

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)  
ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

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**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**ORGANIZATION INFORMATION**

<b>Country of Incorporation</b>	Tanzania
<b>Principal Place of Operation and Registered Office</b>	Mamas' Hope Organization for Legal Assistance (MHOLA) P.O. Box 237 Muleba, Tanzania
<b>Directors</b>	Prof Luckson Kaino, Mons Dr. Pius Retetechura (PHD), Dr. Erasma Rutecgura (PHD), Dr Andrew Mushi (PHD), Adv. Vedasto Laurian, Ms. Esther S. Nkwambe (CPA Final stage)
<b>Bankers</b>	<b>CRDB Bank PLC</b> Bukoba Branch, P.O. Box 1840, Bukoba, Tanzania.
<b>Auditors</b>	Premier Plus Associates Certified Public Accountants in Public Practice P.O.Box 14985 Arusha, Tanzania

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**LIST OF ACRONYMS**

IAS	International Accounting Standard
IASB	International Accounting Standards Board
IFRIC	International Financial Reporting Interpretation Committee
IFRS	International Financial Reporting Standard
MHOLA	Mamas' Hope Organization For Legal Assistance
NGO	Non- Government Organization
TZ	Tanzania
ISA	International Standards on Auditing



# **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

## **DIRECTORS' REPORT FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

### **1. INTRODUCTION**

The Directors hereby submit their annual report together with the audited financial statements for the year ended 30<sup>th</sup> September 2020, which discloses the Organization as at that date.

### **2. PRINCIPAL ACTIVITIES**

The main activities are to eliminate violation of women and children fundamental rights by creating legal awareness to the community, through seminars, training, workshop, dissemination of brochures and other related Information Education Communication materials (IEC), provision of legal aid, court representation where deemed necessary and appropriate referral to different problems solution.

### **3. BACKGROUND OF THE ORGANIZATION**

The MHOLA is a Non Profit making and Non-Governmental Organization which was Registered under the societies ordinance of 1954, chapter 337 of Tanzania in October,2006, with registration number 14550 and currently registered under The Non-Governmental Organization Act No. 24 of 2002 with registration Number 00NGO/00008006 aiming at empowering women and children by creating awareness on their rights, provision of Legal Counselling and assistance to women and children who have no access to that very important right.

MHOLA as a non-governmental organization has noticed increase in abuse of women and children rights in the community such as domestic violence, rape, early marriages, child labor, these culminate in widows and children losing their matrimonial properties including rights to land ownership hence the well and focused intervention to address the problem is of paramount importance.

The organization is also deeply engaged in provision of good Health Education and Health Promotion, especially to vulnerable groups in rampant children pregnancies, women, older and people living with HIV/AIDS by engaging in Primary Health Care and Community Based Health Care (PHC/CBHC).

Primary Health Care is an essential health care, based on practical, scientifically sound and socially acceptable methods and technology that has been made easily and universally accessible to individual and families through their full participation at affordable costs.

Community Based Health Care is health care originating from the community itself. The community identifies its health problems or needs and finds out ways of solving them using resources available locally or otherwise.

# MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

## DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020

### 4. MISSION, VISION AND OBJECTIVES

#### Vision

The Vision of the organization is to have a healthy society which is free from extreme poverty, gender violence and discrimination.

#### Mission

The Mission of the organization is to empower the community by creating awareness on their rights, health related issues, providing material support, legal and counselling assistance to women and children who have no access to those very important rights.

#### Broad Objectives

The main objectives are to eliminate violation of women's and children's fundamental rights by creating legal awareness to the community, through seminars, trainings, workshops, dissemination of brochures and other related Information, Education and Communication materials (IEC), provision of legal aid, court representation where deemed necessary and appropriate referrals to different higher legal institutions.

#### Target Groups and Beneficiaries

MHOLA advocacy works are wider in scope to benefit the general public including the right holders, duty bearers, vulnerable groups, victims of human rights violations through direct program interventions such as paralegal trainings, and Human Rights monitors, MHOLA has a good link with communities at the grassroots level which ensures that its work have an impact from the community and society level.

### 5. DIRECTORS OF THE ORGANIZATION

Mamas' Hope Organization for Legal Assistances is well managed and its policies and operations are directed, controlled and managed in conformity with good corporate Governance principles. To discharge the obligation contained in the MHOLA Board Charter, the Board held its meetings as follows: -

- (i) 4 Ordinary Board Meetings

These meetings deliberated on matters relating to the control and performance of the Organization.

