



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 2024

TUMAINI LA MAISHA TANZANIA

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TUMAINI LA MAISHA TANZANIA

LIST OF ABBREVIATION

ALSAC	American Lebanese Syrian Associated Charities
BLS	Basic Life Support
BSc	Bachelor of Science
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
KCMC	Kilimanjaro Christian Medical Centre
MNH	Muhimbili National Hospital
MoH	Ministry of Health
MSc	Master of Science
NCCN	National Children's Cancer Network
NGO	Non-Government Organization
NHIF	National Health Insurance Fund
NIHR	National Institute for Health and care Research
NSSF	National Social Security Number
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.
Bankers	NMB Bank PLC, Muhimbili Branch, P. O. Box 9213, Dar es Salaam, Tanzania
Auditor	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

REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024

1. Introduction

The members charged with governance submit their report together with the audited financial statements for the year ended 31st December 2024, 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 2024.

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 (TLM) is dedicated to transforming the outlook for children with cancer in Tanzania by delivering comprehensive medical treatment and supportive services that enhance both survival and quality of life. At the heart of TLM's mission is a commitment to ensuring the long-term sustainability of paediatric oncology services through local and international fundraising, as well as strong advocacy for government involvement in meeting national obligations.

A central strategy in this mission is the development of a National Children's Cancer Network, designed to reach every child in need while strengthening the quality and consistency of care across the country.

The core activities carried out by TLM include:

- **Provision of Medical Care:** Delivering free, high-quality medical services to children with cancer, including timely diagnosis, effective treatment, and follow-up care.
- **Support Services:** Offering a range of holistic support for patients and their families, including psychosocial counselling, emotional support, and guidance through the healthcare system.
- **Awareness and Education:** Promoting early detection and public understanding of childhood cancer through education and awareness campaigns.
- **Advocacy:** Working with stakeholders and government partners to influence policies, secure resources, and ensure that children with cancer receive the attention and care they deserve.
- **Research:** Supporting and conducting research to better understand the local landscape of childhood cancer and to drive continuous improvements in treatment outcomes.

In 2024, TLM entered the fourth year of its 2021–2025 Strategic Plan, with a continued focus on improving the quality and accessibility of free paediatric oncology care nationwide.

TUMAINI LA MAISHA TANZANIA

REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024 (CONTINUED)

