



**KARAGWE COMMUNITY BASED REHABILITATION
PROGRAMMES (KCBRP)**

**DIRECTORS REPORT AND AUDITED FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022**



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KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP)

P.O. BOX 389 KARAGWE, KAGERA -TANZANIA

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**KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES
(KCBRP)
P.O. BOX 389 KARAGWE, KAGERA -TANZANIA**

ABBREVIATIONS

AGM	Annual General Meeting
Chairperson	Chairperson of the Board of Directors at Karagwe Community Based Rehabilitation Programmes - KCBRP
Executive Director	Executive Director at Karagwe Community Based Rehabilitation Programmes
IFRS	International Financial Reporting Standards
KCBPR	Karagwe Community Based Rehabilitation Programmes
TSH	Tanzanian Shillings

**KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES
(KCBRP)**

P.O. BOX 389 KARAGWE, KAGERA -TANZANIA

GENERAL INFORMATION

1.0 REGISTERED OFFICE AND PRINCIPAL PLACE OF ACTIVITIES

**KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES
(KCBRP)**

P.O. Box 389 Karagwe, Kagera -Tanzania

2.0 PRINCIPAL BANKERS

NMB PLC

Kayanga Branch

Karagwe Kagera - Tanzania

CRDB Bank

Karagwe Branch

Karagwe Kagera - Tanzania

3.0 AUDITORS

Probs Associates

Msasani Beach, Pamoja Complex

Mwai Kibaki Road

Box 60048 Dar es Salaam, Tanzania

**KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES
(KCBRP)**

P.O. BOX 389 KARAGWE, KAGERA -TANZANIA

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2022

1 INTRODUCTION

The Directors of Karagwe Community Based Rehabilitation Programmes (KCBRP) submit their report together with the audited financial statements for the financial year ended 31st December 2022 which disclose the state of affairs of the Karagwe Community Based Rehabilitation Programmes (also referred as KCBRP or the organisation).

2 INCORPORATION AND PRINCIPAL ACTIVITIES

Karagwe Community Based Rehabilitation Programmes (KCBRP) is a Not for Profit, Voluntary Non-Governmental Organization (NGO) operating under the Tanzania NGO Act . The KCBRP project started as a Department at Anglican Church of Tanzania - Diocese of Kagera in Ngara before it was shifted to Kayunga -Karagwe . Currently the Organization head office is located at Kayunga in Karagwe District, Kagera -Tanzania. KCBRP was registered on 6th June 2012 with registration certificate no OONGO/00005511. The organization goal is of ensuring that children and young people with disabilities are supported and empowered to live within an inclusive and a just society, realizing their rights and enjoying improved services for sustainable livelihoods.

3. MISSION AND VISION OF KCBRP

3.1 Vision

An inclusive society where persons with disabilities enjoy their full rights and attain full potentials.

3.2 Mission

To champion the rights, empowerment and well-being of persons with disabilities through advocacy, capacity building and linking.

4 PRINCIPAL ACTIVITIES

The principal activities of the organization includes

1. Provision of Rehabilitation services through CBR Program and linking PWD with Rehabilitation Centre and Other Stakeholders.
2. Supporting (advocacy towards) existence of disability progressive regulatory frameworks, cultural norms and responsive institutional structures.
3. Building capacities of pro-disability organisations and or actors and support them through coaching, mentoring and financial support to effectively support and or deliver services to PWDs and their caregivers.

4. Leveraging/ mobilizing resources to support grassroots disability organizations that facilitate PWDs to realize/attain their full potential and meaningfully participate in society.
5. Generating and sharing knowledge to facilitate evidence-based influencing of policy and practice as well as for learning and accountability.
6. Initiating and or managing pro-disability networks to promote collaborative programming for effective claim making, comprehensive support and scaled impact

5. PERFORMANCE OF THE YEAR

The financial results for the year are shown on the financial statements in this report stated as Statement of Comprehensive Income and Statement of Financial Position as at 31st December 2022.

6 CORPORATE GOVERNANCE

The Board consists of 10 directors headed by Board Chairperson. The Board takes overall responsibilities for the organization including the responsibility for identifying key risk areas, considering and monitoring decisions, considering significant financial matters and reviewing the performance of management plans and budgets.

The Board is also responsible for ensuring that comprehensive system of internal control policies and procedures is operative and for a compliance with sound corporate governance principles. KCBRP is functional with a Board and Management Team located in Kayanga, Karagwe in Kagera, Tanzania.

7. COMPOSITION OF BOARD OF DIRECTORS AND MANAGEMENT TEAM

7.1 Board of Directors

This is the supervisory body composed of the members who are elected by AGM after every 5 years. The following are the Board Members who served KCBRP during the period and date of this report:

SN	Name of Members	Position	Nationality
1	Bishop Rt Rev Darlington Bendankeha	Board Chairperson	Tanzanian
2	Yohana Ngwandu Makonda	Board Secretary	Tanzanian
3	Rev. Canon Fareth Sendegeya	Board Member	Tanzanian
4	Phares K Songo	Board Member	Tanzanian
5	Darry I Rwegasira	Board Member	Tanzanian
6	Andrea N Nzikobankunda	Board Member	Tanzanian
7	Donald Kasongi	Board Member	Tanzanian
8	Jovin Bifabusha	Board Member	Tanzanian
9	Ashura Kajuna	Board Member	Tanzanian
10	Jeremiah Msemo	Board Member	Tanzanian

7.2 Management Team

This is an implementation body charged with management of KCBRP's day to day administrative and financial matters as well as devising, coordinating and overseeing Programmes implementation and subsequent evaluation. The following are the members of senior management team who served Karagwe Community Based Rehabilitation Programmes in the year ended 31th December 2022.

S/N	Name	Title
1	Yohana Ngwandu Makonda	Executive Director
2	Audiphax Kamala	Director of Programmes (DP)
3	Lameck Ishunga	Finance and Administration Manager (FAM)
4	Flavian Kishekwa	Child Empowerment Manager (CEM)
5	Rev Mapinduzi Jonathan	Centre Development Manager (CDM)

8. IMPLEMENTED ACTIVITIES FOR THE PERIOD OF JANUARY - DECEMBER 2022 AND FUTURE DEVELOPMENT

During the accounting year 2022 , KCBRP implemented activities on the following projects ; Child Empowerment Program (CEP) , Capacity Building Projects , DAHW PROJECT- GLRA , VOICE Project and KCBRP Rehabilitation and Training Centre activities.

