



# **LINDI WOMEN PARALEGAL AID CENTRE**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**LINDI WOMEN PARALEGAL AID CENTRE**

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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## **LINDI WOMEN PARALEGAL AID CENTRE**

### **ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **LIST OF ABBREVIATIONS**

CPA – PP	Certified Public Accountant in Public Practices
ED	Executive Director
GAAP	General Accepted Accounting Principles
GBV	Gender Based Violence
IAS	International Accounting Standards
IESBA	International Ethics Standards Board of Accountants
ISA	International Standards on Auditing
LIWOPAC	Lindi Women Paralegal Aid Centre
LSF	Legal Services Facility
NBAA	National Board of Accountants and Auditors
NGO	Non-Governmental Organisation
NSSF	National Social Security Fund
PU	Paralegal Unit
RMOs	Regional Mentor Organization
SDL	Skills Development Levy
SMEs	Small and Medium Enterprises
TFRS	Tanzania Financial Reporting Standards
TZS	Tanzanian Shillings
USD	United States Dollars
WCF	Workers Compensation Fund
WHT	Withholding Tax
MVC	Most Vulnerable Children

## LINDI WOMEN PARALEGAL AID CENTRE

### ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### THE ORGANIZATION'S INFORMATION

<b>Registered office</b>	<b>Lindi Women Paralegal Aid Centre,</b> Mitwero Stand, Lindi Municipal, P.O. Box 408, Lindi, Tanzania.
<b>Principal bankers</b>	<b>CRDB Bank Plc</b> Lindi Branch, P.O. Box 266, Lindi, Tanzania.
<b>Auditors</b>	<b>Gravitax Auditors</b> TRES House, 3 <sup>rd</sup> Floor, Office 5, TRA Road, Mwenge Area, Kijitonyama, P.O. Box 10282, Dar es Salaam, Tanzania. Email: <a href="mailto:info@gravitax.co.tz">info@gravitax.co.tz</a>

# LINDI WOMEN PARALEGAL AID CENTRE

## THOSE CHARGED WITH GOVERNANCE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

### 1 INTRODUCTION

The Directors of LINDI WOMEN PARALEGAL AID CENTRE are pleased to submit their report together with the audited financial statements for the year ended 31 December 2025, which disclose the state of affairs of Lindi Women Paralegal Aid Centre as at that date. This Director's report has been prepared in accordance with the Tanzania Financial Reporting Standards (TFRS) No. 1, Director's Report issued by National Board of Accountants and Auditors (NBAA).

### 2 INCORPORATION

Lindi Women Paralegal Aid Centre is a non-governmental organization (NGO) established in Lindi since August 2001 and got its registration in June 2003 under the Societies Ordinance Cap 337 of 1954 and thereafter certificate of compliance in 2008. LIWOPAC head offices are in Lindi Municipal, Mitwero Stand.

### 3 MISSION

LIWOPAC exist to empower marginalized women and children in Lindi region through provision of legal aid service, training and advocacy using available resources in a transparent and accountable manner. LIWOPAC also undertake research of relevant issues to support the programs.

### 4 VISION

LIWOPAC envision a society in which all community group in Lindi, understand, respect and protect basic human rights for women's and children.

### 5 PRINCIPAL ACTIVITIES

The Organization's principal activities are of:

- To increase the coverage of legal aid services;
- To enhance the quality of legal aid provided;
- To improve coordination and policy advocacy pertaining to legal aid;

### 6 PERFORMANCE FOR THE YEAR

Result for the year ended 31 December 2025 are set out on page 13 of this report.

### 7 FINANCING

For the year ended 31 December 2025, Lindi Women Paralegal Aid Centre conducted activities financed by Legal Services Facility (LSF), Social Action Trust Fund (SATF), Tanzania Early Childhood Development Network (TECDEN) and through minor contribution from members.

### 8 COMPOSITION OF THE BOARD OF DIRECTORS

Currently the organization's Board of Directors consist of seven (7) members. The following is a list of Board of Directors who held office during the year;

S/n	Name	Position	Age	Nationality	Date of Appointment
1	Afwilile Mbembela	Chairperson	63	Tanzanian	06 March, 2020
2	Nelson A. Choaji	Secretary	36	Tanzanian	01 April, 2025
3	Oliver U. Vavunge	Member	62	Tanzanian	06 March, 2020
4	Ahmad Mmow	Member	53	Tanzanian	18 July, 2025
5	Marythereza Namangi	Member	42	Tanzanian	18 July, 2025

## LINDI WOMEN PARALEGAL AID CENTRE

### THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

S/n	Name	Position	Age	Nationality	Date of Appointment
6	Charles Kigahe	Member	37	Tanzanian	18 July, 2025
7	Anna B. Lusinga	Member	46	Tanzanian	21 September, 2021

#### 9 BOARD SECRETARY

The Executive Director of Lindi Women Paralegal Aid Centre, Nelson Choaji is the secretary of the Board of Directors.

#### 10 CORPORATE GOVERNANCE

##### The Board of Directors

At the end of 2025, the Board of Directors of Lindi Women Paralegal Aid Centre consisted of seven (7) members and six (6) are Non-Executive Directors. The Board takes overall responsibility for the Organization, including responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters and reviewing the performance of management against budgets and business plans. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative for compliance with sound corporate governance principles.