The Board Members who served Mamas' Hope Organization for Legal Assistance (MHOLA) during the year and at the date of the report were: -

Name	Position	Appointment Date	Nationality	Qualifications
Prof. Luckson Kaino	Chairperson	1 <sup>st</sup> October 2017	Tanzanian	Social Science
Mons Dr Pius Rutechura (PhD)	Member	1 <sup>st</sup> August 2018	Tanzanian	Priest-Vicar General
Dr. Erasma Rutechura	Member	1 <sup>st</sup> October 2017	Tanzanian	Dean , School of Law-



## MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

### DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020

(PhD)				St Augustine University
Dr. Andrew Mushi (PhD)	Member	17 <sup>th</sup> July 2018	Tanzanian	Governance and Civil Society
Adv Vedasto Laurian	Member	26 <sup>th</sup> may 2017	Tanzanian	Private Advocate High Court of Tanzania
Ms Esther S. Nkwambe	Member	1 <sup>st</sup> October 2017	Tanzanian	CPA final stage

### COMMITTEES OF THE BOARD

Up to the year ended 30<sup>th</sup> September 2020 the Board had only one committee namely the Audit Committee. The activities of the Committee are governed by the Board manual approved by the Board of Directors.

Below are members of the audit committee who served during the year ended 30 September 2018 and at the date of this report.

Name	Position	Qualifications
Esther S. Nkwambe	Member	ACPA(T) Final stage
Adv. Vedasto Laurian	Member	Private Advocate High Court of TZ

### 5. MANAGEMENT OF THE MHOLA

The Management team is headed by the Executive Director who manages day to day activities of the organization. The Executive Director is assisted by the management team which is comprised of Head of Program, Head of Legal Department and Head of PHC/CBHC Department.

Total number of staff in the four Offices (Head Office, Muleba, Karagwe and Ngara) was 17 comprising of programme staff, supporting staff and Volunteers; out of which 6 are male and 11 female.

The management team that served MHOLA during the year ended 30<sup>th</sup> September 2020.

Name	Position
Mr. Saulo Malauri	Executive Director

### 6. MANAGEMENT OF THE MHOLA (Continued)

The management team that served the MHOLA during the year ended 30<sup>th</sup> September 2019 (Continued)

Name	Position
Saulo Malauri	Chairperson
Theresia Bujiku	Member
Nicholaus Tinka	Member

Management is also responsible in ensuring that the terms of section 29 of Non-Government Organizations Acts 24 of 2002 and NGO regulations of 2004 are adhered to.

## **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020**

#### **7. DIRECTORS' EMOLUMENTS**

The Organization paid no Directors' fees during the year ended 30<sup>th</sup> September 2020

#### **8. STRATEGIC PLAN**

The MHOLA identified four key strategic areas to guide its work towards a more equitable and just society. The rationale for each area is set out below as outcomes for a period of four years from 2020 to 2024.

Strategic Objective 1: To improve the wellbeing and protection of women and children rights through enhancing understanding and promoting of their basic fundamental rights.

The key activities that enhances the attainment of such objective is to carry out community awareness on fundamental basic rights for women and children in areas of operation, To provide training to caretakers, teachers and decision makers on psycho- social support to stimulate their commitment to social protection of women and children, Conduct operational research and studies on fundamental rights for vulnerable groups including women and children and share the feedback with key stakeholders stimulate debate and positive actions.

Also To establish relevant strategic linkages, network and alliances with likeminded organizations and institutions for effective implementation of this objective, To establish legal clinic and ensure that they are operational and sustainable, Provide counselling and legal services to vulnerable groups (Women, Children, PLHIV/AIDS, Aged people and people with disabilities) and to provide Vulnerable children with psycho-social support to enable early child development, education and health development needs.

Strategic Objective 2: To enhance community capacity to respond positively to challenges of poverty and human rights.

The key activities to the accomplishment of this objective are to raise community awareness of human, Women and child rights including protecting women and children rights as well as rights of forced migrants and refugees. Raise community awareness on peace and restorative justice to stimulate change of community behaviour, attitude and relationships with forced migrants and refugees and change from abusive treatment to fair treatment of these in the operational area.

Also to conduct consultative meetings with local community leaders to identify durable solution to problems faced by refugees and/or forced migrants as well as promoting income generating activities (IGA) at community level.

Strategic Objective 3: To improve the health status of the community especially the vulnerable groups of women and children through HIV/AIDS health education and promotion.

Where the following key activities will be conducted, to provide community health and promotion to vulnerable groups of women and children and to establish and maintain strategic networks, linkages and alliance with like-minded organizations and institutions on health issues.



**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**DIRECTORS' REPORT (Continued)  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

Strategic objective 4: To strengthening the organizational capacity for smooth implementation of its mission and sustainability.

The key activities that will push the attainment of this objective are; to develop the strategic Plan for the organization, to develop administrative, financial, communication manuals and use It, to develop the human resource development plan and use it, to develop and utilize the M & E Systems, to increase number of staff from 4 to 10 (Advocate, Legal Officers, Project Coordinator and volunteers), to increase number of trained Paralegals in Kagera, Conduct Training to staff on advocacy, management and resource mobilization skill, procure office Equipment physical resources such as tables, computers, motor cycle, vehicles etc and Conduct study tours and retreat for organization staff (team building, performance appraisal And familiarization)

Rationale – If the MHOLA is to optimally contribute towards realisation of the above strategic objectives it will need to ensure that its internal systems and structures are adequate and in addition to looking at Organization values and culture, skill sets, leadership style and strategy are all working cohesively.

