RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)

(Registration number 1466)

Audited Financial Statements
for the year ended 31 December, 2024

TMC ASSOCIATES
Accountants Auditors and Tax Consultants
P.O. Box 33074, Dar Es salaam

General Information

Country of incorporation and domicile	United Republic of Tanzania
Registered office	Kinondoni Dar Es salaam
Postal address	P. O. Box 2621 Dar Es salaam Tanzania
Auditors	TMC ASSOCIATES Certified Public Accountants Registered Auditors NBAA Member firm Y2K Street, Y2K Building P. O. Box 33074 Tegeta, Dar Es salaam

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The reports and statements set out below comprise the audited financial statements presented to the shareholder:

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Director's Responsibilities and Approval

The directors are required in terms of the Tanzanian Companies Act 2002 to maintain adequate accounting records and are responsible for the content and integrity of the director's report and audited financial statements and related financial information included in this report. It is their responsibility to ensure that the director's report and audited financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the director's report and audited financial statements.

The director's report and audited financial statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company endeavors to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behavior are applied and managed within predetermined procedures and constraints.

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the director's report and audited financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The directors have reviewed the company's cash flow forecast for the year to December 31, 2025 and, in light of this review and the current financial position, they are satisfied that the company has or had access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the company's director's report and financial statements. The director's report has been examined by the company's external auditors and their report is presented on pages 4 to 21.

The director's report and audited financial statements set out on page 25 to 40 which have been prepared on the going concern basis, were approved by the board of directors on 30th July, 2025 and were signed on their behalf by:

Approval of audited financial statements

RELIEF TO DEVELOPMENT SOCIETY (REDESO)
Tel: +255 786 746346, Email:redeso-hq@redeso.or.tz
REDESO
P.O. Box 2621, D.S.M.

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Director

Director's Report

1. INTRODUCTION

In compliance with the Tanzania Financial Reporting Standards (TFRS) No. 1 the Directors have the pleasure to submit their fifth yearly report together with the audited financial statements for the year ended 31 December 2024, which disclose the state of affairs of Relief to Development Society (REDESO).

The Financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs).

2. ESTABLISHMENT

Relief to Development Society is a national non-governmental organization, registered under the Non-Governmental Organization Act, 2002 with Certificate No. 1466 in Tanzania. The Organization is non-partisan as well as non-sectarian. REDESO is concerned with relief and development to Local and international displaced communities as well as other vulnerable Local communities. The organization is one of the leading projects implementing partners of UNHCR in refugee camps and Local communities in Tanzania. The organization implements both humanitarian and sustainable community development programs in Dar es Salaam, Kagera, Kigoma, Shinyanga and Simiyu Regions.

3. VISION STATEMENT

A community where refugees and other vulnerable people have access to equal opportunities.

4. MISSION STATEMENT

REDESO strives to provide relief services and promote sustainable development to vulnerable communities through capacity enhancement interventions.

5. GOVERNANCE

5.1 COMPOSITION OF BOARD OF DIRECTORS

Table I

	NAME	POSITION	QUALIFICATION	D.O.B.	NATIONALITY
1	Mr. Senen E. Mponda	Chairman	Advocate of the High Court	19/07/1964	Tanzanian
2	Mr. Joseph A. Karwima	Vice Chairman	Quantity Surveyor	25/11/1956	Tanzanian
3	Ms. Agnes V. Lwabuti	Treasurer	Accountant	15/11/1957	Tanzanian
4	Ms. Rehema O. Shuku	Member	Pharmacist	14/06/1982	Tanzanian
5	Mr. Andrew A. Edward	Member	Advocate of the High Court	10/06/1982	Tanzanian
6	Ms. Edith R. Prosper	Member	Form Six	20/07/1969	Tanzanian
7	Mr. Abeid H. Kasaizi	Secretary/CEO	MBA-International Business	15/11/1965	Tanzanian

Director's Report

5.2 MEETINGS OF THE BOARD OF DIRECTORS

During the year ended 31st December 2024, the Board of Directors held 1 meeting out of 3 meetings as per REDESO Constitution.

Table: II

Sn.	Name	Position	No. of Ordinary meetings attended
1	Mr. Senen E. Mponda	Chairperson	-
2	Mr. Joseph A. Karwima	Member	1
3	Ms. Agnes V. Lwabuti	Member	1
4	Ms. Rehema O. Shuku	Member	1
5	Mr. Andrew A. Edward	Member	1
6	Ms. Edith R. Prosper	Member	-
7	Mr. Abeid H. Kasaizi	Secretary	1

5.3 RESPONSIBILITIES OF THE BOARD OF DIRECTORS

The Board of Directors performed its responsibilities in accordance with the constitution. Main functions of the Board of Directors are to:

- Deliberate on the performance of prior investments and forthcoming investments;
- Review and adopt annual audit report and financial statements;
- Review past performance and set targets for the forthcoming year;
- Appoint External Auditor.

5.4 CESSATION OF MEMBERSHIP

Membership to the Board of Directors ceases after completion of term of **Six years** but can contest for re-election or following death or resignation of the Board member as stipulated in the constitution.

5.5 FIDUCIARY RESPONSIBILITY

All Board Members are considered to be independent both in character, judgment and free of relationships or circumstances, which could affect their judgment.

6. PRINCIPAL ACTIVITIES

- Promoting Sustainable Environmental Management Practices;
- Engaging in development initiatives that promote social and economic well – being and empowerment of communities;
- Collaborating with other stakeholders to provide relief services to victims of natural and man-made disasters; and
- Strengthening the Organization capacity for effective performance of its functions.

Director's Report

7. ATTAINMENTS IN PHYSICAL TERMS

For the reporting period REDESO undertook ten projects namely

7.1 Safe and Sustainable Environment for Persons with Specific Needs in Refugee Camps and Host Communities in Tanzania. Funded by HELPAGE INTERNATIONAL

The BMZ-funded project was implemented to enhance the independence and resilience of vulnerable refugees and host community members in Kigoma Region. Spanning two refugee camps and across eight district councils of Kigoma Region, the initiative focused on strengthening Community based structures, fostering intergenerational cohesion, and promoting sustainable of livelihood options. Additionally, the project sought to integrate disaster risk reduction mechanisms, inclusive psychosocial support, and peaceful coexistence strategies between refugees and host communities. Through this initiative, several key achievements were accomplished under each objective of the project:

Objective 1: Vulnerable refugees and host community members in Kigoma Region in two refugee camps and 48 villages in 6 districts are independently using and managing civil society structures to build intergenerational cohesion and resilience (especially in agriculture) of the communities. Under which the project had five (5) outputs to address this objective.

i) Structures are in place at local and regional level in the refugee camps and host communities with improved capacity to support disaster preparedness with functioning early warning and response systems.

ii) Peaceful coexistence of refugees and host community members has been strengthened and the *Refugee Host Community Working Group* (RHCWG) has been established as a platform for regular exchange among key stakeholders in the field of peaceful existence.

iii) Coordinated and community-based protection, rehabilitation and psychosocial support structures for vulnerable refugees and members of host communities are operational in the Kigoma region by the end of the project.

iv) Young people and adolescents participate in an intergenerational approach to protection and integration by the end of the project and have access to intergenerational community spaces.

v) Vulnerable refugees and host community members have access to climate-adapted agricultural training and cooperative savings programs.

Key Achievements:

- One (1) tripartite cross-border, multi-partner strategy was developed to strengthen disaster preparedness, early warning, and response systems in Tanzania, Burundi, and the Democratic Republic of Congo. The strategy was developed with the goal of promoting safer and more resilient communities by addressing trans-boundary risks and building local capacity. The strategy includes strengthening early warning systems, enhancing community resilience through capacity-building programs, sharing best practices in DRR, and establishing local response teams. Other priorities include conducting joint risk assessments, developing comprehensive disaster management plans tailored to cross-border vulnerabilities, and advocating for policy harmonization and coherence in DRR and emergency response across the three countries.

- Eight (8) district councils were strengthened in finalizing and formalizing District Disaster Preparedness and Response Plans**,** ensuring that communities are well equipped to prepare and respond to natural disasters and other emergencies across the districts.

- In the course of this reporting period, a total of 27 intergenerational Community Dreams were formulated, targeting economic empowerment, NCDs, GBV, MHPSS, sexual and reproductive health. The Community Life Competence Process was employed to develop 19 of these dreams in the host community and 8 in the camps. Moreover, government officials from the Community Development and Social Welfare Departments actively monitored, facilitated, and provided support to groups at the district level, leading to a significant increase in the number of Community Dreams. Subsequently, these dreams were effectively communicated to the relevant ministries and other stakeholders

Director's Report

. ATTAINMENTS IN PHYSICAL TERMS (continued)

- Ten (10) Community Based Organizations (CBOs) through a community-based saving scheme were supported to enhance the Livelihood opportunities for vulnerable host community members, including older people, people with disabilities, women, and youth groups benefiting 300 individuals (195 females and 105 males). These groups received financial assistance and start-up kits to initiate income-generating activities, reducing dependency on external aid and fostering self-sufficiency. The scheme aimed at providing vulnerable groups with access to financial services, foresting empowerment and resilience. The support also facilitated the implementation of climate-smart agriculture interventions, enabling communities to adopt sustainable farming practices and mitigate the impacts of climate change.

- Community-based protection, rehabilitation, and psychosocial support structures were reinforced, ensuring that marginalized groups have equal and fair participation in decision-making processes. This included training on intergenerational counselling and the establishment and strengthening referral system mechanisms for addressing gender-based violence at the community level (Ward and Village level). Under this, 73 community-based protection structures have been set up [30 in the refugee camps (including committees for persons with disabilities, outreach and protection, community leaders, and frontline incentive workers); and 43 in the host community] which in addition to the above have established the community-based protection and psychosocial support committee.

- Peaceful coexistence initiatives were implemented between refugee and host communities, which included community dialogues and meetings that promoted shared economic opportunities and reduced social tensions. During this reporting year, the Refugee Host Community Working Group (RHCWG) conducted eleven (11) meetings at the district level (an average of 2 meetings every 2 months) with a representation of 23 representatives of NGOs, most of which represented the host communities. Various topics related to peaceful coexistence including challenges related to shared resources and SGBV (Sexual and Gender-Based Violence were discussed, and resolutions to strengthen advocate for the elimination of SGBV developed

- Sixty-five (65) PSN groups with total of 2,055 individuals continued to benefit from accessing climate-friendly and climate-resilient agricultural practices through the construction of greenhouses in Buhigwe and Kibondo districts.