The Board meetings are held at a regular interval. The Board delegates day-to-day management of the operations of the Organization to Executive Director. Senior management is invited to attend Board meetings and facilitate effective controls of the Organization's operational activities, acting as a medium of communication and coordination between various business units.

Lindi Women Paralegal Aid Centre is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability. During the period ended 31 December 2025, the Board of Directors of the Organization did not have any Board sub-committees.

##### Performance evaluation and reward

Details of the remuneration paid to key management are disclosed in Note 16 to the financial statements. The Organization benchmarks its reward system with prevailing going rate in the labor market to ensure that it is able to recruit and retain the best available talent. When funds allow, staff are paid a 13th month salary to ensure collective and individual contribution towards the success of the Organization is recognized and rewarded.

##### Ethical behavior.

Compliance with the Code of Conduct is the ultimate responsibility of the Executive Director with day-to-day monitoring delegated to line management with the support of personnel officers. All staff are expected to maintain the highest level of integrity and honesty in dealing with stakeholders, suppliers, service providers and colleagues. The Organization's Code of Conduct commits it to the highest standards of integrity, conduct and ethics in its dealings with all parties concerned, including its directors, managers, employees, customers, suppliers, competitors, investors, shareholders and the public in general.

## **LINDI WOMEN PARALEGAL AID CENTRE**

### **THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **CORPORATE GOVERNANCE (Continued)**

##### **Financial reporting and auditing**

The Directors accept final responsibility for the preparation of the annual financial statements which fairly present:

- The financial position of the Organization as at the end of the year under review;
- The financial results of operations and;
- The cash flows for that period.

The responsibility for compiling the annual financial statements is vested in the management and the financial audit was carried out independently by an external auditor. The Organization complied with the NGO Act, 2002 and other laws of Tanzania. The external auditors of the Organization report on whether or not the annual financial statements are fairly presented.

The Directors are satisfied that during the year under review:

- Adequate accounting records were maintained;
- An effective system of internal control and risk management, monitored by management, was maintained;
- Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, were used consistently: and

The Directors are also satisfied that no material event has occurred between the financial year-end and the date of this report which affects the business or has not been reported. The Directors are of the opinion that the Organization has sufficient resources and commitments at its disposal to operate the business in the foreseeable future.

#### **11 RISK MANAGEMENT AND INTERNAL CONTROL**

The Board accepts final responsibility for the risk management and internal control systems of the Organization. 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 regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the Organization's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;
- Business sustainability under normal as well as adverse conditions; and
- Responsible behavior towards all stakeholders.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff.

Whilst no system, of internal control can provide absolute assurance against misstatement or losses, the Organization system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.

The Board assessed the internal control systems throughout the financial year ended 31 December 2025 and is of the opinion that they met accepted criteria.

## LINDI WOMEN PARALEGAL AID CENTRE

### THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

#### 12 MANAGEMENT

Management of the Lindi Women Paralegal Aid Centre is under the leadership of the Executive Director who is assisted by a team comprising of staffs and volunteers engaged on the Organisation's on-going projects. The management team of the LIWOPAC for the year ended 31 December 2025 was composed of the following;

S/N	Name	Position	Qualifications
1.	Nelson Choaji	ED	Bachelor Degree in International Relations
2.	Fatuma Nyama	Project Coordinator	Bachelor Degree in Education
3.	Fortunata Mwainyekule	Accountant	Bachelor Degree in Accountancy
4.	Edger Mapunda	Project Officer	Bachelor Degree in Political Science
5.	Esther Selemani	Office Attendant	Certificate in Secretarial

#### 13 ADMINISTRATIVE MATTERS

The Organization is capable of handling all administrative matters.

#### 14 RESOURCES

Employees with appropriate skills and experience in running the projects are a key resource available to the Organization and they assist in pursuing the Organization's objectives.

#### 15 CASH FLOWS

The Directors confirm that applicable accounting standards have been followed and that the financial statements have been prepared on going concern basis. The Board of Directors has reasonable expectation that Lindi Women Paralegal Aid Centre has adequate resources to continue its operational existence for foreseeable future.

#### 16 EMPLOYEES' WELFARE

##### Management and Employees' Relationship

The relationship between employees and management continued to be cordial in the year 2025. There were no significant unresolved complaints received by Management from the employees during the year.

The Organization is an equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

##### Medical Assistance

The Organization provides medical services to all staff who are members of National Social Security Fund (NSSF). The Organization also has Workman Compensation Fund (WCF) membership from which staff get compensation in case of any injury.

##### Health and Safety

Employee's health and safety is of paramount importance. The Organization has a strong health and safety awareness which ensures that a culture of hygiene and safety prevails at all times.

## LINDI WOMEN PARALEGAL AID CENTRE

### THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

#### EMPLOYEES' WELFARE (Continued)

##### Financial assistance to staff

The Organization has been encouraging and facilitating employees to obtain unsecured loans from different banks and financial institutions dependent on employee's needs.

