

**MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)
ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

COMPANY INFORMATION

Country of Incorporation	Tanzania
Principal Place of Operation and Registered Office	Mamas' Hope Organization for Legal Assistance (MHOLA) P.O. Box 1240 Bukoba, Tanzania
Directors	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)
Bankers	CRDB Bank PLC Bukoba Branch, P.O. Box 1840, Bukoba, Tanzania.
Auditors	Esq Financial Services P.O. Box 75115, Dar es salaam, Tanzania, East Africa.

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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 SEPTEMBER 2019

1. INTRODUCTION

The Directors hereby submit their annual report together with the audited financial statements for the year ended 30 September 2019, which discloses the Company 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 COMPANY

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 2019

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 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 COMPANY

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 Company.

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 st October 2017	Tanzanian	Social Science
Mons Dr Pius Rutechura (PhD)	Member	1 st August 2018	Tanzanian	Priest-Vicar General
Dr. Erasma Rutechura (PhD)	Member	1 st October 2017	Tanzanian	Dean, School of Law-St

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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

COMMITTEES OF THE BOARD

Up to the year ended 30 September 2019 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 2019 and at the date of this report.

Name	Position	Qualifications
Esther S. Nkwambe	Member	CPA(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 staffs in the four Offices (Head Office, Muleba, Karagwe and Ngara) was 16 comprising of programme staff, supporting staff and Volunteers; out of which 11 are male and 6 female.

The management team that served the MHOLA during the year ended 30 September 2019.

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 September 2019(Continued)

Name	Position
Saulo Malauri	Chairperson
Theresia Bujiku	Member
Nicholaus Tinka	Member
Gladness Kampa	Member

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2019

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.

7. DIRECTORS' EMOLUMENTS

The Company paid no Directors' fees during the year ended 30 September 2019

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 2015 to 2019.

Strategic Objective 1: To improve the wellbeing and protection of women and children rights through enhancing understanding of their fundamental rights as well as the national laws protecting their 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 including the rights of forced migrants and refugees.

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 community 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 2019**

Strategic objective 4: To improve the organizational capacity of MHOLA through capacity building interventions focusing on organizational growth 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 manual and use it to develop the human resource development plan and use it to develop the human resources development plan also use it to develop and utilise M & E system to increase number of staffs from 4 to 10 (Advocate, Legal Officers, Project coordinators and volunteers), to increase the number of trained paralegals in Kagera, conduct training to staffs on advocacy, management and resources mobilization skills, procure office equipment physical resources such as tables, computers, motor cycle, vehicles etc and conduct study tour 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 Company values and culture, skill sets, leadership style and strategy are all working cohesively.

From the need's assessment undertaken during the evaluation exercise in the previous years as well as during the strategic planning session, the Company 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 21 of the financial statements

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2019

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 seven 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 September 2019 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 2019

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 September 2019 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 2015 - 2019 with four new key strategic objectives namely:

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

STRATEGIC OBJECTIVE 1: To improve the wellbeing and 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 community capacity to respond positively to challenges of poverty and human rights including the rights of forced migrants and refugees.

STRATEGIC OBJECTIVE 3: To improve the health status of the community especially the vulnerable groups of women and children

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 2015 - 2019 with an estimated commitment of USD 761,890 and is renewable upon expire of this period.

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 September 2019 MHOLA acquired noncurrent assets worth TZS 136,200,240. The detailed cost for each class of asset is presented in note 14 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 30 September 2019 the MHOLA worked with a staff team of 21 people, 8 men and 13 women out of these 12 were volunteers whom 2 were male and 12 were female while contractual staff was 9, of which 3 are female and 6 are male.

Gender	2019	2018
Male	8	7
Female	13	10
Total	21	17

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

DIRECTORS' REPORT (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2019

14. POLITICAL AND CHARITABLE DONATIONS

The MHOLA did not make any political or charitable donations during the year ended 30 September 2019. (2018: 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 employees are members of Local Authority Pension Fund (LAPF) and Parastatal Pension Fund (PPF) and National Social Security Fund (NSSF). MHOLA submit 10% of the basic salary of each permanent employee to these pension fund organizations, 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 2019**

18. AUDITORS

M/s. Esq Financial Services were appointed to audit the MHOLA's financial statements for the year ended 30 September 2019 and are eligible for re-appointment for the year ending September 30, 2020.