These efforts have contributed significantly to the overall resilience of both refugees and host communities, providing sustainable solutions for improved living conditions.

7.2 Natural Environment Protection through Climate Smart Solution in Refugee Camps and Host Communities in Kigoma.

The project was implemented through funding from JAC Trust, which was dedicated to enhancing environmental conservation and promoting sustainable energy solutions within refugee-hosting villages in Kibondo and Kasulu districts. The project sought to reduce deforestation, improve energy access, and enhance environmental awareness among both refugees and host communities. The project has the following major outcomes:

i) Environment Protection and Management strengthened through woodlots post planting management,

ii) Awareness creation to the community on environmental protection and management,

iii) Mutual relationship and livelihood activities is enhanced to protect and manage environmental natural resources,

iv) Alternative cooking energy is promoted,

v) Energy Serving Technology promoted,

vi) Monitoring and Evaluation is undertaken to address environmental related problems and provide relief to both refugees and host communities.

Director's Report

. ATTAINMENTS IN PHYSICAL TERMS (continued)

Key Achievements:

- Strengthened conservation efforts by building the capacity of village environment and natural resource committees. During this reporting period, two (2) trainings were conducted, 2408 home visits were conducted which is an increase of 20.4% from the project target and distribution of 100 beehives. Through training and the introduction of beekeeping activities, communities now have an alternative income-generating activity that does not rely on logging or deforestation.

- Improved access to cooking energy while addressing gender-based violence risks faced by women and girls. The project facilitated the production and distribution of briquettes to 80 households found in protected villages within Nduta refugee camp, reducing dependence on firewood collection. During this reporting period, 25 MTs of charcoal briquettes were produced and distributed.

- Reduced deforestation and environmental degradation by promoting fuel-efficient cooking methods. A total of 1,345 fuel-efficient stoves were fabricated at the household level, leading to a 50% reduction in fuel wood consumption. These stoves not only protect the environment but also improve indoor air quality and reduce the health risks associated with traditional cooking methods.

These activities were implemented in Kibondo and Kasulu where the JAC Trust Project has significantly contributed to reducing environmental pressures while promoting sustainable livelihoods and gender safety.

7.3 Food Security and Livelihood Support Enhancement in Refugee Camps and host Community in Kigoma Region (FLER)

The US Embassy-funded project addressed food security, climate resilience, and sustainable agricultural practices among refugees and host communities. Given the region’s vulnerability to climate change, the project aimed at equipping beneficiaries with the knowledge and tools needed to adapt to shifting and unpredictable weather conditions. The Overall objective of the project was to improve the diet of refugees in the refugee camps through provision of supplementary food and empower women and youth in the host community through capacity enhancement interventions to unlock economic opportunities through climate smart agriculture techniques and technology. In order to achieve this overall objective, the project had two (2) specific objectives as listed below:

i) To promote nutritious diet through promotion of kitchen gardening to 120 PSN refugee households 40HH and 80HH from Nduta and Nyarugusu respectively within the 8 months of implementation period benefiting 540 people

ii) To empower 250 individuals on smart climate agriculture through capacity building on open drip irrigation and green house technologies in Nyarugusu refugee camp and host communities in Kasulu 100 and 150 respectively benefiting 1,195 people.

Key Achievements:

- Enhanced food security through kitchen gardening programs that promoted vegetable production for refugee households. This initiative helped improve food diversification and nutritional intake of families while reducing the risks of malnutrition. In total 1,195 individuals benefited from this intervention in Kasulu district.

- Increased resilience to climate change through training and support for 500 beneficiaries in climate-smart agriculture and organic farming practices. These farmers are now better equipped to manage soil fertility, conserve water, and use environmentally friendly farming techniques that boost productivity despite erratic weather patterns. This activity was implemented in Nduta and Nyarugus camps

- Improved self-reliance within refugee communities by introducing sustainable agricultural techniques that enable long-term food production and income generation. The open drip irrigation system was established in Nyarugusu refugee camp and 250 refugee beneficiaries were trained in the operationalization of the system for sustainable utilization of the system and natural water source.

The project has empowered communities to mitigate food insecurity and build climate resilience, ensuring sustainable livelihood strategies even under challenging environmental conditions.

Director's Report

. **ATTAINMENTS IN PHYSICAL TERMS (continued)**

7.4 Providing Solar Power for Refugee Camps in Tanzania

The Little Sun Foundation Project significantly improved access to clean, renewable lighting energy solutions for refugee communities and particularly in areas with limited access to reliable electricity. The provision of portable solar lamps has transformed the daily lives of beneficiaries by enhancing security, education, and economic opportunities. The overall objective of the intervention was distributing Little Sun solar units to refugees, community leaders and key staff living and working in Tanzania's refugee camps. The project had four (4) specific objectives addressed to bring positive impact at community level as listed below:

i) Distribution of solar lamps and chargers as per the agreed targets in the MoU

ii) High quality photos and videos documenting the distribution exercise

iii) Document and produce 4 case studies of beneficiaries (photos, quotes and background information)

iv) Provide the final distribution report with cover letter from camp authorities certifying the number of units distributed and beneficiaries received the support.

Key Achievements:

- The project distributed 4,968 Solar lamps and 174 solar chargers to 5,142 individuals (F= 2,703 and M=2,439). This intervention created multiple benefits to beneficiaries as highlighted below:

i) Helped increase the access to reliable, clean, and safe renewable lighting energy for refugee households, reducing reliance on hazardous and expensive energy alternatives such as kerosene lamps and open fires.

ii) Reduced risk of gender-based violence for women and girls, particularly when moving at night to access essential services such as medical treatment. The provision of portable solar lamps has significantly improved personal security and reduced exposure to violence.

iii) Enhanced service delivery for community leaders and aid workers operating in the refugee camps. With portable solar lamps and solar-powered chargers, leaders and humanitarian workers are now able to provide round-the-clock support to the communities they serve. The ability to charge mobile phones has also improved communication, ensuring that assistance can be quickly coordinated when needed.

- User and safe management of solar lamp was conducted onsite during distribution to 5,142 individuals. Prior to the distribution REDESO staff spare sometime to familiarize on how to use, how to handle, how to turn on and charging, likewise the promotion of community to use clean and safe lighting energy.

- Photos, one documentary and four case studies depicting testimonies of the distribution exercise in the camp from the beneficiaries shared with the donor.

- One (1) final report was shared with the donor detailing the number of units distributed and beneficiaries received the support.

7.5 Enhancing Livelihood Resilience along the Sisal Value Chain in Shinyanga Region, Tanzania.

This project is under the support from CARE International Tanzania where the initiative responds to climate variability and the COVID-19 pandemic, focusing on smallholder farmers in Kishapu district. The project promotes diverse livelihood options like poultry and horticulture farming where during this reporting period the project reached 1,200 direct with 70% among them being women. Key focus areas include food security, improved income, financial literacy, poultry management, and horticultural practices. The project has two specific objectives as highlighted below: -

i) Improve income and food security of small producers and processors along the sisal value chain in Kishapu district,

ii) Promote community level advocacy for influencing planning and decision-making authority for inclusion of small sisal producers in village and district plans.

. ATTAINMENTS IN PHYSICAL TERMS (continued)

Key Achievements

- Ninety (90) households were reached, benefiting 540 household members and supported with 400 improved varieties of pawpaw on nutrition initiatives. In addition, the same group of beneficiaries supported with improved vegetable varieties, such as cabbage, okra, tomatoes, and fruits like watermelon. This initiative led to enhanced productivity and improved nutrition status of the smallholder farmers in Kishapu district. Youth engagement in watermelon farming for income was notable, and six acres of cabbage were piloted.

- 243 both female and male were trained on poultry management.

- The project employed Vulnerability Risk Assessment (VRA) and Participatory Community Vulnerability Assessment (PCVA) to identify adaptation measures, where the community identified drought-tolerant crops, improved agricultural practices, and smart agriculture as means of adaptation to climate change. Under this initiative, four (4) shallow wells for irrigation during drought, use of modified greenhouses and drip irrigation were promoted.

- The project has innovated the use of sisal by-products to produce poultry feed and improved sisal processing machines by switching from petrol to gas. This change enhances efficiency and reduces air pollution.

- The project successfully conducted training on advocacy to 250-smallholder farmers under which the project facilitated one (1) advocacy meeting at district level for horticulture farmers and poultry keepers to ensure the government hears their challenges and help solve them, particularly in access to water. In addition, journalists visited the project areas and spoke with beneficiaries to highlight the issues to be advocated.

7.6 Scaling up Resilience Through Diversified Livelihood Options Project in Kishapu District, Shinyanga Region.

This project is part of the enhancing livelihood resilience project, which is aimed at Scaling up poultry farming and horticulture to increase income and promote household nutrition Status. The project is funded by CARE International Tanzania and it addresses the same objectives.

i) Improve income and food security of small producers and processors along the sisal value chain in Kishapu district,

ii) Promote community level advocacy for influencing planning and decision-making authority for inclusion of small sisal producers in village and district plans.

Key Achievements

- During period under reporting, the project managed to increase the demonstration centres in the project area by establishing two (2) new centres. The aim of these centres is to demonstrate the improved poultry management.)

- Ten (10) role models poultry keepers transformed to Trainer of trainers (ToTs) through in-depth training at silver lands in Iringa where they attended a one-week training through theoretical and practical mode.

- Under capacity building, the project managed to scale up the ToTs model from 10 ToTs to 20 ToTs, who helped in reaching the 240 beneficiaries on improved poultry awareness and management.

- The project equipped the ToTs with practical backstop and supporting them with materials to reach 240 beneficiaries. The support included building materials for demonstrating good environment for poultry keeping, equipment (feeders and drinkers), starter feed, and hands on training on feed formulation and administering vaccinations for New Castle, Gumboro and Smallpox diseases.

- Local institutions were established and strengthened as a Centre of technology adoption, dissemination and nuclear of change where 59 groups (VSLA) were formed 840 members (women = 588 and men = 252). These initiatives contributed to increasing income, food security and improving nutritional status of beneficiaries in the project area.

- The project facilitated marketing linkages for poultry keepers to enhance their income where they managed to sell 1,920 chickens, which cumulatively helped them to generate TZS. 23,040,000/=.