##### Persons with disabilities

Applications for employment by disabled persons are always considered, bearing in mind the aptitude and competence of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the

Organization continues and appropriate training is arranged. It is the policy of the Organization that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

##### Employees benefit plan

The Organization pays contributions to a publicly administered pension plan on mandatory basis which qualifies to be a defined contribution plan. The Organization is registered with National Social Security Fund (NSSF).

The Organization has a statutory requirement to contribute to the Workers Compensation Fund with effect from 1 July 2015. The main purpose of the Fund is to provide compensation benefits when employees suffer occupational injuries, contract occupational diseases or die as a result of employment related reason(s).

##### Training facilities

Training programs has been and are continually being developed to ensure employees are adequately trained at all levels. All employees participate on both on-job and external training to upgrade their skills and enhance development.

#### 17 GENDER PARITY

The Organization is equal opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribes, religion and disability which does not impair ability to discharge duties.

	2025	2024
Male	2	2
Female	3	5
<b>Total</b>	<b>5</b>	<b>7</b>

#### 18 RELATED PARTY TRANSACTIONS

The details of the related party transactions and balances are disclosed on the note 16 to these financial statements.

#### 19 FUTURE DEVELOPMENT PLANS

The Organization's future development plans are articulated in its 2020 to 2025 strategic plan.

## LINDI WOMEN PARALEGAL AID CENTRE

### THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

#### 20 POLITICAL AND CHARITABLE DONATIONS

The Organization remains committed to investing in women and children who are marginalized, with the aim of enabling them to realize their fundamental rights. During the reporting period, the Organization participated in the commemoration of International Women's Day by distributing **250 Sanitary Pads bundles** to female students across three schools within Lindi Municipality. Furthermore, the Organization played a significant role in supporting the Regional Government Authority in organizing the Annual Regional NGOs Forum by contributing **TZS 200,000**, as part of efforts to strengthen the NGO sector in Lindi Region. In addition, through the charitable basket fund, the Organization facilitated access to the Improved Community Health Fund (ICHF) for **142 MVC** and their respective families/caregivers across the three councils of Lindi Municipal, Nachingwea and Newala Council.

#### 21 ENVIRONMENTAL CONTROL PROGRAMME

The Organization is committed to making sure that all internal and external surroundings of its offices are clean.

#### 22 RELATIONSHIP WITH STAKEHOLDERS

The Organization continued to maintain a good relationship with all stakeholders including the regulators.

#### 23 ACCOUNTING POLICIES

Results of the Organization are sensitive to the accounting policies, assumptions and estimates that underlie the preparation of the financial statements. When preparing the financial statements, it is the Directors' responsibility under the NGO Act 2002 to select suitable accounting policies and to make judgments and estimates that are reasonable and prudent.

The accounting policies that are deemed critical to our results and financial position, in terms of the materiality of the items to which the policies are applied and the high degree of judgment involved, including the use of assumptions and estimation, are described in Note 3 to the financial statements.

#### 24 CORPORATE SOCIAL RESPONSIBILITY

Through implementation of 2024/2025 work Plan LIWOPAC has managed to expand coverage of legal aid provision where through Paralegal intervention Organization managed to provide legal awareness to more than **117,797** People in Lindi Municipal 79.65% being the women who are empowered on how to demand their rights through appropriately legal channels, The project has managed to increase number of women who reported GBV acts in the community. More than 17 women have been visited and assisted by Paralegals to resolve their GBV compliance related to Land, Matrimonial and Inheritance rights.

In other part Organization managed to emphasize school feeding in public school through parents/caregivers' contribution. Thus, some of village authority has allocated percentage of internal collection to support school feeding. Mobilized Lindi Regional Authority to conduct Quarterly reflection meetings to assess implementation of National Multisectoral Early Childhood Development program, were by through the meetings enables stakeholders to share experience on implementation of child care packages. Either Organization has managed to create joint effort with ECD stakeholders in Lindi Region, to contribute budget to support implementation of NM-ECDP program across the whole council of Lindi region.

# LINDI WOMEN PARALEGAL AID CENTRE

## THOSE CHARGED WITH GOVERNANCE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

### 24 CORPORATE SOCIAL RESPONSIBILITY (Continued)

Organization is excited to highlight notable contribution in supporting Most Vulnerable Children, where through MVC care and support program we managed to facilitate **142 MVC beneficiaries** to access scholastic materials including stationaries and other learning materials, to support **29 (Me 11, Ke 18)** to gain vocation skills and practices in different expertise professionals. Moreover, Organization has managed to provide Improved Community Health Fund (ICHF) cards for **142 MVC** who are able to access medical service in various public hospital.

#### Summary achievement in table 2024/2025

AREA	TARGET	ACHIEVEMENTS		
			ME	FE
Legal empowerment	50,000	117,797	23,971	93,826
Legal Aid Provision	160	75	19	56
MVC Support	145	142	69	73
Capacity Building/Advocacy	500	721	347	374
<b>Total</b>	<b>50,805</b>	<b>118,735</b>	<b>24,406</b>	<b>94,329</b>

### 25 FIDUCIARY RESPONSIBILITIES

The Organization's Board of Directors as stewards of public trust always acted for the good of the organization, rather than for the benefit of themselves throughout the year. Reasonable care was exercised in all decisions taken by the Organization, without placing the organization under unnecessary risk.