(a) THE CHILD EMPOWERMENT PROGRAMS (CEP)

The program continued to be implemented by KCBRP during the accounting period under this report. The aim of project is to assist children and young people with disability program is currently coordinated by KCBRP, funded by Lilian Foundation LF and implemented by partner organisations (POs) at grassroots level. During the year as a SPO, KCBRP fulfilled its responsibility that; to build the capacity and monitor POs in the network to further better fulfil their own mission and vision. Regional covered were Kagera, Mwanza, Kigoma, Kilimanjaro, Mara, Geita and Dodoma through CBR strategy by 18 implementing Partnership organisation.

The Child Empowerment Program through Community Based Rehabilitation (CBR) approach creates an enabling environment for young people and children with disability to access basic social services. This is done by supporting the following CBR components:-

- **Social inclusion:** During the period from January to December 2022, KCBRP with POs , LF and government support managed to increasing awareness, challenge stigma and discrimination by working together with various

stakeholders with a focus to families and communities accepting a child and young people with disabilities – leading to emancipation of PWD.

Education: During the period under reporting, KCBRP, POs, LF and government support managed to implement Direct education support to children with disabilities in Primary, Secondary education and Non-formal education and advocate for inclusive local schools/educations. The support included transport money, textbooks and school items, school fees and contribution, food and other school supports for conducive learning environment.

- **Health:** During the accounting period , KCBRP together with POs, LF and Government support continued to provide Assistive devices (Wheel chairs, prosthetics and orthotics devices, etc.); Provision of improved health insurance as well as transport, to and from medical institutions. Medical care; ensuring access to medical services, based on individual needs to general care and/or specialized care. KCBRP health services covered more than 900 beneficiaries.
- **Livelihood:** During the period, Skills development were initiated programmes such as self – employability programmes . KCBRP with, LF, Government Support and POs such as CBIDO (Shoe makings, knitting and sewing), EOTAS (informal vocational training) LVDC, Salve Regina, Little sisters of St. Francis, Sengerema TAMH and EOTAS continued to support youngsters with disabilities in the livelihood/employability aspect.
- **Empowerment:** During the period, PWDs and parents with CWDs to formed groups such as self-help groups for the purpose of empowering them to get to make informed choices and voices to realize their rights.
- **Intensive therapies:** The intensive therapies was conducted at KCBRP Rehabilitation centre for CWDs attended by a multi-disciplinary team of a physiotherapist, Occupational therapist, and Nutritionist and Psychosocial counsellors.
- **Provide Training to both parents and Village Rehabilitation Workers (VRWs).** During the reporting period , practical trainings to parents of CWDs and VRW's and parents and their children with disabilities were conducted through this Child empowerment Program. These sessions were done both theoretically and practically whereby parents came together especially those with children with severe disabilities to share understandings and learn from each other on how to better support and take good care of their children and acceptance as well as to impart them with skills on how to do simple therapies at home, feeding and nutrition issues.

(b) AFRICA ALBINISM NETWORK

During the accounting period, KCBRP conducted capacity building of leadership programs for Albinism Umbrella Association operating in Tanzania, Kenya and Uganda. In addition to that they were able to come with the Strategic Plan such that could influence their government support. KCBRP managed to collaborate with TAS, KCBRP, AAR, and Standing Voice.

KCBRP also were involved to make advocacy and lobbying in the Parliament of Africa and United Nations UN about Albinism human rights.

(c) EDUCATION FOR ALL E4ALL

During the period, KCBRP got grants from BMZ to support the education for children with disability. The children were given medical support as well assistive devices (Wheel chairs, prosthetics and orthotics devices, etc.); physiotherapies, surgeries and intensive therapies to fit for school learning environments.

(d) MIVA BLOCK GRANTS

During the accounting period ending 31st December 2022, five (5) organization got Vehicles Grants (MIVA BLOCK GRANTS) donated by MIVA and Lilian Foundation through KCBRP. Those organizations includes Sengerema Mshikamano on Disability (SMD), Fadhili Teens Tanzania, Kayanga Catholic Diocese Nyakaiga ,Dayosisi ya Musoma -St Justine and Sauti ya Wanawake Ukelewe.

(e) KCBRP Rehabilitation and Training Centre

More than 1,543 children and youth got services at the Centre. More than 100 Adults got therapies at the centre and are continuing well. Nearby organisations such as CBIDO, KESUDE and KARUDECA ate extensively using services provided by the Centre. The intensive therapies were conducted at KCBRP rehabilitation centre for CWDs attended by a multi-disciplinary team of a physiotherapist, Occupational therapist, Nutritionist and a psychosocial counsellor where children were attended depending on his/her condition and the priorities on IRP.

9. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of the Company. 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 safeguard of the organisation assets, compliance with applicable laws and regulations, the reliability of Accounting records, business sustainability under

normal as well as adverse conditions; and responsible behaviours 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 31st December 2022 and is of opinion that they met accepted criteria.

10 SOLVENCY

The Board of Directors confirms that Organization's solvency position as shown on the statement of financial position set out on these financial statements to be satisfactory. The Board has reasonable expectation that the organization has adequate resources to continue in operation existence for the foreseeable future.

11 ADMINISTRATION POLICIES AND FINANCIAL REGULATIONS

KCBRP has its formal strategic plan, Financial and Administration regulations approved by the Board of Directors of KCBRP .These provide a solid basis for accountability and high standards within the organization

12 EMPLOYEES' WELFARE

Communication

The Organization communicates with its employees, volunteers and beneficiaries through regular staff meetings, notice boards and circulars using the participatory approach.

Training

KCBRP organizes regular learning sessions aimed at enhancing staff skills and widening the understanding of relevance of KCBRP's work as well for personal development.

Employment opportunities

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

Employees Relationship

The relationship between employees and management continued to be stable in the year up to 31st December 2022. There were no unresolved complaints received by Board of Directors from the employees during the period.

Employees Benefit Plan

The organization pays contributions to publicly administered pension plans on a mandatory basis. All KCBRP staff have been registered in the Employees Benefit Plan and their contribution submitted accordingly.

Employment Status

The Organization' employment status at 31 st December 2022 had 10 employees as per the table below:-

Gender	2022	%	2021	%
Female	03	30%	03	27.3%
Male	07	70%	08	72.8%
Total	10	100%	11	100%

13 POLITICAL DONATIONS

During the period under review, the organization did not donate anything to political organization.

14 CODE OF CONDUCT & ETHICAL BEHAVIOUR

The Organization requires the Good conduct and Ethical behavior to be adhered by each staff, volunteers and collaborators in projects development, implementations and management.

15 AUDITORS

Probs Associates were the auditors for organization for the year ended 31st December 2022.

BY THE ORDER OF THE BOARD

Darlington Kagera
.....

The Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Yohana Ngwandu Makonda
.....

