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 2023

PROJECT: GIRLS INSPIRE PROJECT YEAR 2 – C23-081

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

YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)
P.0 Box 13592, DAR ES SALAAM

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YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)
P.0 Box 13592, DAR ES SALAAM

BOARD OF DIRECTORS' REPORT

Background

Youth Alliance for Progress Organization (YAPO) is a non-governmental organization which seeks to contribute in ending issues affecting youth, women and children in Tanzania through promotion of social-economic development, education, health, well-being, social inclusion and environmental sustainability through policy reforms, awareness raising, training and capacity strengthening. The organization takes gender-responsive and collective action approach to create lasting changes among Youth, Women and Children.

Vision

Marginalized groups of youth, women and children are an empowered alliance with better well-being for sustainable development.

Mission

To contribute to the improvement of socio-economic welfare of youth, women and children through management of public services, promotion of right-based and gender-responsive programming

The Main Objectives of the Organization

1. Enhance educational attainment and promote access to open education learning and economic empowerment among marginalized youth, women and children.
2. Strengthen access to and utilization of quality healthcare services at the family levels and promote engagement in youth friendly corners for fighting HIV/AIDS.
3. Promote life skills, self-esteem and mental health among youth, adolescents and women in decision making and demand of their rights
4. Advocate for women and children protection from gender based violence, such as child marriage, teenage pregnancies, Female Genital Mutilation and enhance mechanisms to fight against Trafficking in Persons of Children.
5. Promote sustainable environmental conservation through tackling pollution from plastic waste, climate change and loss of biodiversity.

Management:

The day to day management of YAPO is carried out by the Executive Director who reports to the Board of Director.

Auditors:

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

Project Name: GIRLS Inspire Project Year 2; C23-081

BY ORDER OF TH E BOARD

CHAIRPERSON
BOARD OF DIRECTORS

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

28 July 2023
DATE

YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)
P.0 Box 13592, DAR ES SALAAM

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF YOUTH ALLIANCE FOR PROGRESS ORGANISATION (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 Youth Alliance for Progress Organization (YAPO) for the year ended 30th June, 2023

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 have fulfilled 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 YAPO Management is responsible for the preparation and fair presentation of the financial statements, receipts and payments from the grants received from the **COMMONWEALTH OF LEARNING (COL) C23-081)** in accordance with cash basis accounting and International Financial Reporting 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 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 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 doubt on the ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 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** contract Number **C23-081** 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

CERTIFIED PUBLIC ACCOUNTANTS
P.O.Box 12665
DAR-ES-SALAAM
DEMUS ASSOCIATES
FAX/PHONE:
+255-22-2138034
TAX ADVISORS

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25th July 2023

YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)

P.0 Box 13592, DAR ES SALAAM

ORGANIZATION: **YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)**
PROJECT TITTLE: **GIRLS INSPIRE – YEAR 2 – C23-081**
PROJECT PERIOD: **OCTOBER 2022 – JUNE 2023**