### 26 SERIOUS PREJUDICIAL MATTERS

During the year ended 31 December 2025, there were no serious prejudicial matters to report as required by TFRS No 1.

### 27 EVENTS AFTER REPORTING PERIOD

The event after reporting period has been described in note 18.

### 28 AUDITORS

Gravitax Auditors were appointed by the Board of Director as the Organization's external auditors for the year ended 31 December 2025. The Auditors have expressed willingness to continue in office and are eligible for re-appointment. The audit firm is registered by National Board of Accountants and Auditors (NBAA) and issued with registration number PF 460, the firm is also registered by Tanzania Revenue Authority and issued with Tax Identification Number 116-495-236. The office location of the auditors is TRES house, 3th Floor, Room 5, TRA Road, Mwenge Area, Dar es Salaam.

Approved by Board of Directors for issue in 27<sup>th</sup>/12/2025 and signed on its behalf by:

  
Afwitiile Mbembela  
Chairperson

  
Nelson Cheaji  
Executive Director



**LINDI WOMEN PARALEGAL AID CENTRE**

**STATEMENT OF THOSE CHARGED WITH GOVERNANCE'S RESPONSIBILITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Board of Directors is responsible under its constitution for the preparation and fair presentation of the financial statements, comprising the Statement of Financial Position at 31 December, 2025, and the Statement of Financial Performance, the Statement of Changes in Net Asset, statement of comparison of budget and actual amount and Statement of Cash Flow for the year then ended, and the Notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with International Public Sector Accounting Standards (IPSAS).


The Board of Directors responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Board of Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates where applicable and in line with its constitution. The Board of Directors is of the opinion that the financial statements give a true and fair view of the state of affairs of the association and of its operating results.

The Board of Directors further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

The Board of Directors has made an assessment of the Association's ability to continue operating and has no reason to believe the Association will not be a going concern in the financial year ahead provided that the income from other sources will be as it is expected.  
of this statement

Approved by Board of Directors for issue in 27/10/2026 and signed on its behalf by:

  
\_\_\_\_\_  
Arwilile Mbembela  
Chairperson

  
\_\_\_\_\_  
Nelson Choaji  
Executive Director



**LINDI WOMEN PARALEGAL AID CENTRE**

**DECLARATION OF THE HEAD OF FINANCE  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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 a Professional Accountant to assist the Board of Directors to discharge the responsibility of preparing financial statements of the Lindi Women Paralegal Aid Centre showing true and fair view of the entity 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/Governing Body as under Directors Responsibility statement on an earlier page.

**Responsibility statement**

ACPA BONIFACE MWAJUMBE  
I .....being the Head of Finance of the Lindi Women Paralegal Aid Centre, hereby acknowledges responsibility of ensuring that financial statements for the year ended 31 December 2025 have been prepared in compliance with the applicable Accounting Standards and Statutory Requirements.

I thus confirm that the financial statements give a true and fair view position of the Lindi Women Paralegal Aid Centre as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Name: ACPA BONIFACE MWAJUMBE

Signature: 

Position: HEAD OF FINANCE

NBAA Membership No: ACPA 3035

Date: 27/03/2026



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

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

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### *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 2025 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 2025, 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.

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#### *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**

*13 April 2026*

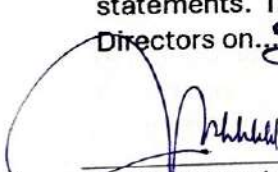


**LINDI WOMEN PARALEGAL AID CENTRE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

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

<b>INCOME</b>	<b>Note</b>	<b>2025 Tsh</b>	<b>2024 Tsh</b>
Revenue grant	5	94,815,116	94,354,866
Capital grant	10	3,884,653	4,484,699
		<u>98,699,769</u>	<u>98,839,565</u>
Other income	6	3,156,860	3,354,656
<b>Total income</b>		<b><u>101,856,629</u></b>	<b><u>102,194,221</u></b>
<b>EXPENDITURES</b>			
Direct program costs	7	71,317,600	72,390,920
Personnel expenses	8	21,216,000	18,354,050
Indirect program and administrative costs	9	9,323,029	11,449,251
<b>Total expenditures</b>		<b><u>101,856,629</u></b>	<b><u>102,194,221</u></b>
<b>Surplus for the year</b>		-	-
Income tax	19	-	-
<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 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 27th - March.....2026 and were signed on its behalf by:

  
Afwilile Mbembela

**Chairperson**

  
Nelson Choaji

**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 2025  
STATEMENT OF FINANCIAL POSITION**

<b>ASSETS</b>	<b>Note</b>	<b>2025 Tsh</b>	<b>2024 Tsh</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	59,100,204	61,734,857
		<b>59,100,204</b>	<b>61,734,857</b>
<b>Current Assets</b>			
Cash and cash equivalents	11	12,591,654	10,506,782
		<b>12,591,654</b>	<b>10,506,782</b>
<b>Total Assets</b>		<b>71,691,858</b>	<b>72,241,639</b>
<b>RESERVES AND LIABILITIES</b>			
Accumulated fund		-	-
		-	-
<b>Non-Current Liabilities</b>			
Deferred capital grant	12	59,100,204	61,734,857
<b>Current Liabilities</b>			
Differed revenue grant	13	12,318,146	10,408,518
Other differed income	14	273,508	98,264
		<b>12,591,654</b>	<b>10,506,782</b>
<b>Total Liabilities</b>		<b>10,506,782</b>	<b>10,506,782</b>
<b>Total reserves and liabilities</b>		<b>71,691,858</b>	<b>72,241,639</b>