. ATTAINMENTS IN PHYSICAL TERMS (continued)

- Technology transformation from indigenous poultry keeping to cross breed as agribusiness process where 263 farmers adopted the initiatives and managed to start with 5,550 crossbred chickens from 1,201 indigenous breeds.

- Thirty (30) beneficiaries were supported to improve their financial skills on financial literacy, poultry management and horticultural practices.

7.7 Scaling up Innovations for Reducing Women and Girls Unpaid Care work in Rural Tanzania.

This project, funded by IDRC and implemented by REDESO in partnership with ESRF (being the lead) and WSP, aims to scale up the tested innovation of rooftop rainwater harvesting to alleviate the burden of unpaid care work for women and girls in rural areas of Kishapu District. By equipping them with essential skills and resources, the initiative seeks to enhance economic opportunities while integrating entrepreneurship training, participatory capacity building, and efforts to challenge negative cultural norms. The project will systematically harness rainwater-harvesting technology alongside a comprehensive support package to reduce and redistribute unpaid care work, improving community well-being. It targets ten villages - Inolelo, Sanjo, Bulekela, Kiloleli, Mwamala “A”, Kijongo, Mguda, Miyuguyu, Ngunga, and Mwalata - with four groups per village (two treatment and two control groups) to ensure effective implementation and impact assessment.

The overall project objective is to reduce and redistribute women unpaid care work through scaling up tested innovation (simple rainwater harvesting technology /innovation), addressing cultural norms; entrepreneurial and formal employment skills development in order for enhanced women and girls economic empowerment and gender equality in rural Tanzania. The specific objectives of the project are: -

i) To increase the number of women benefiting from a tested rainwater harvesting innovation in the Kishapu district, as well as the availability of water per person, and the duration of water availability during the dry season.

ii) To test and evaluate the effectiveness of participatory capacity-building models for unlocking entrepreneurial and labor market exclusion barriers for women and girls.

iii) To address negative cultural norms that subject women and girls to unpaid care work and disproportionately exclude them from labor market opportunities.

iv) To enhance uptake and upscaling of research outputs by informing decision-makers and to provide evidence based public policies in varied context on the importance of rainwater harvesting technology, behavioral change, entrepreneurship and work skills for women, as drivers of reducing and redistributing unpaid care work.

Key Achievements

Under this project, REDESO addresses the first objective of increasing the number of women benefiting from the innovation. During this reporting period, the project managed to achieve most of the preparatory activities as highlighted below ready for actual construction of the rainwater-harvesting tanks, which will mostly appear in the next year’s report.

- Participated actively in baseline survey for determining the initial status of key parameters. This activity was managed by ESRF who is the lead implementer of the project

- Inception process was enhanced to create awareness and share the information of the project implementation at regional and district levels.

- Project preparations for execution were enhanced by detail design of tank structure and preparation of ICT materials for awareness (brochures, posters and banners).

7.8 Assistance to Refugees and Urban seekers (Urban refugees' Assistance)

Under the tripartite Project Partnership Agreement (PPA) of 2024, REDESO has been delegated the task of providing services to the protection caseload in Dar Es Salaam, including support to Cash-Based Interventions (CBI) for protection cases referred by UNHCR protection unit. This report covers one-year period from January 1, 2024, to December 31, 2024 and provides updates on the status of the implementation of the scheduled activities. Generally, the project has one overall objective, which has five (5) outputs. The overall objective is: -

Director's Report

. **ATTAINMENTS IN PHYSICAL TERMS (continued)**

i) Forcibly displaced and stateless persons enjoy fundamental rights and access to essential services satisfying their needs.

The project outputs are:

i) People we Serve (PWS) received unconditional cash-based assistance to meet their basic needs

ii) PWS enjoy safe and comfortable accommodation

iii) PWS receive assistance with their travel costs from Dar Es Salaam to border regions or camps.

iv) PWS are able to hold their social functions at a dedicated Refugee Community Centre.

Key Achievements

The activities for these outputs were successful implemented and the following are the results, which were realized against predefined targets.

- Unconditional cash-based food assistance provided to 94 refugees and asylum seekers (male 55, female 39) referred by UNHCR for protection reasons.
- Fifty-two (52) Counselling session and psychosocial support with PWS on emergence referred by UNHCR were conducted. Total number of PWS 52 (male 38, female 14) received counselling on different issues including of living condition, good conduct, financial management and family affairs where five (5) cases were referred to MTI for medical attention and two (2) cases were referred to MoHA for more guidance.
- One time cash assistance was distributed to urban refugees and asylum seekers in Zanzibar, Dar es Salaam, Arusha, Morogoro, Iringa, and surrounding regions where ninety-eight (98) households received cash assistance to cover their housing and food expenses.
- Safe and comfortable accommodation service and unconditional accommodation cash-based assistance provided to 94 refugees and asylum seekers (male 55, female 39) in urban area.
- PWS referred by UNHCR for protection purpose supported with movement to the camp where 70 bus tickets were provided.
- PWS in urban caseload referred by UNHCR for protection purpose supported with the movement to quick access of the relevant authorities like Ministry of Home Affairs and UNHCR. During this year, 94 PWS (male 55, female 39) were supported to quick access movements within Dar-Es-Salaam.
- 89 urban refugees and asylum seekers enabled to attend set of events at RCC including: commemorational of key international event (World Refugee Day) for awareness creation and campaign and distribution of scholastic material and dignity items to PWS living in Dar-Es-Salaam.
- The 16-days activism campaign consisted of several events such as awareness and campaigning at the refugee community center. A total of 74 refugees and asylum seekers were able to attend, and they learnt about gender-based violence, its core causes, and how situations can be reported and addressed on appropriate platforms. Following the distribution of donated items, 78 families benefited from items such as bar soap and detergent, educational materials and dignity kits.
- Apart from that, refugees and asylum seekers engaged in sports and games while receiving gender-based violence messaging. The event was held at the Don Bosco grounds, and 58 PWS competed. However, ten PWS representatives participated in a gender-based violence dialogue held at the UN House, as did several stakeholders, to address how gender-based violence can be abolished in order to create a better society. During these incidents, UNHCR, MTI, DRC, the local administrative authority, and REDESO Participated.
- REDESO hosted and participated in coordination meetings (urban technical working group) between UNHCR urban caseload implementing partners held at refugee’s community Centre. Among of the key issues discussed was how to serve PWS in collaboration with all UNHCR partners.

Director's Report

. ATTAINMENTS IN PHYSICAL TERMS (continued)

7.9 Ecosystem based adaptation for Rural Resilience (EbAR): Rehabilitation of watershed, Rangeland and Riverbanks in targeted project sites.

The EbARR project employs an Ecosystem-based Adaptation (EbA) approach, focusing on restoring degraded ecosystems, diversifying livelihoods, and enhancing local capacities to adapt sustainably to climate change. Its key interventions include building community resilience, implementing EbA practices through pilot projects, and creating an information base to support future scaling up of successful strategies. This project was implemented in five (5) districts of Kishapu, Simanjiro, Mpwapwa, Mvomero and Kaskazini "A". The overall objective of the project is to increase resilience to climate change among rural communities in Tanzania. While the primary objectives of the Ecosystem-based Adaptation for Rural Resilience (EbARR) project were to:

- Enhance the ability of rural communities in Tanzania to withstand and adapt to the impacts of climate change by strengthening ecosystem resilience and diversifying livelihoods.
- Undertake significant rehabilitation of degraded ecosystems, including watersheds, riverbanks, and rangelands, to improve their health and functionality.
- Empower local stakeholders with the knowledge and tools necessary for effective climate adaptation through comprehensive training and resource development.
- Implement and showcase successful ecosystem-based adaptation (EbA) practices to serve as models for other communities.
- Foster economic development and resilience by promoting sustainable agricultural and land management practices.

Key Achievements

Simanjiro

- Transplanted 11,370 tree seedlings out of 12,000 tree seedlings outsourced from TFS central zone (Singida) with 633 Syzygium cumin and 10,737 Acacia spp covered 14.8 ha along the water dams (Langai 5.2, Irkujiti 3.5) and rangeland areas (Langai 6.1) at two villages of Irkujiti and Langai. The seedlings were distributed into two villages of Langai with 5,890 and Irkujiti with 5,480 tree seedlings. These cumulatively made a total of 688.1 hectares planted with tree seedlings in patches along the watershed and rangeland.
- Two (2) demo-rangeland rehabilitated through setting up and digging of 660 semi-circular earth bunds on graded contour lines and planted with 80 kg of fodder seeds (*Chloris gayana* (Rhodes grass 35 kg), *Cenchrus ciliaris* (African foxtail 35 kg) and *Clitoria ternatea* (Blue pea 10 Kg) at Langai and Irkujiti village's rangeland area covered a total area of 7.07 ha.
- Four (4) signposts with informative awareness messages installed on the rehabilitated areas in Langai and Irkujiti (rangelands, water dams and natural regeneration forest).
- Vegetation cover established over 5.5 hectares along Langai and Irkujiti water dams to control soil erosion, which cause siltation in the water dams.
- Ninety-eight participants (63 men and 35 women) were trained through hands-on activities during tree planting, check dam installation, ditch digging, and rangeland rehabilitation. This included practical demonstrations of sustainable land management practices in Langai, Irkujiti, and Jitegemee Street.

Mpwapwa

- A total of 100,000 tree seedlings were planted across water catchment areas, rangeland, institutions, and households in Ng'hambi, Kiegea, and Kazania villages in patches and woodlots covered and protected a total of 1835.56 hectares of which 21.62 hectares were covered for riverbanks (17.52ha), watersheds (4.1ha) and the rest were planted in rangeland and Institutions. The tree species planted were *Trichilia emetica*, *Acacia nilotica*, *Senna siamea*, *Melia azedarach*, and *Leucaena leucocephala*.This intervention helped restoring 1835.56 hectares of degraded watershed, riverbanks and rangeland.
- A total of 430 semi-circular earth bunds were constructed in Ng'hambi village. This has rehabilitated approximately 2190

Director's Report

. ATTAINMENTS IN PHYSICAL TERMS (continued)

hectares of rangeland, improved water retention and enhancing soil moisture levels crucial for the recovery of degraded areas.

- Drought-tolerant fodder seeds were planted on a demonstration plot covering 4 acres in Ng'hambi village. The fodder species planted included *Chloris gayana* (Rhodes grass), *Cenchrus ciliaris* (African Foxtail), and *Centrosema pubescens* (Butterfly pea

- The area covering 4.1 hectares were planted with *Pennisetum purpureum* (Napier grass) vegetation cover at Ng'hambi and Kazania water dams to help stabilization of the embankment and protected the dam from siltation.