STATEMENT OF RECEIPT AND PAYMENT FOR THE YEAR ENDED 30TH JUNE 2023

DESCRIPTION	NOTES	Budgeted (TZS)	Actual Spent (TZS)
RECEIPTS			
Grants Received	3	51,240,000	44,584,600
PAYMENTS			
Conducting training on Human and Legislation Rights to ensure women, girls and PWD have the capacity to protect their rights.	4	5,100,000	4,445,000
Training women, girls and PWD to use the digital platform and provide technical assistance and tools in dealing with their rights violations.	5	4,000,000	3,500,000
Creating men and boys' clubs as a support mechanism for women's agency in mobilizing gender equality for social change and conducting monthly engagement meeting with traditional leaders to advocate for GE and preventing GBV.	6	3,000,000	2,444,000
Establishing community gender equality committees to conduct community awareness raising events such as street theatre, dialogues, evening video shows to revise gender roles, ending GBV and fostering women's empowerment	7	4,800,000	4,080,000
Training women, girls and PWD from marginalised communities in context specific and labour market relevant livelihood skills in safe learning spaces established in each district.	8	10,000,000	9,525,000
Establishing linkages with financial institutions such as Banks and Micro Credit institutions to facilitate women, girls and PWD access credit from institutional finance services for livelihood or self-employment.	9	1,200,000	850,000
Providing career development, mentorship service, internships and employment opportunities from industry or private employers to women, girls and PWD in partnership with the Local Government Authorities and the prospective employers.	10	1,600,000	1,350,000
Training women, girls and PWD in e-commerce, financial literacy and small business management	11	2,000,000	1,550,000
Establishing saving and credit schemes – Village Savings and Loan Association (VSLA) for W,G & PWD with membership to mobilize savings and lending.	12	3,600,000	2,850,000
Conducting back to school readmission campaigns to school-dropouts among girls, boys and CWD and access to other services such as support to ECD centres, uniforms and equipment for continuing students.	13	4,620,000	4,006,165
Training parents and traditional leaders on the importance of girls' education and create awareness on violence against girls in schools or communities.	14	4,920,000	4,375,435
Conducting the Workshop with Policymakers and government officials and train them in gender equality, addressing gender-based violence and responding to grass-	15	6,400,000	5,609,000
Total Paynents		51,240,000	44,584,600
Surplus/(Deficit)		-	-

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CHAIRPERSON
DATE....26 July 2023....

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

.....
EXECUTIVE DIRECTOR
DATE.28/07/2023

YOUTH ALLIANCE FOR PROGRESS ORGANIZATION (YAPO)
P.0 Box 13592, DAR ES SALAAM

NOTES TO THE STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE, 2023

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 Board of Directors. 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 transactional and reporting currency.

3.0. GRANT RECEIVED

DESCRIPTION	Budgeted (TZS)	Actual Spent (TZS)
Commonwealth of Learning First Installment	51,240,000	25,630,645
Commonwealth of Learning Second Installment	-	8,730,435
Commonwealth of Learning Third Installment	-	10,223,520
	51,240,000	**44,584,600**

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

Description	Budgeted (TZS)	Actual Spent (TZS)
Adopt H&L Rights Materials (5 courses)	750,000	750,000
Facilitators Capacity Building Workshop (4 ppl	400,000	400,000
Stationeries and Printing	750,000	445,000
Manage Training Sessions and Evaluation	2,400,000	2,150,000
Coordination and Facilitation (2pplex4quaters	800,000	700,000
	5,100,000	**4,445,000**

5.0. Training women, girls and PWD to use the digital platform and provide technical assistance and tools in dealing with their rights violations.

Description	Budgeted (TZS)	Actual Spent (TZS)
Develop Digital Training tools for Reporting	400,000	400,000
Develop IEC Materials for Sensitization	400,000	400,000
Trainers Capacity Building to Use Technology	800,000	600,000
Information Sessions with W,G and PWD	2,400,000	2,100,000
	4,000,000	**3,500,000**

6.0. Creating men and boys' clubs as a support mechanism for women's agency in mobilizing gender equality for social change and conducting monthly engagement meeting with traditional leaders to advocate for GE and preventing GBV.

Description	Budgeted (TZS)	Actual Spent (TZS)
Workshop for Creating Clubs	400,000	300,000
Facilitation and Coordination	900,000	700,000
Training Materials and Tools	400,000	400,000
Monthly Engagement Meetings (Management)	900,000	750,000
Stationeries	400,000	294,000
	3,000,000	**2,444,000**

7.0. Establishing community gender equality committees to conduct community awareness raising events such as street theatre, dialogues, evening video shows to revise gender roles, ending GBV and fostering women's empowerment.

Description	Budgeted (TZS)	Actual Spent (TZS)
Conducting street theater	800,000	700,000
Conducting street Video Shows	1,600,000	1,300,000
Facilitate Dialogues on GE and GBV	1,600,000	1,280,000
Coordination and Facilitation for Project Team	800,000	800,000
	4,800,000	**4,080,000**

8.0. Training women, girls and PWD from marginalised communities in context specific and labour market relevant livelihood skills in safe learning spaces established in each district.