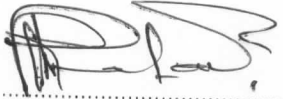
BY ORDER OF THE BOARD

On behalf of Mamas' Hope Organization for Legal Assistance Directors



.....
Prof. Luckson Kaino
Board Chairperson

14-02-2020
.....
Date



.....
Mr. Saulo Malauri
Executive Director

14/02/2020
.....
Date

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

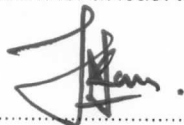
**STATEMENT OF DIRECTORS RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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 Company as at the end of the financial year and of its profit or loss. It also requires the Directors to ensure that the Company keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Company. The Directors are also responsible for safeguarding the assets of the Company 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 Company.

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 Company will not remain a going concern for at least twelve months from the date of this statement.



Prof. Jackson Kaino
Board Chairperson

14-02-2020
Date



Mr. Saulo Malauri
Executive Director

14/02/2020
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 2019

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, LEONARD K. LEOPOLD 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 September 2019 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: 

Position: *Head of Finance and Administration*

NBAA Membership No: ACPA 3384

Date: 14th FEBRUARY2020



Esq. Financial Services

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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 Company') set out on pages 18 to 34, which comprise the statement of financial position as at 30 September 2019, 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 September 2019, 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 Company 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 Company's 2019 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 Company'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 Company 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 Company'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 Company'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 Company 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.

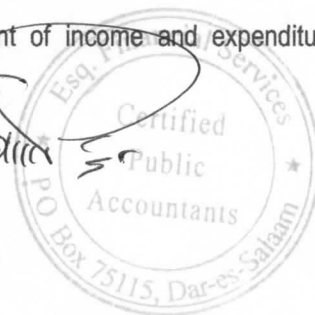
REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

This report, including the opinion, has been prepared for, and only for, the Company'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 Company, 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 Company is disclosed; and
- The Company's statement of financial position and statement of income and expenditure are in agreement with the books of account.

Signed By Mbande Said Mbonde (ACPA-PP 1595)
On behalf of Esq Financial Services Certified Public Accountant



MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	Notes	2019 TZS	2018 TZS
Income			
Grants income	6	802,033,256	835,959,909
Other income (Fees and Fundraising)	7	80,213,800	63,322,725
		<u>882,247,056</u>	<u>899,282,634</u>
Expenditure			
Administrative expenses	8	93,574,959	56,346,986
Salaries and Wages	9	224,889,596	168,001,426
Occupancy expenses (Rent & WHT)		2,400,000	2,400,000
Project Expenses	10	525,343,815	389,271,652
Audit and Consultancy fee		7,600,000	-
		<u>853,808,370</u>	<u>616,020,063</u>
Operating Surplus/(deficity)		<u>28,438,686</u>	<u>283,262,571</u>
Other comprehensive income		-	-
Total comprehensive income/loss for the year		<u>28,438,686</u>	<u>283,262,571</u>

MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2019

	Notes	2019 TZS	2018 TZS
Assets			
Non-current assets			
Property and equipment	15	733,207,983	716,591,861
		<u>733,207,983</u>	<u>716,591,861</u>
Current assets			
Inventory of consumables		-	-
Receivables	12	-	-
Cash and bank balances	13	13,860,384	124,793,004
		<u>13,860,384</u>	<u>124,793,004</u>
Total assets		<u><u>747,068,367</u></u>	<u><u>841,384,865</u></u>
Stakeholders' funds and liabilities			
Stakeholders' funds			
Accumulated surplus/(Deficit)		(59,349,233)	48,412,321
Donors Capital fund		733,207,983	716,591,861
		<u>673,858,750</u>	<u>765,004,182</u>
Non - current liabilities			
Deferred capital grants		-	-
		<u>-</u>	<u>-</u>
Current liabilities			
Payables and accruals	14	73,209,617	76,380,682.00
Deferred Income grants		-	-
		<u>73,209,617</u>	<u>76,380,682</u>
Total stakeholders' funds and liabilities		<u><u>747,068,367</u></u>	<u><u>841,384,864</u></u>

