YOUTH ALLIANCE FOR PROGRESS ORGANIZATION
YAPO

P. O. BOX 13592, DAR ES SALAAM – TANZANIA

STATEMENT OF RECEIPTS, PAYMENTS AND FUND BALANCE OF THE COMMONWEALTH OF LEARNING (COL) C23-081 FUNDING FOR THE PERIOD ENDED 30TH JUNE 2024

PROJECT: GIRLS INSPIRE PROJECT YEAR – C23-081

DEMUS ASSOCIATES,
CERTIFIED PUBLIC ACCOUNTANTS IN PUBLIC PRACTICE,
P. O. BOX 12665 DAR ES SALAAM
TANZANIA

Introduction

The Commonwealth of Learning (COL) work with Youth Alliance for Progress Organization (YAPO) to change discriminatory social norms and provide life and vocational skills training to 2,500 learners, including women and girls (2,000) and men (500) and to facilitate the reintegration to school of an additional of 300 girls, in marginalized wards/communities of Kilosa and Gairo districts in Morogoro region, in Tanzania.

1.0 Statement of Activities for YAPO

1.1. Focusing on rural wards/communities of Kilosa and Gairo districts, YAPO shall:

1.1.1. Improve lives and livelihoods, especially of women and other marginalized people by:

1.1.1.1. Providing context specific and labour market relevant gender sensitive technology-enabled learning opportunities in safe learning spaces by:

1.1.1.1.1. Establishing safe learning spaces equipped with resources to provide technology enabled training.

1.1.1.2. Mentoring and linking learners to services and financial resources by:

1.1.1.2.1. Training women and girls in context specific courses, including sustainable agricultural practices, tailoring and embroidery, food processing, and ICT courses.

1.1.1.3. Establishing partnerships with labour market, finance and service industry by:

1.1.1.3.1. Training women and girls in e-commerce, financial literacy and small business management; and

1.1.1.3.2. Establishing linkages with the private sector for apprenticeship placements for women and girls.

1.1.1.4. Facilitating access to schooling for girls by:

1.1.1.4.1. collaborating with school boards, local community leadership and local government authorities to facilitate reintegration of girls and boys into school;

1.1.1.4.2. Conducting back to school campaigns;

1.1.1.5. Training women and girls in e-commerce, financial literacy and managing small businesses by:

Establishing linkages with financial institutions such as Banks and Micro Credit institutions to facilitate women and girls' access to soft loans and economic opportunities

1.1.1.6. Training women and girls in their human rights and legislation protecting their rights by:

1.1.1.6.1. Providing career development training to women and girls in partnership with prospective employers; and

1.1.1.6.2. Conducting training on Human and Legislation Rights to ensure women and girls have the capacity to protect their rights.

1.1.2. Change discriminatory social norms through community mobilization by:

1.1.2.1. Training/sensitizing Government policymakers and staff in gender equality and how to prevent GBV by:

1.1.2.1.1. Sensitizing the community on the project and the benefits of girls' education and gender equality.

1.1.2.2. Organizing community mobilization and public advocacy by:

1.1.2.2.1. Conducting community awareness meetings and radio campaigns on Gender Equality, women empowerment and the prevention of Gender Based Violence.

1.1.2.3. Training WROs and CSOs in community mobilization and public advocacy including targeted interventions in the context of COVID-19 by:
  1.1.2.3.1. Conducting policy dialogues with policy makers; and
  1.1.2.3.2. Training WROs, CBOs and other stakeholders in community mobilization and public advocacy especially interventions in the context of COVID-19.
1.1.2.4. Men, boys, traditional leaders and community members advocate for GE and ending GBV in communities and schools by:
  1.1.2.4.1. Using the guidelines from the ministry of health to train all the stakeholders in all the districts on COVID-19 interventions and advocacy; and
  1.1.2.4.2. Conducting monthly engagement meeting with Men, Boys and Community Members to advocate for Gender Equality and preventing GBV in the communities.

1.1.3. Follow the attached timeline and work plan (Annex 1 and Annex 2) as agreed between COL and YAPO and ensure that any deviations from the plans be brought to COL's immediate attention;

1.1.4. Keep a detailed record of expenses and make available information on receipt of payment, expenses and original or scanned copies of receipts where YAPO has a duty, during the contract period and for a period of at least five years thereafter, to retain all bookkeeping and all receipts and other documents, of both financial and other type that is related to the contract agreement. Upon request, YAPO shall make these documents available to COL at the YAPO's program headquarters during the agreement period. The same will apply to other project documentation or other statistical data;

