



Tumaini La Maisha

CARING FOR CHILDREN WITH
CANCER IN TANZANIA

TUMAINI LA MAISHA TANZANIA

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

TUMAINI LA MAISHA TANZANIA
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TUMAINI LA MAISHA TANZANIA**LIST OF ABBREVIATION**

AI REAL	Aggressive Infection Related East African Lymphoma
ALSAC	American Lebanese Syrian Associated Charities
BLS	Basic Life Support
BSc	Bachelor of Science
CFO	Chief Finance Officer
CHI	Children's Health Ireland
DNA	Deoxyribonucleic Acid
EIR	Effective Interest Rate
EMRS	Electronic Management Record System
IAS	International Accounting Standard
IASB	International Accounting Standards Board
ICT	Information Communication Technology
IFRIC	International Financial Reporting Interpretation Committee
IFRS	International Financial Reporting Standards
IGA	Income Generating Activity
INCTR	International Network for Cancer Treatment and Research
IPSAS	International Public Sector Accounting Standards
KCMC	Kilimanjaro Christian Medical Centre
MNH	Muhimbili National Hospital
MoH	Ministry of Health
MSc	Master of Science
MUHAS	Muhimbili University of Health and Allied Sciences
NCCN	National Children's Cancer Network
NGO	Non-Government Organization
NHIF	National Health Insurance Fund
NIHR	National Institute for Health and care Research
NICHE	International Childhood Leukemia Microbiome/Metabolome Cohort
NSSF	National Social Security Number
ORCI	Ocean Road Cancer Institute
PhD	Doctor of Philosophy
TLM	Tumaini La Maisha Tanzania
UK	United Kingdom
US	United States

TUMAINI LA MAISHA TANZANIA

ORGANISATION INFORMATION

Principal Place of Operation and Registered Office

Tumaini La Maisha Tanzania,
Muhimbili National Hospital,
Kalenga Street / Upanga West,
P. O. Box 65030,
Dar es Salaam,
Tanzania.

Taxpayer Information

Taxpayer Identification No: 118-977-173

NMB Bank PLC,
Muhimbili Branch,
P. O. Box 9213,
Dar es Salaam,
Tanzania.

Directors

Dr. Gerald Mongella
Dr. Blandina Lugendo
Dr. Julius Mwaiselage
Ms. Nisha Shah- Sanghvi
Mr. Philip Saliboko

Auditors

HLB TANZANIA,
Certified Public Accountants,
2nd Floor, Acacia Estates,
Plot. No. 84, Kinondoni Road,
P. O. Box 20651,
Dar es Salaam,
Tanzania.

TUMAINI LA MAISHA TANZANIA

DIRECTORS' REPORT

1. Introduction

The members charged with governance submit their report together with the audited financial statements for the year ended 31st December 2023, which disclose the state of affairs of Tumaini La Maisha Tanzania, herein referred to as the "Organization".

The members charged with governance of Tumaini La Maisha Tanzania, referred to as the "Organization", are submitting the report and audited financial statements for the year ended 31st December 2023.

2. Incorporation

Tumaini la Maisha is a local NGO registered on 24th October 2011 under the Non-Governmental Organizations Act, 2002 with Registration No. 00001435.

3. Principal Activities

Tumaini La Maisha works comprehensively to address the needs of children with cancer in Tanzania, providing both medical treatment and various forms of support to improve their quality of life and treatment outcomes. TLM aims to ensure the long-term sustainability of the Pediatric Oncology Programme through local and international fundraising and advocacy to the Government of Tanzania to meet its obligation. This includes building a National children cancer network to reach every child with cancer and strengthening the quality of the service.

The principal activities of Tumaini La Maisha Tanzania typically include:

- Providing Medical Care: TLM focuses on providing medical care and support to children battling cancer in Tanzania. This involves diagnosis, treatment, and follow-up care.
- Support Services: TLM offers various support services to both patients and their families, such as counseling, psychosocial support, and assistance with navigating the healthcare system.
- Awareness and Education: The organization engages in raising awareness about childhood cancer in Tanzania and educating the public about its signs, symptoms, and treatment options.
- Advocacy: TLM advocate for improved policies and resources for childhood cancer care in Tanzania, working to ensure that children with cancer receive the attention and support they need.
- Research: TLM also engage in research efforts aimed at better understanding childhood cancer in the Tanzanian context and improving treatment outcomes.

In 2023, the 3rd year of its 2021-2025 Strategic Plan was rolled out with a focus on improving the quality of free Pediatric Oncology care across Tanzania.

4. Performance for the year

Tumaini La Maisha's overall goal is for children with cancer in Tanzania to have appropriate access to quality services leading to cure rates seen in resource-rich settings by 2025. Our working objective is to improve the quality of free pediatric oncology care across Tanzania and provide access to all children in need.

This year marked the 3rd year of rolling out of the 5-year strategic plan (2021-2025). In the current financial year (2023), the program implemented various projects and activities aimed at strengthening the quality of services and care. The activities carried in the year include:

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4.1 Building a National Clinical Network to Reach Every Child with Cancer (NCCN)

During this year, no new collaborative centers were added to the NCCN. Therefore, the total number of collaborative partner centers remained the same as last year, which was 15.

4.2 Quality of Care Improved across the NCCN network

4.2.1 Trainings & Research

The organization conducted various trainings for medical staff, particularly those from partner centers within the NCCN network. These trainings took place at the hub MNH as well as at ORCI. Specific trainings included Oncology pharmacy, along with various lab and flow trainings. One lab training occurred at MNH, another at KCMC, and two at our children's hospital in Dublin, Ireland. Also during the year TLM supported staff from different hospital across the country to attend palliative care training that was done at KCMC and MUHAS.

Research studies continued during this reporting period, encompassing projects such as the SALAMA- Acute Leukemia Mutations in Africa, Rituximab study, AI REAL study, TOPCAT study, and NICHE study.

These training sessions and research endeavors are aimed at bolstering the quality of services provided to children with cancer.

4.2.2 Free chemotherapy drugs provision and secure medical supply lines in operation

During this period, the Organization successfully secured reliable suppliers for chemotherapy drugs, in addition to receiving donations from various supporters. Five main drug suppliers entered into agreements to provide drugs to TLM. Furthermore, seven pharmacists received training on TLM medication stock management, including storage stock checks and central drug procurement processes.

Efforts to strengthen secure medicine lines included the use of cold chain boxes. Additionally, four NCCN partner sites received training on safe chemotherapy handling, utilizing available supportive technology such as cold chain management, reconstitution, and safe disposal practices.