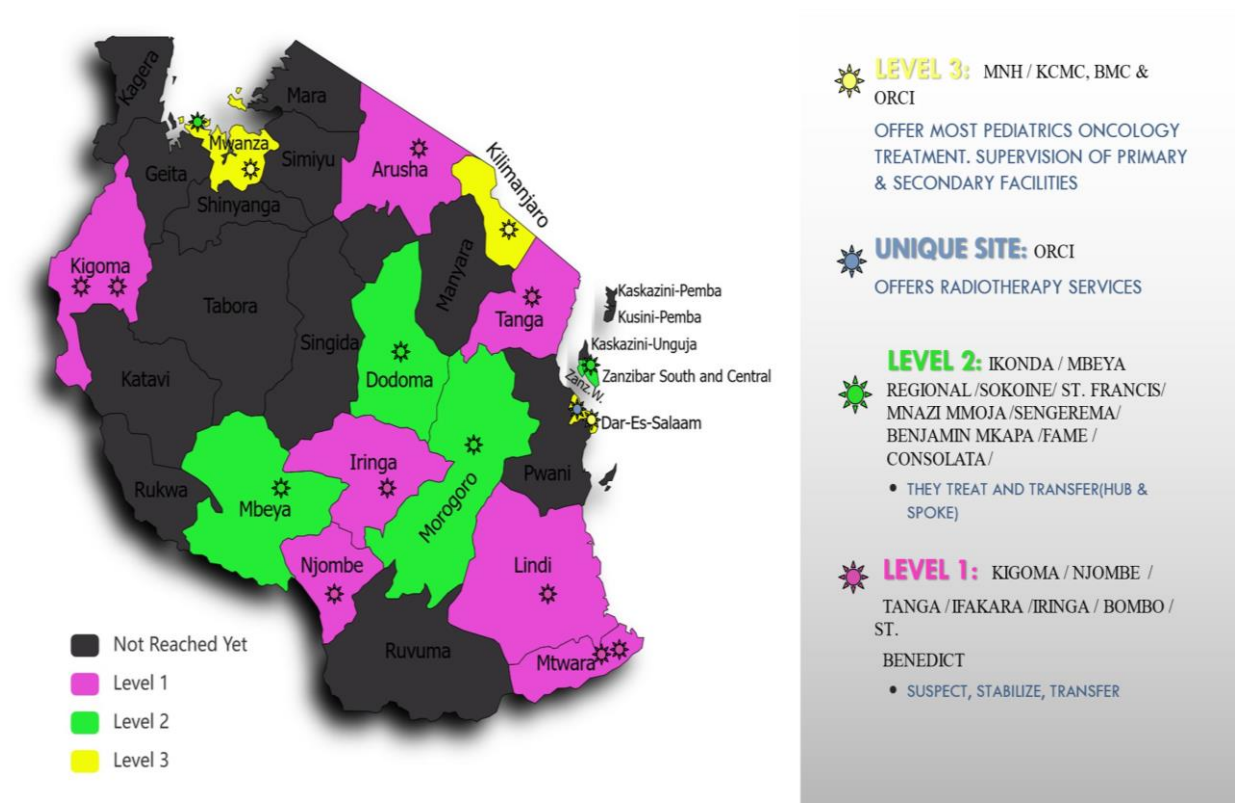
4. Performance for the year

Tumaini La Maisha is committed to ensuring that children with cancer in Tanzania have equitable access to high-quality services, with the ultimate goal of achieving cure rates comparable to those in high-income countries by 2025. Our core objective remains to enhance the quality of free pediatric oncology care across Tanzania and to ensure that every child in need can access it.

This year marked the fourth year of implementation of our five-year strategic plan (2021–2025). In the 2024 financial year, we undertook a range of projects and initiatives focused on strengthening the quality of care and services. Key activities implemented during the year included:

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

During this year, 6 new collaborative centers were added to the NCCN, bringing the total number of collaborative partner centers to 19.



4.2 Quality of Care Improved Across the NCCN Network

4.2.1 Training & Research

The organization conducted various training for medical staff, particularly those from partner centers within the NCCN network. The training took place at the hub MNH as well as at KCMC. Specific training included Oncology pharmacy, lab and flow training and oncology nurse training. One lab and nurses' intensive training occurred at MNH, another at KCMC. Also, during the year, TLM supported staff from different hospitals nationwide to attend palliative care training at MUHAS. In addition, we continue to support one TLM medical staff member in his Masters in Haematology training.

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

TUMAINI LA MAISHA TANZANIA

REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024 (CONTINUED)

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. Furthermore, seven pharmacists received training on TLM medication stock management, including storage stock checks and central drug procurement processes.

Efforts to continue securing medicine lines included the use of cold chain boxes. 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 1,325,364,323 chemotherapy drugs was dispatched to all the NCCN partner sites across the country during the reporting period.

4.2.3 TLM CleverCancerCare APP

One of the key innovative projects continued this year, the rolling out of the TLM CleverCharts APP to our NCCN partner site, at the year end 2024 5 sites have been trained and are using the app.

4.2.4 Adherence to Treatment Initiatives and Supports

To reduce treatment abandonment and improve the general well being and mental health of our patients and families in 2024, 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.

A total of 142 children were enrolled in a proper education system during the year and TLM facilitated their continued education while admitted. 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 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 allowed 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 the collaborative center hospitals, totaling 690 trips with a total value of TZS 60,063,600/=

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 stepped in to support the families and paid for various tests and investigations, including CT scans, MRIs, operations, and surgeries, totaling TZS 156,772,050/= 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

Charity Staff development was a major area of focus during the period, with high priority given to training initiatives. Two charity staff members received training during this time,

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REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024 (CONTINUED)

one of which was conducted in Memphis, USA, with five 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

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.

TUMAINI LA MAISHA TANZANIA**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024
(CONTINUED)****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 comprehensive 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 all NCCN partnering hospitals in the Country (currently 19) Muhimbili National Hospital continues to be the main hub of operations for the NCCN, patients, parents, staff, donors, board members, colleagues and the Tanzania Ministry of health.. The Organization values its relationships with its partners and stakeholders and will continue to work towards strengthening these partnerships 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 ongoing basis 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.

TUMAINI LA MAISHA TANZANIA**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024 (CONTINUED)**

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of noncompliance with 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 2024 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;

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

TUMAINI LA MAISHA TANZANIA**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024
(CONTINUED)**

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 2024, unless otherwise stated, are

Name	Position	Date of Birth	Nationality	Qualification	Date of appointment/ resignation
Dr. Gerald Mongella	Chairperson	1969	Tanzanian	PhD 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
Ms. Nisha Sanghvi	Member	1974	Tanzanian	BFA-Graphic Design With a minor in Art History	2020
Prof. Bruno Sunguya	Member	Tba	Tanzanian	MD., MSc, PhD	2023
Dr. Nazima Dharsee	Member	tba	Tanzanian	MD., MSc, PhD	2024

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 six 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.