- Four (4) signposts were installed, with 2 signposts at Ng'hambi village (at the water dam and for gully control), 1 signpost at Kiegea natural forest to promote natural regeneration, and 1 signpost at Kazania water dam to protect the water source from livestock encroachment. The installation of signposts reflects a forward-thinking approach to community engagement and environmental stewardship.

- Eighty (80) community members from Ng'hambi, Kiegea, Mbugani and Kazania villages were trained on practical techniques for soil erosion control, rangeland rehabilitation, and environmental conservation through tree planting. The training included 45 males and 35 females, increasing local capacity for land restoration efforts

Mvomero District

- Areas of 549 hectares were rehabilitated along 2.3 km of Lukenge River which was protected through additional installation of 58 m^3 gabions which made a total of 288 m^3 to stabilize the Lukenge River banks and prevent further deviation and erosion. In addition, 490 m^3 of sand-filled bags were added from the last year's rehabilitation making a total of 865 m^3 of sand-filled bags were installed to contain water within a single water course, enhancing the efficiency of the Lukenge Irrigation scheme. The substantial increase in the volume of both gabions and sand-filled bags demonstrates an adaptive approach to riverbank stabilization, addressing immediate erosion challenges while also ensuring a sustainable water supply for agriculture.

- Through agroforestry Integration and forestation; 102,900 trees were planted at smallholder and livestock farmers, institutions and overgrazing prone to degradation areas whereby 1,737 hectares were planted at rangeland area in patches and agroforestry while 16.15 hectares were planted with trees at institutions in Melela, Magali and Lukenge villages. The trees planting exercise incorporated 37,200 *Leucaena leucocephala* seedlings within agroforestry and silvo-pasture systems. These seedlings were planted alongside anti-erosion fibrous root grasses such as *Chrysopogon zizanioides* (Vetiver grass) to combat soil erosion and enhance soil fertility.

- Promotion of natural regeneration through raising and planting of indigenous Tree Species was done, where by a total of 52,200 indigenous seedlings were planted in Melela, Magali, Mingo and Lubungo villages, utilizing both local resources from Mpwapwa TFS and Mvomero TFS. Species planted included *Khaya anthotheca*, *Afzelia quanzensis*, *Melia volkensii*, and *Trichilia emetica*, strategically positioned along water catchments and riverbanks to restore natural vegetation and protect critical water sources. The focus on indigenous species not only aids in restoring ecological balance but also enhances local biodiversity, making the environment more resilient to climate changes and external pressures.

- A total of 13,500 riparian seedlings were planted in water catchment areas and along riverbanks including 1,800 seedlings of *Khaya anthotheca* and *Trichilia emetica* to enrich 8.1 hectares of water source catchment areas and 51.23 hectares of riverbanks along the Lukenge River (30.3 ha), Melela-Kololo River (14 ha) and Lubungo River (6.93 ha) in those villages. Protecting water sources through targeted planting plays a crucial role in ensuring long-term water security for local communities and ecosystem services

- Two (2) signposts installed at Lukenge watershed and Lubungo water source with messages to create awareness at community level on environmental conservation and management.

- 120 community members (80 male and 40 female) trained in hands-on practices during riverbank rehabilitation, including tree nursery establishment and management, gabion installation and sandbags arrangement.

Director's Report

. **ATTAINMENTS IN PHYSICAL TERMS (continued)**

Kishapu District

- A total of 573.2 hectares were rehabilitated by planting of 121,000 drought-tolerant tree species. The dominant species planted included, Vachellia tortilis (widely known as Acacia tortilis), known for its drought tolerance, were planted across Kiloleli, Muguda, Beledi, and Mihama villages.

- 98 m³ gabions were installed in Beledi village to reduce soil sedimentation and run-off to Manonga River. This also provided protection to communal residents and infrastructure including rural roads linking the Beledi centre to residential areas. Additionally, 45 m³ of check dams were installed to reduce water runoff and further support the gabion structures. The installed Gabions and check dams covered and protected an area of 1344 hectares Beledi village towards the Manonga River which is the main source of water for both humans and livestock at Lagana ward.

- A total of 22.5 hectares of natural vegetation erosion barriers supported by Sisal plants were successfully established in Kiloleli village to control erosion in critical areas. The use of Sisal plants as natural erosion barriers underscores a low-cost, sustainable approach to reinforcing soil stability while promoting indigenous vegetation that can adapt to the local environment.

- 120,000 seedlings were outsourced from TFS (Tanzania Forest Services) in Shinyanga and Kishapu to support the tree planting activities, achieving the target set for the district. The success of sourcing all tree seedlings locally not only supports regional economies but also ensures that the plant species are well adapted to the environmental conditions in the district.

- 2,500 running meters of graded infiltration ditches were dug, covered and protected 5.92 hectares along Kiloleli water dam. The digging of these infiltration ditches is crucial for reducing sedimentation and improving water flow, ensuring the long-term functionality of water sources that are essential for agricultural productivity, especially horticultural crops and for domestic use including water for livestock within the village.

- A total of 65 meters of graded contour bunds were excavated, to further control soil erosion and enhance vegetation cover around sensitive areas. The focus on contour bunds demonstrates an effort to slow water runoff, effectively minimizing soil loss and helping to regenerate degraded landscapes, thereby improving soil fertility and agricultural potential.

- A total of 117 community members (comprising 49 females and 68 males) were trained in tree planting, land management, and the construction of simple check dams for the rehabilitation of deteriorated land. This training emphasized the importance of integrated agricultural practices.

- 755 students from Kiloleli, Beledi, Mihama, and Muguda primary and secondary schools actively participated in tree planting activities under the "Soma na Mti" program. The engagement of a broader audience highlights the widespread community interest in land restoration. This proactive participation not only strengthens local capacity but also creates a strong foundation for sustainable environmental stewardship.

- Three (3) signposts were installed to mark protected areas and inform the community about the ongoing rehabilitation efforts, focusing on natural regeneration and the protection of the installed infrastructures like gabion and check dams. This was done in Beledi village at the installed gabion and at the water dam and in Kiloleli village at the water dam. The installation of signposts serves as an educational tool for both locals and visitors, increasing awareness of the importance of land conservation and encouraging long-term commitment to protecting rehabilitated areas.

Kaskazini A –Unguja, Zanzibar

- A nursery was successfully set up at Matemwe Kijini, Kureke sub-shehia, where 57,860 tree seedlings were raised, out of which, 12,860 seedlings were handed over to the nursery management group at Kijini, highlighting the community's increasing responsibility in managing the nursery as an income generating activity and ensuring its long-term sustainability.

- The nursery raised diverse species, including *Khaya anthotheca*, *Casuarina equisetifolia*, *Jacaranda mimosifolia*, *Senna siamea*, and *Delonix regia*. These diversified tree species contribute to ecological balance, providing different benefits such as timber, shade, and erosion control, enhancing the restoration effort's impact on local biodiversity.

- A total of 45,000 tree seedlings were distributed and planted across three Shehias: Matemwe Kijini, Mbuyu Tende, and Juga

Director's Report

. **ATTAINMENTS IN PHYSICAL TERMS (continued)**

Kuu. Despite of 600 seedlings being lost during transportation, the remaining seedlings were successfully planted in woodlots covered and restored 30.76 hectares of rangeland and forestation, underscoring efficient planning and logistics for wide reaching ecological restoration efforts.

- Local educational institutions, including Mbuyu Tende Secondary school, Kijini Secondary school, and Mrimboni Primary school, played a key role in the tree planting initiative, helping to instill environmental awareness among students. Their participation creates a foundation for long-term environmental stewardship and community-driven land restoration.

- A total of 75 participants (comprising 32 females and 43 males) received practical training in tree nursery management and planting. This training not only expanded local knowledge but also provided essential skills that will help sustain future restoration projects, ensuring that both men and women are equipped to manage environmental challenges and contribute to long-term land restoration efforts.

- One (1) signpost was installed at tree nursery at Matemwe Kijini Shehia to deliver awareness messages to community members.

7.10 Ecosystem based adaptation for Rural Resilience (EbAR): Provision of Consultancy Services to undertake Training, Fabrication and Installation of Energy - Efficient Cook stoves in five (5) Districts.

This project is under component 2 of the main EbARR project, which promotes alternative or energy-saving technologies to reduce pressure on forest resources in the five EbARR project areas including four Districts from Tanzania mainland (Kishapu in the Shinyanga Region, Simanjiro in Manyara Region, Mpwapwa in Dodoma Region and Mvomero in Morogoro Region) and one District in Zanzibar (Kaskazini A). The main objective of this project is to reduce the use of fuel wood by food vendors and in public and private institutions with high consumption of fuel wood and charcoal hence reducing pressure on forest resources and supporting restoration of the degraded forest ecosystems.

Key Achievements

- The project managed to conduct rapid assessment on available potential alternative sources of cooking energy. This was done in all five districts implementing EbARR project.

- REDESO in consultation with the respective village authorities selected 10 participants per village to attend the training on the fabrication and installation of fuel-efficient cook stoves through theoretical and hands-on practical training. Diversity inclusion such as engagement of youth who have an element or idea in masonry or are interested to be enrolled in the project as well as gender mainstreaming was highly considered in the selection of trainees. The training to Local Artisans ensured the availability of Technical Personnel for the sustainability and scalability of the same project.

- During this reporting period, the training has been achieved in 17 villages out of 20 villages with a total of 128 trainees out of 170 required in implemented villages which is equivalent to 75.3% of the total trainees required as highlighted below:

Director's Report

. ATTAINMENTS IN PHYSICAL TERMS (continued)

Table 1: Achievement of training to date

S/N	District	Village/Shehia	Expected number of Trainees	Trainees Attended	Deviation
1.	Kishapu	Muguda	10	9	1
		Beledi	10	9	1
		Kiloleli	10	8	2
		Mihama	10	10	0
2.	Simanjiro	Langai	10	10	0
		Mkumbi	10	10	0
		Jitegemee	10	0	10
		Irkujiti	10	9	1
3.	Mpwapwa	Ng'hambi	10	8	2
		Mbugani	10	9	1
		Kiegea	10	5	5
		Kazania	10	8	2
4	Mvomero	Lukenge	10	8	2
		Melela	10	2	8
		Lubungo	10	5	5
		Mingo	10	10	0
		Magali	10	8	2
	TOTAL		170	128	42
	PERCENTAGE (%)		**100**	**75.3**	**24.7**

- During this reporting period, the project has been implemented fully in four (4) districts of Kishapu, Simanjiro, Mpwapwa and Mvomero. This makes a total installation of 80 BESCs equivalent to 85.1%. The table below indicates the achievement to date by highlighting the targets, installed and deviation of the cookstoves per district.