A total value of TZS 1,024,585,210 chemotherapy drugs was dispatched to the NCCN partner sites during the reporting period.

4.2.3 TLM CleverCancerCare APP

One of the key innovative projects currently underway is the development of the TLM CleverCancerCare APP, aimed at creating automated chemotherapy prescribing tools and a database application. The project is currently in its final stages of permission processes and meetings with the Ministry of Health.

The app holds significant potential to enhance pediatric childhood cancer care treatment in Tanzania and across Africa.

4.2.4 Adherence to Treatment Initiatives and Supports

To reduce number of cases of abscond from treatment in the year 2023, TLM continued providing To reduce the number of absconding cases from treatment in 2023, TLM continued providing school and play therapy programs to patients at Muhimbili National Hospital. Over 500 new patients benefited from these initiatives and support, as well as those continuing with treatment.

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A total of 142 children were enrolled in a proper education system during the year. Two standard 4 children passed their exams—one took the exam at Muhimbili Hospital and passed with an average of C, while the other, already discharged, took the exam at home in Tanga. Additionally, three standard 7 children successfully completed their final exams. Of these, two are continuing with their secondary education, one entered palliative care, and the one unable to sit for the exam was given the opportunity to repeat the class and will sit for the exam in 2024.

The outpatient and family housing program continued during this period at MNH and two other collaborative center hospitals. This allowed families to stay at the hostel while attending follow-up clinics. Transport services were provided for all patients attending treatment at collaborative center hospitals, totaling 690 trips with a total value of TZS 48,455,583.

Supporting families' access to healthcare and funding government health insurance for each child decreased significantly during this period due to changes in the Toto Afya card scheme. In its place, TLM paid for various tests and investigations, including CT scans, MRIs, operations, and surgeries, totaling TZS 100,421,951, which was paid directly to Muhimbili National Hospital via control numbers. Counseling and palliative care services were also provided to patients and their families by Tumaini La Maisha Tanzania during the period.

4.3 Core Strengthening and Capacity Building

Staff development was a major area of focus during the period, with high priority given to training initiatives. Two staff members received training during this time, one of which was conducted in Memphis, USA with other staff trained within the country.

5. Organisation objectives and strategies

Mission

Children with cancer in Tanzania have appropriate access to quality services leading to cure rates seen in resource rich settings.

Vision

No child in Tanzania suffers or dies unnecessarily from cancer.

Goal

All children living in Tanzania who develop cancer:

- Are diagnosed in a timely fashion to enable treatment with curative intent.
- Have appropriate access to good quality pediatric oncology services.
- Should live no more than 4 hours away from a participating National Children's Cancer Network site.

Objectives

The strategic objectives of the Organization are:

- To build a National clinical network to reach every child with cancer in Tanzania.
- To strengthen the quality of care offered by the partner collaborative sites in the network; and
- To ensure NGO core Strengthening and capacity building for TLM

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TLM's core values are:

- Commitment - to reach and provide free treatment to every child with cancer in Tanzania
- Excellency - to provide the highest quality of care and to use all available resources effectively and efficiently.
- Partnership - to work continuously in collaboration with the Ministry of Health, the national Pediatric Oncology Network, Children's Health Ireland (CHI), Muhimbili University of Health and Allied Sciences (MUHAS) and our donors and supporters to make our vision of a comprehensive and coordinated national service a reality.
- Integrity - to ensure accountability and transparency with all funding received and services offered for children in treatment.
- The Now & the Future - maintaining two equal priorities: providing the absolute best for children now by whatever means available, while constantly striving for local system strengthening for the children of the future.

6. Future prospects/developments

Overall, the organization has made significant progress in achieving its strategic objectives set out in the 5-year plan. For instance, they added three new hospitals to the National Children's Cancer Network, provided medical-based short-term training to healthcare professionals, and offered free cancer treatment to children. To continue its long-term objective of building a National Children's Cancer Network, the organization will continue to expand and reach out to new partner hospitals. Education and training, adherence to treatment initiatives and support, core strengthening and capacity building, and increasing partnerships and public engagement will be crucial to achieving these goals.

7. Environmental, Social and Governance

The organization is committed to addressing Environmental, Social and Governance issues, and has taken steps to measure its impact on the initiatives it implements. Its primary objective is to ensure easy access to childhood cancer treatment for all children diagnosed with the disease. In addition, the organization is committed to procuring chemo drugs and related medications that comply with government regulations and have a longer shelf life, thus reducing the need to dispose of expired medications and the negative impact on the environment.

8. Resources

As the only NGO in Tanzania providing treatment and care to children with cancer, the organization plays a crucial role in the healthcare system. However, this also means that it faces unique challenges in terms of resources, including funding and staffing. The organization will continue to identify and secure resources to ensure that it can sustain its operations and continue to expand its reach to more children in need. This may involve seeking funding from a variety of sources, including grants, donations, and partnerships with other organizations. The organization will also need to ensure that it has sufficient staffing to provide high-quality care and services to children with cancer, which may involve recruiting and retaining qualified medical professionals and support staff.

9. Directorate

The directors of the Organization are as outlined on page 9.

10. Stakeholders' relationship

In the past year, the Organization has maintained a strong partnership with the 15 NCCN partnering Hospital in the Country, Muhimbili National Hospital continues being the main

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hub of operations for the NCCN, 15. The Organization values its relationships with its partners and stakeholders and will continue to work towards strengthening these partnerships in order to improve the quality of care and treatment for children with cancer in Tanzania.

11. Financial risk management objectives and policies

Policies, procedures, and regulations followed during the year have been developed by the Tumaini La Maisha Tanzania management team to support the service of the Organization's Programs.

The Board accepts final responsibility for the risk management and internal control systems of the programme. 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 in order to provide reasonable assurance regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the programme 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 noncompliance 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 31 December 2023 and is of the opinion that they met acceptable criteria.

12. Financial reporting and auditing.

The directors accept final responsibility for the preparation of the annual financial statements which fairly present: The financial position of the programme as at the end of the year under review, The financial results of the operations, as well as the cash flows for that period.

The responsibility for compiling the annual financial statements was delegated to the management. The external auditors report on whether the annual financial statements are fairly presented.

The Directors are satisfied that during the year under review

- Adequate accounting records were maintained;
- An effective system of internal control and risk management, monitored by management was maintained;
- Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, were used consistently;
- The financial statements were compiled in accordance with International Public Sector Accounting Standards;

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13. Organization governance

The Organization places great emphasis on adopting the best practices in organizational governance, with a commitment from the Board, management, and employees to uphold core values such as transparency, integrity, honesty, and accountability. All staff are required to abide by the code of ethics, which serves as a guiding principle for ethical behaviour in the workplace. By prioritizing good governance, the Organization aims to achieve excellent performance and fulfil its mission of providing quality care and treatment to children with cancer in Tanzania.