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 27th - March 2026 and were signed on its behalf by:

  
Arwilile Mbembela

**Chairperson**

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

  
Nelson Choaji

**Executive Director**



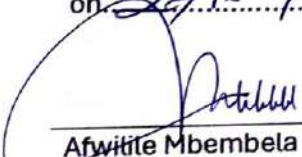
**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**STATEMENT OF CHANGES IN ACCUMULATED FUND**

Year ended 31 December 2025	Accumulated Fund Tsh	Total Tsh
As at 1 January 2025	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2025</b>	-	-
<b>Year ended 31 December 2024</b>		
As at 1 January 2024	-	-
Surplus/Deficit for the year	-	-
<b>Balance at 31 December 2024</b>	-	-

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 27th March 2026 and were signed on its behalf by:

  
\_\_\_\_\_  
Afwitile Mbembela

**Chairperson**

  
\_\_\_\_\_  
Nelson Choaji

**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 2025**  
**STATEMENT OF CASH FLOWS**

	Note	2025 Tsh	2024 Tsh
<b>CASH FROM OPERATING ACTIVITIES</b>			
Surplus/Deficit for the year		-	-
<b>Adjustment for:</b>			
Grant Revenue released	13	(96,065,116)	(96,354,866)
Other grant released	6	(3,156,860)	(3,354,656)
Capital grant released	10	(3,884,653)	(4,484,699)
Depreciation and amortization	10	3,884,653	4,484,699
		<u>(99,221,976)</u>	<u>(99,709,522)</u>
<b>Working Capital Changes:</b>			
Movement in other payables		-	-
		<u>(99,221,976)</u>	<u>(99,709,522)</u>
<b>CASH FROM INVESTING ACTIVITIES</b>			
Purchase of tangible and intangible assets	10	(1,250,000)	(2,000,000)
<b>Cash utilized in investing activities (B)</b>		<u>(1,250,000)</u>	<u>(2,000,000)</u>
<b>CASH FROM FINANCING ACTIVITIES</b>			
Capital grant received	12	1,250,000	2,000,000
Revenue grant received	13	97,974,745	87,511,136
Members contributions received	14	3,332,104	3,391,030
<b>Cash generated from financing activities (C)</b>		<u>102,556,849</u>	<u>92,902,166</u>
<b>Total cash utilized during the period (A) + (B) + (C)</b>		<u>2,084,873</u>	<u>(8,807,356)</u>
<b>Movement in cash and cash equivalent</b>			
At start of period		10,506,782	19,314,138
Increase during the period		2,084,873	(8,807,356)
<b>At end of period</b>		<u>12,591,655</u>	<u>10,506,782</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 27th March 2026 and were signed on its behalf by:

  
 Afwile Mbembela

**Chairperson**

  
 Nelson Choaji

**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 2025

### NOTES

#### 1. REPORTING ENTITY

Lindi Women Paralegal Aid Centre is a non-governmental organization (NGO) established in Lindi since August 2001 and got its registration on June 2003 under the Societies Ordinance Cap 337 of 1954 and thereafter certificate of compliance in 2008. LIWOPAC head offices are in Lindi Municipal, Mitwero Stand.

*Registered Office:*

Lindi Women Paralegal Aid Centre,  
Mitwero Stand, Lindi Municipal,  
P.O. Box 408,  
Lindi, Tanzania.

#### 2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### a) Basis of preparation

These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis. The complete set of the financial statements comprises a statement of financial position, a statement of financial performance, a statement of changes in net assets/equity, a cash flow statement, a comparison of budget and actual amounts, and notes comprising a summary of significant accounting policies and other explanatory notes.

The financial statements have been prepared under the historical cost convention as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets.

The financial statements are presented in Tanzania Shillings which is a both functional and reporting currency of the Organization, except when otherwise indicated.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

##### b) Current versus non-current classification

The Organization presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- Expected to be realised or intended to be sold or consumed in the normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

## LINDI WOMEN PARALEGAL AID CENTRE

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### NOTES (CONTINUED)

##### SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### b) Current versus non-current classification (Continued)

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Organization classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

##### c) Foreign currency translation

##### (i) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates (“the functional currency”). The financial statements are presented in Tanzanian Shillings (Shs), which is the Organisation’s presentation currency.

##### (ii) Transactions and balances

Foreign currency transactions are translated into the Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities at the balance sheet date, which are expressed in foreign currencies, are translated in Tanzanian Shillings at the rate ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the yearend exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of profit or loss.

##### (iii) Translation of functional currency to presentation currency

In translating functional currency to presentation currency; income and expenses for statement presenting profit or loss and other comprehensive income are translated at an average exchange rate for the period; while for assets and liabilities for the statement of financial position presented are translated at the closing rate at the financial position date, and all resulting exchange differences are recognized in other comprehensive income.