From the needs assessment undertaken during the evaluation exercise in the previous years as well as during the strategic planning session, the organization has continuously addressed the gaps identified to ensure it becomes more effective and efficient.

**8. RESULTS**

The results for the year are set out on page 18 of the financial statements

## **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020**

#### **9. CORPORATE GOVERNANCE**

##### **Code of Corporate Practice and Conduct**

Mamas' Hope Organization for Legal Assistance is committed to the principles of effective corporate governance and the Board is of the opinion that the MHOLA currently complies with principles of Good Corporate Governance.

##### **The Board of Directors**

The Board of Directors of Mamas' Hope Organization for Legal Assistance consists of six Directors. Apart from the Executive Director no other Directors hold executive positions in the MHOLA. The Board takes the overall responsibility, including responsibility for identifying key risk areas, considering significant financial matters and reviewing the performance of management against any budgets and strategic plans. The Board is also responsible for ensuring that a comprehensive system of internal control, policies and procedures are operative and are in compliance with sound corporate governance principles.

The Board is chaired by a Director, who has no executive functions. The roles of the Chairperson and the Executive Director are separate, with each having set of responsibilities. The Board is confident that its members have the knowledge, commitment and experience to lead the MHOLA. The Directors are independent of management and exercise their independent judgment. With their depth of experience, they add value to the Board's deliberations.

The Board is required to meet at least four times a year. The Board delegates the day to day management of the MHOLA to the Executive Director, assisted by the management team. The management is always invited to attend the Board meetings to report on the progress of the MHOLA's Programmes results and financial performance on quarterly basis. During the year ended 30<sup>th</sup> September 2020 the board met 4 times.

It is the MHOLA's philosophy to manage and control its business on various level of responsibility. The management meets regularly on monthly basis to review operations, key financial indicators and the overall business strategies.

##### **Performance Evaluation and Reward**

Details of the remuneration of Directors and Key Management Personnel are disclosed in note 7 to the financial statements. The MHOLA utilises the results of market surveys to ensure market related salaries are paid and that market related trends are followed in terms of changes in benefits, while at the same time taking into account the intrinsic value of individual contributions.

##### **Risk Management and Internal Control**

The Board accepts final responsibility for the risk management and internal control systems of the MHOLA.

It is the task of the management to ensure that adequate internal financial and operational control systems are developed and maintained on an on-going basis.



## **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020**

#### **10. CORPORATE GOVERNANCE (Continued)**

##### **Risk Management and Internal Control (Continued)**

Effective internal financial and operational control systems are necessary in providing reasonable assurance regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the MHOLA assets (including information);
- Compliance with the applicable laws, regulations and supervisory requirements;
- The reliability of the accounting records; and
- Operation sustainability under normal as well as adverse conditions and responsible behaviour 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. Consequently, even a strict and efficient internal control system can provide no more than a reasonable measure of assurance in respect of the above-mentioned objective. The Board assessed the internal control systems throughout the financial year ended 30<sup>th</sup> September 2020 and is of the opinion that they met acceptable criteria.

##### **Ethical Behaviour**

The MHOLA Code of conduct governs all activities, internal relations and interactions with stakeholders in accordance with its ethical values. It is expected of all staff to maintain the higher level of integrity and honesty in dealing with customers, suppliers, government agencies and all stakeholders.

##### **Business Ethics and Organizational Integrity**

The MHOLA 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, members, suppliers and other stakeholders. The management and staff are expected to fulfil their ethical obligations in such a way that the services are run strictly according to human rights competitive practices.

#### **11. GOING CONCERN**

The Directors are satisfied that the MHOLA has the resources to continue in operations for the foreseeable future.

Furthermore, they confirm that they are not aware of any material uncertainties that may cast significant doubt upon the MHOLA ability to continue as a going concern.

MHOLA has developed its new strategic plan 2020 - 2024 with four new key strategic objectives namely:



## MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

### DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020

**STRATEGIC OBJECTIVE 1:** To improve protection of women and children rights through enhancing their understanding of their basic fundamental rights as well as the national laws protecting their rights.

**STRATEGIC OBJECTIVE 2:** To enhance the capacity of the community to respond positively to challenges of poverty and human rights of the vulnerable groups.

**STRATEGIC OBJECTIVE 3:** To improve the health status of the community especially the vulnerable groups of women and children through community based HIV/AIDS/nutrition health education and promotion

**STRATEGIC OBJECTIVE 4:** To improve the organizational capacity of MHOLA through capacity building interventions focusing of organizational growth and sustainability.

The MHOLA has being able to secure commitments from development partners who will fund this new strategy from 2020 - 2024 with an estimated commitment of USD 553,635.99. Therefore, the financial statements have been prepared on the going concern basis.