1.1.5. Ensure Monitoring and Evaluation (M&E) in accordance with the guidelines and instruments provided by COL, as listed in Section 2.1, by:
  1.1.5.1. Ensuring Monitoring and Evaluation in accordance to the guidelines in Annex 3;
  1.1.5.2. Nominating a Focal Point within YAPO to work with COL on Monitoring and Evaluation related issues – the role of the M&E Focal Point is outlined in Annex 3;
  1.1.5.3. Keeping and submitting an attendance record of all activities, with contact details and sex-age disaggregated data of all participants;
  1.1.5.4. Collecting sex-age disaggregated data;
  1.1.5.5. Preparing case studies;
  1.1.5.6. ensuring all the instruments are completed on a regular basis as pertaining to internship, employment, bank accounts, e-commerce, and mentorship;
  1.1.5.7. Submitting the reports and baseline and monitoring surveys as per the attached schedule in Annex 5;
  1.1.5.8. Ensure that all reports are written and submitted as indicated in the means of Verification section in the work plan (Annex 2); and
  1.1.5.9. Uploading all evidence in One Drive as per the means of verification (MOV) in YAPO's work plan and as per the guidelines in Annex 4.

1.1.6. Ensure adherence to the Communication Plan in Annex 6 by:
  1.1.6.1. Acknowledging COL in all communications and materials;
  1.1.6.2. Following the Communications Plan provided by COL in Annex 6;
  1.1.6.3. Nominating a Focal Point within YAPO to work with COL to share knowledge, resources and lessons learnt on the online Community of Practice (CoP) platform;

1.1.6.4. Working with COL on the media releases and press statements on the project;
1.1.6.5. Arranging own publicity materials for the project in collaboration with COL; and
1.1.6.6. Obtaining the Photo Media Release as provided in Annex 7 from the participants for photos/videos taken on behalf of COL at the start of every activity.

1.1.7. Ensure the relevant representatives attend the critical reflection events as per the meeting schedule provided by COL:
1.1.7.1. Steering Committee Meeting is attended by Head/CEO of organization and Project Manager;
1.1.7.2. Communications Focal Point Meeting is attended by designated Communications Focal Point and Project Manager;
1.1.7.3. Monitoring and Evaluation Focal Point Meeting is attended by designated Monitoring and Evaluation Focal Point and Project Manager; and
1.1.7.4. Gender equality Committee meeting attended by Project Manager

Management:
The day to day management of YAPO is carried out by the Executive Director who report to Board of Directors.

Auditors:
The Auditors Demus Associates has expressed their willingness to continue in Office as Auditors and is eligible for re-appointment

BY ORDER OF THE BOARD

YOUTH ALLIANCE FOR PROGRESS ORGANISATION
YAPO TANZANIA
P.O.Box 13592
DAR ES SALAAM

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CHAIRPERSON
BOARD OF DIRECTORS

09/07/2024

DATE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements, receipts and payments and fund Balances of **COMMONWEALTH OF LEARNING (COL) C23 - 081)** funding to YAPO for the year ended 30 June, 2024

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

Independence

We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the ethical requirements of the National Board of Accountants and Auditors (NBAA) that are relevant to our audit of the financial statements in Tanzania. We havefulfilled our other ethical responsibilities in accordance with the IESBA Code and the ethical requirements of the NBAA.

Responsibilities of the Members for the Financial Statements

The Management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reposing Standards and for such internal control as the Management 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 Management are responsible for assessing the ability of the organization to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either intend to close the Project or to cease operations, or have no realistic alternative but to do so. The Members are responsible for overseeing the financial reporting process.

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 pan of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Members.
- Conclude on the appropriateness of Members' 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 doubton the ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 eventsor conditions may cause the Trust 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 Members regarding, among other matters, the planner 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

In our opinion, proper accounting records have been kept by Youth Alliance for Progress Organization (YAPO) in respect of GIRLS INSPIRE PROJECT and the financial statements referred to in the preceding paragraph are in agreement with the accounting records and the funding agreement.

Shadrack 1. Msekalile, ACPA-581
For and on behalf of;
Demus Associates
Dar es Salaam