The Organization has a code of ethics' which all staff are required to abide by.

Members charged with Governance

The members charged with Governance, particularly the Board of Directors, have several functions within the Organization. These include:

Providing strategic direction: The Board is responsible for setting the overall strategic direction of the Organization and ensuring that its goals and objectives are aligned with its mission and vision. Oversight and accountability: The Board is responsible for ensuring that the Organization is run in a responsible and accountable manner, and that the resources of the Organization are used effectively and efficiently to achieve its objectives. Risk management: The Board is responsible for identifying and managing risks to the Organization, including financial, legal, and reputational risks. Appointment and evaluation of senior management: The Board is responsible for appointing the senior management of the Organization and ensuring that they are evaluated on their performance. Compliance: The Board is responsible for ensuring that the Organization complies with all applicable laws, regulations, and standards. Financial oversight: The Board is responsible for overseeing the financial management of the Organization, including approving budgets, financial statements, and audits.

Overall, the Board plays a crucial role in the governance of the Organization, ensuring that it is managed effectively, efficiently, and ethically to achieve its mission and vision.

Composition of directors

The Board Members and Directors of Tumaini La Maisha Tanzania at the date of this report, all of whom have held office since January 1 2023, unless otherwise stated, are

<i>Name</i>	<i>Position</i>	<i>Date of Birth</i>	<i>Nationality</i>	<i>Qualification</i>	<i>Date of appointment/resignation</i>
Dr. Gerald Mongella	Chairperson	1969	Tanzanian	Doctorate Degree of Philosophy in Humanities Ethics & Business Management, ICT Expert	2011
Dr. Blandina Robert Lugendo	Secretary	1970	Tanzanian	BSc, MSc and PhD in Marine Ecology	2011
Mr. Phillip Gerald Saliboko	Treasurer	1972	Tanzanian	B.Sc. (electronics) MBA	2020
Dr. Julius Mwaisalage	Member	1969	Tanzanian	MD, PhD	2016
Ms. Nisha Sanghvi	Member	1974	Tanzanian	BFA-Graphic Design with minor in Art History	2020

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The directors of Tumaini La Maisha Tanzania are appointed in accordance with the Board Constituting and Board Charter, as well as the requirements of the Tanzanian NGO Act, 2002. The Board comprises five members, including founding Board Members Dr. Gerald Mongella and Dr. Blandina Lugendo. None of the directors hold executive positions in the organization.

The Board is responsible for the overall governance of the organization, including identifying key risks, monitoring project operations, making decisions on significant financial matters, approving management performance, strategic plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is in place, and for compliance with sound corporate governance principles. Tumaini La Maisha Tanzania upholds integrity, transparency, and accountability as its core values and is committed to effective corporate governance principles. The organization is professionally managed, and its policies and operations are directed, controlled, and managed in conformity with good corporate governance principles. Additionally, the organization is responsible for maintaining good relationships with all stakeholders, including the Chairman, Secretary, and Treasurer.

Outlined below is the attendance of the members at the quarterly board meetings, held during the year:

Name	Q1 Not held 07.03.2023	Q2 Hheld 10.04.2023	Q3 Not held 22.06.2023	Q4 Held 05/09/2023	Attendance %
Dr. Gerald Mongella	N/A	Yes	N/A	YES	50%
Dr. Blandina Robert Lugendo	N/A	Yes	N/A	YES	50%
Mr. Phillip Gerald Saliboko	N/A	Yes	N/A	YES	50%
Dr. Julius Mwaisalage	N/A	No	N/A	NO	0%
Ms. Nisha Sanghvi	N/A	Yes	N/A	NO	25%

Director's evaluation and training

The Board itself regularly underwent self-assessment and evaluation in order to improve the internal governance of the Board. However, in 2023, no trainings were held for the Directors.

14. Employees

A founding value of the Organization was to provide equal opportunities and a workplace that was representative of the wider communities in which they operated. The goal was to make sure to continue to empower the careers, aspirations and ambitions of their people. The Organization was committed to treating all people equally and nurturing great talent, regardless of gender. This culture that helped to recruit and retain the exceptional team. The organization promoted diversity within the organization and beyond.

The total number of paid staff was 45 comprising of core programme staff, medical staff and supporting staff. were contractual staff and 4 were MoU staff. The gender compositions were as illustrated below:

	2023	2022
No. of Males	12	11
No. of Female	33	31
TOTAL	45	42

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contribute to any other private Pension Fund. To motivate employees, the Organization provided training and held regular monthly meetings, as well as teamwork building activities on the Annual Retreat Day celebrations. Confirmed employees could apply for loans depending on their need and circumstances, with the Organization guaranteeing loans from the bank.

Disabled persons

The Organization's policy remained to accept disabled persons for employment, as long as they were able to fill the required vacancies. There were no cases of staff becoming disabled while employed during the year.

16. Political and Charitable Donations

TLM did not make any political donations as well as donations to charitable and other programmes during the year.

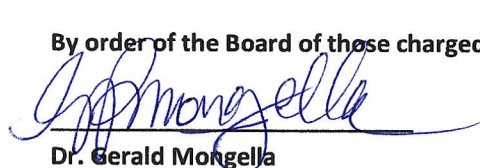
17. Auditor

The Organization's auditor, HLB TANZANIA, has expressed its willingness to continue in office in accordance with Tanzania Companies Act 2002. The details of the firm are provided on page iii.

18. Responsibility by those charged with governance

The members charged with governance have accepted responsibility for preparing these financial statements, which present a true and fair view of the Organization up to the date of approval of the audited financial statements, in compliance with the applicable standards, rules, regulations, and legal provisions. The members also confirm that the provisions of the requirements of TFRS 1 and all other statutory legislations relevant to the Organization have been complied with.