##### d) Grant income

The Organization has a funding agreement with donors whereby donor grants are received through the Organization Bank account and recognized as Deferred grant. Grant revenue is recognized only when condition for spending have been fully met.

##### e) Capital grants

Grants used for acquisition of property and equipment during the period are allocated to a capital grant account. The capital grants are amortized to statement of income and expenditures on a systematic basis to match the depreciation charge on the asset acquired using grants.

# LINDI WOMEN PARALEGAL AID CENTRE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### NOTES (CONTINUED)

#### f) Revenue grants

Deferred revenue grants are initially recognized when cash is received from donors for general operation of the Organization's programmes and activities. The balance of this account is reduced gradually in line with the related revenue expenditures.

#### g) Operating expenses

Operating expenses are recognized on accrual basis.

#### h) Property and equipment

##### Recognition and measurement

Items of property and equipment are measured at cost less accumulated depreciation and impairment losses. Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

##### Subsequent costs

The cost of replacing part of an item of property or equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Organization and its cost can be measured reliably. The costs of the day-to-day servicing of property and equipment are recognized in profit or loss as incurred.

##### Depreciation

Depreciation of assets except for the land and work in progress is calculated on the reducing installment basis to write down the cost of each assets to its residual value over its estimated useful life using the following annual rates: -

<b>Asset category</b>	<b>Rate</b>
Land	0.00%
Work In Progress	0.00%
Computer & peripherals	37.5%
Office equipment's	12.5%
Furniture and Fittings	12.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

##### De- recognition

Property and equipment are derecognized on disposal or when no future economic benefits are expected from its use. The gain or loss on disposal is determined by comparing proceeds from the disposal with carrying amount of the item of property and equipment. Any gain or loss arising on de-recognition of the asset are recognized net within other income in statement of profit or loss or other comprehensive in the year the asset is derecognized. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included within other income in the statement of profit or loss and other comprehensive income.

## LINDI WOMEN PARALEGAL AID CENTRE

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### NOTES (CONTINUED)

##### **i) Lease**

Leases in which a significant portion of the risks and rewards of ownership are retained by another party, the lessor, are classified as operating leases. Payments, including prepayments, made under operating leases (net of any incentives received from the lessor) are charged to the statement of profit or loss and other comprehensive income on a straight-line basis over the period of the lease. The leases entered into by the Organization are operating leases. The total payments made under operating leases are charged to other operating expenses in the statement of income and expenditures and other comprehensive income on a straight-line basis over the period of the lease. When an operating lease is terminated before the lease period has expired, any payment required to be made to the lessor by way of penalty is recognized as an expense in the period in which termination takes place.

##### **j) Advance and prepaid expenses**

Advances and prepaid expenses consist of funds provided to vendors, employees and individual and institutional grantees to meet future obligations and the Organization's objectives and mission. In addition, advance is made to employees to cover travel expenses, per diem and program cost. Advance and prepaid expenses are recognized upon payment and derecognized when service has been rendered.

##### **k) Cash and cash equivalents**

Cash and cash equivalents in the statement of financial position comprises of cash at bank and in hand.

##### **l) Provisions**

Provisions are recognized when the Organization has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognized as interest expense.

##### **m) Employee Benefits**

###### **Retirement benefit obligations**

The Organization has a statutory requirement to contribute to the pension fund preferred by employees, which is a defined contribution scheme, the NSSF. The Organization contributes 10% of the required 20% of gross emoluments to the scheme and the contributions are recognized as an expense in the period to which they relate. The remaining 10% is deducted from employee's emoluments. The Organization has no legal or constructive obligation to pay further contributions if the Pension Fund does not hold sufficient assets to pay all employees the benefit relating to the employee's service in the current and prior periods.

# LINDI WOMEN PARALEGAL AID CENTRE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### NOTES (CONTINUED)

#### Employee Welfare

The relationship between the management and employees was good and there were no unresolved complaints received by management from the employees during the year.

#### n) Income Tax

Current income tax is the expected amount of income tax payable or receivable on the taxable profit income or loss for the year determined in accordance with the Tanzanian Income Tax Act and any adjustment to the tax payable or receivable in respect of the previous years. It is measured using tax rates enacted or substantially enacted at the reporting date.

### 3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Organization based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Organization. Such changes are reflected in the assumptions when they occur.

The Organization makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, rarely equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year are outlined below.

#### 3.1. Property and equipment

Critical estimates are made by the Directors in determining the useful lives of property, equipment and intangible assets as well as their residual values. The Organization reviews the estimated useful lives of property, equipment and useful lives at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized within 'Other (losses)/gains – net' in profit or loss. When revalued assets are sold, the amounts included in other reserves are transferred to retained earnings.

#### 3.2. Impairment on trade receivables

The Organization reviews its receivables to assess impairment on a regular basis. In determining whether impairment should be recorded in the statement of profit or loss and other comprehensive income, the Organization makes a provision for impairment using historical loss experience.

