH	2019 TSH
Administration	2,523,699.00	3,186,930.00
Capacity building		584,250.00

Accommodation Beneficiaries	3,050,000.00	2,450,000.00
Allowance Staff	-	720,000.00
Food& Beverage	4,506,000.00	4,530,300.00
Room Rental	-	200,000.00
Direct Management	5,198,144.00	5,591,447.00
Transport	1,989,843.00	1,564,300.00
Utensil	154,000.00	-
	<b>17,473,735.00</b>	<b>18,878,936.00</b>

**Note 7.9 : Physiotherapy Session**

	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	1,398,151.00	1,891,038.00
Communication	211,764.00	237,402.00
Purchase of physio equipment	239,000.00	48,000.00
Lodge and Food	30,000.00	110,000.00
Direct Management	11,500,001.00	9,370,863.00
Transport	33,716.00	150,000.00
	<b>13,412,632.00</b>	<b>11,807,303.00</b>

**Note 7.10 :Treatment/Operation Support**

	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	4,931,066.00	8,336,513.00
Communication	2,796.00	4,784.00
Patient Operations	36,619,742.00	32,257,150.00
Allowance Staff	-	100,000.00
Beneficiaries Upkeep Allowances	3,864,000.00	4,119,000.00
Direct Management	2,832,549.00	3,855,584.00
Transport	4,366,342.00	4,551,017.00
	<b>52,616,495.00</b>	<b>53,224,048.00</b>

**Note 7.11 :Nutrition for Villages and GROU**

	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	335,910.00	-
Communication	11,532.00	-
Nutrition Specialist	875,000.00	-
Direct Management	805,057.00	-
Transport	52,407.00	-
Lodging and Food	113,000.00	-
	<b>2,192,906.00</b>	<b>-</b>

**Note 7.12 :Occupational Therapy**

	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	656,754.00	-
Communication	82,126.00	-
Physio-equipment	300,000.00	-
Direct Management	4,882,154.00	-
Transport	74,005.00	-



**Note 7.13 :One day training to stakeholder**

	2020 TSH	2019 TSH
Administration	2,318,063.00	-
Communication	3,492.00	-
Capacity building	10,032,000.00	-
Direct Management	1,443,840.00	-
Transport	3,606,801.80	-
Lodging and Food	2,256,000.00	-
	<b>19,660,196.80</b>	-

**Note 7.14 :Psychosocial Support**

	2020 TSH	2019 TSH
Administration	1,056,541.00	-
Communication	151,608.00	-
Direct Management	8,245,833.00	-
Transport	173,434.00	-
Lodging and Food	125,500.00	-
	<b>9,752,916.00</b>	-

**Note 7.15 :Reproductive Health**

	2020 TSH	2019 TSH
Administration	149,639.00	-
Communication	20,052.00	-
Direct Management	1,094,815.00	-
Transport	78,000.00	-
Lodging and Food	55,000.00	-
	<b>1,397,506.00</b>	-

**Note 8 : Livelihood Project**

	2020 TSH	2019 TSH
Vocational Training Centre	44,536,195.00	98,904,778.63
Vocational Skills and IGA	5,750,384.00	2,136,148.00
	<b>50,286,579.00</b>	<b>101,040,926.63</b>

**Note 8.1 : Vocational Training Centre**

	2020 TSH	2019 TSH
Administration	9,875,966.00	11,365,220.00
Classroom Construction	-	16,661,000.00
Communication	693,276.00	542,791.63
Contribution (Fundraising costs)	-	4,543,000.00
Education and skills	4,271,000.00	5,239,750.00
Health	353,000.00	549,000.00
Equipment purchases	378,000.00	15,568,000.00
Food & Beverage	2,489,500.00	3,159,300.00
Direct Management	25,640,814.00	40,875,817.00
Transport	834,639.00	400,900.00
	<b>44,536,195.00</b>	<b>98,904,778.63</b>

<b>Note 8.2 : Vocational Skills and IGA</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	844,748.00	717,422.00
Education and Skills	4,419,000.00	1,088,000.00
Direct Management	486,636.00	330,726.00
	<b>5,750,384.00</b>	<b>2,136,148.00</b>
<b>Note 9 : Social Project</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
African Child Day	95,924.00	304,290.00
CWD Inclusion	2,469,409.00	2,675,331.00
World Disability Day	2,367,409.00	478,361.00
	<b>4,932,742.00</b>	<b>3,457,982.00</b>
<b>Note 9.1 : African Child Day</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	29,600.00	37,756.00
Contribution	50,000.00	250,000.00
Direct Management	16,324.00	16,534.00
	<b>95,924.00</b>	<b>304,290.00</b>
<b>Note 9.2 : CWD Inclusion</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	236,814.00	326,289.00
Contribution	2,102,000.00	2,200,000.00
Direct Management	130,595.00	149,042.00
	<b>2,469,409.00</b>	<b>2,675,331.00</b>
<b>Note 9.3 : World Disability Day</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	236,814.00	329,319.00
Direct Management	130,595.00	149,042.00
Contribution	2,000,000.00	-
	<b>2,367,409.00</b>	<b>478,361.00</b>
<b>Note 10 : Tuungane Kutetea Haki</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
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>
<b>Note 11 Ant Fraud</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Administration	496,726.26	-
Direct Management	197,250.00	-
	<b>693,976.26</b>	-



<b>Note 12 Awareness Creation</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Lodge and Food	3,210,000.00	-
Allowances Participants	4,500,000.00	-
Administration	750,000.00	-
Transport	2,240,000.00	-
Implementation of Strategic Plan	1,060,000.00	-
Government PRE	120,000.00	-
	<b>11,880,000.00</b>	<b>-</b>