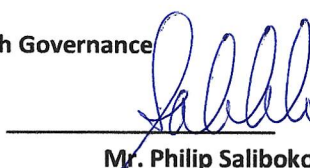
By order of the Board of those charged with Governance



Dr. Gerald Mongella

Board Chairperson

Date 23/06/2024



Mr. Philip Saliboko

Treasurer

Date 23/06/2024

TUMAINI LA MAISHA TANZANIA**STATEMENT OF DIRECTORS' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

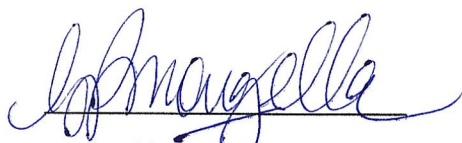
It is the responsibility of the directors to prepare financial statements for each financial period that gives a true and fair view of the state of affairs of the organization as at the end of the financial year and of the financial activities of the Organization for the year. The directors are also responsible for keeping proper accounting records which disclose the reasonable accuracy at any time the financial position of the organisation. Directors are also responsible for safeguarding the assets of the organisation ensuring the Organization comply with all regulatory and legal requirements and for taking reasonable steps for prevention and detecting fraud, error, and other irregularities.

The directors accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in accordance with International Public Sector Accounting Standards (IPSAS) and in conformity with NGO's funding agreements.

The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organisation and its financial activities in accordance with International Public Sector Accounting Standards (IPSAS). The directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

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

Approved by the Board of directors on 23/06/ 2024 and signed on its behalf by: -

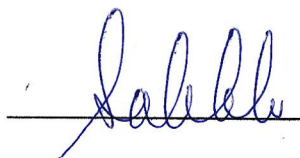


Dr. Gerald Mongella

Board Chairperson

23/06/2024

Date



Mr. Philip Saliboko

Treasurer

23/06/2024

Date

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DECLARATION OF THE HEAD OF FINANCE

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2021, 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 who is Associate Certified Public Accountant (ACPA).

It is the duty of the Professional Accountant to assist Tumaini La Maisha Tanzania to discharge the responsibility of preparing financial statements of the Organization that show a true and fair view of the Organization's position and performance in accordance with International Public Sector Accounting Standards (IPSAS). Full legal responsibility for the preparation of financial statements rests to board of directors as disclosed in the Statement of Responsibility by Tumaini La Maisha Tanzania on page 12.

I, Eliwangu E. Mlaki being the Head of Finance, hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31 December 2023 have been prepared in compliance with International Public Sector Accounting Standards (IPSAS) and other statutory requirements.

I thus confirm that the financial statements give a true and fair view position of Tumaini La Maisha as at 31 December 2023 and that they have been prepared based on properly maintained financial records.



CPA Eliwangu E. Mlaki

CFO & Donor Manager

NBAA Membership No. ACPA 5190

Date: 23/06/2024



INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TUMAINI LA MAISHA TANZANIA

Opinion

We have audited the financial statements of Tumaini La Maisha Tanzania (TLM), which comprise the Statement of Financial Position as at 31 December 2023, the Statement of Financial Performance, and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes as set out on pages 23 to 36.

In our opinion, the accompanying financial statements present a true and fair view of the financial position of Tumaini La Maisha (TLM) as at 31 December 2023, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the Non-Government Organization Act 2002.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Other Information

The Directors are responsible for the other information. The other information comprises the information included in Directors' Report and the Statement of directors' responsibilities but does not include the financial statements and our audit reports thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion 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 statement, 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 the fact. We have nothing to report in this regard

Directors' responsibility for the Financial Statements

The directors are responsible for the preparation of the financial statements that give a true and fair view in accordance with International Public Sector Accounting Standards and for such internal control as the Board members 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 Board members are responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board members either intend to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organisation's financial reporting process.

Auditor's Responsibility

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 International Standards on Auditing (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 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of directors.



- Conclude on the appropriateness of Board 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 organization's 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 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.

Report on Other Legal and Regulatory Requirements

Based on our audit we report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion proper books of account have been kept by the Organization, so far as appears from our examination of the books of account; and
- The organization's statement of financial position and statement of profit or loss and other are in agreement with the books of account.

Yours faithfully,

DocuSigned by:

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CPA Elinisaidie K. Msuri - ACPA 814

For and On Behalf of HLB TANZANIA

Certified Public Accountants

Dar es Salaam

Date: 28 June 2024

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TUMAINI LA MAISHA TANZANIA

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

	Notes	2023 TZS	2022 TZS
ASSETS			
Non-current Assets			
Property and Equipment	15	60,876,538	71,341,780
Intangible Assets	16	224,000	1,133,651
		<u>61,100,537</u>	<u>72,475,431</u>
Current Assets			
Inventory	17	468,032,427	529,986,341
Receivables	18	1,931,367	362,733,912
Cash and cash equivalents	19	465,377,809	361,942,702
		<u>935,341,603</u>	<u>1,254,662,955</u>
Total Assets		<u><u>996,442,140</u></u>	<u><u>1,327,138,386</u></u>
LIABILITIES AND RESERVE			
Liabilities			
Payables and accruals	20	2,960,537	15,100,000
Deferred Grant	25	932,381,066	1,312,038,386
Deferred Asset	27	61,100,537	-
Total Liabilities		<u><u>996,442,140</u></u>	<u><u>1,327,138,386</u></u>
NET ASSETS			
Fund Balance		-	-
Total Liabilities and Reserves		<u><u>996,442,140</u></u>	<u><u>1,327,138,386</u></u>

The financial statements on pages 17 to 35 were approved by the Board of Directors on 23/06/2024 and were signed on its behalf by:



Dr. Gerald Mongella
Board Chairperson



Mr. Philip Saliboko
Treasurer

Date: 23/06/2024

Date: 23/06/2024

TUMAINI LA MAISHA TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 TZS	2022 TZS
AMORTIZED REVENUE			
REVENUE FROM EXCHANGE TRANSACTION			
IGA - Income generating activities	3	450,000	6,865,000
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Restricted Funds	4	1,878,324,494	1,262,843,848
Unrestricted Funds	5	274,510,244	527,981,454
Donated Goods and Services	6	550,174,975	702,275,635
Other Income	7	335,567	5,555,737
Special Events	8	117,192,450	144,078,112
		<u>2,820,987,730</u>	<u>2,649,599,786</u>
EXPENDITURE			
Admin expenses	9	418,265,086	467,795,577
Clinical Care Program expenses	10	1,716,481,606	1,649,671,554
Non-Clinical Care Program expenses	11	549,384,428	381,427,886
Training and Twinning Program expenses	12	35,234,702	13,889,950
Projects cost	13	65,834,000	91,817,919
Outreach expenses	14	35,787,908	44,996,900
Total Expenses		<u>2,820,987,730</u>	<u>2,649,599,786</u>
Surplus/Deficit		<u>-</u>	<u>-</u>

The notes on pages 22 to 35 form an integral part of these financial statements.