Table 2: Achievement of Installation of Cookstoves to date

District	Target			Installed			Deviation			Remarks
	FV	Inst.	Total	FV	Inst.	Total	FV	Inst.	Total	
Kishapu	13	4	17	13	4	17	0	0	0	Completed
Simanjiro	15	4	19	15	4	19	0	0	0	Completed
Mpwapwa	17	4	21	15	5	20	0	0	0	Completed
Mvomero	19	5	24	19	5	24	0	0	0	Completed
Kaskazini "A"	11	3	14	0	0	0	11	3	14	Will continue next year
Total	**75**	**20**	**95**	**62**	**18**	**80**	**11**	**3**	**14**	

Director's Report

8. GOING CONCERN

The Directors believe that the organization has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the organization is in a sound financial position and that is has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new materials changes that may adversely impact the organization. The directors are also not aware of any materials non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the organization

9. RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control systems of the Organization. It is the task of management to ensure that adequate internal financial and operation control systems are developed and maintained on an ongoing basis in order to provide reasonable assurance regarding:

- The effectiveness and efficiency of operations;
- The safeguarding of the Organization's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;
- Business sustainability under normal as well as adverse conditions; and
- Responsible behaviors towards all stakeholders.

The efficiency of any internal control system is depended on the strict observance of prescribed measurers. There is always a risk of non-compliance of such measures by staff. Whilst no system, of internal control can provide reasonable assurance that the procedures in place are operating effectively, the Board assessed the internal control systems throughout the year ended December 31st 2024 and is of the opinion that they met accepted criteria.

10. STATEMENT OF BOARD MEMBER'S RESPONSIBILITY

The Board Members are responsible to ensure that **REDESO** prepares a report that gives a true and fair view of the operating results of the organization under the Non-Governmental Organization Act No. 24 of 2002.

The Board Members confirm that suitable accounting principles have been used and applied consistently; reasonable and prudent judgments and estimates have been made in the preparation of the project report. The Board Members also, confirm that applicable accounting standards have been followed and the financial statement has been prepared on a going concern basis. The Board Members are responsible to ensure that **REDESO** keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the project.

They are also, responsible for safeguarding the assets of **REDESO** and taking reasonable steps for prevention and detection of frauds, errors and other irregularities. The Board Members are also responsible for maintenance of adequate systems of internal

11. EMPLOYEE'S WELFARE

Management and staff relationships have been cordial throughout the year under review. There were no unresolved conflicts with the existing members of staff.

11.1 Board – Employee Relationship

A healthy relationship continues to exist between members of the Board and the employee. Employee complaints raised during the year were resolved mainly through the use of consultative meetings involving the Board and the employee. As a result, there were no unresolved complaints received by the Board from the employee during the financial year 2024.

The company believes on equally employment opportunities to all and as at 31 December 2024 REDESO operations were well managed. REDESO ensures that the best available person is appointed to any given position, free from discrimination of any kind and without regarding factors like, marital status, tribe, religion or disability.

Director's Report

11.2 Training

REDESO supported its employee to attend various professional trainings and workshops conducted by professional bodies like NBAA and PSPTB as part of the capacity building and skills development towards enhancing their professional competences.

11.3 Health and Safety

Effective health, safety and health risk management is a priority for the company. The NGO's management safety system delivers a safe working environment by continuous and effectively assessing the working environment.

11.4 Financial Assistance to Employees

During the financial year ended 31 December 2024 REDESO grant financial assistance such as loans to its employees through the Workers Association known as REDESO WATUMISHI SACCOS (REWASA).

12. PERSONS WITH DISABILITIES

The organization does not discriminate disabled persons. Disabled persons are recruited for those vacancies that they are able to fill. All necessary assistance is availed to them.

13. GENDER PARITY

REDESO is an equally opportunity employer. It gives equal access to employment opportunities and ensures that the best available person is appointed to any given position free from discrimination of any kind and without regard to factors like gender, marital status, tribe, religion and disability that does not impair ability to discharge duties. As at 31 December 2024 REDESO had the following distribution of employees by gender:

	2024		**2023**	
GENDER	**NUMBER**	**%**	**NUMBER**	**%**
Male	17	61	71	78
Female	11	39	20	22
Total	**28**	**100**	**91**	**100**

14. SOLVENCY

The Board of Directors confirms that applicable accounting policies and standards have been observed and applied in the preparation of these Financial Statements. The Board of Directors confirms that company has adequate resources to meet current and future obligations.

15. ENVIRONMENTAL CONSERVATION

In order to conserve the environment, the company is keen to ensure that all kind of wastes generated are safely disposed of.

16. ANTI CORRUPTION INITIATIVES

The company maintains transparency in conducting its business and observes good governance principles and it also implements appropriate anti-corruption measures

Director's Report

17. CORPORATE GOVERNANCE

REDESO is committed to the highest standards of corporate governance. Its governance structure is flexible enough to adopt changes in the internal and external environment. The NGO adheres to global standards and practices of good corporate governance.

18. CORPORATE SOCIAL RESPONSIBILITIES

REDESO is committed in making tangible impact to the local and national communities. The Board of Directors believes in creating a better world for the NGO, Tanzanian citizens, staff families and neighboring countries.

During 2024 no donations were made.

19. FIGHT AGAINST HIV AND AIDS

The company recognizes the seriousness of the HIV and AIDS epidemic and its negative impacts on the capacity to realize the National Agenda on making Tanzania free from the epidemic. REDESO has adopted the National HIV and AIDS Policy and prepared its HIV and AIDS strategies, which aims at raising HIV and AIDS awareness among its employees.

20. COMPLIANCE WITH THE LAWS AND REGULATIONS

In performing the NGO's activities stipulated in its constitution the Board of Directors ensures that the company complies with

various laws and regulations having impact on NGO's operations.

21. SERIOUS PREJUDICIAL MATTERS

During the year ended 31st December, 2024, there were no any prejudicial matters to report as required by the Tanzania Financial Reporting Standards No. 1- Directors' Report.

22. EVENTS AFTER REPORTING PERIOD

There were no material events, adjusting or non-adjusting, which have occurred between the reporting date and the date when Financial Statements are authorized for issue by the Board of Directors.

23. ACCOUNTING POLICIES

The NGO adopted International Financial Reporting Standards (IFRSs) as it is basis of financial reporting framework. A summary of the key accounting policies has been provided in the financial statements and were consistently applied during the year under review.

24. IMPACT AND RESPONSES TO COVID-19 PANDEMIC

During the year Covid -19 pandemic did not adversely affect the company's operations.

Generally, the NGO responded positively to the Government's strategies of combating the Covid-19 pandemic through insisting its employees and stakeholders to wear face masks, hand washing and using hand sanitizer and conducting meetings on line.

25. STATEMENT OF COMPLIANCE

The Board of Directors Report has been prepared in full compliance with requirements of the Tanzania Financial Reporting Standards No.1-Directors' Report.

Director's Report

26. AUDITORS

TMC Associates was appointed auditors of the organizational financial statements for the year ended December 31, 2024. They have expressed their willingness to continue in office and are eligible for re-appointment.

The financial statements set out on pages 25 to 41, which have been prepared on the going concern basis, were approved by the board of directors on 30th July, 2025 and were signed on its behalf by:

By Order of the Board

	30/07/2025
Director	**Date**

Declaration by the Head of Finance/Accountant

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accounts (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issued by the Head of Finance/Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Directors/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Board of Directors/Governing Body as under Directors Responsibility statement on an earlier page.

I CPA PHILLIBERT MUJANJABI being Project Financial Controller of RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO) hereby acknowledge my responsibility of ensuring that financial statements for the period of twelve months ended 31st December, 2024 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO) as on that date and that they have been prepared based on properly maintained financial records.

Signed: ____________________

Position: Project Financial Controller

NBAA Membership No. GA 9796

Date: 30/07/2025

TMC ASSOCIATES

Independent Auditor's Report

To the Shareholder of RELIEF TO DEVELOPMENT SOCIETY, TANZANIA (REDESO)

Opinion

We have audited the financial statements of Relief to Development Society, Tanzania (REDESO) (the NGO) set out on pages 25 to 41, which comprise the statement of financial position as at December 31, 2024, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows and statement of Budget versus actual for the year then ended, and notes to the audited financial statements, including material accounting policy information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Relief to Development Society, Tanzania (REDESO) as at December 31, 2024, and its financial performance and cash flows and budget vs actual for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) and the requirements of the Tanzanian Companies Act 2002.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. 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 NGO in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (Parts 1, 3 and 4A) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in United Republic of Tanzania. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in United Republic of Tanzania. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Relief to Development Society, Tanzania (REDESO) financial statements for the year ended December 31, 2024", which includes the Directors' Report as required by the Tanzanian Companies Act 2002. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or 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 statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Director for the Director's Report and Audited Financial Statements

The directors are responsible for the preparation and fair presentation of the director's report and financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and the requirements of the Tanzanian Companies Act 2002, and for such internal control as the directors determine is necessary to enable the preparation of director's report and financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the NGO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the NGO or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report

Auditor's Responsibilities for the Audit of the Audited Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing 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 Director's Report and audited financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NGO’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the director's 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 NGO’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 NGO to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the director regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

TMC ASSOCIATES

Mike Nshangeki
Partner
Certified Public Accountants
Registered Auditors
NBAA Member firm

Date 30/07/2025

Statement of Financial Position as at 31 December 2024

Figures in Tanzanian Shilling	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	6	260,665,769	293,653,207
Investments	7	1,250,000	1,250,000
		261,915,769	**294,903,207**
Current Assets			
Rental Debtors	8	150,848,906	142,628,082
Prepayments	9	84,120,610	22,167,971
Cash and Cash Equivalent	10	160,203,047	31,808,861
		395,172,563	**196,604,914**
Total Assets		**657,088,332**	**491,508,121**
Equity and Liabilities			
Equity			
Capital fund	11	218,761,770	251,749,207
Accumulated fund		179,028,924	179,028,923
		397,790,694	**430,778,130**
Liabilities			
Non-Current Liabilities			
Dues from REWASA		14,467,788	-
Current Liabilities			
Trade and other payables	12	244,829,851	60,729,989
Total Liabilities		**259,297,639**	**60,729,989**
Total Equity and Liabilities		**657,088,333**	**491,508,119**

These financial statements were approved by the Board of Directors for issue on 30th July, 2025 and were signed on their behalf by:

1) Name: Abeid Kasaizi Title: CEO Signature:

2) Name: Agnes Lwabuti Title: SFM Signature:

RELIEF TO DEVELOPMENT SOCIETY (REDESO) Tel: +255 786 740 746, Email:redeso-hq@redeso.or.tz P.O. Box 2621, D.S.M

The notes on pages 34 to 41 form part of these financial statements, independent auditors' report on page 23 to 24.