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08th July 2024

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 30TH JUNE 2024

		Total Budgeted	Total Expenditure
Establishing safe learning spaces equipped with resources to provide technology enabled training.	4	9,100,000	8,800,000
Training women and girls in context specific courses, including sustainable agricultural practices, Tailoring and Embroidery, Food Processing, and ICT courses.	5	18,800,000	17,820,000
Training women and girls in e-commerce, financial literacy and small business management	6	4,600,000	4,340,000
Establishing linkages with the private sector for apprenticeship placements for women and girls.	7	5,640,000	5,290,000
Establishing linkages with financial institutions such as Banks and Micro Credit institutions to facilitate women and girls' access to soft loans and economic opportunities.	8	5,520,000	5,410,000
Providing career development training to women and girls in partnership with prospective employers.	9	2,080,000	1,930,000
Collaborating with school boards, local community leardership and local government authorities to facilitate reintegration of girls and boys into school.	10	3,260,000	2,940,000
Conducting back to school Compaigns	11	3,400,000	3,460,000
Conducting training on Human and Legislation Right to ensure women and girls have the capacity to protect their rights.	12	4,640,000	4,470,000
Sensitizing the community on the project and the benefits of girls' education and gender equality.	13	7,540,000	7,210,000
Conducting community awareness meetings on Gender Equality, women empowerment and the prevention of Gender Based Violence.	14	4,080,000	3,780,000
Conducting policy dialogues with policy makers.	15	5,760,000	5,170,000
Training WROs, CBOs and other stakeholders in community mobilization and public advocacy especially interventions in the context of COVID-19	16	7,480,000	7,130,000
Using the guidelines from the ministry of health to train all the stakeholders in all the districts on COVID-19 interventions and advocacy.	17	4,780,000	4,100,000
Conducting monthly engagement meeting with Men, Boys and Community Members to advocate for Gender Equality and preventing GBV in the communities.	18	4,320,000	3,981,300
Bank Charges			209,919
Total Payments		**91,000,000**	**86,041,219**
Surplus/(Deficit)		-	-

YOUTH ALLIANCE FOR PROGRESS ORGANISATION
YAPO TANZANIA
P.O.Box 13592
DAR ES SALAAM

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EXECUTIVE DIRECTOR

9th July, 2024
DATE

NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD
ENDED 30TH JUNE, 2024

1.0 BASIS OF PREPARATION

The financial statements have been prepared in accordance with those of International Financial Reporting Standards (IFRS) and International Financial Reporting Interpretations' Committee (IFRIC) interpretations issued and effective at the time of preparation, and applicable legislation. The financial statements have been prepared under the historical cost Convention.
The financial statements are prepared on the going concern basis.

REVENUE RECOGNITION

Revenue comprises the fair value of the consideration received or receivable from the Donors' funds of the Trust
Revenue are recorded when the amount are received or becomes receivable from the sponsors and the amount of revenue can be measured reliably and it's probable that future economic benefits will flow to the entity.

2.0 SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

The statement of receipts and payments has been prepared on the cash basis of accounting. No accounts are taken of funds/grants and liabilities for goods and services remaining unpaid at the end of the financial year.

b) Receipts

Receipts comprises of cash received from donors are recognized when funds are received by the implementing partner and assurance of compliance with conditions attached to the grant as per IAS 20

c) Payments

Expenditure in respect of goods services is recognized at the time payment and fixed assets purchased through donors' funds are expensed during the period

d) Fund balance

Fund balance represents the amount remaining unspent at the end of the financial year. The unspent funds can be carried forward. Reprogrammed or refunded

e) Reporting Currency

The statement of receipts and payment is prepared in Tanzania shillings (TZS) which is the transaction and reporting currency.

3.0 Grant Received

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Commom Wealth of Learning First Installment	91,000,000	41,585,944
Commom Wealth of Learning Second Installment	-	17,175,000
Commom Wealth of Learning Third Installment	-	18,615,183
Commom Wealth of Learning Fourth Installment	-	8,665,092
	91,000,000	**86,041,219**

4.0 Establishing safe learning spaces equipped with resources to provide technology enabled training.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Technology-enabled Training Facilities	2,400,000	2,250,000
Integration of ICT Teaching Technology	2,400,000	2,250,000
Facilitators Workshop	800,000	800,000
Stationeries	800,000	800,000
Training delivery kits	1,500,000	1,500,000
Trainers Capacity Building	1,200,000	1,200,000
	9,100,000	**8,800,000**

5.0 Training women and girls in context specific courses, including sustainable agricultural practices, Tailoring and Embroidery, Food Processing, and ICT courses.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Training Materials Purchase (sets)	4,200,000	4,050,000
Application of Technology	2,000,000	1,750,000
Facilitation and Coordination	4,800,000	4,700,000
Training Delivery Kits	1,800,000	1,700,000
Trainers Capacity Building Workshop	6,000,000	5,620,000
	18,800,000	**17,820,000**

6.0 Training women and girls in e-commerce, financial literacy and small business management

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Workshop for Capacity Building	1,600,000	1,400,000
Facilitation and Coordination	1,000,000	1,000,000
Training Materials and Tools	800,000	740,000
Training Local Counterparts and Focal Person	800,000	800,000
Stationeries	400,000	400,000
	4,600,000	**4,340,000**