TUMAINI LA MAISHA TANZANIA

CASH FLOWS STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 TZS	2022 TZS
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Grants Received	2,140,428,856	1,797,690,302
Collections from Special Events	117,192,450	144,078,112
Other Receipts	60,477	14,459
Total	2,257,681,783	1,941,782,873
Payments		
Admin Expenses	216,479,183	174,651,774
Clinical Care Program	1,419,005,982	1,142,480,868
Non-Clinical Care Program	382,179,990	240,162,329
Training and Twinning Program	35,234,702	13,889,950
Projects	65,834,000	91,817,919
Outreach	35,787,908	44,996,900
Total	2,154,521,766	1,707,999,740
Net Cash flow from operating activities	103,160,017	233,783,133
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of fixture, furniture, and fittings	-	-
Proceeds from Disposal of Asset	-	13,000,000
Net cash flow from investing activities	-	13,000,000
Net change in Cash and Cash Equivalent	103,160,017	246,783,133
Cash and cash equivalents at start of year	361,942,702	109,618,291
Loss on Translation of foreign currency	275,090	5,541,278
Cash and cash equivalents at end of year	465,377,809	361,942,702

The notes on pages 22 to 35 form an integral part of these financial statements.

TUMAINI LA MAISHA TANZANIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Original Budget (A)	Actual Amount on comparable basis (B)	Difference(A-B)	% Difference
Admin Expenses	27.1	226,600,376	213,751,157	(12,849,219)	(6%)
		226,600,376	213,751,157	(12,849,219)	
Clinical Care Programs					
Staff Costs	27.2	408,963,963	399,575,132	(9,388,831)	(2%)
Toto Afya Card	27.3	36,288,000	3,824,000	(32,464,000)	(89%)
Drugs and Supplies	27.4	1,140,000,000	1,187,739,653	47,739,653	4%
Test and CT scans	27.14	60,000,000	100,492,174	40,492,174	67%
Importation charges	27.15	12,000,000	4,222,613	(7,777,387)	(65%)
		1,657,251,963	1,695,853,572	38,601,609	
Non-Clinical Programs					
Nutrition Programme	27.5	143,315,982	132,417,561	(10,898,422)	(8%)
Play Therapy	27.6	53,241,091	51,500,278	(1,740,813)	(3%)
School Running	27.7	39,980,412	36,430,572	(3,549,840)	(9%)
Office and Housing	27.8	97,067,216	82,059,209	(15,008,007)	(15%)
Transport cost	27.9	37,800,000	50,127,633	12,327,633	33%
Fundraising	27.10	46,200,000	32,340,580	(13,859,420)	(30%)
		417,604,702	384,875,833	(32,728,869)	

TUMAINI LA MAISHA TANZANIA

Outreach	27.11	43,000,000	38,336,908	(4,663,092)	(11%)
		43,000,000	38,336,908	(4,663,092)	
Training	27.12	134,000,000	52,169,832	(81,830,168)	(65%)
		134,000,000	52,169,832	(81,830,168)	
Project	27.13	93,427,680	65,834,000	(27,593,680)	(30%)
		93,427,680	65,834,000	(27,593,680)	
Total		2,571,884,720	2,450,821,302	(121,063,419)	

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

1. Organization Information

Tumaini la Maisha is a local NGO dedicated to supporting children with cancer and increasing awareness of childhood cancer among health care professionals and parents across Tanzania. The Paediatric Oncology Programme at Muhimbili National Hospital in Dar es Salaam is the only one of its kind in the country. The Programme currently support more than 900 children new cases annually and more than 2,000 those who continue with treatment in its two wards and hostel at Muhimbili National Hospital and 15 partner centers across the country, but with an estimated population of over 60 million people, Tanzania would expect to see up to 4,500 new cases of childhood cancer each year.

The financial statements for the year ended 31 December 2023 were authorized for issue in accordance with a resolution by Tumaini La Maisha Tanzania. Details of the Organization information are disclosed on page iii of the Annual Report and Financial Statements for the Tumaini La Maisha Tanzania.

2. Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

a) Basis of accounting

The financial statements are prepared on an accruals basis of accounting under the historical cost convention, and in accordance with International Public Sector Accounting Standards (IPSAS).

b) Statement of Compliance

These Financial Statements have been prepared in accordance with Accrual Basis International Public Sector Accounting Standards (IPSASs) and the requirements of the Non-Governmental Organizations Act, 2002.

c) Date of First Adoption of Accrual Basis IPSASs

The date of adoption of IPSASs is the date that an entity adopts accrual basis IPSASs for the first time. It is the start of the reporting period in which the first-time adopter adopts accrual basis IPSASs and for which it presents its first transitional IPSAS financial statements or its first IPSAS financial statements. The date of first adoption of Accrual Basis IPSASs for Tumaini La Maisha is 01 January 2021.

Tumaini La Maisha has prepared its Financial Statements under full compliance with Accrual Basis IPSASs and has made earlier application of IPSAS 33 without any transitional exemptions and provisions. A first-time adopter applies this Standard if its first IPSAS financial statements are for a period beginning on or after 01 January 2021 although earlier application is permitted. This Standard is applied from the date on which a first-time adopter adopts accrual basis IPSASs and during the period of transition. This Standard permits a first-time adopter to apply transitional exemptions and provisions that may impact fair presentation.

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The financial statements have been prepared on a going concern basis. The statements also comply with International Public Sector Accounting Standards (IPSAS) for the accrual basis of accounting in as far as the IPSAS adopted is concerned.

General reserves

General reserves represent unrestricted funds that are available for use at the discretion of the directors in furtherance of the objects of the Company. No reserve was available during the year under review.

d) Foreign currency translation**i. *Functional and presentation currency***

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

ii. *Transactions and balances*

Foreign currency transactions are translated into the functional currency 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 yearend exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of income and expenditure.

e) Revenue recognition

Revenue comprises of Revenue from Non-Exchange Transactions (Transfers).

Revenue includes only the gross inflows of economic benefits or service potential received and receivable by the entity on its own account. Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Revenue is measured at the fair value of the consideration received or receivable and is recognized only when it is probable that the economic benefits or service potential associated with the transaction will flow to the entity.

All funds received from Development Partners are recognised upon approval and signing of the contractual commitment by donors. Grants received in respect of revenue expenditure are credited to income and expenditure statement in the same period in which the related revenue expenditure is charged, the balance of unspent grant is carried forward as deferred grant for implementation of the pending project activities in the subsequent period. Income is mainly categorized into three:

1. Restricted Grants – Grants received and restricted to particular project.
2. Unrestricted Grants – Grants received and can be used for various/general purposes.
3. Donated Goods and Service – These are non-monetary items and services received during the year.