TUMAINI LA MAISHA TANZANIA

REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024 (CONTINUED)

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

Name	Q1 Held 04.03.2024	Q2 Held 18.07.2024	Q3 Held 12/09/2024	Q3 Not Held	Attendance %
Dr. Gerald Mongella	Yes	Yes	Yes	No	75%
Dr. Blandina Robert Lugendo	No	Yes	Yes	No	50%
Mr. Phillip Gerald Saliboko	Yes	Yes	Yes	No	75%
Ms. Nisha Sanghvi	Yes	Yes	Yes	No	75%
Prof. Bruno Sunguya	No	Yes	No	No	25%
Dr. Nazima Dharsee	No	Yes	yes	No	50%

Director’s evaluation and training

The Board itself regularly underwent self-assessment and evaluation to improve the internal governance of the Board. However, in 2024, no training was 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 helped to recruit and retain the exceptional team. The organization promoted diversity within the organization and beyond.

The total number of paid staff was 46, comprising core programme staff, medical staff, and supporting staff. There were 46 contractual staff, and 8 were MoU staff. The gender compositions were as illustrated below:

	2024	2023
No. of Males	13	12
No. of Female	33	33
TOTAL	46	45

The day-to-day management of the Organization is handled by various departments as outlined below:

Departments	Department Head	Qualification	Responsibility /Function
Admin & Medical	Dr. Patricia Scanlan	MB BCh BAO, MRCPI (PAEDS)	CEO
Admin & Operations	Ms. Lilian Ndyetabula	BBA, MSc in Development Policy & Practice for Civil Society	COO
Financial & Donors	Ms. Eliwangu Mlaki	ACPA, MPM, BSc in Banking & Finance	CFO/DM
Medical Operation	Dr. Miraji Nasibu	MD	Medical Programme Manager

TUMAINI LA MAISHA TANZANIA**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024
(CONTINUED)**

The Management team was headed by the Chief Executive Officer (CEO), who managed day to day activities of the programme. The CEO was assisted by the management team, which was comprised of a Medical Program Officer, Chief of Operations, and CFO & Donor Manager.

15. Employee's welfare

During the past year, the Organization reviewed its employment terms annually to ensure they met statutory and market conditions. Both employees and the employer contributed to NSSF, but the Organization did not 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: 23/06/2025



Mr. Philip Saliboko
Treasurer
Date: 23/06/2025

TUMAINI LA MAISHA TANZANIA

**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024
(CONTINUED)
STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER
2024**

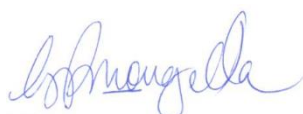
It is the responsibility of the directors to prepare financial statements for each financial period that gives a true and fair view of the state of affairs of the organization as at the end of the financial year and of the financial activities of the Organization for the year. The directors are also 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 23/06/2025 and signed on its behalf by: -



Dr. Gerald Mongella

Board Chairperson

Date: 23/06/2025

Mr. Philip Saliboko

Treasurer

Date: 23/06/2025

TUMAINI LA MAISHA TANZANIA

**REPORT TO THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 31 DEC 2024
(CONTINUED)****DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED 31 DECEMBER 2024**

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 2024 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 2024 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: 23/06/2025



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 2024, 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 18 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 2024, 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:
Elinisaidie Msuri
C35E0EAF0EB143F...

CPA Elinisaidie K. Msuri - ACPA 814

For and On Behalf of HLB TANZANIA

Certified Public Accountants

Dar es Salaam

Date:..... 28 June 2025

hlbtanzania.co.tz

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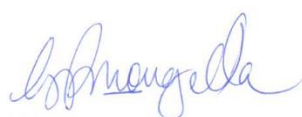
TUMAINI LA MAISHA TANZANIA

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Notes	2024 TZS	2023 TZS
ASSETS			
Non- Current Assets			
Property and Equipment	3	55,981,532	60,876,538
Intangible Assets	4	-	224,000
		<u>55,981,532</u>	<u>61,100,537</u>
Current Assets			
Inventory	5	524,340,670	468,032,427
Receivables	6	4,163,067	1,931,367
Cash and cash equivalents	7	276,781,903	465,377,809
		<u>805,285,639</u>	<u>935,341,603</u>
Total Assets		<u>861,267,172</u>	<u>996,442,140</u>
EQUITY AND LIABILITIES			
Liabilities			
Payables and accruals	8	15,650,000	2,960,537
Deferred Grant	9	925,964,186	932,381,066
Deferred Assets	10	55,981,532	61,100,537
Total Liabilities		<u>997,595,718</u>	<u>996,442,140</u>
Equity			
Revaluation Reserve		(136,328,546)	-
Accumulated Fund		-	-
		<u>(136,267,172)</u>	<u>-</u>
Total Equity and Liabilities		<u>861,267,172</u>	<u>996,442,140</u>

The notes on pages 23 to 36 form an integral part of these financial statements.