Yohana Ngwandu Makonda
EXECUTIVE DIRECTOR

06 / 04 / 2023
.....

Date

KARAGWE COMMUNITY BASED REHABILITATION
PROGRAMS (KCBRP)
P.O. Box 389 KARAGWE-TANZANIA

**KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES
(KCBRP)**

P.O. BOX 389 KARAGWE, KAGERA -TANZANIA

**STATEMENT OF BOARD OF DIRECTORS OF KCBRP'S RESPONSIBILITIES IN
RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31
DECEMBER 2022**

The Directors are responsible to ensure that KCBRP prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Organisation as at the end of the financial year and of its Surplus (loss) for the period as required by the development partners including donors and the Government laid legislation.

Directors are responsible to ensure that the Organisation keeps proper accounting records that disclose, with reasonable accuracy at any time the financial Position of the Organisation. They are also responsible for safeguarding the assets of the and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

The Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS). The going concern basis of preparing financial statements is adopted on the basis of the financial statements.

BY THE ORDER OF THE BOARD

Darlington Kagera
.....

The Bishop Rt Rev. Darlington Bendankeha

CHAIRPERSON

Yohana Ngwandu Makonda
.....

Yohana Ngwandu Makonda

EXECUTIVE DIRECTOR

06/04/2023
.....

Date

KARAGWE COMMUNITY BASED REHABILITATION
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DECLARATION OF THE HEAD OF FINANCE - ORGANISATION

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

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

I MAFURU ELIAZAR being the Financial Accounting Consulting at KCBRP hereby, acknowledge my responsibility of ensuring that Financial Statement for the period ended 31 December 2022 have been prepared in compliance with International Public Sector Accounting Standards and Statutory Requirements.

I thus confirm that the Financial Statements of KCBRP for the year ended 31st December 2022 give a true and fair view position as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

Name: MAFURU ELIAZAR

Signature: [Signature]

Position: FINANCIAL ACCOUNTING CONSULTING

NBAA Membership No: AEPA 1789

Date: 06/04/2023

KCBRP Finance Department- Signed by

Name: ALINDA BAKALEMWA

Signature: [Signature]

Position: ACCOUNTANT

Date: 06/04/2023



PROBS ASSOCIATES
Certified Public Accountants

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E mail: info@Probs-associates
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Mwai Kibaki Road, Mikocheni Area
P.O. BOX 60048, Dar es Salaam

**THE INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF KARAGWE
COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP)**

Report on the Audit of the Financial Statement

We have audited the financial statements of KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP) as of December 31, 2022, which are comprised of the Statement of Comprehensive Income (Income & Expenditure Statement), Statement of Financial Position, Cash Flow Statement, Statement of Changes in Equity as of December 31, 2022, and the related notes to the financial statements.

Audit Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP) as of December 31, 2022 and the results of its operation activities and its cash flows for the period then ended in accordance with the International Financial Reporting Standards.

Basis of our Opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under the standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the National Board of Accountants and Auditors (NBAA) Code of Ethics which is consistent with the International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with other ethical requirements that are relevant to our audit of the financial statement in Tanzania.

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.

Report on other legal and regulatory requirements

In our opinion, proper accounting records have been kept by the Organization and the financial statements referred to in are in agreement with the accounting records and is in compliance with the NGO Act 2002 & International Financial Reporting Standards (IFRSs).

Responsibilities of the Directors for the Financial Statements

Directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and ; for such internal controls as Directors determine are necessary to enable the preparation of financial statements that are free from material misstatements whether due to frauds or errors.

In preparing the financial statements, Directors are responsible for assessing the organization'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 the Directors either intend to liquidate the organization or to cease operations or have no realistic alternative but to do so.

Other Information

The Directors are responsible for the other information. The other information comprises of the Directors' Report but does not include the Financial Statements and our Audit report thereon.

Auditors' Responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement , whether due to frauds or error , and issue an auditor's report that include that opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect a material misstatement when it exist. As part of an audit in accordance with ISAs, we exercise professional judgment and maintained professional skepticism through an audit.

We communicated with Directors regarding among other matters, the planned scope and timing of the audit and any significant audit findings; including to report any significant deficiencies in internal controls that we identify during our audit

For and on behalf of PROBS Associates


CPA Optatus I.H.Luoga
Managing Partner
Probes Associates
Certified Public Accountants
Dar es Salaam, Tanzania

Date 06/04/2023

KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP)
P.O. BOX 389 KARAGWE, KAGERA -TANZANIA

AUDITED FINANCIAL STATEMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME	NOTE	2022 TSH	2021 TSH
Grants -Lilian - <i>Child Empowerment</i>	Note 4.1.1	1,054,088,843.86	1,034,668,942.51
Foundation - <i>Capacity Building Projects</i>	Note 4.1.2	267,406,355.60	298,503,354.76
Grants - DAHW PROJECT -GLRA	Note 4.2	537,576,047.07	-
Grants - VOICE Project	Note 4.3	224,969,601.48	154,598,328.00
Local Income	Note 4.4	62,309,805.00	26,061,300.00
Interest Income Received	Note 4.5	4,042.35	800.10
KCBRP Local Community Support Fund	Note 4.6	104,903,052.05	246,000.00
Members Contributions & Donation	Note 4.7	150,000.00	-
Less: Other Income -Exchange Gain/(Loss)	Note 4.8	154,160.00	-
Less: Deferred Income	Note 4.9	(70,313,468.52)	(153,300,000.62)
TOTAL INCOME USED FOR THE YEAR		2,181,248,438.89	1,360,778,724.75
EXPENSES			
KCBRP/Lilian Foundation expenses			
Child Activities of POS	Note 5.1	(756,597,736.00)	(675,546,151.00)
Empowerment Capacity development of POS	Note 5.2	(74,975,148.00)	(123,724,849.00)
Lobby and advocacy by SPO	Note 5.3	(59,973,586.00)	(55,599,059.00)
SPO Programmes management	Note 5.4	(138,329,808.30)	(130,027,954.89)
Compensation General Costs	Note 5.5	-	(7,742,597.00)
Special Capacity Building Programmes SPO&POS	Note 6.1	(267,406,355.60)	(236,512,659.02)
KCBRP/GLRA DAHW Project cost	Note 7	(572,111,550.72)	-
KCBRP/Voice Programmes expenses	Note 8	(224,969,601.48)	(43,191,953.97)
KCBRP Centre Rehabilitation costs	Note 9	(68,907,703.62)	(77,681,959.43)
Capital Expenditure - Capitalization	Note 10	8,090,000.00	-
Depreciation	Note 10	(24,203,967.00)	(49,032,732.00)
TOTAL EXPENDITURE FOR THE YEAR		(2,179,385,456.72)	(1,399,059,915.31)
OPERATING SURPLUS/(DEFICIT)		1,862,982.17	(38,281,190.56)
Other comprehensive Income		-	-
NET SURPLUS/(DEFICIT) FOR THE YEAR		1,862,982.17	(38,281,190.56)

