



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*

We have audited the accompanying financial statements Lindi Women Paralegal Aid Centre (LIWOPAC) ("Organization"), set on pages 13 to 27 which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, the statement of changes in net assets, the cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of material accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Lindi Women Paralegal Aid Centre (LIWOPAC) as at 31 December 2024, its Incomes and Expenditures and its Cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the requirements of Non-Governmental Organisation Act, 2002 (R.E 2019) of Tanzania.

### *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 Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The other information comprises the Report by Those Charged with Governance, Statement of Directors' Responsibilities 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.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identified such material inconsistencies or apparent material misstatement, we are required to determine whether this gives rise to material

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

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#### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal controls 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 financial statements, management is responsible for assessing the NGO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the NGO or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization's financial reporting process.

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#### *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.
- 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 those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### *Report on other legal and regulatory requirements*

This report, including the opinion, has been prepared for, and only for, the Organization's members as a body in accordance with the Non-Governmental Organization Act, 2002 of Tanzania and for no other purposes.

As required by the Non-Governmental Organization Act, 2002 of Tanzania, we report to you, based on our audit, that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion, proper books of account have been kept by the Organization, so far as it appears from examination of those books; and
- The Report by Those Charged with governance is consistent with the financial statements.

The engagement partner on the audit resulting in this independent auditor's report is CPA Peter Barongo.

**Gravitax Auditors**  
**Certified Public Accountants (Tanzania)**  
Dar es Salaam

  
Signed by: Peter Barongo



**NBAA Registration No. ACPA 4171**

14/ April/2025

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF INCOME AND EXPENDITURES  
AND OTHER COMPREHENSIVE INCOME**

<u>INCOME</u>	<u>Note</u>	<u>2024</u> <u>Tsh</u>	<u>2023</u> <u>Tsh</u>
Revenue grant	5	94,354,866	237,286,308
Capital grant	10	4,484,699	2,607,447
		<u>98,839,565</u>	<u>239,893,755</u>
Other income	6	3,354,656	3,172,495
<b>Total income</b>		<b><u>102,194,221</u></b>	<b><u>243,066,250</u></b>
<b>EXPENDITURES</b>			
Direct program costs	7	72,390,920	163,904,946
Personnel expenses	8	18,354,050	56,181,650
Indirect program and administrative costs	9	11,449,251	22,979,654
<b>Total expenditures</b>		<b><u>102,194,221</u></b>	<b><u>243,066,250</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>		 <u>-</u>	 <u>-</u>

The accompanying notes on pages 17 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 11st April 2025 and were signed on its behalf by:

Afwilile Mbembela  
Chairperson

Chairperson

Nelson Choaji  
Executive Director

Executive Director



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

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF FINANCIAL POSITION**

<u>ASSETS</u>	<u>Note</u>	<u>2024</u> <u>Tsh</u>	<u>2023</u> <u>Tsh</u>
<b>Non Current Assets</b>			
Property, plant and equipment	10	61,734,857	64,219,556
		<u>61,734,857</u>	<u>64,219,556</u>
<b>Current Assets</b>			
Cash and cash equivalents	11	10,506,782	19,314,138
		<u>10,506,782</u>	<u>19,314,138</u>
<b>Total Assets</b>		<u>72,241,639</u>	<u>83,533,694</u>
<b><u>RESERVES AND LIABILITIES</u></b>			
Accumulated fund		-	-
		<u>-</u>	<u>-</u>
<b>Non Current Liabilities</b>			
Deferred capital grant	12	61,734,857	64,219,556
<b>Current Liabilities</b>			
Differed revenue grant	13	10,408,518	19,252,248
Other differed income	14	98,264	61,890
		<u>10,506,782</u>	<u>19,314,138</u>
<b>Total Liabilities</b>		<u>10,506,782</u>	<u>83,533,694</u>
<b>Total reserves and liabilities</b>		<u>72,241,639</u>	<u>83,533,694</u>

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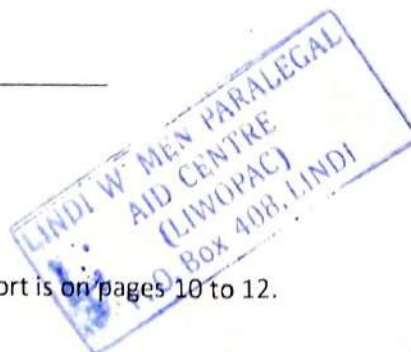
  
Afwilile Mbembela

**Chairperson**

  
Nelson Choaji

**Executive Director**

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**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STATEMENT OF CHANGES IN ACCUMULATED FUND**

Year ended 31 December 2024	<u>Accumulated Fund</u> Tsh	<u>Total</u> Tsh
As at 1 January 2024	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2024</b>	-	-
<b>Year ended 31 December 2023</b>		
As at 1 January 2023	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2023</b>	-	-

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Afwilile Mbembela

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**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

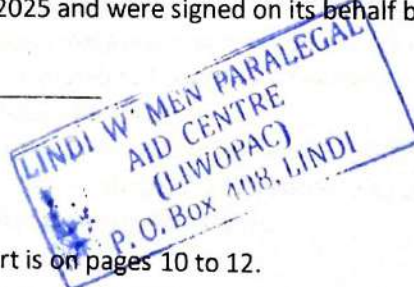
**STATEMENT OF CASH FLOWS**

	<u>Note</u>	<u>2024</u> <u>Tsh</u>	<u>2023</u> <u>Tsh</u>
<b>CASH FROM OPERATING ACTIVITIES</b>			
Surplus/Deficit for the year		-	-
<b>Adjustment for:</b>			
Grant Revenue released	13	(96,354,866)	(237,286,308)
Other grant released	6	(3,354,656)	(3,172,495)
Capital grant released	10	(4,484,699)	(2,607,447)
Depreciation and amortization	10	4,484,699	2,607,447
		<u>(99,709,522)</u>	<u>(240,458,803)</u>
<b>Working Capital Changes:</b>			
Movement in other payables		-	-
		<u>(99,709,522)</u>	<u>(240,458,803)</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Purchase of tangible and intangible assets	10	(2,000,000)	(17,712,000)
		<u>(2,000,000)</u>	<u>(17,712,000)</u>
<b>CASH FROM FINANCING ACTIVITIES</b>			
Capital grant received	12	2,000,000	17,712,000
Revenue grant received	13	87,511,136	238,504,751
Members contributions received	14	3,391,030	1,610,881
		<u>92,902,166</u>	<u>257,827,632</u>
<b>Cash generated from financing activities (C)</b>		<u>92,902,166</u>	<u>257,827,632</u>
<b>Total cash utilized during the period (A) + (B) + (C)</b>		<u>(8,807,356)</u>	<u>(343,171)</u>
<b><u>Movement in cash and cash equivalent</u></b>			
At start of period		19,314,138	19,657,309
Increase during the period		(8,807,356)	(343,171)
		<u>10,506,782</u>	<u>19,314,138</u>

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