Description	Budgeted (TZS)	Actual Spent (TZS)
Identification of W,G&PWD at Community Lev	1,000,000	900,000
Equip safe learning spaces with Training Tools	2,000,000	2,000,000
Trainers Capacity Strengthening (in-service)	1,600,000	1,600,000
Train W, G and PWD on Livelihood Skills	5,400,000	5,025,000
	10,000,000	**9,525,000**

9.0. Establishing linkages with financial institutions such as Banks and Micro Credit institutions to facilitate women, girls and PWD access credit from institutional finance services for livelihood or self-employment.

Description	Budgeted (TZS)	Actual Spent (TZS)
Transport and fare (Project Team 2x2x2district	300,000	200,000
Facilitate Linkage meetings	200,000	200,000
Coordination and Facilitation	200,000	200,000
Mobilization of Financial Resources	500,000	250,000
	1,200,000	**850,000**

10.0. Providing career development, mentorship service, internships and employment opportunities from industry or private employers to women, girls and PWD in partnership with the Local Government Authorities and the prospective employers.

Description	Budgeted (TZS)	Actual Spent (TZS)
Transport and fare (Project Team 2x2x2district	400,000	350,000
Facilitate Internship to private sector	400,000	400,000
Coordination and Facilitation	400,000	300,000
Connection to Mentorship services	400,000	300,000
	1,600,000	**1,350,000**

11.0. Training women, girls and PWD in e-commerce, financial literacy and small business management.

Description	Budgeted (TZS)	Actual Spent (TZS)
Business Development Servises (Groups)	800,000	600,000
Develop digital FL and E-Commerce Materials	400,000	200,000
Transport and Fare Project Team (2x4trips)	400,000	350,000
Coordination and Facilitation	400,000	400,000
	2,000,000	**1,550,000**

12.0. Establishing saving and credit schemes – Village Savings and Loan Association (VSLA) for W,G & PWD with membership to mobilize savings and lending.

Description	Budgeted (TZS)	Actual Spent (TZS)
Facilitate VSLA Training Sessions (40 groups)	1,200,000	1,050,000
Sensitization on the Use of Digital Tools (FinTe	1,600,000	1,000,000
Transport and Fare for Training Team (Field)	400,000	400,000
Coordination and Facilitation	400,000	400,000
	3,600,000	**2,850,000**

13.0. Conducting back to school readmission campaigns to school-dropouts among girls, boys and CWD and access to other services such as support to ECD centres, uniforms and equipment for continuing students.

Description	Budgeted (TZS)	Actual Spent (TZS)
Assessment of School Dropout (2 districts)	400,000	300,000
Prepare IEC Materials for Campaigns	600,000	600,000
Stationeries	220,000	156,165
Identify CWD and link to appropriate schools	600,000	500,000
Provision of Uniforms and equipment	2,000,000	1,650,000
Coordination and Facilitation	800,000	800,000
	4,620,000	**4,006,165**

14.0. Training parents and traditional leaders on the importance of girls' education and create awareness on violence against girls in schools or communities.

Description	Budgeted (TZS)	Actual Spent (TZS)
Events Management and Facilitation (2 district	1,600,000	1,400,000
Awareness Campaigns at Community Levels	1,800,000	1,600,000
Stationaries and Printing	720,000	575,435
Coordination and Facilitation	800,000	800,000
	4,920,000	**4,375,435**

15.0. Conducting the Workshop with Policymakers and government officials and train them in gender equality, addressing gender-based violence and responding to grass-root advocacy

Description	Budgeted (TZS)	Actual Spent (TZS)
Hall Hire	600,000	350,000
Policymakers Transport and fare	3,000,000	2,700,000
Stationeries (4 sets)	400,000	359,000
Meals and Refreshments	2,400,000	2,200,000
	6,400,000	**5,609,000**