BY THE ORDER OF THE BOARD

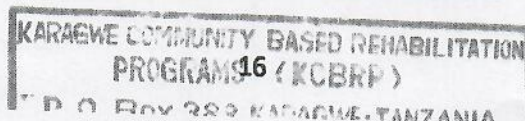
Darlington Kagera

 The Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

Yohana Ngwandu Makonda

 Yohana Ngwandu Makonda
 EXECUTIVE DIRECTOR

06/04/2023



Date
KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP)
P.O. BOX 389 KARAGWE, KAGERA - TANZANIA

AUDITED FINANCIAL STATEMENT

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 2022

ASSETS	NOTE	2022 TSH	2021 TSH
Non-current assets			
Property, plant and equipment	Note 10	451,977,379.00	447,328,819.00
Total Non-Current Assets		451,977,379.00	447,328,819.00
Current assets			
Inventory	Note 11	1,505,430.00	1,451,560.12
Accounts Receivables	Note 12	258,000.00	162,000.00
KCBRP Motorcycle loan	Note 13	-	1,960,000.00
Staff Imprest	Note 14	(1,339,900.39)	2,000,000.00
Other Sundry Debtors	Note 15	290,000.00	80,548,509.95
Cash and bank balances	Note 16	77,206,359.90	114,612,633.87
Total current assets		77,919,889.51	200,734,703.94
TOTAL ASSETS		529,897,268.51	648,063,522.94
EQUITY			
Accumulated Fund		450,490,529.99	471,367,272.32
Total Accumulated Fund		450,490,529.99	471,367,272.32
LIABILITIES			
Current Liabilities			
Deferred Income	Note 4.9	70,313,468.52	153,300,000.62
Accounts & Other Payables	Note 17	9,093,270.00	23,396,250.00
Total Current Liabilities		79,406,738.52	176,696,250.62
Total Liabilities		79,406,738.52	176,696,250.62
TOTAL EQUITY & LIABILITIES		529,897,268.51	648,063,522.94

BY THE ORDER OF THE BOARD

Darlington Kagera

 The Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

Yohana Ngwandu Makonda

 Yohana Ngwandu Makonda
 EXECUTIVE DIRECTOR

06/04/2023

Date

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(KCBRP)**

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AUDITED FINANCIAL STATEMENT

**STATEMENTS OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER, 2022**

	Accumulated Fund TZS'	Revaluation Reserve TZS'	TOTAL FUND TZS'
As at 1st January 2022	326,413,449.32	144,953,823.00	471,367,272.32
Surplus for the Year	1,862,982.17	-	1,862,982.17
Prior year Adjustment	(22,739,724.50)	-	(22,739,724.50)
Total as at 31.12.2022	305,536,706.99	144,953,823.00	450,490,529.99

BY THE ORDER OF THE BOARD

Darlington Kagera
.....
The Bishop Rt Rev. Darlington Bendankeha
CHAIRPERSON

Yohana Ngwandu Makonda
.....
Yohana Ngwandu Makonda
EXECUTIVE DIRECTOR

06 / 04 / 2023
.....
Date

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AUDITED FINANCIAL STATEMENT

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER, 2022

	2022	2021
	TZS	TZS
OPERATING ACTIVITIES		
Surplus / (Deficit) before taxation	1,862,982.17	(38,281,190.56)
Adjustment for non-cash transaction		
Depreciation & amortization	24,203,967.00	49,032,732.00
Adjustment for accumulated Depreciation	(20,762,527.00)	
Changes in working capital		
(Increase) / Decrease in accounts receivable	85,462,410.34	(57,218,956.06)
Increase / (Decrease) in accounts payables	(14,302,980.00)	(51,529,980.00)
(Increase) / Decrease in inventories	(53,869.88)	219,245.38
(Increase) / Decrease in Deferred Income	(82,986,532.10)	153,300,000.62
Income Tax paid	-	-
Interest paid	-	-
Net Cash flow from operating activities	(6,576,549.47)	55,521,851.38
INVESTING ACTIVITIES		
Purchase of property and equipment	(8,090,000.00)	-
Net cash flows from investing activities	(8,090,000.00)	-
FINANCING ACTIVITIES		
Deferred Income unwinding adjustment	(22,739,724.50)	(25,732,199.00)
Net cash flows from financing activities	(22,739,724.50)	(25,732,199.00)
Net Change in Cash and Cash For the year	(37,406,273.97)	29,789,652.38
Movement in cash and cash equivalents		
Balance at the beginning of the year	114,612,633.87	84,822,981.49
Decrease in cash and cash equivalents	(37,406,273.97)	29,789,652.38
Cash and Cash equivalent at the end of year	77,206,359.90	114,612,633.87

BY THE ORDER OF THE BOARD

Darlington Kagera

 The Bishop Rt Rev. Darlington Bendankeha
 CHAIRPERSON

Yohana Ngwandu Makonda

 Yohana Ngwandu Makonda
 EXECUTIVE DIRECTOR

06 / 04 / 2023

 Date

KARAGWE COMMUNITY BASED REHABILITATION
 PROGRAMS (KCBRP)
 P. O. Box 389 KARAGWE-TANZANIA

KARAGWE COMMUNITY BASED REHABILITATION PROGRAMMES (KCBRP)

P.O.BOX 389 KARAGWE, KAGERA -TANZANIA

NOTES TO THE FINANCIAL STATEMENTS

1.0 GENERAL INFORMATION

Karagwe Community Based Rehabilitation Programmes (KCBRP) is a voluntary Non-Governmental Organization (NGO) operating under the trusteeship of Anglican Church of Tanzania. The organization's goal is of ensuring that children and young people with disabilities are supported and empowered to live within an inclusive and a just society, realizing their rights and enjoying improved services for sustainable livelihoods.

The Organization is located at Kayanga in Karagwe district, Kagera -Tanzania. KCBRP was registered on 6th June 2012 with registration certificate no OONGO/00005511. As per disclosure requirement, the Board considers KCBRP has solvency Position as shown on the statement of financial Position set out on these financial statements to be satisfactory.

2.0 Summary of Significant Accounting Policies

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

2.1 Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS). The measurement basis applied is the historical cost convention, except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania shillings (TSH). The accounting year for KCBRP normally starts at 1 January and ends at 31st December every year.

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organisation's accounting policies and where applicable disclosed.