Statement of Comprehensive Income

Figures in Tanzanian Shilling	Note(s)	2024	2023
GRANTS RECEIVED		**TZS**	**TZS**
Assistance to refugees and asylum seekers in Camps and urban areas	14	250,000,000	232,000,000
Safe and Sustainable Environment for PSN in Refugee &Host community	15	380,584,412	319,068,800
Little sun Foundation	16	10,343,408	16,665,242
Enhancing business resilience along the sisal value chain - Shinyanga	17	91,253,201	91,798,838
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	18	30,594,555	124,145,155
500008 · EBBAR / FES	19	55,432,744	-
Ecosystem-based adaptation for Rural Resilience - EBARR	20	224,194,656	199,989,858
SCALLING UP CARE	21	30,610,000	-
ESRF	22	61,124,845	-
Food security and Livelihood support Enhancement in Refugee camps and host community Kigoma	23	61,926,421	-
NET GRANTS RECEIVED		**1,196,064,242**	**983,667,893**
SPENT GRANTS			
Assistance to refugees and asylum seekers in Camps and urban areas	14	228,554,566	226,948,624
Safe and Sustainable Environment for PSN in Refugee & Host community	15	380,584,412	319,068,800
Little sun Foundation	16	10,343,408	16,665,242
Enhancing business resilience along the sisal value chain - Shinyanga	17	91,253,201	91,798,838
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	18	30,594,555	124,145,155
Ecosystem-based adaptation for Rural Resilience - EBARR/FES	19	55,432,744	-
Ecosystem-based adaptation for Rural Resilience - EBARR	20	224,194,656	199,989,858
SCALLING UP CARE	21	30,610,000	-
ESRF	22	61,124,845	-
Food security and Livelihood support Enhancement in Refugee camps and host community Kigoma	23	61,926,421	-
Refund UNHCR	-	21,445,434	5,051,376
TOTAL SPENT GRANTS		**1,196,064,242**	**983,667,893**
SURPLUS/DEFICIT A	-	-	-
OTHER INCOME			
Local income sources	24a	87,098,960	85,086,218
OTHER EXPENDITURE			
REDESO local expenses	24b	87,098,960	85,086,218
SULPLUS/DEFICITY FOR THE YEAR B		-	-
NET SUPLUS FOR THE YEAR A& B		- -	-

Statement of Changes in Equity

PARTICULARS	Capital Fund	Accumulated Fund	Total Equity
	TZS	TZS	TZS
Opening Balance 01.01.2023	**282,486,644**	**214,429,465**	**496,916,109**
Increase in Capital Fund	2,250,000	-	2,250,000
Consolidation Adjustment	-	(35,400,542)	(35,400,542)
Depreciation for the year	(32,987,437)	-	(32,987,437)
Net Income/(Loss) for the year	-	-	-
Closing balance 31.12.2023	**251,749,207**	**179,028,924**	**430,778,130**
Opening Balance 01.01.2024	**251,749,207**	**179,028,924**	**430,778,131**
Depreciation for the year	(32,987,437)	-	(32,987,437)
Net Income/(Loss) for the year	**-**	**-**	**-**
Closing Balance as at 31.12.2024	**218,761,770**	**179,028,924**	**397,790,694**
Closing Balance as at 31.12.2023	**251,749,207**	**179,028,923**	**430,778,130**

Statement of Cash Flows

Figures in Tanzanian Shilling	Note(s)	2024	2023
Cash generated from operations			
Net profit before taxation		1	-
Adjustments for:			
Depreciation, amortization, impairments and reversals of impairments		32,987,437	32,987,437
Changes in working capital:			
(Increase) decrease in trade and other receivables		(8,220,824)	(37,434,673)
(Increase) decrease in prepayments		(61,952,639)	-
Increase (decrease) in trade and other payables		184,099,862	48,330,635
Cash generated from operations		**146,913,837**	**43,883,399**
Net cash from operating activities		**144,924,608**	**43,883,398**
Cash flows from investing activities			
Purchase of property, plant and equipment	6	-	(44,154,000)
Cash flows from financing activities			
Movement in capital fund	11	(32,987,437)	(30,737,437)
Transfer to / from consolidation adjustment		-	(35,400,544)
Suspense		16,457,016	-
Net cash from financing activities		**(16,530,421)**	**(66,137,981)**
Total cash movement for the year		**128,394,187**	**(66,408,583)**
Cash and cash equivalents at the beginning of the year		31,808,861	98,217,442
Total cash at end of the year	10	**160,203,047**	**31,808,861**

Statement of Budget v/s Actual for the year ended 2024

Details	Budget Jan - Dec 2024	Actual Jan-Dec 2024	Over Budget	% of Budget
GRANTS RECEIVED	**TZS**	**TZS**	-	-
Assistance to refugees and asylum seekers in Camps and urban areas	250,000,000	250,000,000	-	0
Safe and Sustainable Environment for PSN in Refugee & Host community	398,916,616	381,643,367	17,273,249	0
Scaling up Innovations for Reducing and Redistributing Women and Girls unpaid care work in Rural Tanzania	207,062,581	207,062,581	-	0
Little sun Foundation	10,450,188	10,450,188	-	0
Food security and Livelihood support Enhancement in Refugee camps and host community Kigoma	61,926,421	61,926,421	-	0
Enhancing business resilience along the sisal value chain - Shinyanga	91,576,801	91,576,801	-	0
Ecosystem-based adaptation for Rural Resilience - EBARR/FES	55,432,744	55,432,744	-	0
Ecosystem-based adaptation for Rural Resilience - EBARR	224,194,656	224,194,656	-	0
Scaling up -CARE	30,610,000	30,610,000	-	0
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	42,917,589	42,917,589	-	0
NET GRANTS RECEIVED	**1,373,087,596**	**1,355,814,347**	**17,273,249**	**(0.01)**
SPENT GRANTS				
Assistance to refugees and asylum seekers in Camps and urban areas	250,000,000	228,554,566	21,445,434	-9
Safe and Sustainable Environment for PSN in Refugee Host community	381,643,367	380,584,412	1,058,955	0
Scaling up Innovations for Reducing and Redistributing Women and Girls unpaid care work in Rural Tanzania	207,062,581	61,124,845	145,937,736	-70
Little sun Foundation	10,450,188	10,343,408	106,780	-1
Food security and Livelihood support Enhancement in Refugee camps and host community Kigoma	61,926,421	61,926,421		0
Enhancing business resilience along the sisal value chain - Shinyanga	91,576,801	91,253,201	323,600	0
Ecosystem-based adaptation for Rural Resilience - EBARR/FES	55,432,744	55,432,744	-	0
Ecosystem-based adaptation for Rural Resilience - EBARR	224,194,656	224,194,656	-	0
Scaling up -CARE	30,610,000	30,610,000	-	0
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	42,917,589	30,594,555	12,323,034	-29
NET GRANTS SPENT	**1,355,814,347**	**1,174,618,808**	**181,195,539**	**0**

The variances on projects are explained as follows:

Project 1: Assistance to refugees and asylum seekers in Camps and urban areas TZS 21,445,434/= was unspent grants subsequently refunded to the respective donors. The Nature of Project is to assist refugees and asylum seekers in camps and urban areas upon Donor's request and approval. The variance occurred because the cases we serve are more of emergency cases thus the actuals do not come out as planned or budgeted.

Project 2: Safe and Sustainable Environment for PSN in Refugee & Host community TZS 1,058,955/= was unspent grants subsequently to be spent in subsequent year because Donor's accounting year ends in March of the subsequent year. The Income variance of TZS 17,273,249/= and expense variance of TZS 18,057,436/= are a result of exchange rates fluctuations between budgeted exchange rates and the rates used to receive the grants.

Project 3: Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma – JAC TZS.12,323,034/= was unspent grants subsequently to be spent in subsequent year because the Project's accounting year is from July 2024 to June 2025. So, the unspent grant shall cover the period of January to June 2025.

Project 4: Scaling Up Innovations for Reducing & Redistributing Women and Girls Unpaid Care work in Rural Tanzania TZS.145,937,736/= was unspent grants subsequently to be spent in subsequent year because the Project's accounting year is from March 2024 to February 2025. So, the unspent grants shall cover the period of January to February 2025.

Accounting Policies

1. Reporting Entity

Relief to Development Society (REDESO) is a national non-governmental organization, registered under the Non-Governmental Organization Act, 2002 with Certificate No. 1466 in Tanzania. The Organization is non-partisan as well as non-sectarian. REDESO is concerned with relief and development to Local and international displaced communities as well as other vulnerable Local communities. The organization is one of the leading projects implementing partners of UNHCR in refugee camps and Local communities in Tanzania. The organization implements both humanitarian and sustainable community development programs in Dar es Salaam, Kagera, Kigoma, Shinyanga and Simiyu Regions.

1.1 Basis of Preparation

These financial statements have been prepared on accrual basis under the historical cost, unless otherwise stated, and in accordance with the International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Tanzanian Shillings (TZS)

Going concern

The financial statements have been prepared on going concern basis which assumes that the organization will continue in operational existence for the foreseeable future.

Statement of compliance

The annual financial statements have been prepared in accordance with and comply with the International Public Sector Accounting Standards (IPSAS) and the requirement of Non-Governmental Organization Act, 2002 (revised 2005).

Changes In Accounting Policy and Disclosures

REDESO adopted the International Public Sector Accounting Standards (IPSAS) to replace the International Financial Reporting Standards (IFRS). IPSAS is more appropriate financial reporting framework to the organization standards and interpretations as reflected to pronouncement issued by NBAA. Adopted financial reporting framework had no impact to the financial performance or financial position of the organization during the year under reporting.