<b>Note 13 Ant COVID 19 (Transfer)</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Ant Covid 19 expenses	20,607,182.00	-
	<b>20,607,182.00</b>	<b>-</b>

<b>Note 14 other Fixed assets expenses</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Equipment Purchases	1,325,000.00	335,000.00
Vehicle Expenses	4,200,000.00	2,400,000.00
Classroom Construction	23,012,600.00	-
Building	67,487,400.00	-
	<b>96,025,000.00</b>	<b>2,735,000.00</b>

<b>Note 14 Fixed Assets Purchase&amp; Classrooms Capitalization</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Purchase of Fixed Assets – Capitalization	73,012,400.00	19,342,900.00
Classroom Construction - Capitalization	23,012,600.00	16,661,000.00
	<b>96,025,000.00</b>	<b>36,003,900.00</b>

**Note 15 Fixed Assets Movement Schedule & Depreciation**  
 Computations provided in page 30 & 31 of this report.

<b>Note 16: Accounts Receivables</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Amelia	48,400.00	48,400.00
<b>Total</b>	<b>48,400.00</b>	<b>48,400.00</b>

<b>Note 17: CBIDO Motorcycle Staff Loan</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Flourian Protaze	366,150.00	846,150.00
Julieth Aloyce	280,000.00	760,000.00
Julieth Godfray	280,000.00	760,000.00
Phocus Angelo	280,000.00	760,000.00
Valeria Bruchard	-	226,000.00
Alice Alinda Kishweko	1,120,000.00	-
Emmanuel B Rossio	1,120,000.00	-
Petra Mulokozi	1,120,000.00	-
<b>Total Motorcycle Staff Loan</b>	<b>4,566,150.00</b>	<b>3,352,150.00</b>

<b>Note 18 : Cash and Bank Balances</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Bank Balance - General A/C	30,938,551.95	5,551,806.37
Cash Balance - Petty Cash	343,806.00	30,000.00
<b>Total Cash and Bank Balances</b>	<b>31,282,367.95</b>	<b>5,581,806.37</b>

<b>Note 19 : Accounts Payables</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Accounts Payable - Radio Karagwe	100,000.00	200,000.00
Payroll Amount Payable Staff Unit	60,000.00	225,000.00
Probs Associates (Auditors)	3,000,000.00	2,000,000.00
Donation (Deferred Income)	27,017,490.00	-
<b>Total Accounts Payables</b>	<b>30,177,490.00</b>	<b>2,425,000.00</b>

<b>Note 20 : Other Payables</b>	<b>2020</b>	<b>2019</b>
	<b>TSH</b>	<b>TSH</b>
Third parties Payable	633,551.02	3,040,200.00
<b>Total Other Payables</b>	<b>633,551.02</b>	<b>3,040,200.00</b>

**Note 21: Capital Commitments and Contingent Liabilities**

There were no capital commitments or contingent liabilities as at 31st December 2020.

**Note 22: 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 23 : 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 15: NON CURRENT ASSETS FOR THE YEAR ENDING 31 DECEMBER 2020

DESCRIPTION	LAND & BUILDING		MOTOR VEHICLE		MOTOR CYCLES		EQUIPMENTS		COMPUTERS & PRINTERS		FURNITURE & FITTINGS		TOTAL 2020 TZS
	TZS	5.00%	TZS	25%	TZS	25%	TZS	13%	TZS	37.50%	TZS	12.50%	
As at 01.01.2020	82,405,157		17,000,000		2,400,000		11,190,000		7,625,047		9,509,567		130,129,771
Addition during the year	90,500,000				4,200,000				1,325,000				96,025,000
<b>As at 31/12/2020</b>	<b>172,905,157</b>		<b>17,000,000</b>		<b>6,600,000</b>		<b>11,190,000</b>		<b>8,950,047</b>		<b>9,509,567</b>		<b>226,154,771</b>
<b>ACC. DEPRECIATION</b>													
As at 01/01/2020	4,120,258		4,250,000		600,000		1,398,750		2,859,393		1,188,696		14,417,096
Charge during the year	8,645,258		4,250,000		1,262,800		1,454,700		3,356,268		1,188,696		20,157,721
<b>As at 31/12/2020</b>	<b>12,765,516</b>		<b>8,500,000</b>		<b>1,862,800</b>		<b>2,853,450</b>		<b>6,215,661</b>		<b>2,377,392</b>		<b>34,574,817</b>
<b>Net Book Value</b>													
<b>As at 31/12/2020</b>	<b>160,139,641</b>		<b>8,500,000</b>		<b>4,737,200</b>		<b>8,336,550</b>		<b>2,734,386</b>		<b>7,132,175</b>		<b>191,579,954</b>

NOTE 15: NON CURRENT ASSETS FOR THE YEAR ENDING 31 DECEMBER 2019

DESCRIPTION	LAND & BUILDING		MOTOR VEHICLE		MOTOR CYCLES		EQUIPMENTS		COMPUTERS & PRINTERS		FURNITURE & FITTINGS		TOTAL
	TZS	%	TZS	%	TZS	%	TZS	%	TZS	%	TZS	%	2019 TZS
<b>COST</b>													
As at 01.01.2019	-	-	-	-	-	-	-	-	-	-	-	-	-
Assets transferred from KCBRP	109,573,595	5.00%	17,000,000	25%	2,400,000	25%	-	13%	9,500,000	37.50%	6,412,000	12.50%	144,885,595
Adjustment after Transfer from KCBRP	(43,829,438)		-		-		-		(1,874,953)		(667,783)		(46,372,174)
<b>Restated at Cost</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>													
<b>As at 31/12/2019</b>	<b>78,284,899</b>		<b>12,750,000</b>		<b>1,800,000</b>		<b>9,791,250</b>		<b>4,765,654</b>		<b>8,320,871</b>		<b>115,712,675</b>