The Board of Directors confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board of Directors has reasonable expectation that Mamas' Hope Organization for Legal Assistance has adequate resources to continue in operational existence for the foreseeable future.

#### 11. ACCOUNTING POLICIES

The annual financial statements are prepared on the underlying assumption of a going concern. The MHOLA accounting policies, which are laid out on note 5 to the financial statements are subject to an annual review to ensure compliance with International Financial Reporting Standards.

#### 12. ACQUISITION AND DISPOSALS

During the year ended 30<sup>th</sup> September 2020 MHOLA acquired noncurrent assets worth TZS 39,755,266. The detailed cost for each class of asset is presented in note 15 of the financial statements.

#### 13. GENDER PARITY

The MHOLA 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. This is done 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. As at 30th September 2020 the MHOLA worked with a staff team of 17 people, 11 women and 6 men out of these 8 were volunteers whom were female while contractual staff was 9, of which 3 are female and 6 are male.

Gender	2020	2019
Male	6	6
Female	11	11
<b>Total</b>	<b>17</b>	<b>17</b>

## **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2020**

#### **14. POLITICAL AND CHARITABLE DONATIONS**

The MHOLA did not make any political or charitable donations during the year ended 30 September 2020. (2019: NIL)

#### **15. EMPLOYEE WELFARE**

##### **Management/employee relationship**

The relationship between employees and management was good during the reporting period. Any complaints were resolved through discussions and work morale was good. There were no unresolved complaints from employees.

##### **Benefits**

The MHOLA provided medical costs refund incurred to all employees. Employees received pay for annual leave. There was also a clear training policy that provided MHOLA sponsorship in fields of study that were relevant to the kind of work one was entrusted to perform. Another benefit which is statutory in nature is that an employee is National Social Security Fund (NSSF). MHOLA submit 10% of the basic salary of each permanent employee to the pension fund organization, as per the requirements of the law.

##### **Training**

Training programs were developed to ensure employees were adequately trained at all levels.

##### **Persons with Disability**

The MHOLA has a policy of continued employment of employees who become disabled while on duty. It is also the MHOLA's policy to give equal opportunities to disabled persons for any available vacancies.

#### **16. CORPORATE SOCIAL RESPONSIBILITY**

This is a concept that the MHOLA has an obligation to consider the interests in respect of members, employees, communities and environmental considerations in all aspects of their operations.

A sound environment for all is the key to overall social and economic success of any country. The MHOLA recognises the importance of a clean and healthy environment and support various activities geared towards its achievement and improvement.

#### **17. ENVIRONMENTAL MATTERS**

The MHOLA complied with standards of Industrial Safety and Environmental Regulations established by various authorities to the best of its knowledge.

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**DIRECTORS' REPORT (Continued)  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**

**18. AUDITORS**

Premier Plus Associates were appointed to audit the MHOLA's financial statements for the year ended 30<sup>th</sup> September 2019 and are eligible for re-appointment for the year ending September 30, 2020.

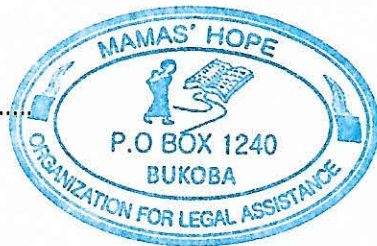
**BY ORDER OF THE BOARD**

On behalf of Mamas' Hope Organization for Legal Assistance Directors

  
.....  
Prof. Lackson Kaino  
Board Chairperson

20/03/2021  
.....  
Date

  
.....  
Mr. Saulo Malauri  
Executive Director



20/03/2021  
.....  
Date



**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**STATEMENT OF DIRECTORS RESPONSIBILITIES  
FOR THE YEAR ENDED 30 SEPTEMBER 2020**


The Tanzanian Companies Act, 2002 requires the Directors to prepare financial statements for each financial year which present fairly, in all material respects, the state of financial affairs of the Organization as at the end of the financial year and of its profit or loss. It also requires the Directors to ensure that the Organization keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Organization. The Directors are also responsible for safeguarding the assets of the Organization and hence for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

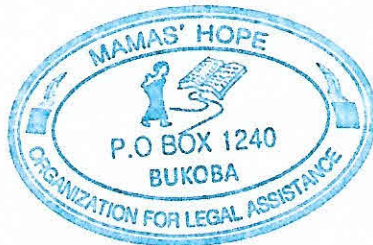
The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS) and the requirements of the Tanzanian Companies Act, 2002. The Directors are of the opinion that the financial statements present fairly, in all material respects, the state of financial affairs of the Organization.

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 adequate systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Organization will not remain a going concern for at least twelve months from the date of this statement.

  
.....  
Prof. Lackson Kaino  
**Board Chairperson**

  
.....  
Mr. Saulo Malauri  
**Executive Director**



  
.....  
**Date**

  
.....  
**Date**

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**DECLARATION OF THE HEAD OF FINANCE ON THE MHOLA FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2020**

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 an entity showing true and fair view of the entity position and performance in accordance with International Financial Reporting Standards (IFRS) and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors as under Directors Responsibility statement on an earlier page.