These financial statements were approved by the board of directors on _____ 2020
and signed on its behalf by:

<u>Prof. L.M. KAINO</u>	<u>CHAIRPERSON</u>	<u>[Signature]</u>	<u>16-02-2020</u>
Name	Position	Signature	Date
<u>Sawa M. M. M. M.</u>	<u>DIRECTOR</u>	<u>[Signature]</u>	<u>18/02/2020</u>
Name	Position	Signature	Date

MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF CHANGES IN MEMBERS' FUNDS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	Accumulated Surplus/deficit Earnings TZS	Capital Grants Earnings TZS	Total TZS
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		(119,584,118)	(119,584,118)
At 30 September 2019	(59,349,233)	733,207,984	673,858,751
At 01 October 2017	97,931,246	467,449,093	565,380,339
Surplus/deficit for the year	283,262,571	-	283,262,571
Assets/Additions	(332,781,496)	332,781,496	-
Depreciation	-	(83,638,727)	(83,638,727)
At 30 September 2018	48,412,321	716,591,862	765,004,183

MAMA'S HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

	Notes	2019 TZS	2018 TZS
Operating activities			
Surplus/(Deficit) for the year		28,438,686	283,262,571
Adjustments for non-cash items			
Depreciation of property and equipment	15	-	-
		<u>28,438,686</u>	<u>283,262,571</u>
<u>Working capital adjustments:</u>			
Increase/decrease in other receivables		-	1,849,070
Increase/(Decrease) in inventory		-	-
Increase/(Decrease) in accruals and other payable		(3,171,065)	61,637,649
Net cash flows from operating activities		<u>25,267,621</u>	<u>346,749,290</u>
Investing activities			
Purchase of property and equipment	15	(136,200,240)	(332,781,496)
Net cash flows used in investing activities		<u>(136,200,240)</u>	<u>(332,781,496)</u>
Financing activities			
Change in deferred Income grants		-	(200,000,000)
Net cash flows from financing activities		<u>-</u>	<u>(200,000,000)</u>
Net decrease in cash and cash equivalents		(110,932,619)	(186,032,206)
Cash and cash equivalents			
At the beginning of the year	13	124,793,003	310,825,209
At the end of the year		<u><u>13,860,384</u></u>	<u><u>124,793,003</u></u>

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2019

1. GENERAL INFORMATION

The financial statements of the Company for the year ended 30 September 2019 were authorised for issue in accordance with a resolution of the Board of Directors. The Company 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 Company 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 September 2019.

Statement of Compliance

The financial statements of the Company 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 Company.

IFRS 16 Leases

IFRS 16 was issued in January 2016 and it replaces IAS 17 Leases, IFRIC 4. Determining whether an Arrangement contains a Lease, SIC-15 Operating Leases-Incentives and SIC-27 Evaluating the Substance of Transactions, involving the Legal Form of a Lease

IFRS 16 sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under IAS 17. The standard includes two recognition exemptions for lessees – leases of 'low-value' assets (e.g., personal computers) and short-term leases (i.e., leases with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e., the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e., the right-of-use asset). Lessees will be required to separately recognise the interest expense on the lease liability and the depreciation expense on the right-of-use asset.

Lessees will be also required to re-measure the lease liability upon the occurrence of certain events (e.g., a change in the lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amount of the re-measurement of the lease liability as an adjustment to the right-of-use asset.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

3. STANDARD ISSUED BUT NOT YET EFFECTIVE (Continued)

Lessor accounting under IFRS 16 is substantially unchanged from today's accounting under IAS 17. Lessors will continue to classify all leases using the same classification principle as in IAS 17 and distinguish between two types of leases: operating and finance leases.

