

Dm & Co.

DAMODAR & CO. (1992)

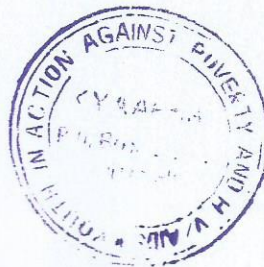
Certified Public Accountants
P.O Box 3207
Dodoma

YOUTH IN ACTION AGAINST
POVERTY AND HIV/AIDS

(YAAPHA) - TANZANIA

AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED
31st DECEMBER, 2017

JUNE, 2018



Dm & Co.

Certified Public Accountants (In Public Practice)

P.O Box 3207

Dodoma

REPORT OF AUDITOR'S

We have examined the attached statement of the financial position, comprehensive income statement of **YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS (YAAPHA) - MOSHI** for the year ended 31st December, 2017 The financial statements are in agreement with the accounting records. We obtained all the information and explanations we required.

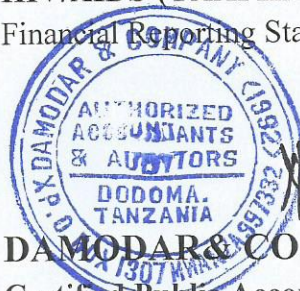
We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements. An audit includes examining, on attest basis, evidence supporting the amount and disclosures in the Financial Statements. An audit also includes assessing the accounting principles use and significant estimates made by the management, as well as evaluation of the presentation of Financial Statements. We believe that audit provides a reasonable basis for our opinion.

Responsibility on Financial Statements

The Management is responsible for the preparation and Integrity of these financial statements. It is our responsibility to express our independent opinion on these financial statements based on our audit.

Opinion

In our opinion proper books of accounts have been kept and the Financial Statements give a true and fair view, of the state of affairs of, **YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS (YAAPHA) - MOSHI** as at 31 December, 2017 and comply with the International Financial Reporting Standards and The Tanzania Trustee Incorporation Ordinance.



DAMODAR & CO. (1992)

Certified Public Accountants (In Public Practice)

P.o Box 3207 Dodoma

Date: June, 2018

YOUTH IN ACTION AGAINST POVERTY AND HIV AIDS

P.O.BOX 367 MOSHI

REPORT OF THE BOARD

1. The Institute presents its report and financial statement as at 31st December.2016/2017 of **Youth In Action Against Poverty and HIV/AIDS (YAAPHA)** which discloses the state of affairs of the Organization..

2. ACTIVITIES

The main activities of the Organization are:-

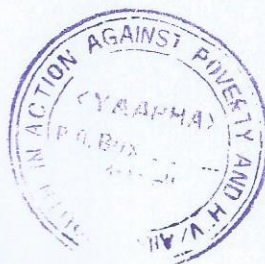
- Enhance and support on Environmental conservation programs;
- Support vulnerable children, homeless people living in difficult circumstances and living with HIV / AIDS;
- Empower youth on entrepreneurship skills;
- Educate and empower community on reduction of new infections of HIV / AIDS;
- Support community on fighting against drug abuse and trafficking and enhance rehabilitation services to drug users;
- To promote the progressive of independence, self-reliance and self – discipline to drug affected persons;
- To promote gender issues and justice on equal rights especially on ownership of property;
- To arise awareness on poverty and other community challenging issues to include diseases and poor education
- Enhance and inspire community on moral and civil responsibility
- Empower community good Cultural Exchange and Volunteering programs

3. RESULTS OF OPERATIONS

The results for the year(s) are set out on page 4&5

4. BOARD OF DIRECTORS

- Mathias John – Board Chairperson
- Peter Bundala – Board Secretary
- Anna Shija - Board Member
- Mary Mchau – Board Member
- Mwanahiza Adinani Hemed - Board Member
- Juma Hassani - Board Member
- Moses Emanuel – Board Member



5. KEY PERSONEL HELD THE OFFICE DURING THE PERIOD

- Peter Bundala Misamo – Founder and Project Coordinator
- Rose Emil Msuya – Program Officer
- Martha Beautus Massawe – Volunteer Coordinator
- Asha Abdala – Youth and Children coordinator
- Ally Hairi Mzava - Accountant

6. STATEMENT OF BOARD’S RESPONSIBILITIES

The Organization Confirms that suitable accounting policies have been used and applies consistently and reasonably and prudent judgements and estimates have been made in preparation of the financial statements for the period of one year ended 31st December,2017. The Organization also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on going concern basis.

The Organization is responsible for keeping proper accounting records, safeguard the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Company is also responsible for the maintenance of adequate system of internal control.

7. EMPLOYMENT WELFARE

Management/Employment Relationship.

The average number of employees of the company during the period under review was five (5) the relation between employees and the management is good. There were no unresolved complaints received by management from the employees during the year.

8. AUDITORS


9. **DAMODAR & CO.(1992)** Certified Public Accountants has expressed their willingness to be re- appointed

BY THE ORDER OF THE BOARD


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CHAIRMAN




.....

DATE.

YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS

P.O.BOX 367

MOSHI

STATEMENT OF FINANCIAL POSITION AS AT 31st DECEMBER 2017


ASSETS

NON CURRENT ASSETS	Note	2017		2016	
		TZS	USD	TZS	TZS
Property Plant and Equipments	1	204,914,934	98,390	179,110,031	88,237
CURRENT ASSETS					
Cash and Bank	4	99,750,200	45,341	3,256,898	2,209
Debtors and Pre Payments		-			-
Total Current Assets		<u>99,750,200</u>	<u>45,341</u>	<u>3,256,898</u>	<u>2,209</u>
Less: Current Liabilities					-
Net Current Assets		<u>99,750,200</u>	<u>45,341</u>	<u>3,256,898</u>	<u>2,209</u>
 TOTAL ASSETS		<u>304,665,134</u>	<u>143,731</u>	<u>182,366,929</u>	<u>88,527</u>

Financed By

Accumulated Surplus C/F	<u>304,665,135</u>	<u>143,731</u>	<u>182,366,929</u>	<u>88,527</u>
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We, confirm that the account records/information and explanations we have given for the purpose of preparing these financial statements is to the best of my knowledge and belief correct.



 Secretary
 Date: 25th June 2018



 Chairperson
 Date: 25th June 2018



YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS


P.O.BOX 367

MOSHI


STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR

ENDED 31st DECEMBER,2017

		2017		2016	
		TSHS	USD	TZS	USD
Income:					
Fund Received	2	520,800,000	236,727	188,680,000	85,000
Total Income		<u>520,800,000</u>	<u>236,727</u>	<u>188,680,000</u>	<u>85,000</u>
Expenditure					
Payments in respect to Global Imassion	4	33,000,000	15,000	23,269,120	10,976
Payments in respect to Global Green	5	44,000,000	20,000		
Payments in respect to Computer Aid International	6	104,000,000	47,273	-	-
Payments in respect to Partiner Cooperation International	7	-	-	-	-
Payments in respect to Income Generating Activities (IGA)	8	48,840,000	22,200	50,350,000	23,750
Payments in respect to Individuals	9	164,886,371	74,949	105,978,480	49,990
		<u>394,726,371</u>	<u>179,422</u>	<u>179,597,600</u>	<u>84,716</u>
Depreciation		3,775,424	1,716	4,671,648	2,204
Total Expenses		<u>398,501,795</u>	<u>181,138</u>	<u>184,269,248</u>	<u>86,919</u>
Surplus (Deficity) for the Year	1	<u>122,298,205</u>	<u>55,204</u>	<u>4,410,752</u>	<u>(1,919)</u>
Add Accumulated Surplus B/D		<u>182,366,929</u>	<u>88,527</u>	<u>177,956,177</u>	<u>90,446</u>
Accumulated Surplus C/F		<u>304,665,135</u>	<u>143,731</u>	<u>182,366,929</u>	<u>88,527</u>



 Secretary
 Date: 25th June 2017



 Chairperson
 Date: 25th June 2017



NOTE 1

YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS

P.O.BOX 367

MOSHI

NOTES TO THE ACCOUNTS

NOTE 1

1. PRINCIPAL ACCOUNTING POLICIES

1.0 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FOR THE PERIOD
ENDED 31ST DECEMBER, 2017

1.1 Cash and Cash Equivalent

Cash comprises of cash on hand and demand deposits held by banks.

Cash equivalent comprises of investments in money market instruments (fixed deposits) with maturity period of three months or less.

1.2 Revenue

Revenue of the organization are grants and donations from government institution, and different donors non government institutions

1.3 Depreciation is calculated using reducing balance method to allocate the cost of each asset over estimated useful life.

Fixed Assets are depreciated fully in the year of purchases. But no depreciation is charged in the year of disposal. The depreciation rates are as follows:-

Computer	37.5%
Laptop	37.5%
Furniture and Fittings	12.5%
Motor Vehicles	25%
Printer	25%

These are stated as the lowest of cost and net reliable value

FIXED ASSETS SCHEDULE

Fixed Assets Category	COST			DEPRECIATION	NBV
	Value as at 1/1/2017	Additional	Value as at 31/12/2017	Depreciation for the Yr	
Desk Top Computer	785,742	-	785,742	294,653	491,089
Lap Top	949,219	-	949,219	355,957	593,262
Motor Vehicles	7,119,141		7,119,141	1,779,785	5,339,356
Buildings	51,831,993	29,580,267	81,412,260		81,412,260
Multifunctional Printer	1,007,080		1,007,080	377,655	629,425
Plot	109,800,000	-	109,800,000		109,800,000
External Drive	61,035		61,035	22,888	38,147
Furniture and Fittings	7,555,881		7,555,881	944,485	6,611,396
Total	179,110,091	29,580,267	208,690,358	3,775,424	204,914,934