2.2 Foreign currency translation

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates (the "functional currency"). The financial statements are presented in Tanzania Shillings (TSH), which is the Organisation's functional and presentation currency.

Transactions in foreign currencies during the year are converted into Tanzania Shillings at rates prevailing at the transaction dates. Monetary items denominated in foreign currency are translated using the exchange rate as at the reporting date. Non-monetary items measured at historical cost denominated in a foreign currency are translated at the date of initial recognition. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of comprehensive Income.

2.3 Revenue recognition

Revenue comprises the fair value of grants, donations, and members' contributions, assistance in kind received from the government, members and other donors. Revenue is shown net of value-added tax, returns, rebates and discounts.

Grants and assistance received from the Development Partners, members' contributions and other Organisation and individuals are recognized when earned by the Organisation. Grants in kind and in form of consumable goods are treated as revenue on receipt and expensed when issued to beneficiaries.

Grants utilized for acquisition of Property, Plant and Equipment's and other noncurrent assets purchased on behalf of the project are capitalized as Capital Grants. Capital grants are released to the statement of Comprehensive Income based on the life acquired by such grant and used.

Income is recognized in accrual basis of accounting i.e recognized when the revenue have earned and expenses incurred irrespective of cash received or cash spent.

2.4 Impairment of non-financial assets

The carrying values of non-financial assets are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable. If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets or cash-generating units are written down to their recoverable amount. The recoverable amount of the assets is the greater of net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Impairment losses are recognised in the statement of comprehensive income.

When an impairment loss subsequently reverses, the carrying amount of the asset (cash generating unit) is increased to the revised estimate of its recoverable amount so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash generating unit)

in prior years. A reversal of impairment loss is recognised in Income Statement immediately.

2.5 Inventories

Inventories are valued at the lower of cost and net realizable value. Cost is determined on a first in first out cost method. Net realizable value is the estimated selling price in the open market less applicable selling expenses.

Where there is objective evidence that the value of inventories is impaired either through damage and obsolescence, provision for impairment is made to the effect through income and expenditure statement

2.6 Accounts and Other receivables

Deposits, Prepayments and Receivables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivable is established when there is objective evidence that KCBRP will not be able to collect all amounts due according to original terms of receivable. The amount of provision is the difference between carrying amount and the present value of estimated future cash flows discounted at the effective interest rate. The amount of provision is recognized in the income statement.

The Organization assesses at each balance sheet date whether there is objective evidence that a trade receivable is impaired. An Accounts receivable is impaired and impairment losses are incurred if, and only if, there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the assets(a loss event) and that loss event(s) has an impact on the estimated future cash flows of the financial assets or group of financial assets that can be reliably estimated

2.7 Accounts payables & Accrued Charges

Payables are obligations to pay for goods or services that have been acquired from suppliers on credit basis. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Payables are recognised initially at fair value and subsequently measured at amortized cost using the effective interest method. Other payable are recognized when incurred and through enjoyment of service on credit and/or receiving of goods supplied on credit.

2.8 Property, plant and equipment

Property, Plant and Equipment are stated at historical cost less subsequent accumulated depreciation and any accumulated impairment losses. Historical cost includes

expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the assets carrying amount or are recognized as a separate asset as appropriate, only when it is probable that future economic benefits associated with item will flow to KCBRP and the cost of the item can be measured reliably. All other repairs and maintenances which are not capital expenditure based are charged to the Income statement during the financial period in which they are incurred

Depreciation is calculated on diminishing basis, at annual rates estimated to write off the assets over their expected useful lives at the following annual rates:

Assets Particulars	Rate
Land and buildings	2.5%
Plant and machinery	12.5%
Motor vehicles	25%
Motorcycle	25%
Office equipment	12.5%
Medical Equipment	12.5%
Workshop Equipment	12.5%
Office Furniture and fittings	12.5%
Computer and Accessories	37.5%

An item of property and equipment and any significant part initially recognised is derecognized upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss when the asset is derecognized. Capital work in progress is not depreciated, since the asset is not yet ready for use.

2.9 Cash and cash equivalent

Cash and cash equivalent in the statement of financial position comprise cash at banks, cash on hand and short-term deposits with a maturity of three months or less. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings under current liabilities.

2.10 Provisions

Provisions are recognized when the Organization has a present obligation (legal or constructive) as a result of a past event, it is probable that the outflow will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required

to settle the present obligation at the statement of financial position date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third-party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.11 Employees' benefits

The Organisation's policy has a statutory requirement to contribute to publicly administered pension schemes for its staff, contributed at the rate of 10% employer and 10% employees. The contributions are recognized as an employee benefits expense when they are due. The estimated monetary liability for employees' accrued entitlements at the reporting date is recognized as accrued expenses.

2.12 Income tax

Karagwe Community Based Rehabilitation Programmes is a nonprofit, non-governmental Organization operating in Tanzania and it is considered as charitable Organization; therefore is exempted from the corporate tax on income or surplus.

3.0 Risk Management

The Board has established a comprehensive risk management framework for measuring, monitoring, controlling and mitigating the organization's risks. It normally identify, analyze and set appropriate risk limits and controls, and monitor the risks and adherence to limits by means of reliable and up-to-date information systems.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUE)

Note 4.1 Grants from Lilian Foundation	2022	2021
	TSH	TSH
Note 4.1.1 Child Empowerment Programmes		
Funds Balance as at 1.1	42,028,331.86	25,732,199.00
Grants received during the year	1,012,060,512.00	994,501,676.51
Adjustments	-	14,435,067.00
Grants Available for the year	1,054,088,843.86	1,034,668,942.51
Less: Capital Grants - Statement of Financial Position	-	-
Less: Income Grants used - Income Statement	(1,029,876,278.75)	(992,640,610.65)
Net Deferred Income Grants at the end of period	24,212,565.11	42,028,331.86
	2022	2021
Note 4.1.2 Special Programmes (CB PROJECTS)		
	TSH	TSH
Funds Balance as at 1.1.	-	-
Grants received during the year	-	-

Capacity Building-EOTAS Employability Project	-	-
KCBRP Capacity Development Trajectory	-	6,073,475.76
Capacity Building- Miva block grant	244,266,355.60	257,631,856.00
CBIDO Projects	23,140,000.00	34,798,023.00
Grants available for the year -CB Projects	267,406,355.60	298,503,354.76
<i>Less: Capital Grants - Statement of Financial Position</i>	-	-
<i>Less: Income Grants used - Income Statement</i>	<i>(267,406,355.60)</i>	<i>(298,503,354.76)</i>
Net Deferred Income Grants at the end of period	-	-
Total Grants Lilian Foundation Available for the year	1,321,495,199.46	1,333,172,297.27