The financial statements on pages 1 to 36 were approved by the Board of Directors on.....23/06/2025.....and were signed on its behalf by:



Dr. Gerald Mongella
Board Chairperson

Date: 23/06/2025



Mr. Philip Saliboko
Treasurer

Date: ...23/06/2025

TUMAINI LA MAISHA TANZANIA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 TZS	2023 TZS
REVENUE			
REVENUE FROM NON-EXCHANGE TRANSACTION			
Restricted Fund	11	2,393,089,153	1,878,324,494
Unrestricted Funds	12	211,766,029	274,510,244
Donated Goods and Services	13	1,239,994,719	550,174,975
Other Income	14	390,599	335,567
Special Events	15	249,909,456	117,192,450
Amortized Asset	16	9,149,005	-
		<u>4,104,298,961</u>	<u>2,820,537,730</u>
REVENUE FROM EXCHANGE TRANSACTION			
IGA - Income generating activities from skills class	17	<u>213,500</u>	<u>450,000</u>
Total Revenue		<u>4,104,512,461</u>	<u>2,820,987,730</u>
OPERATING EXPENSES			
Admin Expenses	18	291,102,985	418,265,086
Clinical Care Program	19	2,720,550,958	1,716,481,606
Non-Clinical Care Program	20	610,138,689	549,384,428
Training and Twinning Program	21	118,405,977	35,234,702
Projects	22	266,677,907	65,834,000
Outreach	23	97,635,945	35,787,908
Total expenses		<u>4,104,512,461</u>	<u>2,820,987,730</u>
Surplus/(Deficit)		=	=

The notes on page 23 to 36 form an integral part of these financial statements.

TUMAINI LA MAISHA TANZANIA

STATEMENT OF CHANGE IN NET ASSET FOR THE YEAR ENDED 31 DECEMBER 2024

	Revaluation Reserve TZS	Total TZS
Balance as at 01 January 2024	(136,328,546)	(136,328,546)
Prior year adjustments	-	-
Profit for the year	-	-
Balance as at 31 December 2024	<u>(136,328,546)</u>	<u>(136,328,546)</u>
Balance as at 01 January 2023	(136,328,546)	(136,328,546)
Amortization of capital fund	-	-
Profit for the year	-	-
Balance as at 31 December 2023	<u>(136,328,546)</u>	<u>(136,328,546)</u>

Notes: TLM conducted a revaluation of all its assets in 2023 resulting in a revaluation loss. This amount will remain unchanged until the next revaluation in the coming years.

TUMAINI LA MAISHA TANZANIA

CASH FLOWS STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

		2024	2023
	Notes	TZS	TZS
Cash Flows from Operating Activities			
Receipts			
Grants Received		2,308,940,323	2,140,428,856
Collections from Special Events		186,661,456	117,192,450
Other Receipts		27,148	60,477
Total		2,495,628,927	2,257,681,783
Payments			
Admin Expenses		263,635,353	216,204,093
Clinical Care Program		1,507,482,141	1,419,005,982
Non-Clinical Care Program		512,779,454	382,179,990
Training and Twinning Program		118,405,977	35,234,702
Projects		180,255,964	65,834,000
Outreach		97,635,945	35,787,908
Total		2,680,194,833	2,154,246,676
Net Cash Flows from operating activities		(184,565,906)	103,435,107
Cash Flows from Investing Activities			
Acquisition of PPE		(4,030,000)	-
Proceeds from Disposal of Asset		-	-
Net Cash Flows from Investment Activities		(4,030,000)	=
Cash Flow from Financing Activities			
Repayments of Borrowings		-	-
Proceeds from Borrowings		-	-
Net Cash Flow from Financing Activities		=	=
Net Increase / (Decrease) in Cash and Cash Equivalent		(188,595,906)	103,435,107
Cash at the Beginning of the Year		465,377,809	361,942,702
Loss/Gain on Translation of Foreign Currency			
Cash at the End of the Period		276,781,903	465,377,809