# LINDI WOMEN PARALEGAL AID CENTRE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### NOTES (CONTINUED)

#### 4. FINANCIAL RISK MANAGEMENT

The Organization`s activities expose it to a variety of financial risks and those activities involve the analysis, evaluation, acceptance and management of some degree of risk or combination of risks. Taking risk is core to the financial business, and the operational risks are inevitable consequence of being in business. The Organization`s aim is therefore to achieve an appropriate balance between risk and return and minimize potential adverse effects on the Organization`s financial performance. The Organization`s risk management policies are designed to identify and analyze these risks, set appropriate risk limits and controls and to monitor the risks and adherence to limits by means of reliable and up to date information systems. The Organization regularly reviews its risk management policies and systems to reflect the changes in markets, products and emerging best practices.

The Board of Directors has overall responsibility for the establishment and oversight of the Organization`s risk management framework. As part of its governance structure, the Board of Directors has embedded a comprehensive risk management framework for identifying, measuring, controlling (setting risk mitigations) and monitoring of the Organization`s risks. The policies are integrated in the overall management information systems of the Organization and supplemented by a management reporting structure. Risk management policies and systems are reviewed regularly to reflect changes in market conditions, products and services offered, and emerging best practice.

The Organization, through its training and management standards and procedures, aims to develop a disciplined and constructive control environment, in which all employees / stakeholders understand their roles and obligations. The Board`s Audit Committee are responsible for monitoring compliance with the Organization`s risk management policies and procedures, and review of the adequacy of risk management framework. The most important types of risks are: -

- Market risk
- Liquidity risk
- Credit risk

#### **Market risk**

Market risk is the risk that the fair value or future cash flow of financial instruments will fluctuate due to changes in the market variables such as interest rate and foreign exchange rates. The objective of market risk management is to manage and control market risk exposure with acceptable levels, while optimizing on the returns on the risk.

#### **i) Interest rate risk**

Interest rate risk is the risk that the future cash flows of financial instruments will fluctuate because of changes in the market interest rates. The Organization has no interest-bearing financial instruments and is thus not exposed to interest rate risks.

# LINDI WOMEN PARALEGAL AID CENTRE

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

### NOTES (CONTINUED)

#### ii) Foreign currency risk

The Organization is exposed to foreign currency risk due to income and expenses that are dominated in the functional currency. Foreign currency risk is that the fair value future of future cash flow of financial instruments will fluctuate because of changes in foreign exchange rates. The Organization's exposure to the risk of changes in foreign exchange rates relates primarily to the operating activities when revenue or expenses are dominated in a different currency from the functional currency. The Organization manages its foreign currency risk by maintaining bank balance in the foreign currencies to match the respective expenses.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in raising funds to meet obligations associated with financial instruments. The Organization manages its liquidity risk to ensure it is able to meet estimated expenditure requirements. This is achieved through prudent liquidity risk management which includes maintaining sufficient cash and cash equivalents. The Organization's liquidity is managed by ensuring there are alternative donors who provide funds to the Organization other than the core donor.

#### Credit risk

Credit risk arises from bank balances held with banks. Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. The Organization places funds with regulated financial institutions. At the reporting date, there was no significant concentration of credit risk. The amount that best represents the maximum exposure of the Organization to credit risk as at 31<sup>st</sup> December 2025 is made up as follows:

	2025 Tsh	2024 Tsh
Bank balance	12,591,654	10,506,782
	<u>12,591,654</u>	<u>10,506,782</u>
	2025 Tsh	2024 Tsh
<b>5. GRANT INCOME</b>		
<i>Released from deferred revenue grant (Note 15)</i>		
TECDEN	20,051,332	27,765,505
Legal Service Facility - LSF	9,204,764	6,312,122
SATF	65,559,020	60,277,239
	<u>94,815,116</u>	<u>94,354,866</u>
<b>6. OTHER INCOME</b>		
Member's contribution	3,156,860	3,354,656
	<u>3,156,860</u>	<u>3,354,656</u>

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**NOTES (CONTINUED)**

	<b>2025</b>	<b>2024</b>
	<b>Tsh</b>	<b>Tsh</b>
<b>7. DIRECT PROGRAM EXPENSES</b>		
Education Support Direct to beneficiary - SATF	35,972,000	40,334,840
Program Management Cost - SATF	9,265,600	4,632,000
Health Support Direct to beneficiary -SATF	3,890,000	-
Program Management Cost - LSF	7,190,000	4,425,000
Program Management Cost - TECDEN	15,000,000	22,999,080
	<b>71,317,600</b>	<b>72,390,920</b>
<b>8. PERSONNEL EXPENSES</b>		
Salaries	19,200,000	16,610,000
NSSF employer contribution	1,920,000	1,661,000
WCF contribution	96,000	83,050
	<b>21,216,000</b>	<b>18,354,050</b>
<b>9. INDIRECT PROGRAM AND ADMINISTRATION EXPENSES</b>		
Office security guard	800,000	480,000
Communications, internet and websites	752,000	795,000
Consumables - office expenses	180,000	1,210,254
Project audit fees	-	2,000,000
Transport and traveling	-	180,000
Accounting and audit fee	1,000,000	-
NGO Annual fees	50,000	-
Printing and stationery	1,333,000	882,000
Bank charges	1,127,876	1,297,298
Depreciation charges	3,884,653	4,484,699
Utilities	195,500	120,000
	<b>9,323,029</b>	<b>11,449,251</b>