Note 4.2 Grants for DAHW PROJECT -GLRA	2022	2021
	TSH	TSH
Funds Balance as at 1.1	-	-
Grants received during the year	537,576,047.07	-
KCBRP Local Community Support Fund	80,636,407.06	-
Grants Available for the year	618,212,454.13	-
<i>Less: Capital Grants - Statement of Financial Position</i>	<i>(8,090,000.00)</i>	<i>-</i>
<i>Less: Income Grants used - Income Statement</i>	<i>(564,021,550.72)</i>	<i>-</i>
Net Deferred Income Grants at the end of period	46,100,903.41	-

Note 4.3 Grants for VOICE PROJECT	2022	2021
	TSH	TSH
Funds Balance as at 1.1	111,271,668.76	-
Opening balance adjustment (43,326,659.24-43191953.97)	134,705.27	-
Grants received during the year	112,436,727.45	154,598,328.00
Grant received for The Constellation	1,126,500.00	-
Grants Available for the year	224,969,601.48	154,598,328.00
<i>Less: Capital Grants - Statement of Financial Position</i>	<i>-</i>	<i>-</i>
<i>Less: Income Grants used - Income Statement</i>	<i>(224,969,601.48)</i>	<i>(43,326,659.24)</i>
Net Deferred Income Grants at the end of period	-	111,271,668.76

Note 4.4 Local Income (Centre)	2022	2021
	TSH	TSH
Benjamin Hall Rental	4,320,000.00	1,200,000.00
Accommodation	17,057,000.00	8,400,000.00
Physiotherapy Unit : Consultation fees	10,939,000.00	5,835,000.00
Physiotherapy Unit : Drugs	10,121,805.00	4,429,200.00
Physiotherapy Unit : Spectacles	650,000.00	700,000.00
Catering services	10,950,500.00	4,450,000.00
Water contribution	7,649,500.00	992,100.00
Min shop	542,000.00	55,000.00
Projector & Chairs Hire	80,000.00	-
Total LOCAL INCOME (CENTRE)	62,309,805.00	26,061,300.00

Note 4.5 : Interest Income Received	2022	2021
	TSH	TSH
Interest Income Received	4,042.35	800.10
Total Interest Income Received	4,042.35	800.10

Note 4.6 : KCBRP Local Community Support Fund

	2022	2021
	TSH	TSH
Occupational therapy (Intensive therapy)	54,807,200.00	10,000.00
Other income (Including Assistive Devices)	50,095,852.05	236,000.00
Total KCBRP Local Community Support Fund	104,903,052.05	246,000.00
Transfer to DAHW Project as contribution	(80,636,407.06)	-
Net KCBRP Local Community Support Fund to others	24,266,644.99	246,000.00

Note 4.7 : Members Contributions & Donation

	2022	2021
	TSH	TSH
Founder Members Contributions	150,000.00	-
Total Members Contributions	150,000.00	-

Note 4.8 : Other Income

	2022	2021
	TSH	TSH
Exchange Gain / (Loss)	(52,000.00)	-
Balance on Translation of CP Flash cards Mt Swahili	206,160.00	-
Total Members Contributions	154,160.00	-

Note 4.9 Deferred Income Grant

	2022	2021
	TSH	TSH
Deferred Grant -Child Empowerment Programmes	24,212,565.11	42,028,331.86
Deferred Grant -Special CB PROJECTS	-	-
Deferred Grant - DAHW PROJECT (GLRA)	46,100,903.41	-
Deferred Grant for VOICE PROJECT	-	111,271,668.76
Total Deferred Income Grant	70,313,468.52	153,300,000.62

EXPENSES**KCBRP/LILIAN FOUNDATION PROJECT COSTS****Note 5 : CHILD EMPOWEREMENT PROGRAMMES EXPENSES****Note 5.1 : Activities of POs**

	2022	2021
	TSH	TSH
AWPD Sengerema (TAMH Sengerema)	38,246,200.00	35,500,000.00
Salve Regina - Sisters of our Lady of Kilimanjaro	72,561,550.00	65,500,000.00
CBR- LWERU	35,759,926.00	28,214,092.00
TUNAWEZA	13,000,000.00	14,828,500.00
CBR Rulenge	31,561,550.00	28,500,000.00
NELICO	26,561,550.00	22,000,000.00
Brother of Charity-Kigoma	28,861,550.00	23,880,165.00
St Nicholous Disabled Centre	-	21,000,000.00
CBIDO-Kagera	70,061,550.00	61,723,394.00
KARUDECA	20,000,000.00	16,900,000.00
Beyond Giving	48,261,550.00	40,500,000.00
SMD (TAMH Kizugwangoma)	41,061,560.00	32,300,000.00
Sengerema DDH	53,061,550.00	50,500,000.00
LVDC(Lake Victoria Disability Centre)	41,791,450.00	36,000,000.00
Musoma Diocese st Justine	43,061,550.00	35,000,000.00

Little Sisters of Fransis-Same	42,061,550.00	33,500,000.00
KESUDE	42,061,550.00	34,500,000.00
DRS Disability Relief Services	52,061,550.00	42,700,000.00
EOTAS	56,561,550.00	52,500,000.00
Total Activities of POs	756,597,736.00	675,546,151.00

Note 5.2 : Capacity Development of POS	2022	2021
	TSH	TSH
POS Monitoring visit	34,056,000.00	48,639,300.00
Annual & Planning meeting	26,364,148.00	39,821,360.00
Health Promotion and Prevention -Education	14,555,000.00	35,264,189.00
Total Capacity Development of POS	74,975,148.00	123,724,849.00

Note 5.3 : Networking, Lobby & Advocacy by SPOs	2022	2021
	TSH	TSH
Disability inclusive education	3,840,000.00	-
Stakeholders meeting	20,835,000.00	-
We Ring the Bell Campaign	35,298,586.00	-
Participation in world disability day in Tanga	-	13,226,000.00
Strategic engagement TENMET	-	15,122,000.00
National level engagements	-	15,131,559.00
Partnership to National level	-	12,119,500.00
Total Networking, Lobby & Advocacy by SPOs	59,973,586.00	55,599,059.00

Note 5.4 : SPO Program Management	2022	2021
	TSH	TSH
Basic Salaries	90,663,000.00	89,241,000.00
Social contribution	10,698,213.48	10,228,050.00
Other direct cost-Diesel	9,624,800.00	8,503,211.00
Other direct cost-Insurance	1,547,000.00	896,800.00
Other direct cost- Maintenance	8,582,000.00	6,491,000.00
Other direct cost - Bank charges	3,289,594.82	3,491,793.89
Water & Electricity	1,445,000.00	1,252,000.00
Telephone & Internet	9,484,200.00	7,373,400.00
Stationaries & Other expenses	2,996,000.00	2,550,700.00
Total SPO Program Management	138,329,806.30	130,027,954.89