Fixed Assets Category	COST			DEPRECIATION	NBV
	Value as at 1/1/2016	Additional	Value as at 31/12/2016	Depreciation for the Yr	
Desk Top Computer	1,047,656	-	1,047,656	261,914	785,742
Lap Top	1,265,625	-	1,265,625	316,406	949,219
Motor Vehicles	9,492,188		9,492,188	2,373,047	7,119,141
Buildings	38,500,000	13,331,993	51,831,993		51,831,993
Multifunctional Printer	1,611,328		1,611,328	604,248	1,007,080
Plot	109,800,000		109,800,000		109,800,000
External Drive	97,656		97,656	36,621	61,035
Furniture and Fittings	8,635,293.00	-	8,635,293	1,079,412	7,555,881
Total	170,449,746	13,331,993	183,781,739	4,671,648	179,110,062



YOUTH IN ACTION AGAINST POVERTY AND HIV/AIDS

P.O.BOX 367

MOSHI

NOTES TO THE ACCOUNTS FOR THE PERIOD AS AT 31st DECEMBER,2017

2017

2016

Note 2 Income

	TZS	USD	TZS	USD
Grants From Individuals	165,000,000	75,000	110,240,000	52,000
Grants From Global Imerssion	44,000,000	20,000	23,320,000	11,000
Funds from Global Green Grants	33,000,000	15,000		
Computer Aid International	204,000,000	92,727		
Partiners for International Cooperation	8,800,000	4,000		
Income Generating Activities (Sales on Agricultural Products & Volunteer House)	66,000,000	30,000	55,120,000	26,000
Total Income	520,800,000	236,727	188,680,000	89,000

Note3 Cash and cash Equivalent

Bank and Cash	99,750,200	45,341	3,256,898	1,536
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Note 4 Payments in respect to Funds from Global Green Grants

Sponsorship to the Community				
Conservatio and Income Generating IGA among Families	4,400,000	2000	-	
Provision Of Food Stuff	5,500,000	2500	-	
Community Health Fund Contributions	6,600,000	3000	-	
Provision Of Clothes and Shelter	3,300,000	1500	-	
Baseline Survey in Envonment				
Conservation				
preparation of questionares (Consultants,Printing and	5,500,000	2500		
Transport cost	6,600,000	3000		
Honorarium/Fee	1,100,000	500	-	
Total	33,000,000	15,000	-	-



**Note 5 Payments in respect to Global
Imerssion**

School Building Renovations				
Transportation of Building Materials for Renovation	3,960,000	1,800	1,602,720	756
Labour cost	7,040,000	3200	9,540,000	4,500
Purchase of Building Materials	29,700,000	13500	10,600,000	5,000
Honorarium/Fee	3,300,000	1,500	1,526,400	720
Total	<u>44,000,000</u>	<u>20,000</u>	<u>23,269,120</u>	<u>10,976</u>

**Note 6 Payments in respect to
Computer Aid International**

Provision of Computers and Installation Cost				
Computer Provided and Insatalled 225	101,250,000	46,023		
Istallation of Computers	1,250,000	568		
Installation of Local Area Network	1,500,000	682		
Total	<u>104,000,000</u>	<u>47,273</u>	<u>-</u>	<u>-</u>

**Partiners for International
Coperation**

Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**Note 8 Payments in respect to Income
Generating Activities (IGA)**

Expenses on Agricultural Products	-			
Preparation of plots	1,980,000	900	10,600,000	5,000
Purchase Fertilizers and Pesticides	2,640,000	1,200	2,862,000	1,350
Purchase of plants and Seeds	3,960,000	1,800	2,438,000	1,150
Casual Labour	3,300,000	1,500	1,908,000	900
Sales from Volunteer House	-			
Purchase of Cleaning materials	3,740,000	1,700	1,102,400	520
Purchase of Soaps and Detergents	1,980,000	900	1,229,600	580
Purchase of Meals	13,640,000	6,200	14,946,000	7,050
Attendants	17,600,000	8,000	15,264,000	7,200
Total	<u>48,840,000</u>	<u>22,200</u>	<u>50,350,000</u>	<u>23,750</u>



**Note 9 Payments in respect to
Individuals**

MVC Educational Support

School Fees and Contributions	77,000,000	35,000	33,920,000	16,000
School Uniforms	8,800,000	4,000	12,720,000	6,000
School Stationery	8,800,000	4,000	7,632,000	3,600
CHF contributions	8,800,000	4,000		
Familly Support	33,000,000	15,000	31,376,000	14,800
Administration Cost				
Audit Fee	500,000	227	500,000	236
Bank Charges	393,971	180	364,640	172
Cleaning Expenses	605,000	275	424,000	200
Dnations Paid	330,000	150	212,000	100
Electricity and Water	1,375,000	625	1,000,640	472
Fire Extinguisher Services	176,000	80	169,600	80
Fuel Oil and Lubricants	1,588,400	722	644,480	304
Maintanance Equipments	457,600	208	330,720	156
Medical Expenses	268,400	122	159,000	75
Office Stationery Printing cost and Photocopies	1,408,000	640	561,800	265
Pre Paid air Time and Internet	1,584,000	720	699,600	330
Salaries and Wages	19,800,000	9,000	15,264,000	7,200
	<u>164,886,371</u>	<u>74,949</u>	<u>105,978,480</u>	<u>49,990</u>