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**NOTES (CONTINUED)**

**10. PROPERTY AND EQUIPMENT**

	<b>Computer Equipment 37.50%</b>	<b>Furniture and Fittings 12.50%</b>	<b>Office Equipment 12.50%</b>	<b>Land 0.00%</b>	<b>Building 5.00%</b>	<b>Total</b>
<b>Rate</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>	<b>TZS</b>
As at 1 Jan, 2025	25,040,633	13,829,544	3,959,250	4,400,000	51,507,200	<b>98,736,627</b>
Additions	-	-	-	-	1,250,000	<b>1,250,000</b>
(Disposal)	-	-	-	-	-	-
<b>As at 31 December, 2025</b>	<b>25,040,633</b>	<b>13,829,544</b>	<b>3,959,250</b>	<b>4,400,000</b>	<b>52,757,200</b>	<b>99,986,627</b>
<b>DEPRECIATION</b>						
As at 1 January, 2025	23,489,897	8,045,312	2,891,201	-	2,575,360	<b>37,001,770</b>
Charge for the year	581,526	723,029	133,506	-	2,446,592	<b>3,884,653</b>
<b>As at 31 December, 2025</b>	<b>24,071,423</b>	<b>8,768,341</b>	<b>3,024,707</b>	<b>-</b>	<b>5,021,952</b>	<b>40,886,423</b>
<b>NET BOOK VALUE</b>						
<b>As at 31 December, 2025</b>	<b>969,210</b>	<b>5,061,203</b>	<b>934,543</b>	<b>4,400,000</b>	<b>47,735,248</b>	<b>59,100,204</b>
As at 31 December, 2024	1,550,736	5,784,232	1,068,049	4,400,000	48,931,840	61,734,857

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**NOTES (CONTINUED)**

	<b>2025</b>	<b>2024</b>
	<b>Tsh</b>	<b>Tsh</b>
<b>11. CASH AND CASH EQUIVALENTS</b>		
CRDB Bank - TECDEN	8,931,505	8,822,523
CRDB Bank - LIWOPAC	273,508	98,264
CRDB Bank - LSF	2,361,701	-
CRDB Bank -SATF	1,024,940	1,585,995
	<u><b>12,591,654</b></u>	<u><b>10,506,782</b></u>
<b>12. DEFERRED CAPITAL GRANT</b>		
Opening balance	61,734,857	64,219,556
Capital grant received during the year	1,250,000	2,000,000
Released to income - Deprc charge for the year	(3,884,653)	(4,484,699)
<b>Balance as at 31 December</b>	<u><b>59,100,204</b></u>	<u><b>61,734,857</b></u>
<b>13. DEFFERED REVENUE GRANT</b>		
Opening balance	10,408,518	19,252,248
Fund received during the year	97,974,744	87,511,136
<b>Proceed from grants during the year</b>	<u><b>108,383,262</b></u>	<u><b>106,763,384</b></u>
<b>Total grant before amortisation</b>		
Released to capital grant	(1,250,000)	(2,000,000)
Released to revenue grant	(94,815,116)	(94,354,866)
<b>Balance as at 31 December</b>	<u><b>12,318,146</b></u>	<u><b>10,408,518</b></u>
<b>14. OTHER DEFERRED INCOME</b>		
Opening balance	98,264	61,890
Fund received during the year	3,332,104	3,391,030
<b>Proceed from grants during the year</b>	<u><b>3,430,368</b></u>	<u><b>3,452,920</b></u>
<b>Total grant before amortisation</b>		
Released to revenue grant	(3,156,860)	(3,354,656)
<b>Balance as at 31 December</b>	<u><b>273,508</b></u>	<u><b>98,264</b></u>

**15. OPERATING LEASE**

There was no lease commitment during the year 2025 (2024: None)

**16. RELATED PARTY TRANSACTIONS AND BALANCES**

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. Related party transactions for the year under review consist salary to key management personnel as stipulated below.

**LINDI WOMEN PARALEGAL AID CENTRE**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**NOTES (CONTINUED)**

**16. RELATED PARTY TRANSACTIONS AND BALANCES (Continued)**

	<b>2025</b>	<b>2024</b>
	<b>Tsh</b>	<b>Tsh</b>
<b>Key management remuneration</b>		
Salary and other short-term benefits	19,200,000	16,610,000
Post-employment benefits- social security contributions	1,920,000	1,661,000
	<u><b>21,120,000</b></u>	<u><b>18,271,000</b></u>

**17. COMMITMENTS AND CONTINGENT LIABILITIES**

The Directors confirm that there are no capital commitments or contingent liabilities involving the Organization as at the date of this report. (2024: Nil).

**18. EVENTS AFTER THE REPORTING DATE**

The Directors are not aware of any other events after the reporting date of 31 December 2025 and the date of authorization of these audited financial statements.

**19. TAXATION**

The Organization income was comprised of grants from donors that are used to finance specified programme activities as stipulated in the donor agreement. As such, the Organization does not have income that accrues to owners and hence that should be taxable. Consequently, no provision for taxation has been made by the Organization, however, the Organization's tax affairs are subject to assessment and agreement with the Tanzania Revenue Authority.

**20. COMPARATIVE FIGURES**

Whenever necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.