Note 5.5 : Compensation on Office cost	2022	2021
	TSH	TSH
Compensation on General costs	-	7,742,597.00
Total Compensation on Office cost	-	7,742,597.00

TOTAL CHILD EMPOWEREMENT EXPENSES	1,029,876,278.30	992,640,610.89
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Note 6 : SPECIAL CB PROJECTS FOR PO & POS	2022	2021
	TSH	TSH
EOTAS Employability	-	-
MIVA Block Grant	244,266,355.60	201,714,636.02
CBIDO Project	23,140,000.00	34,798,023.00
Total Capacity Building (PO &POS) expenses	267,406,355.60	236,512,659.02

Note 7 : KCBRP/GLRA DAHW PROJECT COSTS

	2022	2021
	TSH	TSH
Purchase of Equipment (Investment)	8,090,000.00	-
Seed Capital- Parent (Investment)	57,308,276.00	-
Assistive Devices & SCH	283,420,000.00	-
Inception Workshop	11,600,000.00	-
Monitoring expenses	4,438,000.00	-
Training for CBR Volunteers	7,294,000.00	-
Community Awareness -CWDs	14,159,300.00	-
Need Assessment -CWDs	2,361,000.00	-
Scholastic material CWD	21,730,000.00	-
Medical Referrals -CWDs	43,922,000.00	-
Formation & Capacity Building	65,279,600.00	-
Strengthening the FDPO	7,670,600.00	-
Office running cost	958,000.00	-
Personnel Costs & Social Contribution	43,071,626.00	-
General contingency expenses	809,148.72	-
TOTAL DAHW PROJECT COSTS	572,111,550.72	-

Note 8 :KCBRP/ VOICE PROGRAMMES expenses

	2022	2021
	TSH	TSH
Personnel cost for Technical Adviser , Regional Coordinator & Communication Officer	83,925,627.67	32,370,071.01
KCBRP overhead	-	10,821,882.96
National Conferences (Tanzania, Kenya & Uganda)	80,512,306.59	-
Learning and Linking activities	7,527,155.22	-
AAN Forum	51,878,012.00	-
The Constellation	1,126,500.00	-
TOTAL VOICE PROGRAMMES expenses	224,969,601.48	43,191,953.97

Note 9 : KCBRP Centre Expenses

	2022	2021
	TSH	TSH
Environment & cleanness	536,000.00	970,000.00
Staff tea and cafeteria expenses	2,151,800.00	1,761,250.00
Mini-shop expenses	288,130.12	238,000.00
Pharmaceuticals and physiotherapies	3,658,430.00	1,014,000.00
Spectacles costs	856,000.00	-
Other expenses	1,520,000.00	7,612,909.43
Stationaries and internet	407,500.00	-
Communication and internet	983,800.00	-
Water supply expenses	300,000.00	-
Local Transport costs	2,954,500.00	-
Legal costs and compliance	3,344,800.00	-
Electricity	591,000.00	760,000.00
Preventive, Maintenance & repairs	2,691,500.00	2,201,000.00
Visitors Hospitality and Publicity	1,062,500.00	707,400.00
Board & Committee expenses	5,053,000.00	-
Contributions to stakeholders	3,683,000.00	755,000.00
Personnel costs including Social contribution	-	11,000,000.00
Sub- KCBRP CENTRE Expenses	30,081,960.12	27,019,559.43
Add: Other KCBRP Administration cost		
Personnel costs including Social contribution	38,825,743.50	50,662,400.00
Total KCBRP CENTRE Expenses	68,907,703.62	77,681,959.43

Note 11: Inventory (STOCK)

	2022	2021
	TSH	TSH
KCBRP Shop - Physiotherapy drug	1,505,430.00	1,163,430.00
KCBRP min shop stock	-	288,130.12
Total closing inventory	1,505,430.00	1,451,560.12

Note 12: Accounts Receivables

	2022	2021
	TSH	TSH
Ruge General Traders - Water Supplies	258,000.00	162,000.00
Total Accounts Receivable	258,000.00	162,000.00

Note 13 : KCBRP Motorcycle Staff loan

	2022	2021
	TSH	TSH
Rev. Elis Ikambuza	-	780,000.00
Rv. Josia Buneye	-	380,000.00
Edward Mpaka	-	800,000.00
Total Motorcycle loan	-	1,960,000.00

Note 14: Staff Imprest

	2022	2021
	TSH	TSH
Albinisn Umbrella	(1,411,100.39)	2,000,000.00
Audiphax Kamala	7,200.00	-
Wilson Rwamugata	64,000.00	-
Total Staff Imprest	(1,339,900.39)	2,000,000.00

Note 15 : Other Sundry Debtors

	2022	2021
	TSH	TSH
CBIDO KAGERA	290,000.00	290,000.00
Nyakahanga D.D Hospital	-	2,828,000.00
Oliva A. Mwemezi	-	2,968,625.00
Higher Education Student Learning Board (HESLB)	-	1,650,737.00
TIF (Triump Inspiration Foundation)	-	54,167,647.95
Anglican Church Christians	-	2,143,500.00
ACT Diocese of Kagera	-	1,500,000.00
ACT DIOCESE OF LWERU	-	15,000,000.00
Total Other Sundry Debtors	290,000.00	80,548,509.95

Notes 16 : Cash and Bank Accounts

	2022	2021
	TSH	TSH
KCBRP GENERAL CRDB TSHS A/C 24000	3,986,443.89	937,305.31
KCBRP ALINC - CRDB A/C 6700	5,199,817.63	111,271,668.76
KCBRP CHILD EMPOWERMENT - CRDB	811,301.77	330,269.10
KCBRP BANK A/C - NMB	1,653,687.05	259,710.00
KCBRP CRT - NMB	259,710.00	1,474,748.94
KCBRP-E4ALL	65,290,702.02	146,002.16
KCBRP COMPREHENSIVE EURO - CRDB A/C 2800	(59,785.46)	164,329.60
KCBRP COMPREHENSIVE TSHS - CRDB A/C 2800	-	-
PETTY CASH	64,483.00	28,600.00
TOTAL CASH AND BANK ACCOUNTS	77,206,359.90	114,612,633.87