TUMAINI LA MAISHA TANZANIA

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

	ORIGINAL BUDGET TZS	APPROVED BUDGETED (TZS)	ACTUAL TZS	VARIANCE TZS	VARIANCE (%)	NOTE
REVENUE						
Revenue	<u>3,285,917,477</u>	<u>3,285,917,477</u>	<u>4,104,512,461</u>	<u>(818,594,984)</u>	-25%	27.1
Total Revenue	<u>3,285,917,477</u>	<u>3,285,917,477</u>	<u>4,104,512,461</u>	<u>(818,594,984)</u>		
EXPENDITURE						
Admin Expenses	240,038,199	240,038,199	291,102,985	(51,064,786)	-21%	27.2
Clinical Care Program	1,941,663,319	1,941,663,319	2,372,079,204	(430,415,885)	-22%	27.3
Non-Clinical Care Program	579,341,534	579,341,534	608,938,689	(29,597,155)	-5%	
Training and Twinning Program	63,500,000	63,500,000	118,405,977	(54,905,977)	-86%	27.4
Projects	381,529,495	381,529,495	266,677,907	114,851,588	30%	27.5
Outreach	<u>79,844,930</u>	<u>79,844,930</u>	<u>97,635,945</u>	<u>(17,791,015)</u>	-22%	27.6
Total Expenditure	<u>3,285,917,477</u>	<u>3,285,917,477</u>	<u>4,104,512,461</u>	=		
Surplus/Deficit for the period	=	=	=	=		

TUMAINI LA MAISHA TANZANIA**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024****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 1041 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 19 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 2024 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.

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

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.

d) Significant Accounting Policies

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.

e) 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.

f) 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.

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

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.
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.

g) 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%

h) 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.

i) 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.

j) 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.

k) Other receivables

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

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.

l) 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.

m) Cash and Cash Equivalent

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

n) 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.

o) 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.

p) 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.

q) 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.

r) 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).

s) 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.

t) 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.

u) Inventories

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

v) 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. Plant and Equipment

	Computer Equipment	Furniture, Fixture and Fittings	Total
	TZS	TZS	TZS
COST			
At 1 January 2024	7,440,000	63,901,780	71,341,780
Additions	2,480,000	1,550,000	4,030,000
Revaluation (Gain/Loss)			-
Disposal	-	-	-
At 31 December 2024	<u>9,920,000</u>	<u>65,451,780</u>	<u>75,371,780</u>
Depreciation			
At 1 January 2024	2,477,520	7,987,723	10,465,243

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Charge for the Year	1,927,786	6,997,220	8,925,005
At 31 December 2024	<u>4,405,306</u>	<u>14,984,942</u>	<u>19,390,248</u>

Net Book Value			
At 31 December 2024	<u>5,514,694</u>	<u>50,466,838</u>	<u>55,981,532</u>
At 31 December 2023	<u>4,962,480</u>	<u>55,914,057</u>	<u>60,876,537</u>

4. Intangible Assets

	Computer Software 2024 TZS	Total 2023 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>
Amortization		
At start of year	3,696,000	2,786,349
Charge for the year	224,000	909,651
At end of year	<u>3,920,000</u>	<u>3,696,000</u>
Net book value		
At End of the year 2024	<u>-</u>	<u>-</u>
At End of the year 2023	<u>224,000</u>	<u>224,000</u>

5. Inventory

	2024 TZS	2023 TZS
Drugs	481,760,796	448,276,127
Supplies	42,579,874	19,756,300
	<u>524,340,670</u>	<u>468,032,427</u>

6. Receivables

	2024 TZS	2023 TZS
Imprest Receivable – Transport	3,758,067	1,821,667
Project Advances	405,000	109,700
	<u>4,163,067</u>	<u>1,931,367</u>

7. Cash and Cash Equivalents

MPESA	5,956,186	7,380,591
NMB-TZS	118,472,935	9,305,080
NMB USD	74,246,633	80,009,776
NMB EURO	44,344,406	367,716,362
Petty Cash	-	966,000
TIGO-PESA	1,054,824	

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

TIGO-LIPA NAMBA	108,019	
MAW	32,598,900	
	<u>276,781,903</u>	<u>465,377,809</u>

8. Payables and Accruals

Supplier for Drugs	15,650,000	-
Other Payables	-	2,960,537
	<u>15,650,000</u>	<u>2,960,537</u>

