

Board of Directors  
Lindi Women Paralegal Aid Centre (LIWOPAC)  
P.O. Box 408  
Lindi, Tanzania.

## Independent Auditor's Report to The Members of LIWOPAC

### *Our opinion*

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Lindi Women Paralegal Aid Centre "the Organization" as at 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

### **What we have audited**

The financial statements of Lindi Women Paralegal Aid Centre for the year ended 31 December 2023 set out on pages 13 to 27 which comprise of:

- the statement of financial position as at 31 December 2023;
- statement of financial performance for the year then ended;
- statement of changes in net asset for the year then ended;
- the statement of cash flows for the year then ended;
- statement of comparison of budget and actual amount; and
- the notes to the financial statements, which include significant accounting policies.

### *Basis for opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Organisation's financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence**

We are independent of the Organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and ethical requirements of the National Board of Accountants and Auditors (NBAA) that are relevant to our audit of the financial statements in Tanzania. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the ethical requirements of the NBAA.

### *Other information included in the financial statements*

The other information comprises the Report by those charged with governance, Statement of responsibilities by those charged with governance and Declaration of the Head of Finance. The other information does not include the financial statements and our auditor's report thereon. The Directors are responsible for the other information.

*Report on the audit of the financial statements (continued)*

*Other information (continued)*

Our opinion on the Organisation's financial statements does not cover the other information and we do not provide any form of assurance conclusion thereon.

In connection with our audit of the Organisation's financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Organisation's financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

*Responsibilities of the directors for the Organisation's financial statements*

Directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards (IPSAS), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the Organisation's financial statements, the directors are responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Organisation's financial reporting process.

*Auditor's responsibilities for the audit of the Organisation's financial statements*

Our objectives are to obtain reasonable assurance about whether the Organisation's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Organisation's financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Organisation's financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

*Report on the audit of the financial statements (continued)*

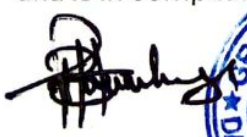

*Auditor's responsibilities for the audit of the Organisation's financial statements (continued)*

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Organisation's financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organisation's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Organisation's financial statements, including the disclosures, and whether the Organisation's financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Report on other legal and regulatory requirements*

In our opinion, proper accounting records of the company have been kept and the financial statements referred to in the preceding paragraph are in agreement with the accounting records and is in compliance with International Public Sector Accounting Standards (IPSAS).

For: Gravitax Auditors  
Certified Public Accountants

**B.P BARONGO - MBA, ACPA-PP 4171**

Dated: 20<sup>th</sup> March 2024

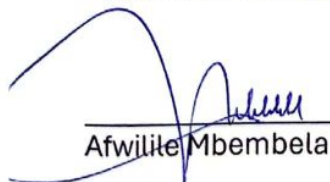
LINDI WOMEN PARALEGAL AID CENTRE

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

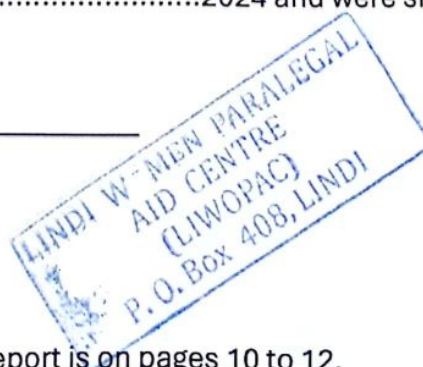
STATEMENT OF INCOME AND EXPENDITURES  
AND OTHER COMPREHENSIVE INCOME

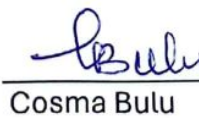
<b>INCOME</b>	<b>Note</b>	<b>2023 Tsh</b>	<b>2022 Tsh</b>
Revenue grant	5	237,286,308	103,568,458
Capital grant	10	2,607,447	3,660,491
		<u>239,893,755</u>	<u>107,228,949</u>
Other income	6	3,172,495	3,507,506
<b>Total income</b>		<b><u>243,066,250</u></b>	<b><u>110,736,455</u></b>
<b>EXPENDITURES</b>			
Direct program costs	7	163,904,946	50,423,800
Personnel expenses	8	56,181,650	10,829,000
Indirect program and administrative costs	9	22,979,654	49,483,655
<b>Total expenditures</b>		<b><u>243,066,250</u></b>	<b><u>110,736,455</u></b>
<b>Surplus for the year</b>		-	-
Income tax	20	-	-
<b>Surplus for the year after tax</b>		-	-
Other Comprehensive income			
<b>Surplus for the year for year</b>		-	-
<b>Other comprehensive items</b>		-	-
<b>Comprehensive Profit /(loss) for the year</b>		-	-

The accompanying notes on pages 13 to 27 form an integral part of these financial statements. The financial statements on pages 13 to 16 were approved by the Board of Directors on.....<sup>20th March</sup>.....2024 and were signed on its behalf by:

  
Afwilile Mbembela

**Chairperson**



  
Cosma Bulu

**Executive Director**

The independent auditor's report is on pages 10 to 12.