7.0 Establishing linkages with the private sector for apprenticeship placements for women and girls.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Integration of Technology	1,440,000	1,370,000
Facilitators Workshop	2,400,000	2,350,000
Coordination and Facilitation	1,200,000	1,020,000
Engagement meetings Facilitation	600,000	550,000
	5,640,000	**5,290,000**

8.0 Establishing linkages with financial institutions such as Banks and Micro Credit institutions to facilitate women and girls' access to soft loans and economic opportunities.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Hall Hire	480,000	370,000
Integration of Training Technology (Projector)	1,440,000	1,440,000
Facilitators Workshop	2,400,000	2,400,000
Coordination and Facilitation	800,000	800,000
Stationeries	400,000	400,000
	5,520,000	**5,410,000**

9.0 Providing career development training to women and girls in partnership With prospective employers.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Hall Hire	480,000	460,000
Facilitators Workshop	800,000	750,000
Coordination and Facilitation	800,000	720,000
	2,080,000	**1,930,000**

10.0 Collaborating with school boards, local community leadership and local government authorities to facilitate reintegration of girls and boys into school.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Transport and Fare	960,000	860,000
Follow-up Visit activities	600,000	550,000
Coordination and Facilitation	1,300,000	1,180,000
Stationaries	400,000	350,000
	3,260,000	**2,940,000**

11.0 Conducting back to school Campaigns

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Design sensitization Materials	600,000	600,000
Production of Sensitization Materials	800,000	780,000
Facilitation and Coordination	800,000	800,000
Stationaries	400,000	400,000
Transport and Fare	800,000	880,000
	3,400,000	**3,460,000**

12.0 Conducting training on Human and Legislation Right to ensure women and girls have the capacity to protect their rights.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Transport for Project Team	1,440,000	1,540,000
Integration of Training Technology	1,200,000	1,200,000
Facilitators Workshop	600,000	460,000
Coordination and Facilitation	1,000,000	870,000
Stationaries	400,000	400,000
	4,640,000	**4,470,000**

13.0 Sensitizing the community on the project and the benefits of girls' education and gender equality.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Project Team (4people x 3days)	1,440,000	1,240,000
Transport and Fare (4people x 3trips)	600,000	670,000
Local Counterparts	400,000	400,000
Stationeries	400,000	350,000
Hall Hire	400,000	350,000
Transport for Community Members	1,500,000	1,600,000
Radio Programs for Community Sensitization	1,200,000	1,000,000
Training Facilities	800,000	900,000
Reporting and Documentation	800,000	700,000
	7,540,000	**7,210,000**

14.0 Conducting community awareness meetings on Gender Equality, women empowerment and the prevention of Gender Based Violence.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Sensitization materials Design	1,600,000	1,400,000
Transport and fare (Kilosa and Gairo)	480,000	480,000
Events Management and Facilitation	1,600,000	1,500,000
Social Media Campaign (Internet)	400,000	400,000
	4,080,000	**3,780,000**

15.0 Conducting policy dialogues with policy makers.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Hall hire	400,000	400,000
Transport and fare	960,000	820,000
Events Management and Facilitation	1,600,000	1,500,000
Capacity Building for Policy Makers	2,000,000	1,750,000
Stationaries and Printing	800,000	700,000
	5,760,000	**5,170,000**

16.0 Training WROs, CBOs and other stakeholders in community mobilization and public advocacy especially interventions in the context of COVID-19

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Sensitization materials	2,000,000	1,900,000
Transport and fare (Kilosa and Gairo)	1,080,000	1,080,000
Public Campaigns	800,000	800,000
Events Management and Facilitation	1,200,000	1,150,000
Social Media Campaign (Internet)	600,000	450,000
Trainers Workshop (5 people x 3days)	1,800,000	1,750,000
	7,480,000	**7,130,000**

17.0 Using the guidelines from the ministry of health to train all the stakeholders in all the districts on COVID-19 interventions and advocacy.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Hall Hire	480,000	460,000
Refreshments	900,000	580,000
Stationeries	400,000	380,000
Design interactive Training Materials	1,200,000	1,100,000
Transportation	1,000,000	880,000
Coordination and Facilitation	800,000	700,000
	4,780,000	**4,100,000**

18.0 Conducting monthly engagement meeting with Men, Boys and Community Members to advocate for Gender Equality and preventing GBV in the communities.

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Hall Hire	960,000	920,000
Trainers Capacity Building	1,200,000	1,100,000
Stationeries	400,000	261,300
Transportation	960,000	900,000
Coordination and Facilitation	800,000	800,000
	4,320,000	**3,981,300**