9. Deferred Grant

At start of year	932,381,066	1,312,038,387
Adj: Less: Receivables for last year	-	(353,038,657)
Opening balance adjustment	-	37,335,531
Received during the year	4,088,946,576	2,453,850,38
Less: Recognised During the Year	(4,095,363,456)	(2,517,804,57
At end of year	<u>925,964,186</u>	<u>932,381,066</u>

Detailed Deferred Grant:**Deferred Cash**

At start of year	465,377,809	408,048,504
Open Balance Adjustment	-	58,299,817
Received during the year	2,495,628,927	2,257,681,783
Deferred Grant receivable	-	-
Less: Recognised During the Year	(2,684,224,833)	(2,258,652,295)

Adj. Unrecognizing last year receivables

At end of year	<u>276,781,903</u>	<u>465,377,809</u>
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Deferred GIK

At start of year	19,756,300	5,511,260
Received during the year	108,597,874	50,196,900
Less: Recognised During the Year	(85,774,300)	(45,951,860)
At end of year	<u>42,579,874</u>	<u>19,756,300</u>

Deferred Drug

	2024	2023
	TZS	TZS
At start of year	448,276,127	514,475,680
Received during the year	1,484,719,775	145,971,700
Less: Recognised During the Year	(1,325,364,323)	(213,200,423)
At end of year	<u>607,631,579</u>	<u>447,246,957</u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Total Deferred Grants

At start of year	932,381,066	1,312,038,387
Adjustment Deferred Grant Receivable	-	(353,038,657)
Open Balance Adjustment	-	37,335,531
Received during the year	4,088,946,576	2,453,850,383
Less: Recognised During the Year	(4,095,363,456)	(2,517,804,577)
Total at end of year	<u>925,964,186</u>	<u>932,381,066</u>

10. Deferred Asset

Deferred asset relates to donated Computer Equipment and Furniture; Fixture and Fittings was 55,981,532

11. Restricted Funds

43310 · Corporate and Business Grants	306,572,452	265,716,075
43320 · Individual Contributions	1,233,000	22,964,500
43330 · Nonprofit Organization Grants	2,085,283,701	1,575,442,177
	<u>2,393,089,153</u>	<u>1,864,572,752</u>

12. Unrestricted Funds

Unrestricted Grants		
43410 · Non - profit Grants	133,007,269	170,029,639
43431 · Corporate and Business Grants	51,463,700	67,718,098
43420 · Individual Contributions	27,295,060	38,108,366
	<u>211,766,029</u>	<u>275,856,104</u>

13. Donated Goods and Services

44410 · Donated Prof fees, facilities	23,316,800	11,600,000
44420 · Gifts in Kind - Goods	85,774,226	50,196,900
44421 · Gifts in Kind - Service	621,615,818	317,761,457
44422 · Gifts in Kind - Drugs	509,287,875	170,616,618
	<u>1,239,994,719</u>	<u>425,091,596</u>

14. Other Income

	2024	2023
	TZS	TZS
46400 · Other Types of Income	27,149	-
46440 · Interest-Savings, Short-term CD	363,450	60,477
46430 · Gain / Loss in Forex	-	275,090
	<u>390,599</u>	<u>335,567</u>

15. Special Events

49000 · Special Events Income	-	-
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TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

49010 · Special Events st. patricks ball	112,208,785	50,530,650
49020 · Special Events Piggy bank	47,548,850	42,107,600
49030 · Kili marathon	19,073,821	16,631,200
49040. Plant For Life	63,248,000	7,923,000
49050 · Bid for life	7,830,000	7,923,000
	<u>249,909,456</u>	<u>125,115,450</u>

16. Amortized Restricted Funds

Amortized Asset	9,149,005	-
	<u>9,149,005</u>	<u>-</u>

17. Revenue from Exchange transaction

IGA - Income generating activities from skills class	213,500	450,000
Total Revenue	<u>213,500</u>	<u>450,000</u>

18. Admin Expenses

Personnel Costs	250,826,302	213,751,157
Withholding Taxes	3,892,839	880,000
Membership Fees	50,000	50,000
60441 · Bank Charges	2,846,370	1,798,027
60458. Audit Fees	23,316,800	11,600,000
60910. Bad Debts	-	8,299,005
Admin donations (CCC, Consultation services)	-	170,512,004
Exchange Loss - Revaluation Loss	1,021,668	-
Depreciation	9,149,005	11,374,894
Total Expenses	<u>291,102,984.76</u>	<u>418,265,086</u>