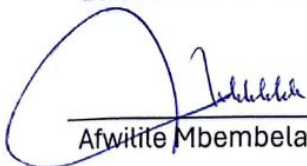
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FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

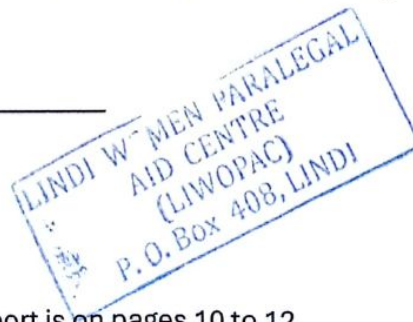
STATEMENT OF FINANCIAL POSITION

<b>ASSETS</b>	<b>Note</b>	<b>2023 Tsh</b>	<b>2022 Tsh</b>
<b>Non Current Assets</b>			
Property, plant and equipment	10	64,219,556	49,115,003
		<b>64,219,556</b>	<b>49,115,003</b>
<b>Current Assets</b>			
Cash and cash equivalents	11	19,314,138	19,657,309
		<b>19,314,138</b>	<b>19,657,309</b>
<b>Total Assets</b>		<b>83,533,694</b>	<b>68,772,312</b>
<b>RESERVES AND LIABILITIES</b>			
Accumulated fund		-	-
		-	-
<b>Non Current Liabilities</b>			
Deferred capital grant	12	64,219,556	49,115,003
<b>Current Liabilities</b>			
Differed revenue grant	13	19,252,248	18,033,805
Other differed income	14	61,890	1,623,504
		<b>19,314,138</b>	<b>19,657,309</b>
<b>Total Liabilities</b>		<b>83,533,694</b>	<b>68,772,312</b>
<b>Total reserves and liabilities</b>		<b>83,533,694</b>	<b>68,772,312</b>

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LINDI WOMEN PARALEGAL AID CENTRE

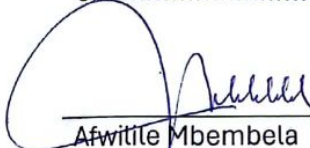
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

STATEMENT OF CHANGES IN ACCUMULATED FUND

Year ended 31 December 2023	Accumulated Fund Tsh	Total Tsh
As at 1 January 2023	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2023</b>	-	-
<b>Year ended 31 December 2022</b>		
As at 1 January 2022	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2022</b>	-	-



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FINANCIAL STATEMENTS  
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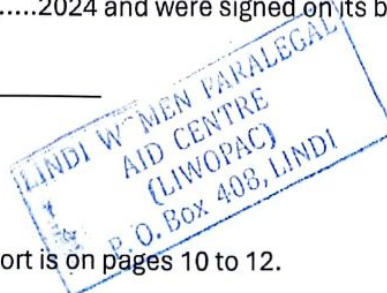
STATEMENT OF CASH FLOWS

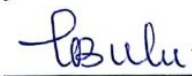
	Note	2023 Tsh	2022 Tsh
<b>CASH FROM OPERATING ACTIVITIES</b>			
Surplus/Deficit for the year		-	-
<b>Adjustment for:</b>			
Grant Revenue released	5	(237,286,308)	(103,568,458)
Other grant released	6	(3,172,495)	(3,507,506)
Capital grant released	10	(2,607,447)	(3,660,491)
Depreciation and amortization	10	2,607,447	3,660,491
		<u>(240,458,803)</u>	<u>(107,075,964)</u>
<b>Working Capital Changes:</b>			
Movement in other payables		-	(2,000,000)
		<u>(240,458,803)</u>	<u>(109,075,964)</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Purchase of tangible and intangible assets	10	(17,712,000)	(1,100,000)
		<u>(17,712,000)</u>	<u>(1,100,000)</u>
<b>CASH FROM FINANCING ACTIVITIES</b>			
Capital grant received	12	17,712,000	1,100,000
Revenue grant received	13	238,504,751	115,807,486
Members contributions received	14	1,610,881	3,251,926
		<u>257,827,632</u>	<u>120,159,412</u>
<b>Cash generated from financing activities (C)</b>		<b>257,827,632</b>	<b>120,159,412</b>
<b>Total cash utilized during the period (A) + (B) + (C)</b>		<b>9,983,448</b>	<b>9,983,448</b>
<b><u>Movement in cash and cash equivalent</u></b>			
At start of period		19,657,309	9,673,861
Increase during the period		(343,171)	9,983,448
		<u>19,314,138</u>	<u>19,657,309</u>
<b>At end of period</b>		<b>19,314,138</b>	<b>19,657,309</b>

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