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. Other Income – These includes all other types of income not covered under the three categories above such as interest income, gain or loss in forex.

f) Property, Plant and equipment and depreciation

Property and equipment are stated at cost less accumulated depreciation and any impairment in value. Depreciation is charged on a straight-line basis to write off the cost of the assets over their expected useful economic lives. The annual rates of depreciation adopted, which have been consistently applied, are as indicated below: -

Detail	Depreciation rate
Computer and Equipment	33.3%
Motor Vehicles	25%
Furniture and fittings	12.5%
Intangible Asset	33.3%

g) Computer software development Costs

Costs associated with maintaining computer software programmes are recognized as an expense as incurred. However, expenditure that enhances or extends the benefits of computer software programme beyond their original specifications and lives is recognized as capital improvement and added to the original cost of the software. Computer software recognized as assets is amortized using the straight-line method over a period of 3 years.

h) Financial assets***(i) Classification***

All financial assets of the Organization are in the category of receivables.

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These are classified as current assets except for maturities greater than 12 months, otherwise they are classified as non-current. The Organization's receivables comprise staff debtors and grant receivable in the statement of financial position.

ii) Recognition and measurement

Receivables are initially recognized at fair value plus transaction costs and subsequently carried at amortized cost using the effective interest method.

i) Impairment of assets

The carrying amounts of the Organizations' assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If such indication exists, the applicable assets' recoverable amount is estimated, and impairment loss is recognized in the income and expenditure statement.

j) Other receivables

Other receivables consist of funds deposited to vendors and employees in the normal course of the business. Advances and prepaid expenses are recognized upon payment and derecognized when service has been rendered.

TUMAINI LA MAISHA TANZANIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****k) Grants receivable**

Grants receivables comprise contractual commitments from donors and development partners. Grant receivables are initially recognized at contracted value and subsequently measured at amortized cost based on actual amounts receivable from donors less provision for impairment.

The un-received fund and unspent grant which are part of the contract is treated grants receivable and deferred grant carried forward to the next period.

l) Cash and Cash Equivalents

For the purpose of statement of cash flow, cash and cash equivalents comprise cash in hand and cash at bank.

m) Deferred capital grants / Asset

Donations received to acquire property and equipment are capitalized and credited to deferred capital grant account. Deferred capital grant account is amortized in the statement of income and expenditure over the estimated useful lives of the assets concerned.

n) Deferred income grants

Deferred income grant represents funds received but not spent during the year of which there is an obligation to conduct donor funded activities per contractual commitments made between donor's/development partners and the Organization.

Also, it includes grants amount recorded on the statement of financial position to represents the total amount of grants per funding agreements less the amount received.

o) Employee Benefits**Retirement Benefit Costs**

As required by the Tanzanian laws and regulations, TLM contributes to NSSF statutory pension schemes for its employees. The contributions are computed based on rates determined by prevailing legislations (Currently it is limited to 20% per month based on employee's monthly salaries). The TLM's contributions to the funds are included as resources expended in the period paid.

p) Accounts payable

Accounts payable are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are presented as current liabilities unless payment is not due within twelve months after year end. If not, they are presented as non-current liabilities.

q) Impairment of non-financial assets

Assets that are subject to amortization are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use. For purposes of

TUMAINI LA MAISHA TANZANIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

assessing impairment, assets are grouped at the lowest levels for which these are separately identifiable cash flows (cash-generating units).

r) Expenditure recognition

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

s) Capital Expenditure

Capital expenditure comprises purchase price for fixed assets including import duties, and non-refundable purchase taxes, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended, and other direct costs.

TLM is a charitable organisation as per government notice number 615 of 23 December 1994 and therefore is exempted from the corporation tax on income or surplus.

t) Inventories

Inventories are stated at the lower of cost and net realizable value.

u) Donated Assets / Goods / Services

Donated assets, goods or services are recorded at the invoice value advised by donors or at estimated market value if invoice is not advised by the donors.

Critical Accounting Estimates and Judgements

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.

2.1 Impairment of grant receivable

The Organization reviews its grant receivable balances to assess impairment on an annual basis. In determining whether an impairment loss should be recorded in the statement of income and expenditure, the Organization makes judgements using estimates based on historical loss experience for its donors/development partners. It is on this basis that management have determined the risk of recoverability based on days outstanding.

3. Revenue from Exchange transaction

	2023 TZS	2022 TZS
IGA - Income generating activities	450,000	6,865,000
<ul style="list-style-type: none"> For 2022 we got a special project of making bookmarks. For the year ended 2023 no specially project was received in our skills class. 		

4. Amortized Restricted Funds

2023 TZS	2022 TZS
-------------	-------------

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Corporate and Business Grants	297,655,401	294,856,575
Individual Contributions	-	36,683,214
Non-profit Organisation Grants	1,580,669,093	931,304,059
	<u>1,878,324,494</u>	<u>1,262,843,848</u>

- All donation received from individual was unrestricted during the year.

5. Unrestricted Funds

Non-profit Organization Grants	201,552,008	287,446,478
Corporate / Business Grants	11,885,370	184,842,528
Individual	61,072,866	55,692,448
	<u>274,510,244</u>	<u>527,981,454</u>

6. Donated Goods and Services

Donated Professional Services	11,600,000	11,600,000
Donated Goods	50,196,900	71,263,820
Donated Services	317,761,457	274,441,774
Donated Drugs	170,616,618	344,970,041
	<u>550,174,975</u>	<u>702,275,635</u>

7. Other Income

	2023 TZS	2022 TZS
Gain in Forex	278,090	5,541,278
Interest-Savings, Short-term Fixed Deposit	60,477	14,459
	<u>335,567</u>	<u>5,555,737</u>

8. Special Events

St. Patrick Ball	50,530,650	350,000
Piggy bank	42,107,600	83,278,470
Kili- Marathon	16,631,200	9,497,042
Plant for Life	7,923,000	50,952,600
	<u>117,192,450</u>	<u>144,078,112</u>

- Plant for Life donated more in kind services than cash including renovation of classroom at the ward and hostel for the year ended 2023.