19. Clinical Program Costs

Drugs and Supplies	2,136,893,377	1,332,098,658
Personnel Costs	583,657,581	384,382,948
	<u>2,720,550,958</u>	<u>1,716,481,606</u>

20. Non-Clinical Care Program**Play Therapy**

Play therapy equipment	8,641,800	2,637,900
Personnel Costs	53,556,906	48,862,378
Sub total	<u>62,198,706</u>	<u>51,500,278</u>

School Programs

School Stationaries / Books / Skills items	5,816,000	7,502,200
School Snacks	5,190,400	5,201,000
Personnel Costs	25,065,433	42,650,257
Sub total	<u>36,071,833</u>	<u>55,353,757</u>

Nutrition Programme

Nuts/ Beans	7,000,000	6,000,000
Fruits and Vegetables	26,678,000	26,318,500
Spices / Antioxidants	13,870,500	12,845,000
Nutritionist	43,564,106	41,554,306

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Nutrition assistant 2	21,930,309	20,079,664
Nutrition Assistant 1	18,397,957	17,231,131
Special Juice	930,000	8,388,960
Protein Ball Supplements	3,052,000	-
Eggs	4,542,000	-
Meals	32,960,000	-
Sub total	<u>172,924,872</u>	<u>132,417,561</u>

Transport Program

Meals / Transport for patients	60,063,600	48,460,583
Local Travel & Meeting expenses	2,361,700	1,667,050
DHL service	29,729,235	82,500,000
Visiting experts local travel	4,513,900	-
Sub total	<u>96,668,435</u>	<u>132,627,633</u>

Office and Housing

Office and Housing	65,000	907,500
Cartridges	30,000	1,200,000
Broadband internet	1,878,000	1,655,000
Stationary / Printing	2,287,200	4,478,600
Repairs and Maintenance	-	1,103,650
Ward repair and maintenance	600,200	5,322,500
Hostel repair and maintenance	2,363,000	2,414,000
Office repair and maintenance	2,010,700	163,000
Mobile Phone cost	2,455,000	3,220,000
Health Attendants	36,695,648	18,362,314
TLM Events	58,983,449	6,608,500
Piggy Bank Expenses	2,861,000	5,761,500
Housing cost	56,958,000	53,444,900
Gas	2,160,000	1,671,900
Cleaners	22,426,574	16,289,742
Staff Condolences	3,000,000	-
Office Refreshment	959,000	331,000
Registration Fees	117,200	698,350
Conference, Convention, Meeting	28,184,282	5,845,900
Volunteer Engagement	-	505,000
Survivors Engagement	860,000	-
Fines, Penalties, Judgments	1,125,000	-
Insurance	583,826	-
House Supervisor	14,861,964	-
Hostel Items	809,800	-
Sub total	<u>242,274,843</u>	<u>129,983,356</u>

Total	<u>610,138,689</u>	<u>549,384,429</u>
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21. Training and Twinning Programs

	2024	2023
	TZS	TZS
Training	118,405,977	35,234,702
	<u>118,405,977</u>	<u>35,234,702</u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. Projects

ABG machine	54,000,000	49,500,000
Water Project	26,668,000	13,334,000
PICU & NICU	4,600,000	-
Cold Room	18,630,688	-
Salama Study	10,800,000	3,000,000
CCC	121,549,247	-
MAW	6,385,996	-
Topcat	24,043,976	-
	<u>266,677,907</u>	<u>65,834,000</u>

23. Outreach

Sengerema	20,000,000	20,000,000
Lindi	-	1,000,000
KCMC	69,707,125	10,425,300
Mbeya	-	-
Ifakara	400,000	830,000
Outreach visit	7,528,820	3,532,608
	<u>97,635,945</u>	<u>35,787,908</u>