Note 17 : Accounts Payables

	2022	2021
	TSH	TSH
Tanzania Telecommunications Corporations	778,800.00	778,800.00
PROBS Associates	3,500,000.00	3,500,000.00
NSSF Payable	4,220,470.00	4,220,470.00
Payroll KCBRP Staff unit Payables	394,000.00	3,573,850.00
Outgoing EDs Farewell	200,000.00	200,000.00
Cash on transit- Translation of CP Flash cards Mt Swahili	-	206,160.00
Jumbe J. Gabagambi	-	540,000.00
Ruge General Traders - Stationery Supplies	-	299,000.00
CBIDO- Kagera	-	10,000,000.00
WCF Payables	-	77,970.00
Total Accounts Payables	9,093,270.00	23,396,250.00

Note 18 : Mini-Shop Income Report

	2022	2021
	TSH	TSH
Total Income	542,000.00	55,000.00
Less: Opening inventory	(288,130.12)	(98,540.50)
Add: Costs of inventory purchased	(188,130.00)	(238,000.00)
Less: Cost of Closing inventory items	-	288,130.12
Total Cost of items sold	(476,260.12)	(48,410.38)
Surplus/(Deficit) over the year	65,739.88	6,589.62

Note 19: Rehabilitation & Training Centre Report

	2022 TSH	2021 TSH
Income during the year (Centre +Shop)	62,309,805.00	26,061,300.00
Less: Min -Shop Income	(542,000.00)	(55,000.00)
Total Income for the KCBRP Centre	61,767,805.00	26,006,300.00
Expenditure		
Expenditure for the KCBRP Centre& Min-Shop(Note :9)	(30,081,960.12)	(27,019,559.43)
Add: Min-Shop expenditure	188,130.00	238,000.00
Add: Cost of Closing Physiotherapy drug	1,505,430.00	1,163,430.00
Less : Depreciation	(890,125.00)	(890,125.00)
Total Centre's Expenditure for the year	(29,278,525.12)	(26,508,254.43)
Other KCBRP Administration cost		
Payroll costs	(38,825,743.50)	(50,662,400.00)
Total Other Administration cost	(38,825,743.50)	(50,662,400.00)
Total expenditure	(68,104,268.62)	(77,170,654.43)
Net Surplus/(Deficit) of the Rehabilitation Centre	(6,336,463.62)	(51,164,354.43)

Note 20 : Related Parties

	2022 TSH	2021 TSH
Sundry Debtors		
CBIDO KAGERA	290,000.00	290,000.00
Anglican Church Christians	-	2,143,500.00
ACT Diocese of Kagera	-	1,500,000.00
ACT DIOCESE OF LWERU	-	15,000,000.00
	290,000.00	18,933,500.00
Accounts Payables		
CBIDO- Kagera	-	10,000,000.00
Board & Committee expenses	5,053,000.00	-

NOTE 10: NON CURRENT ASSETS FOR THE YEAR ENDING 31 DECEMBER 2022

DESCRIPTION	LAND & BUILDING TZS 5.0%	WORKSHOP WIP TZS 5.0%	MEDICAL EQUIPMENTS TZS 12.5%	WORKSHOP EQUIPMENT TZS 12.5%	OFFICE EQUIPMENTS TZS 12.5%	MOTOR VEHICLE TZS 25.0%	COMPUTERS & PRINTERS TZS 37.5%	FURNITURE & FITTINGS TZS 12.5%	TOTAL TZS
<u>COST</u>									
As at 01.01.2022	509,082,600	23,346,500	51,898,842	2,318,974	11,584,400	238,438,107	32,675,000	15,463,000	884,807,423
Addition during the year	-	-	-	-	8,090,000	-	-	-	8,090,000
As at 31/12/2022	509,082,600	23,346,500	51,898,842	2,318,974	19,674,400	238,438,107	32,675,000	15,463,000	892,897,423
<u>ACC. DEPRECIATION</u>									
As at 01/01/2022	119,190,957	4,669,300	31,436,776	1,449,360	9,470,794	228,164,951	32,367,499	10,728,967	437,478,604
Charge during the year	12,727,065	-	6,487,355	289,872	2,459,300	-	307,500	1,932,875	24,203,967
Prior year Adjustments	(20,762,527)								(20,762,527)
As at 31/12/2022	111,155,495	4,669,300	37,924,132	1,739,232	11,930,094	228,164,951	32,674,999	12,661,842	440,920,044
<u>NET BOOK VALUE</u>									
As at 31/12/2022	397,927,105	18,677,200	13,974,711	579,743	7,744,306	10,273,156	1	2,801,158	451,977,379
As at 31/12/2021	389,891,643	18,677,200	20,462,066	869,614	2,113,606	10,273,156	307,501	4,734,033	447,328,819

NOTE 10: NON CURRENT ASSETS FOR THE YEAR ENDING 31 DECEMBER 2021

DESCRIPTION	LAND & BUILDING	WORKSHOP	WIP	MEDICAL EQUIPMENTS	WORKSHOP EQUIPMENT	OFFICE EQUIPMENTS	MOTOR VEHICLE	COMPUTERS & PRINTERS	FURNITURE & FITTINGS	TOTAL
	TZS	TZS		TZS	TZS	TZS	TZS	TZS	TZS	TZS
	5.0%	5.0%		12.5%	12.5%	12.5%	25.0%	37.5%	12.5%	
<u>COST</u>										
As at 01.01.2021	509,082,600	23,346,500		51,898,842	2,318,974	11,584,400	238,438,107	32,675,000	15,463,000	884,807,423
Addition during the year	-	-		-	-	-	-	-	-	-
As at 31/12/2021	509,082,600	23,346,500		51,898,842	2,318,974	11,584,400	238,438,107	32,675,000	15,463,000	884,807,423
<u>ACC. DEPRECIATION</u>										
As at 01/01/2021	93,736,827	3,501,975		24,949,421	1,159,488	8,022,744	228,164,951	20,114,374	8,796,092	388,445,872
Charge during the year	25,454,130	1,167,325		6,487,355	289,872	1,448,050	-	12,253,125	1,932,875	49,032,732
As at 31/12/2021	119,190,957	4,669,300		31,436,776	1,449,360	9,470,794	228,164,951	32,367,499	10,728,967	437,478,604
<u>NET BOOK VALUE</u>										
As at 31/12/2021	389,891,643	18,677,200		20,462,066	869,614	2,113,606	10,273,156	307,501	4,734,033	447,328,819
As at 31/12/2020	415,345,773	19,844,525		26,949,421	1,159,486	3,561,656	10,273,156	12,560,626	6,666,908	496,361,551

Note 21: Events after the Reporting Date

Management is not aware of any significant events after the reporting date which requires adjustments or disclosure in the financial statements

Note 22: Contingent Liabilities

There were no contingent liabilities information used in preparation of this report than that shown as at 31st December 2022.

Note 23: Comparatives

Where necessary, previous year figures have been re-arranged whenever considered necessary in order to make them comparable with current year's presentation