The accounting policies adopted are consistent with those of the previous financial year. Standards that are issued but not yet effective and those which are effective for accounting period beginning on or after 01st January 2023 are listed below:

IPSAS 41 – Financial Instruments – Effective from 1st January 2022, with early adoption encouraged. IPSAS 42 – Social Benefits – Effective date from 1st January 2022, with early adoption encouraged.

New and amended standards and interpretations that became effective during the year did not have any impact on the accounting policies, financial position or performance of the organization.

Summary of Significant Accounting Policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all periods presented, unless otherwise stated.

These accounting policies are consistent with the previous period.

1.2 Property, plant and equipment

In the REDESO financial records and financial statements, fixed assets acquired are initially capitalized and depreciated through the capital fund over their expected useful lives using the straight-line method.

Gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are considered in determining the surplus or deficit.

Accounting Policies

An item of property and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the receipts and payments statement in the year the item is derecognized.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and impairment losses except for land which is not depreciated.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Rates
Land and Buildings	Straight line	4%
Office machinery and equipment	Straight line	12.5%
Office furniture	Straight line	12.5%
Motor vehicles	Straight line	12.5%
Working equipment	Straight line	12.5%
Motor cycles	Straight line	25%

1.3 Financial instruments

Trade and other receivables

Trade and other receivables are carried at the original invoice amount less the provision made for the impairment of these receivables. Such impairment of trade and other receivables is established if there is objective evidence that the organization will not be able to collect all amounts due according to the original terms of the receivables.

Trade and other payables

Trade and other payables are carried at the fair value of the consideration paid in future for the goods or services that have been received or supplied or invoiced or formally agreed with the supplier.

Cash and cash equivalents

Cash and cash equivalents shall comprise cash at hand and deposits held at call with banks. Bank overdrafts, if any, are to be reported under current liabilities.

1.4 Tax

Income Tax

Income tax is recognized as an expense and included in the statement of comprehensive income. Current taxation for current and prior periods is, to the extent unpaid, recognized as a tax payable in the statement of financial position. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognized as a tax receivable in the statement of financial position. Current taxation liabilities and current taxation assets are measured at the amount expected to be paid to/ (recovered from) the tax authorities, using the tax rates and tax legislation that have been enacted or substantively enacted at the reporting date.

Accounting Policies

1.5 Impairment of assets

At each reporting date, the organization assesses whether there is any indication that any asset (Property, plant and equipment intangible assets or goodwill) may be impaired. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with it carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount. If the carrying amount is lower it is reduced to its estimated recoverable amount, and an impairment loss is recognized immediately in profit or loss.

1.6 Share capital and equity

Equity instruments issued by the company are recognized at the proceeds received, net of direct issue costs.

1.7 Judgments

In the process of applying the organization's accounting policies, management has made the following judgment which has the

most significant effect on the amounts recognized in the financial statements

1.8 Provisions and contingencies

Provisions are recognized when the organization has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the obligation.

Contingent assets and contingent liabilities are not recognized. Contingencies are disclosed in.

1.9 Revenue recognition

The Organization's revenue comprises of grants revenue from donors.

Revenue from non-exchange transactions

Grants

Grant receipts represent funds received from various donors to meet projects operating expenditures. General grants receipts are recognized when revenue received. Grants for implementation of contractual project activities is recognized to the extent that the project related expenses are incurred. Contributions received but not yet utilized are deferred and included in liabilities. The deferred grant revenue amounts recorded in the statement of financial position represent the amount of grant revenue received but not utilized by the reporting date.

Grant revenue used to acquire property and equipment is referred as capital grant. The capital grants are amortized on a systematic basis to match the depreciation or amortization charge on the assets.

All grants income except those in form of income tax benefits are measured at the fair value of the asset received or receivable.

1.10 Recognition of expenditure

Expenditure in respect of goods and services is generally recognized in the statement of performance at the time when they are incurred.

1.11 Translation of foreign currencies

Foreign currency transactions

Transactions denominated in foreign currencies during the period are converted to Tanzania shillings at rates ruling at the transaction dates. Assets and liabilities at the reporting date, which are expressed in foreign currencies, are translated into Tanzania shillings at rates ruling at that date (closing rate).

Accounting Policies

1.12 Significant Accounting Judgements, Estimates and Assumptions

The preparation of the organization's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date.

However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future periods.

1.13 Budget information

The annual budget is prepared on the accrual basis, that is, all planned costs and revenue are presented in a single statement to determine the needs of the organization. As a result of the adoption of the accrual basis for budgeting purposes, there are no basis or timing differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts. Explanatory comments are provided in the notes to the annual financial statements; first, the reasons for overall growth or decline in the budget are stated, followed by details of overspending or under-spending online items. These budget figures are those approved by governing board at the beginning of and during the year following a period of consultation with the public.

Notes to the Audited Financial Statements

6. Property, plant and equipment

	2024			2023		
	Cost or revaluation	Accumulated depreciation and impairment	Carrying value	Cost or revaluation	Accumulated depreciation and impairment	Carrying value
Land and Buildings	686,704,669	(459,154,399)	227,550,270	686,704,669	(431,686,212)	255,018,457
Office Machinery and Equipment	69,172,770	(67,485,270)	1,687,500	69,172,770	(67,204,020)	1,968,750
Office Furniture	40,018,164	(40,018,165)	(1)	40,018,164	(40,018,165)	(1)
Motor vehicles	156,321,570	(124,893,570)	31,428,000	156,321,570	(119,655,569)	36,666,001
Working Equipment	15,000,000	(15,000,000)	-	15,000,000	(15,000,000)	-
Motor Cycle	35,233,000	(35,233,000)	-	35,233,000	(35,233,000)	-
Total	**1,002,450,173**	**(741,784,404)**	**260,665,769**	**1,002,450,173**	**(708,796,966)**	**293,653,207**

Reconciliation of property, plant and equipment - 2024

	Opening balance	Depreciation	Closing balance
Land and Buildings	255,018,457	(27,468,187)	227,550,270
Office Machinery and Equipment	1,968,750	(281,250)	1,687,500
Furniture and fixtures	(1)	-	(1)
Motor vehicles	36,666,001	(5,238,001)	31,428,000
	293,653,207	**(32,987,438)**	**260,665,769**

7. Investments

This consists of 5000 shares of TZS 250/= in NICO	1,250,000	1,250,000

8. Rental Debtors

KEPOKO	58,695,496	58,695,496
Tanzania Mult consult	13,070,312	13,070,312
AVOTIC LTD	3,686,206	3,336,750
TMCA	4,522,549	4,522,549
KUYELA	20,765,730	15,060,431
DESIGN	33,233,383	25,715,851
Galaxy project	3,686,206	3,336,750
CLASSIC	932,615	588,254
KAMU	12,256,409	18,301,689
	150,848,906	**142,628,082**

9. Prepayments

Prefinance EbAR		22,167,971
Prefinance EbAR FESS	26,587,141	
Prepayment EbAR	57,533,469	

The Prepayment of TZS 26,587,141 represent prepaid expenses for EbAR FESS, and Prepayment of TZS 57,533,469/= represent prepaid expense for EbAR.

Notes to the Audited Financial Statements

Figures in Tanzanian Shilling	2024	2023

10. Cash and Cash Equivalent

CRDB Holland house (CARE INTERNATIONAL) TZS - ENHANCING SHY	130,503,449	216,267
NBC Corporate branch (HELP AGE)	3,375,156	5,730,776
NBC Corporate branch (UNHCR) Urban	10,297,567	6,385,715
CRDB Shinyanga Branch (OXFAM)	89,601	89,601
NMB Kibondo (HELP AGE)	102,606	251,328
NMB Kibondo (UNHCR)	100,080	180,000
DTB DSM Rent account	325,419	121,827
NMB DSM-General Account	719,162	1,481,855
REDESO Education Account-Kibondo-Field	1,185,898	14,155,142
NMB-Kasulu	88,974	88,974
CRDB Holland house (Little Sun Foundation) Dollar	982,928	3,107,376
Cash on Hand	12,432,207	-
TOTAL	**160,203,047**	**31,808,861**

11. Capital fund

Opening Balance	251,749,207	282,486,644
Increase in Capital fund	-	2,250,000
Less depreciation	(32,987,437)	(32,987,437)
	218,761,770	**251,749,207**

12. Trade and other payables

Prepaid rent Income	3,100,843	-
Audit fee payable	3,000,000	3,000,000
Contractual Commitments (Note 13)	181,195,539	57,729,989
Loan from REWASA	57,533,469	-
	244,829,851	**60,729,989**

13. Unspent Grants/Commitments

NBC Corporate branch (UNHCR) Urban	21,445,434	5,051,376
Safe and Sustainable Environment for PSN in Refugee & Host community	1,058,955	5,683,599
Little sun Foundation	106,780	2,924,564
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	12,323,034	36,322,423
Ecosystem-based adaptation for Rural Resilience - EBARR	-	7,498,183
Scaling up Innovations for Reducing and Redistributing Women and Girls unpaid care work in Rural Tanzania	145,937,736	-
Enhancing business resilience along the sisal value chain - Shinyanga	323,600	249,845
TOTAL	**181,195,539**	**57,729,990**

Notes to the Audited Financial Statements

Figures in Tanzanian Shilling	2024	2023

14. Assistance to Refugees and Asylum Seekers

ASSISTANCE TO REFUGEES AND ASYLUM SEEKERS				
Details	**Actual Jan-Dec 2024**	**Budget Jan - Dec 2024**	**Over Budget**	**% of Budget**
Income				
Assistance to refugees & asylum				
OA8: Well-being-Well-being and basic needs	250,000,000	250,000,000	-	100
Total Incomes	**250,000,000**	**250,000,000**	**-**	**100**
EXPENSES				
Assistance to refugees & asylum				
OA8: Well-being-Well-being and basic needs	228,554,566	250,000,000	(21,445,434)	91
Unspent grant	21,445,434	-	21,445,434	-
Total expenses	**250,000,000**	**250,000,000**	**-**	**100**