I, CPA MAXIMILIAN MALISA being the Head of Accounting of Mamas' Hope Organization for Legal Assistance hereby acknowledge my responsibility of ensuring that financial statements for the year ended 30<sup>th</sup> September 2020 have been prepared in compliance with International Financial Reporting Standards (IFRS) and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Mamas' Hope Organization for Legal Assistance as on that date and that they have been prepared based on properly maintained financial records.

Signature: Malisa

Position: *Head of Finance and Administration*

NBAA Membership No: 68 8999

Date: 18/09 2020



## INDEPENDENT AUDITOR'S REPORT

To the Members of  
MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

### REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

#### Opinion

We have audited the financial statements of Mamas' Hope Organization for Legal Assistance ('the Organization') set out on pages 18 to 30, which comprise the statement of financial position as at 30<sup>th</sup> September 2020, and the statement of income and expenditure, statement of changes in members' funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Mamas' Hope Organization for Legal Assistance as at 30<sup>th</sup> September 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Companies Act, 2002 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 Independent International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements and 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 Organization's 2020 Annual Report

Other information consists of the information included in the General Information, Directors' Report, Statement of Directors' Responsibilities, and the Declaration by the Head of Finance, which we obtained prior to the date of this report, and the Annual Report, which is expected to be made available to us after that date, other than 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 we do not express any form of assurance 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 audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

## **INDEPENDENT AUDITOR'S REPORT (Continued)**

**To the Members of  
MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **Responsibilities of the Directors for the Financial Statements**

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act, 2002 of Tanzania, and for such internal control as the directors determine 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, the 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.

### **Auditor's 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 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 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 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 Organization'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 Organization's ability to continue as a going concern.



## INDEPENDENT AUDITOR'S REPORT

To the Members of  
MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

### Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

As required by the Companies Act 12, 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 appears from our examination of those books;
- The Directors' Report is consistent with the financial statements;
- Information specified by law regarding directors' remuneration and transactions with the Organization is disclosed; and
- The Organization's statement of financial position and statement of income and expenditure are in agreement with the books of account.

Certified Public Accountants

Signed by: ACPA

Date: 18/03 2021



MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER 2020

	Notes	<u>2020</u> TZS	<u>2019</u> TZS
<b>Income</b>			
<b>Deferred Income B/F</b>		-	-
Grants income	6	976,632,952	802,033,256
Other income ( Fees and Fundraising)	7	45,840,500	80,213,800
Deferred Income C/D		(25,463,561)	-
		<u><b>997,009,892</b></u>	<u><b>882,247,056</b></u>
<b>Expenditure</b>			
Administrative expenses	8	84,933,011	93,574,959
Salaries and Wages	9	227,173,566	224,889,596
Occupancy expenses (Rent & WHT)		665,000	2,400,000
Project Expenses	10	674,213,315	525,343,815
Audit and Consultancy fee		10,025,000	7,600,000
		<u><b>997,009,892</b></u>	<u><b>853,808,370</b></u>
<b>Operating Surplus/(deficit)</b>		<u>-</u>	<u><b>28,438,686</b></u>
<b>Other comprehensive income</b>		-	-
<b>Total comprehensive income/loss for the year</b>		<u><b>-</b></u>	<u><b>28,438,686</b></u>


MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF FINANCIAL POSITION AS AT 30<sup>TH</sup> SEPTEMBER 2020

Assets	Notes	2020 TZS	2019 TZS
<b>Non-current assets</b>			
Property and equipment	15	651,341,369	733,207,983
		<u>651,341,369</u>	<u>733,207,983</u>
<b>Current assets</b>			
Inventory of consumables		-	-
Receivables	12	-	-
Cash and bank balances	13	11,292,024	13,860,384
		<u>11,292,024</u>	<u>13,860,384</u>
<b>Total assets</b>		<u><u>662,633,393</u></u>	<u><u>747,068,367</u></u>
<b>Stakeholders' funds and liabilities</b>			
<b>Stakeholders' funds</b>			
Accumulated surplus/( Deficit)		(99,104,500)	(59,349,233)
Donors Capital fund		651,341,369	733,207,983
		<u>552,236,869</u>	<u>673,858,750</u>
<b>Non - current liabilities</b>			
Deferred capital grants		-	-
		-	-
<b>Current liabilities</b>			
Payables and accruals	14	84,932,963	73,209,617
Deferred Income grants		25,463,560.55	-
		<u>110,396,523</u>	<u>73,209,617</u>
<b>Total stakeholders' funds and liabilities</b>		<u><u>662,633,393</u></u>	<u><u>747,068,367</u></u>

These financial statements were approved by the board of directors on \_\_\_\_\_ 2021 and signed on its behalf by:

<u>Saulo M. M. M. M.</u>	<u>SECRETARY</u>		<u>20/03/2021</u>
Name	Position	Signature	Date