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

24. Deferred Revenue During the year ended 2024

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	286,596,365	-	840,000,000	1,126,596,365	883,914,765	242,681,600
Pan African Energy	Support the delivery of Paediatric Oncology services in Sokoine Referral Hospital Lindi Region and Dar es Salaam, Tanzania.	4,860,000	-	-	4,860,000	4,860,000	-
Foundation S	Rolling out CCC, Nurses training, CCC	61,511,947		183,139,960	244,651,907	210,551,604	34,100,303
Pfizer	NCCN Expansion	20,391,071		-	20,391,071	20,391,071	-
TopCat Study	TopCat			279,404,046	279,404,046	279,404,046	-
Mo Dewji Foundation	Chemo Drugs and Non Medical programs	20,000,000	-	100,000,000	120,000,000	120,000,000	-
Direct Relief	Support for the construction of a Cold Room	20,089,548		-	20,089,548	20,089,548	-
ETG	Supporting the Purchase of Chemo Drugs			31,000,000	31,000,000	31,000,000	
Columbia University -IIPAN	Nutritionist Salaries	4,803,391		91,623,255	96,426,646	96,426,646	-
Electric Aid	Chemo, Equipments, Training, Nutritions etc	39,456,000	-	82,228,250	121,684,250	121,684,250	-
Salama Study	Salama Study	-		84,567,241	84,567,241	84,567,241	-
Plant For Life	Purchase of Chemo Drug	-	-	63,248,000	63,248,000	63,248,000	-
Love Hope Strength Foundation	Support Staff Costs and procurement of Chemo	-	-	216,910,674	216,910,674	216,910,674	-
MAW International	Launching and supporting the granting services			33,750,000	33,750,000	33,750,000	-
Difeam Deutsches	Pharmacist Training	-	-	14,595,956	14,595,956	14,595,956	-
Vitol Foundation	Support Chemo Drugs and Purchase of Blood platelets machine	-		60,750,000	60,750,000	60,750,000	-
Berkers/Cordes StifTung	Support transport	-		27,600,000	27,600,000	27,600,000	-
Lions Club DSM	Supporting Nutrition and Investigations	-	-	21,190,900	21,190,900	21,190,900	-
Wing Of Support	Chemo Drug & Salary For Nurses	7,669,487	-	72,500,000	80,169,487	80,169,487	-
CMS (T) Limited	Chemo Drug & Salary	-		40,500,000	40,500,000	40,500,000	-
IMHO	Nutrition & Purchase of Infusion Pumps			12,250,450	12,250,450	12,250,450	
CCI	SIOP Conference			1,707,027	1,707,027	1,707,027	
Other Corporate and Business grant/Donation	Support treatment for Childhood cancer	-	-	14,172,253	14,172,253	14,172,253	-
Online Giving Foundation	Support treatment for Childhood cancer			9,060,751	9,060,751	9,060,751	
IGA - Skills Class	Purchase of Skills Item	-	-	213,500	213,500	213,500	-
Individual Donation	Support treatment for Childhood cancer	-	-	28,528,060	28,528,060	28,528,060	-
Income from Interest	Support treatment for Childhood cancer	-	-	27,148	27,148	27,148	-
Income from special event	Support treatment for Childhood cancer	-	-	186,661,456	186,661,456	186,661,456	-
TOTAL		465,377,809	-	2,495,628,927	2,961,006,735	2,684,224,833	276,781,903

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. Basis of Budget and Financial Statement Preparation

The approved budget and the financial statements are both prepared on the accrual basis of accounting, using the same accounting policies, classification, and coverage. As such, the Budget vs Actual comparison is presented on a consistent basis with the financial statements, and no reconciliation between budget and actual amounts and the financial statements is required in accordance with IPSAS 24.

26. 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.

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

Last year we experienced a higher level of donations than initially forecasted. This was largely due to the generous response from our donors who stepped in to support us during a time when we encountered unexpected expenses. As our operational needs grew beyond what was originally planned, we actively sought additional contributions to ensure we could continue delivering our services effectively. We were fortunate to receive increased support, including valuable in-kind donations and services which played a crucial role in helping us manage these unforeseen costs and maintain the quality of our work.

27.2 Admin Expenses

The difference was due to the inclusion of donated services and non-cash items such as audit fees and depreciation that were not originally included in the operational budget. Their addition during the reporting process contributed to the overall variance.

27.3 Clinical Care Program

During the year, our expenses were higher than initially projected. This increase was primarily driven by the introduction of additional services and needs that were previously provided at no cost but later required funding. These included essential items such as payments for medical tests and investigations as well as meals and dietary support for families.

27.4 Training and Twinning Program

The variance is due to an increase in the number of trainings conducted during the year, as well as a higher number of participants in attendance. This expansion was made possible through special support received during the year, which was specifically allocated to facilitate these training sessions.

27.5 Project Cost

The non-renewal of the water project maintenance services, as Muhimbili Hospital was expected to take over these responsibilities, contributed to the difference. In addition, the planned TopCat clinical trial study did not commence as anticipated.

27.6 Outreach

The difference is due to the purchase of a blood platelet machine for KCMC Hospital during the year, which was made possible through a special fund we received specifically for this purpose.

28 Contingent Liability and Commitments

TUMAINI LA MAISHA TANZANIA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Contingencies

There were no contingent liabilities as at 31 December 2024.

29Comparatives and Prior Year Adjustment

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