15. Safe and Sustainable Environment for PSN in Refugee & Host Community

Details	**Actual Jan-Dec 2024**	**Budget Jan - Dec 2024**	**Over Budget**	**% of Budget**
Income				
Safe and Sustainable Environment for PSN in Refugee & Host community	381,643,367	398,916,616	(17,273,249)	**96**
Total Income	**381,643,367**	**398,916,616**	**(17,273,249)**	**96**
Expense				
1.2.10R Admin Cost	32,568,542	50,625,978	(18,057,436)	**64**
R2 Monitoring and Evaluation	5,719,543	5,902,143	(182,600)	**97**
R1.3 Staff Cost	146,888,940	146,888,940	-	**100**
R1.2 Stakeholder workshop on the Development of strategic and Operational plan for DRR	97,217,820	97,190,843	26,977	**100**
R1.5 Undertake quarterly coord. and complementary meetings	3,040,000	3,042,727	(2,727)	**100**
R2.2 Establish the Refugee Host Community working group	370,150	375,000	(4,850)	**99**
R2.3 Support the Implementation of Quick impact	838,060	840,000	(1,940)	**100**
R3.1 Organize Regional stakeholders 'workshop to dev. a strategic and Op. plan	47,238,425	47,269,613	(31,188)	**100**
R4.2.2 Facilitate Community dialogue/symposium during International days	5,139,910	5,142,000	(2,090)	**100**
R5.1 Conduct market survey for potential climate adaptive livelihood	2,000,000	2,000,000	-	**100**
R5.5 Establish community based cooperative saving scheme for vulnerable groups	15,459,999	15,465,472	(5,473)	**100**
1.2.7R Travel cost	21,125,827	21,126,800	(973)	**100**
R2 Quarterly Perception Survey	1,410,312	1,410,500	(188)	**-**
R5 Documentation of project learning-b annual from year 2	1,566,885	1,636,600	(69,715)	**96**
Committed Expenses	1,058,955	-	1,058,955	**-**
Total Expense	**381,643,368**	**398,916,616**	**(17,273,248)**	**96**

Note: Exchange rate used in Budget is TZS 2,750/EURO. While the Exchange rate on transaction date was 2,535.27/= (This is the reason for Budget vs Actual variance)

Notes to the Audited Financial Statements

16. Little Sun FOUNDATION

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Solar Power for Refugee Camps and Host Communities in Tanzania	10,450,188	10,450,188	-	-
Total Incomes	**10,450,188**	**10,450,188**	**-**	**100**
EXPENSES				
Solar Power for Refugee Camps and Host Communities in Tanzania	10,343,408	10,450,188	(106,780)	
Committed Expenses	106,780			
Total expenses	**10,450,188**	**10,450,188**		**100**

17. Enhancing Business Resilience along the Sisal Value Chain-Shinyanga

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Enhancing business resilience along the sisal value chain - Shinyanga	91,576,801	91,576,801	-	**100**
Total Income	**91,576,801**	**91,576,801**	**-**	**100**
Expense				
1. Personnel	38,235,108	38,235,108	-	**100**
2. Project Activities	23,566,757	23,890,357	(323,600)	**100**
5.1 Admin support	29,451,336	29,451,336	-	**100**
Committed Expenses	323,600	-	-	**-**
Total Expense	**91,576,801**	**91,576,801**	**(323,600)**	**100**

Notes to the Audited Financial Statements

18. Natural Environment Protection Through Climate Smart Solution in Refugee Camps and Host Communities in Kigoma

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	42,917,589	42,917,589	-	**100**
Total Income	42,917,589	42,917,589	-	**100**
Expense				
RDS/JAC/01 Raising and planting 170000 tree seedlings in Nduta refugee (70000) & host community Kibondo Dc (100000)	944,000	944,000	-	**100**
RDS/JAC/03 Promotion of Fabrication and Use of FUEL efficient Stoves (FES)	2,316,000	2,316,000		**100**
RDS/JAC/O4 Training and Support Production of (40) Metric Tons of Biomass Briquettes to POC	16,464,940	28,787,974	(12,323,034)	**57**
RDS/ JAC/ 07 Salary contribution to field supervisor	3,600,000	3,600,000	-	**100**
RDS/JAC/08 Salary contribution to Community Engagement Officer	600,000	600,000	-	**100**
RDS/JAC/09 Salary contribution to Monitoring and Evaluation Officer	600,000	600,000	-	**100**
RDS/JAC/10 Contribution to fuel and Vehicle maintenance	2,640,479	2,640,479	-	**100**
RDS/JAC/12 Support of internet and communication	900,000	900,000	-	**100**
RDS/JAC/13 Bank Charges	163,968	163,968		
RDS/JAC/14 Contingency (Exchange rate loss/Inflation, Unforeseen Expenditure)	2,365,167	2,365,167	-	**-**
Committed Expenses	12,323,034	-	-	**-**
Total Expenses	**42,917,588**	**42,917,588**		100

19. Ecosystem - based adaptation for Rural Resilience - FES

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Ecosystem-based adaptation for Rural Resilience - FES	28,845,603	55,432,744	-	**52**
Pre-finance FES	26,587,141	-	-	**-**
Total Income	**55,432,744**	**55,432,744**	**-**	**100**
Expense				
600061 · DSA & Allowance	2,418,000	2,418,000	-	**100**
600062 · Project Activities	42,465,304	42,465,304	-	**100**
600063 · Printing	1,672,880	1,672,880	-	**100**
600064 · Personnel Cost	8,876,560	8,876,560	-	**100**
Total Expenses	**55,432,744**	**55,432,744**	**-**	-

Notes to the Audited Financial Statements

20. Ecosystem - based adaptation for Rural Resilience - EbAR

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Ecosystem-based adaptation for Rural Resilience - EBARR	166,661,187	224,194,656	-	**74**
Pre-finance EBARR	57,533,469	-	-	**-**
Total Income	**224,194,656**	**224,194,656**	**-**	**100**
Expense				
EbAR SALARIES	99,407,828	99,407,828	-	**100**
Reimbursable expenses	124,786,828	124,786,828	-	**100**
Total Expenses	**224,194,656**	**224,194,656**	**-**	**100**

21. Scaling Up - CARE

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Scaling Up - CARE	30,610,000	30,610,000	-	**100**
Total Income	**30,610,000**	**30,610,000**	-	**100**
Expense				
Activities	30,610,000	30,610,000	-	**100**
Total Expenses	**30,610,000**	**30,610,000**	-	**-**

22. Scaling Up Innovations for Reducing and Redistributing Woman and Girls Unpaid Care Work in Rural Tanzania - ESRF

Details	**Actual Jan-Dec 2024**	**Budget Jan - Dec 2024**	**Over Budget**	**% of Budget**
Income				
Scaling up Innovations for Reducing and Redistributing Women and Girls unpaid care work in Rural Tanzania - ESRF	207,062,581.02	207,062,581.02	-	100.00
Total Income	**207,062,581**	**207,062,581**	**-**	**100**
Expense				
600054 · Research	2,080,000	2,080,000	-	100
600055 · Personnel Cost	51,251,846	51,251,846	-	100
600056 · Indirect cost	7,792,998	7,792,998	-	100
Water tanks construction	-	145,937,736	145,937,736)	-
Unspent grant	145,937,736	-	145,937,736	-
Total Expenses	**207,062,580**	**207,062,580**	**-**	**-**

Notes to the Audited Financial Statements

23. Food Sequrity and Livelihood Support Enhancement in Refugee Camps and host Community Kigoma

Details	Actual Jan-Dec 2024	Budget Jan - Dec 2024	Over Budget	% of Budget
Income				
Food security and Livelihood support Enhancement in Refugee camps and host community Kigoma	61,926,421	61,926,421	-	**100**
Total Income	**61,926,421**	**61,926,421**	**-**	**100**
Expense				
600058 · Personnel cost	15,045,785	15,045,785	-	**100**
600059 · Project Activities	40,319,000	40,319,000	-	**100**
600060 · Admin cost	6,561,636	6,561,636	-	**100**
Total Expenses	**61,926,421**	**61,926,421**	**-**	**-**

24.a) Local Income

AVOTIC Limited rent	3,724,506	4,379,289
CLASSIC rent	4,946,022	4,379,289
GALAX rent	3,724,506	4,379,289
DESIGN CONCERN	7,517,532	6,765,779
KUYELA rent	5,705,299	5,134,769
KAMU rent	3,954,720	3,559,248
AFRO LAW CHAMBER	1,587,534	-
SANCTUARY CONSULTANCY LTD	1,300,623	-
PICS	8,790,560	8,728,793
Other Income	12,860,221	9,815,576
Amortized Grant	32,987,437	37,944,187
Total	**87,098,960**	**85,086,219**

b)
Local expenses

Audit fees and expense	3,000,000	3,000,000
Bank charges	3,011,333	927,475
Board meeting expenses	1,800,000	1,000,000
Membership fees & seminars	-	400,000
staff travel	-	1,397,000
Administration costs	38,038,370	36,890,075
Funeral expenses	-	700,000
Air ticket	-	1,000,000
Fuel for vehicle& generator	5,261,820	627,481
Staff travel allowances	3,000,000	1,200,000
Amortization Expense	32,987,437	37,944,187
Total	**87,098,960**	**85,086,218**

Notes to the Audited Financial Statements

25. Explanation of Variances

The variances on one project are explained as follows:

Project 1: Assistance to refugees and asylum seekers in Camps and urban areas **TZS 21,445,434/=** was unspent grants subsequently refunded to the respective donors.

Annex 1: CONTRACTUAL COMMITMENT

Particulars	**31/12/2024**	**31/12/2023**
NBC Corporate branch (UNHCR) Urban	21,445,434	5,051,376
Safe and Sustainable Environment for PSN in Refugee & Host community	1,058,955	8,722,935
Natural Environment Protection through Climate Smart solution in Refugee Camps and Host communities in Kigoma - JAC	12,323,034	36,322,423
Enhancing business resilience along the sisal value chain - Shinyanga	323,600	249,845
Ecosystem - Based Adaptation for Rural Resilience - EbAR	-	7,498,183
Unspent grant Little sun	106,780	-
Scaling Up Innovations for Reducing & Redistributing Women and Girls Unpaid Care work in Rural Tanzania.	145,937,736	-
Total	**181,195,539**	**57,844,762**

Annex 2. PARTNER INTERGRITY CAPACITY SUPPORT (PICS) -

Particulars	**31/12/2024**
Board meeting expenses	1,000,000
Administration Costs	4,790,560
Staff travel allowances	3,000,000
Total	**8,790,560**