<u>Prof. Jackson Kaino</u>	<u>Chairman</u>		<u>20/03/2021</u>
Name	Position	Signature	Date



MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA) STATEMENT OF CHANGES  
IN MEMBERS' FUNDS

FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER 2020

	Accumulated Surplus/deficit	Capital Grants	
	Earnings TZS	Earnings TZS	Total TZS
At 01 October 2019	(59,349,233)	733,207,984	673,858,751
Surplus/deficit for the year	-	-	-
Assets/Additions	(39,755,266)	39,755,266	-
Depreciation	-	<u>(121,621,881)</u>	<u>(121,621,881)</u>
At 30 September 2020	<u><b>(99,104,500)</b></u>	<u><b>651,341,370</b></u>	<u><b>552,236,870</b></u>
At 01 October 2018	48,412,321	716,591,862	765,004,183
Surplus/deficit for the year	28,438,686	-	28,438,686
Assets/Additions	(136,200,240)	136,200,240	-
Depreciation	-	<u>(119,584,118)</u>	<u>(119,584,118)</u>
At 30 September 2019	<u><b>(59,349,233)</b></u>	<u><b>733,207,984</b></u>	<u><b>673,858,751</b></u>

## **MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

### **NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

#### **1. GENERAL INFORMATION**

The financial statements of the Organization for the year ended 30<sup>th</sup> September 2020 were authorised for issue in accordance with a resolution of the Board of Directors. The Organization is limited by guarantee and have no share capital, incorporated and domiciled in Tanzania. The registered office is located at Hamgembe - Chemba, Bukoba, Tanzania.

The principal activities of the Organization are described in the directors' report.

#### **2. BASIS OF PREPARATION**

The financial statements have been prepared on a historical cost basis, except where stated otherwise. The financial statements are presented in Tanzanian Shillings (TZS). These financial statements cover the year ended 30<sup>th</sup> September 2020.

##### **Statement of Compliance**

The financial statements of the Organization have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB) and comply with the Tanzanian Companies Act, 2002

#### **3. STANDARD ISSUED BUT NOT YET EFFECTIVE**

Changes from the new or revised standards and interpretations, amendments to existing standards and interpretations and improvements to IFRSs that were effective for the current reporting period did not have a significant impact on the accounting policies, financial position or performance of the Organization.

#### **4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Organization makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom 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 year are addressed below.

##### **i. Impairment of non-financial assets**

An impairment exists when the carrying value of an asset or a cash generating unit exceeds its recoverable amount, which is taken as the higher of its fair value and less costs to sell and its value in use.

The fair value less costs to sell calculation is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset.

## MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020

The value in use calculation is based on a discounted cash flow model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Organization is not yet committed to or significant future investments that will enhance the asset's performance of the cash generating unit being tested.

#### 4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS (Continued)

The recoverable amount is most sensitive to the discount rate used for the discounted cash flow model as well as the expected future cash inflows and the growth rate used for extrapolation purposes.

##### ii. Residual Value and useful life of assets

Critical estimates are made by the directors in determining depreciation rates for property and equipment and their residual values.

The Organization depreciate the assets over the estimated useful lives considering the residual value of the asset. Property, plant and equipment useful lives are reassessed on annual basis.

#### 5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### a) Foreign currency translation

The Organization's financial statements are presented in Tanzanian Shillings (TZS), while the Organization's functional currency is Tanzanian Shillings and United States Dollar which are the currency of the primary environment in which the Organization operates.

##### Functional and presentation currency

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

##### Transactions and balances

Functional currency transactions are translated into Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. 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 Functional currencies are recognised in the statement of comprehensive income if any.

##### b) Revenue Recognition

##### Recognition of income

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Centre and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised:

##### Subscription

Subscription from members is accounted on accrual basis in the period in which it is earned.



**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**Recognition of expenses**

The effects of expenses are recognised when they occur (and not as cash or its equivalent is paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

**5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**c) Grants and donations**

Grants and donations are recognised where there is reasonable assurance that they will be received and all attaching conditions will be complied with. When the grant or donation relates to an expense item, it is recognised as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate.

Where the grant or donation relates to an asset, the fair value is credited to a deferred income account and is released to the statement of income and expenditure over the expected useful life of the relevant asset by equal annual instalments.

Where the MHOLA receives non-monetary grants, the asset and the grant are recorded gross at nominal amounts and realised to the income statement over the expected useful life and pattern of consumption of the benefit of the underlying asset by equal annual instalments.

**d) Employees' benefits including post-employment benefits**

Short-term employment benefits such as salaries, social security contributions, and gratuity and leave fare assistance are recognized in the statement of income and expenditure when they fall due.

**Post-retirement benefits**

The MHOLA operates a defined contribution plan whereby each of its employees and the Centre contribute 10% and 10%, respectively of the employee's monthly salaries to the state owned and managed (statutory) Funds namely the NSSF. Apart from these monthly contributions, the MHOLA has further commitments or obligations to the Funds and it has no other post - retirement benefit scheme. The contributions are charged to the statement of income and expenditure in the year to which they relate.