IFRS 16, which is effective for annual periods beginning on or after 1 January 2019, requires lessees and lessors to make more extensive disclosures than under IAS 17.

From the assessment made by management, this standard will not affect the MHOLA since the Company has no significant lease commitments.

The followings new and amended standards and interpretations issued but not yet effective are not expected to have an impact on the Company's financial statements.

- IFRS 17 Insurance Contracts (Effective 1 January 2021); The Company has does not issue insurance contracts.
- IFRIC Interpretation 23 Uncertainty over Income Tax Treatments (Effective 1 January 2019): The Company currently has no uncertain tax positions.

The other new and amended standards issued but not yet effective, and not listed above, are not expected to have an impact on the Company's financial statements.

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 Company 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.

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 company is not yet committed to or significant future investments that will enhance the asset's performance of the cash

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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

Functional and presentation currency

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

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, 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 LAPF, NSSF and PPF. 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.

e) Taxes

Current tax

S. 64.- (1) and (8) of The Income Tax Act outlines the requirements for an entity to be recognised as a charitable organization. In addition to the qualities specified under subsection 8, an entity shall be recognised as a charitable organisation upon successful application to the Commissioner for the ruling with the Commissioner under section 131 currently in force stating that it is a charitable organisation or religious organisation.

As per the requirements of the Income Tax Act, for the purposes of calculating the income of a charitable organisation for any year of income from its charitable business:

- (a) There shall be included, together with any other amounts required to be included under other provisions of the Act, all gifts and donations received by the organization; and

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

5. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Taxes (Continued)

- (b) There shall be deducted, together with any other amount's 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 2016 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 Company'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 Company becomes a party to the contractual provisions of the financial instrument. Subsequently, all the Company'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 Company 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 Company has transferred substantially all the risks and rewards of the asset, or (b) the Company 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 SEPTEMBER 2019**

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.

Description	%
Building	5
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 Company 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 Company 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 SEPTEMBER 2019**

	<u>2019</u>	<u>2018</u>
	<u>TZS</u>	<u>TZS</u>
6 REVENUE -Grants Income		
BWF	416,204,800	497,868,800
HORIZONT3000	179,229,094	87,928,229
LSF	51,766,600	200,000,000
TANLAP	43,000,000	-
DKA	-	435,794
THAEA	25,175,934	18,007,500
THRESHOLD FOUNDATION	30,677,828	31,719,586
MOCLA	55,979,000	-
Total grants received for the year	<u>802,033,256</u>	<u>835,959,909</u>
Transfer to deferred capital grant	-	-
Net grants income	<u><u>802,033,256</u></u>	<u><u>835,959,909</u></u>
7 OTHER INCOME		
Fees (Membership and Reg) & Fund raising	120,000	482,000
IGA	-	1,952,070
MCC IGA	80,093,800	60,888,655
	<u>80,213,800</u>	<u>63,322,725</u>
8 ADMINISTRATIVE EXPENSES		
Stationary & Printing	-	3,244,735
Office supplies	6,325,000	-
Security charges	7,580,000	7,251,000
Environment cleanliness at MDCC	2,995,000	-
Car clearance & related expenses	14,494,640	-
Repair & Maintenance (Office)	4,602,000	-
Insurance Services	3,795,650	-
B/keeping & Bank charges	-	1,759,155
Coordination & other meeting exps	37,237,096	38,956,096
Office Utilities	5,619,843	3,336,000
Documentation and website update	6,636,000	1,200,000
Financial Book printing	4,289,730	600,000
	<u>93,574,959</u>	<u>56,346,986</u>
9 SALARIES AND WAGES		
Salaries & Statutory deductions	205,779,346	159,789,076
DSAs & Volunteer allowances	19,110,250	8,212,350
	<u>224,889,596</u>	<u>168,001,426</u>