9. Admin Expenses

Personnel Cost	213,751,157	173,276,505
Membership Due	50,000	50,000
Depreciation/Amortization	11,374,894	1,305,360
Audit Fees	11,600,000	11,600,000
WHT Expense	880,000	351,500

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	2023 TZS	2022 TZS
Exchange Loss/ Revaluation Loss	-	136,735,266
Bad Debts	8,299,005	-
	<u>418,265,086</u>	<u>467,795,577</u>
10. Clinical Program Costs		
Drugs and Supplies	1,332,098,658	1,267,971,545
Personnel Costs	384,382,948	381,700,009
	<u>1,716,481,606</u>	<u>1,649,671,554</u>
11. Non-Clinical Care Program		
Play Therapy		
Play therapy equipment	2,637,900	534,400
Personnel Costs	48,862,378	47,631,409
Sub total	<u>51,500,278</u>	<u>48,165,809</u>
School Programs		
School Stationaries / Books / Skills items	7,502,200	7,148,000
School Snacks	5,201,000	5,172,000
Personnel Costs	42,650,257	39,936,740
Sub total	<u>55,353,757</u>	<u>52,256,740</u>
Nutrition Programme		
Spices / Antioxidants	21,233,000	12,480,000
Fruits & Vegetables	26,318,500	25,140,600
Nuts & beans	6,000,000	4,844,500
Personnel Costs	78,865,101	65,922,300
Sub total	<u>132,417,561</u>	<u>108,387,400</u>
Transport Program		
Meals / Transport for patients	48,460,583	34,941,150
Local Travel & Meeting expenses	1,667,050	3,298,700
Fuel / Maintenance / Parking	-	-
DHL service	82,500,000	-
Personnel Costs	-	4,394,731
Sub total	<u>132,627,633</u>	<u>42,634,581</u>
Office and Housing		
Cartridges	570,000	1,200,000
Broadband internet	1,715,000	1,655,000
Stationary / Printing	2,835,100	4,478,600
Office repairs / Maintenance	28,875,500	9,003,150

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	2023 TZS	2022 TZS
Mobile Phone cost	2,435,000	3,220,000
Cleaning and detergent	-	907,500
Health Attendants	18,185,721	18,362,314
TLM Events	29,128,330	6,608,500
Hostel Items	-	-
Piggy Bank Expenses	1,492,250	5,761,500
Fines, Penalties, Judgments	-	-
Housing cost	27,075,400	53,444,900
Gas	1,680,000	1,671,900
Cleaners	18,760,111	16,289,742
Staff Condolences	2,000,000	-
Conference, Convention, Meeting	18,430,430	5,845,900
Advertising Expenses	-	-
COVID related expenses	-	-
Office Refreshment	837,500	331,000
Registration Fees	586,250	698,350
Volunteering services	21,064,908	505,000
Survivors Engagement	760,000	-
Doctors meeting/conference	1,053,700	-
Sub total	177,485,200	129,983,356
Total	549,384,429	381,427,886
12. Training and Twinning Programs		
Training	35,234,702	13,889,950
	35,234,702	13,889,950
13. Projects		
Water Project	13,334,000	7,370,707
ABG Machine	49,500,000	36,000,000
Cold Room Construction	-	46,875,612
Salama Study	3,000,000	-
PICU & NICU	-	1,571,600
	65,834,000	91,817,919
14. Outreach		
Sengerema	20,000,000	15,000,000
Lindi	1,000,000	1,500,000
Mbeya	-	-
KCMC	10,425,300	25,000,000
Ifakara	830,000	1,182,000
Outreach Visit	3,532,608	2,314,900
	35,787,908	44,996,900

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15. Property, Plant and Equipment

		Computer Equipment	Furniture, Fixture and Fittings	Total
		TZS	TZS	TZS
Cost	At 1 January 2023	7,440,000	63,901,780	71,341,780
	Additions	-	-	-
	At 31 December 2023	<u>7,440,000</u>	<u>63,901,780</u>	<u>71,341,780</u>
Depreciation	At 1 January 2023	-	-	-
	Charge for the Year	2,477,520	7,987,723	10,465,243
	At 31 December 2023	<u>2,477,520</u>	<u>7,987,723</u>	<u>10,465,243</u>
Net Book Value	At 31 December 2023	<u>4,962,480</u>	<u>55,914,057</u>	<u>60,876,537</u>

16. Intangible Assets

	Computer Software	
	2023 TZS	2022 TZS
Cost		
At start of year	3,920,000	3,920,000
Additions	-	-
At end of year	<u>3,920,000</u>	<u>3,920,000</u>
Depreciation		
At start of year	2,786,349	1,480,989
Charge for the year	909,651	1,305,360
At end of year	<u>3,696,000</u>	<u>2,786,349</u>
Net book value		
At End of the year	<u>224,000</u>	<u>1,133,651</u>

17. Inventory

Drugs	448,276,127	514,475,081
Supplies	19,756,300	15,511,260
	<u>468,032,427</u>	<u>529,986,341</u>

18. Receivables

Fund Receivable from TLM Ireland & TLM UK	-	353,038,657
Imprest Receivable - Transport	1,821,667	1,282,250
Project Advances	109,700	114,000
Equipment and supply	-	8,299,005
	<u>1,931,367</u>	<u>362,733,912</u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	2023 TZS	2022 TZS
19. Cash and Cash Equivalents		
NMB-TZS	9,305,080	12,318,852
NMB USD	80,009,776	1,672,031
NMB EURO	367,716,362	327,541,019
Petty Cash	966,000	838,350
Mobile Money	7,380,597	19,572,450
	<u>465,377,809</u>	<u>361,942,702</u>
20. Payables and Accruals		
Supplier for Drugs	-	15,100,000
Other Payables	2,960,537	-
	<u>2,960,537</u>	<u>15,100,000</u>
21. Deferred Grant		
At start of year	1,312,038,387	1,094,453,428
Adj: Less: Receivables for last year	(353,038,657)	-
Opening balance adjustment	37,335,531	-
Received during the year	2,453,850,383	2,451,494,538
Less: Recognised During the Year	(2,517,804,577)	(2,233,909,580)
At end of year	<u>932,381,066</u>	<u>1,312,038,387</u>

- For the year ended 2023 we started to derecognizing receivables as part of deferred grant. This is the reason why deferred grant is less compared to 2022.