**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**e) Taxes (Continued)**

- (a) There shall be deducted, together with any other amounts deductible under other provisions of the Act;
- (i) Amounts applied in pursuit of the organization's functions as specified under S 64-(8) of the Act.
  - (ii) 25 percent of the organization's income from its charitable business (calculated without any deduction under subparagraph (i)) and any investments.

Management has made application to the Commissioner in 2010 and recently in July 2019 for the Commissioner ruling for the charitable status. The Directors believe that the application will be a success.

**Value added tax**

Revenues, expenses and assets are recognised inclusive of the amount of value added tax and recognised as part of the cost of acquisition of the asset or as part of the expense item as applicable; And receivables and payables are stated with the amount of value added tax included.

**f) Financial instruments**

The Organization's financial assets comprised cash and bank balances, staff advances and member's fee. The financial liabilities comprised accounts payable.

Financial assets and financial liabilities are initially recognized at fair value when the Organization becomes a party to the contractual provisions of the financial instrument. Subsequently, all the Organization's financial instruments are measured at amortized cost using the effective interest rate method.

**De-recognition of financial assets**

A financial asset (or, where applicable a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- The rights to receive cash flows from the asset have expired, and
- The Organization has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Organization has transferred substantially all the risks and rewards of the asset, or (b) the Organization has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

**De-recognition of financial liabilities**

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

When an existing financial liability is replaced by another from the same creditor on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognised in the statement of income and expenditure.

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**g) Property and equipment**

Property and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses. Such cost includes the cost of replacing part of such property and equipment when that cost is incurred if the recognition criteria are met. All other repair and maintenance costs are recognised in the statement of financial performance as incurred. Property is measured at cost less depreciation and where there is revaluation the impairment is charged subsequent to date of revaluation.

Depreciation is calculated on a straight-line basis at annual rates estimated to write off the assets over their expected useful lives.

<b>Description</b>	<b>%</b>
Land and building	0
Motor vehicles	20
Office furniture and fittings	12.5
Office equipment	12.5
Computer and accessories	20

The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable. An item of property and equipment is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognising of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of income and expenditure in the year the asset is derecognised. The residual values, useful lives and methods of depreciating property and equipment are reviewed, and adjusted if appropriate, at each financial year end.

**h) Provisions**

Provisions are recognised when the Organization has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Organization expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in profit or loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

**i) Cash and cash equivalents**

Cash and short-term deposits in the statement of financial position comprise cash at bank and in hand and short-term deposit with an original maturity of three months or less. For the purposes of the cash flow statement, cash and cash equivalent consist of cash and cash equivalent as defined above, net of outstanding bank overdrafts.



MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020

	2020	2019
	TZS	TZS
<b>6 REVENUE -Grants Income</b>		
BWF	322,944,600	416,204,800
HORIZONT3000	108,639,986	179,229,094
LSF	304,617,500	51,766,600
TANLAP	-	43,000,000
PACT	15,675,000	-
THAEA	-	25,175,934
THRESHOLD FOUNDATION	30,498,000	30,677,828
MOCLA	104,251,050	55,979,000
TAHEA	2,150,000	-
DEUSDEDIT MUJUNI	44,000,000	-
WOTE SAWA	15,000,000	-
ANITA FOUNDATION	24,604,691	-
VEREIN ZUR	4,252,125	-
Total grants received for the year	<b>976,632,952</b>	<b>802,033,256</b>
Transfer to deferred capital grant	-	-
<b>Net grants income</b>	<b>976,632,952</b>	<b>802,033,256</b>
<b>7 OTHER INCOME</b>		
Fees (Membership and Reg) & Fund raising	-	120,000
MCC IGA	45,840,500	80,093,800
	<b>45,840,500</b>	<b>80,213,800</b>
<b>8 ADMINISTRATIVE EXPENSES</b>		
Board meeting costs	4,028,949	-
Office supplies	-	6,325,000
Security charges	5,016,000	7,580,000
Environment cleanliness at MDCC	-	2,995,000
Car clearance & related expenses	31,630,202	14,494,640
Repair & Maintenance (Office)	-	4,602,000
Insurance Services	1,371,750	3,795,650
B/keeping & Bank charges	3,091,781	-
Coordination & other meeting expenses	12,090,000	37,237,096
Office Utilities	22,704,329	5,619,843
Documentation and website update	5,000,000	6,636,000
Financial Book printing	-	4,289,730
	<b>84,933,011</b>	<b>93,574,959</b>