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

10 PROJECT EXPENSES

Travelling costs (Car mileage incl	13,707,900	17,085,261
Legal outreach & paralegal expenses	44,070,700	21,449,042
Radio support program	21,014,000	7,260,000
Staff development costs	17,000,000	26,350,000
Training & Awareness expenses	315,446,500	118,004,142
Sub Grants to paralegal organization	40,021,309	64,000,000
Purchase of Leaflets & T-shirts	-	13,640,000
Collaboration and Networking meeting	-	12,722,700
Vehicle Running costs	-	3,178,000
Purchase of School Materials	-	27,844,000
Contribution for Social events	650,000	400,000
Provision of Physical therapy	4,400,000	4,400,000
Children support expenses	50,848,406	58,738,506
Evaluation costs	-	8,800,000
Purchase of Tyres	-	5,400,000
Project Security Cost	15,685,000	-
Cost for measuring MDCC area	2,500,000	-
	<u>525,343,815</u>	<u>389,271,652</u>

11 TAXATION

No tax has been charged to the financial statement as the Centre is not for profit making entity and therefore exempted from corporate tax.

12 RECEIVABLES

Membership and Registration debtors	-	-
IGA	-	-
Prepayments & Other Receivables	-	-
	<u>-</u>	<u>-</u>

13 CASH AND BANK BALANCES

Cash at bank Mhola LSF A/C	88,452	116,289,094
Mhola Salary A/C	3,346,368	4,692,111
Cash at bank Mhola General A/C	3,380,650	306,544
Cash at bank Mhola BWF A/C	4,589,354	1,274,570
Cash at bank Mhola H3000 A/C	87,627	2,230,684
Cash at bank MDCC A/C	2,086,333	-
Cash at bank MDCC \$ A/C	281,600	-
	<u>13,860,384</u>	<u>124,793,004</u>

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

14 PAYABLES AND ACCRUALS

Audit and consultancy fee payable	-	4,938,000
NSSF & PSSF	9,301,500	3,166,000
WCF & HESLB	1,442,175	-
PAYE Payables	3,906,225	3,280,950
Salaries Payables	10,956,025	10,640,050
Accrued expenses & other payables	47,603,692	54,355,682
	73,209,617	76,380,682

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019

15 PROPERTY, PLANT AND EQUIPMENT

	Building	Land	Motor Vehicles	Computers and Accessories	Furnitures & Fittings	Operating Equipments	Total
Depreciation % Currencies	5% TShs	TShs	20% TShs	20.0% TShs	12.5% TShs	25% TShs	TShs
Cost							
As on 01.10.2018	503,271,017	25,000,000	189,973,906	76,159,103	32,215,639	78,855,000	905,474,665
Additions	82,984,000	-	-	-	-	53,216,240	136,200,240
Disposals	-	-	-	-	-	-	-
As at 30.09.2019	586,255,017	25,000,000	189,973,906	76,159,103	32,215,639	132,071,240	1,041,674,905
Depreciation							
As on 01.10.2018	40,009,416	-	89,037,431	31,848,244	7,280,213	20,707,500	188,882,804
Charge for the period 2019 - on cost	25,163,551	-	37,994,781.20	15,231,820.60	4,026,954.88	19,713,750.00	102,130,858
- on additions	4,149,200	-	-	-	-	13,304,060	17,453,260
- disposals	-	-	-	-	-	-	-
As at 30 September 2019	69,322,167	-	127,032,212	47,080,065	11,307,168	53,725,310	308,466,922
NET BOOK VALUE							
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
As at 30 September 2018	463,261,601	25,000,000	100,936,475	44,310,859	24,935,426	58,147,500	716,591,861

MAMAS' HOPE ORGANIZATION FOR LEGAL ASSISTANCE (MHOLA)

**NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30 SEPTEMBER 2019**

16 REPORTING CURRENCY

These financial statements are presented in Tanzania Shilling (TZS).

17 COMMITMENTS AND CONTINGENCIES

Capital commitments

At 31 December 2019 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 with the current year's presentation.