Deferred Grants / Commitments

Detailed Deferred Grant:

I. Deferred Cash

At start of year	782,051,447	58,836,892
Received during the year	2,257,681,783	1,448,072,993
Deferred Grant receivable	-	353,038,657
Less: Recognised During the Year	(2,258,652,295)	(1,077,897,095)
Adj. Unrecognizing last year receivables	(353,038,657)	-
At end of year	<u>465,377,809</u>	<u>782,051,447</u>

II. Deferred GIK

At start of year	15,511,260	16,111,200
Received during the year	50,196,900	71,263,820
Less: Recognised During the Year	(45,951,860)	(71,863,760)
At end of year	<u>19,756,300</u>	<u>15,511,260</u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

	2023 TZS	2022 TZS
III. Deferred Drug		
At start of year	514,475,680	666,466,680
Received during the year	145,971,700	932,157,725
Less: Recognised During the Year	(213,200,423)	(1,084,148,725)
At end of year	<u>447,246,957</u>	<u>514,475,680</u>
 Total Balance at end of year	 <u><u>932,381,066</u></u>	 <u><u>1,312,038,387</u></u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. Deferred Revenue During the year ended 2023

Donor Name	Purpose	Opening Balance (A) TZS	Adjusted Opening Balance TZS	Grants Received during the year (B) TZS	Total Available for the Year (C)=(A)+(B) TZS	Grant released to income (D) TZS	Balance at the end of the period (E)=(C)-(D) TZS
Embassy of Ireland	Chemo Drugs, NCCN Expansion Support and Core Staff Support	220,903,837	-	775,500,000	996,403,837	709,807,472	286,596,365
The Big Heart Foundation	Construction & Equipping PICU & NICU	60,000,000	(10,500,000)	-	49,500,000	49,500,000	-
IIPAN	Salary for Nutritionists	32,550,919	-	11,472,772	44,023,691	39,220,300	4,803,391
Pan African Energy	Support the delivery of Paediatric Oncology services in Sokoine Referral Hospital Lindi Region and Dar es Salaam, Tanzania.	9,190,000	-	187,549,938	196,739,938	191,879,938	4,860,000
Foundation S	Rolling out CCC & Training staff, Nurses training	-	-	263,105,967	263,105,967	201,594,021	61,511,947
Pfizer	NCCN Expansion	-	-	113,328,156	113,328,156	92,937,085	20,391,071
Mo Dewji Foundation	Chemo Drugs and Non Medical programs	50,000,000	-	100,000,000	150,000,000	130,000,000	20,000,000
Direct Relief	Support for the construction of a Cold Room	20,089,548	-	-	20,089,548	-	20,089,548
Electric Aid	Water Plant	-	-	78,912,000	78,912,000	39,456,000	39,456,000
Wentworth Gas & Wentworth Foundation	Chemo Drug, NCCN Expansion and Palliative Care Training	2,314,000	-	23,450,000	25,764,000	25,764,000	-
Love Hope Strength Foundation	Support Staff Costs and procurement of Chemo	-	-	124,261,550	124,261,550	124,261,550	-
TLM Ireland	Support Operation services	-	73,603,208	127,948,800	201,552,008	201,552,008	-
Vitol Foundation	Support Chemo Drugs and Test ayments	-	-	44,100,000	44,100,000	44,100,000	-
Berkers/Cordes Stiftung	Support transport	-	-	37,350,000	37,350,000	37,350,000	-
St. Jude - ALSAC	Global Scholar Program	-	-	39,771,200	39,771,200	39,771,200	-
Wing Of Support	Chemo Drug & Salary For Nurses	13,000,200	(4,803,391)	64,625,000	72,821,809	65,152,322	7,669,487
CMS (T) Limited	Chemo Drug & Salary	-	-	23,450,000	23,450,000	23,450,000	-
Other Corporate and Business grant/Donation	Support treatment for Childhood cancer	-	-	35,911,463	35,911,463	35,911,463	-
Other NGO Grant/Donation	Support treatment for Childhood cancer	-	-	28,169,144	28,169,144	28,169,144	-
IGA - Skills Class	Purchase of Skills Item	-	-	450,000	450,000	450,000	-
Individual Donation	Support treatment for Childhood cancer	-	-	61,072,866	61,072,866	61,072,866	-
Income from Interest	Support treatment for Childhood cancer	-	-	60,477	60,477	60,477	-
Income from special event	Support treatment for Childhood cancer	-	-	117,192,450	117,192,450	117,192,450	-
TOTAL		408,048,504	58,299,817	2,257,681,783	2,724,030,103	2,258,652,295	465,377,809

TUMAINI LA MAISHA TANZANIA**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****23. Deferred Asset**

Deferred asset relates to donated Computer Equipment and Furniture, Fixture and Fittings was TZS 61,100,537.

24. Related Party Transactions

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party by participating in its financial or operational policy decisions.

25. Contingent Liability and Commitments

There were no contingent liabilities or commitments as at 31 December 2023.

26. Comparatives and Prior Year Adjustment

Where necessary, the figures have been adjusted and re-grouped to conform to changes in presentation in the current year.

27. Explanation of Major Variance in The Statement of Comparison between Budget and Actual Amounts**27.1 Admin Expenses**

The difference is due to during the year the Finance Officer got another opportunity somewhere else and the new one did not start as expected. Also, the Human Resource officer did not start as projected.

27.2 Clinical staff cost

The difference is due to during the year One Cannulation Officer went for further study and Nurses (Outreach Coordinator) got another opportunity somewhere else and the replacement was not done immediately.

27.3 Toto Afya Card

During the year, the normal NHIF Toto card package was ceased by government

27.4 Drug and Supply

The need for chemo drug and other supportive drug was more than we projected.

27.5 Nutrition Program

The difference is due to during the year the contract for nutritionist at KCMC ended and the initiation for new contract was not done immediately. Also we had fewer number of children who needed special F-100 supplement and protein ball compared to year ended 2022. For Spices / Antioxidants more honey was used during the year because more children needed the smoothie and porridge.

27.6 Play Therapy

The variance was due to the reasons that previously purchased play therapy equipment's was in good condition which reduces a budget to purchase new one.

27.7 School Running Program

The difference is due to during the year one teacher from municipal retired and the replacement was not done immediately.

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

27.8 Office and Housing

The different is due to the reason that no major repair and maintenance happened during the year.

27.9 Transport Cost

The cost was more because during the year we had more Leukemia patients who required multiple visits to Muhimbili National. Also during the year, we started supporting these patients with transport to their nearest hospital for checkups.

27.10 Fundraising

Most of the costs we expected to incur on the fundraising activities were donated during the year.

27.11 Outreach

The visit to Iringa and Kigoma that was planned to be done during the year was not done and appointment was secured for 2024.

27.12 Training

No fund was secured to support non-medical trainings so was not done during the year as expected.

27.13 Project

The re-new of water projected maintenance services was not start as expected.

27.14 Test and CT scans

This was a new service that was previously provided for free now that the parent has to pay, TLM stepped in to cover some of these costs not know the exactly amount.

27.15 Importation charges

The donation that was expected to be cleared in 2023 was actually received in 2024.