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020

<b>9 SALARIES AND WAGES</b>		
Salaries & Statutory deductions	201,610,141	205,779,346
DSAs & Volunteer allowances	25,563,425	19,110,250
	<u>227,173,566</u>	<u>224,889,596</u>
<b>10 PROJECT EXPENSES</b>		
Travelling costs (Car mileage included	24,467,000	13,707,900
Legal outreach & paralegal expenses	226,394,019	44,070,700
Radio support program	9,825,000	21,014,000
Staff development costs	350,000	17,000,000
Training & Awareness expenses	198,763,990	315,446,500
Sub Grants to paralegal organization	65,660,765	40,021,309
Medical cost to special needs	4,235,000	-
Resource mobilization costs	32,827,354	-
COVID-19 measures, education & gears	64,887,994	-
Contribution for Social events	12,200,000	650,000
Provision of Physical therapy	-	4,400,000
Children support expenses	34,602,192	50,848,406
Project Security Cost	-	15,685,000
Cost for measuring MDCC area	-	2,500,000
	<u>674,213,315</u>	<u>525,343,815</u>
<b>11 TAXATION</b>		
No tax has been charged to the financial statement as the Organization is not for profit making entity and therefore exempted from corporate tax.		
<b>12 RECEIVABLES</b>		
Membership and Registration debtors	-	-
IGA	-	-
Prepayments & Other Receivables	-	-
	<u>-</u>	<u>-</u>
<b>13 CASH AND BANK BALANCES</b>		
Cash at bank Mhola LSF A/C	1,879,848	88,452
Mhola Salary A/C	303,246	3,346,368
Cash at bank Mhola General A/C	2,454,590	3,380,650
Cash at bank Mhola BWF A/C	6,013,258	4,589,354
Cash at bank Mhola H3000 A/C	485,916	87,627
Cash at bank MDCC A/C	155,165	2,086,333
Cash at bank MDCC \$ A/C	-	281,600
	<u>11,292,024</u>	<u>13,860,384</u>

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020

	<u>2020</u>	<u>2019</u>
	TZS	TZS
<b>14 PAYABLES AND ACCRUALS</b>		
Audit and consultancy fee payable	-	-
NSSF & PSSF	15,420,975	9,301,500
WCF & HESLB	4,731,129	1,442,175
PAYE Payables	2,287,681	3,906,225
Salaries Payables	10,530,388	10,956,025
Accrued expenses & other payables	51,962,790	47,603,692
	<u><b>84,932,963</b></u>	<u><b>73,209,617</b></u>



MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020

15 PROPERTY, PLANT AND EQUIPMENT

	Building		Land	Motor Vehicles		Computers and Accessories		Furniture's & Fittings		Operating Equipment's		Total
	Depreciation %	5% TZS		20% TZS	20.0% TZS	12.5% TZS	25% TZS	12.5% TZS	25% TZS			
<b>Cost</b>												
As on 01.10.2019		586,255,017	25,000,000	189,973,906	76,159,103	32,215,639	132,071,240	1,041,674,905				
Additions		28,755,266	8,000,000	-	3,000,000	-	-	39,755,266				
Disposals		-	-	-	-	-	-	-				
<b>As at 30.09.2020</b>		<b>615,010,283</b>	<b>33,000,000</b>	<b>189,973,906</b>	<b>79,159,103</b>	<b>32,215,639</b>	<b>132,071,240</b>	<b>1,081,430,171</b>				
<b>Depreciation</b>												
As on 01.10.2019		69,322,167	-	127,032,212	47,080,065	11,307,168	53,725,310	308,466,922				
Charge for the period 2020		29,312,750.85	-	37,994,781.20	15,231,820.60	4,026,954.88	33,017,810.00	119,584,118				
Additions		1,437,763.32	-	-	600,000.00	-	-	2,037,763				
Disposals		-	-	-	-	-	-	-				
<b>As at 30 September 2020</b>		<b>100,072,681</b>	<b>-</b>	<b>165,026,993</b>	<b>62,911,885</b>	<b>15,334,123</b>	<b>86,743,120</b>	<b>430,088,802</b>				
<b>NET BOOK VALUE</b>												
As at 30 September 2020		514,937,602	33,000,000	24,946,913	16,247,218	16,881,516	45,328,120	651,341,369				
As at 30 September 2019		516,932,850	25,000,000	62,941,694	29,079,038	20,908,471	78,345,930	733,207,983				

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)  
FOR THE YEAR ENDED 30<sup>TH</sup> SEPTEMBER 2020**

**16 REPORTING CURRENCY**

These financial statements are presented in Tanzanian Shillings (TZS).

**17 COMMITMENTS AND CONTINGENCIES**

***Capital commitments***

At 30 September 2020 the Organisation had no capital commitments:

***Contingent liabilities and assets***

There were no any material contingent liability or asset during the year under review.

**18 EVENTS AFTER THE REPORTING DATE**

There were no events that have occurred which are either to be disclosed or to be adjusted in the financial statements that could materially affect the financial statements.

**19 INCORPORATION**

The Organisation is incorporated in Tanzania under the NGO Act no. 24 of 2002 and domiciled in Tanzania.

**20 COMPARATIVE FIGURES**

Where necessary, comparative figures have been reclassified to conform to the current year's presentation.