



DEPLOY & NURTURING GALLERY

**GOVERNANCE REPORT AND AUDITED FINANCIAL STATEMENTS PERIOD
ENDED 31ST DECEMBER 2024**

February, 2025

ABBREVIATIONS

| | |
|---------|---|
| AGE | Adolescent Girls Empowerment |
| BMF | Binti Makindi Foundation |
| CBI | Capacity Building Initiatives |
| COSITA | Community Support Initiative Tanzania |
| CPA | Certified Public Accountant |
| CRVFP | Children's Rights and Violence Prevention Fund |
| DDP | Digital Defender Partnership |
| DNG | Deploy and Nurturing Gallery |
| ERF | Equity Resource Foundation |
| FY | Financial Year |
| IESBA | International Ethics Standards Board for Accountant's |
| IFRS | International Financial Report Standard~ |
| ISAs | International Standards on Auditing |
| LGTI | Local Government Training Institute |
| MEL | Monitoring Evaluation and Learning |
| NBAA | National Board of Accountants and Auditors |
| NGO | Non-Governmental Organisation |
| NSSF | National Social Security Number |
| PDI | Population and Development Initiative |
| POBox | Postal Office Box |
| RWH | Rain Water Harvest |
| TASO | Tanzania Agricultural Society |
| TASODEC | Tanzania Social Development Center |
| TAWEA | Tanzania Wote Equality Alliance |
| TCDO | Tusonge Community Development Organisation |
| TIN | Tax Identification Number |
| TZS | Tanzania Shillings |
| USD | United State Dollars |
| WCF | Workers Compensation Fund |

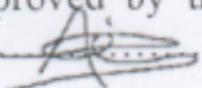
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GOVERNANCE REPORT AND AUDITED FINANCIAL STATEMENT FOR
THE YEAR ENDED 31ST DECEMBER 2024 (Continue...)

The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation as at 31st December 2024 and of its surplus/deficit for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium size Entities and the requirements of the Tanzania NGO Act.

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

Approved by the Board of Directors on 06th February, 2025 and signed on its behalf by
.....Board Chairperson.

2.8 Staff and Employee warfare

The relationship between employees and management continued to be good during the year 2024. There were no unresolved reported complaints from the employees during the year. Management took measures to build strong workplace relations by ensuring that employees lived up to the standards of the institution's culture and values while maintaining effective communication at all levels. Staff meetings were conducted regularly to discuss various matters affecting business. For the period ended 31st December 2024 the Organisation manage to have the following staff; -

Table No. 3: The organisation Staff

| No. | Name | Sex | Position | Engagement Status |
|-----|-------------------|-----|-----------------------|--------------------|
| 1. | Nhojo Kushoka | M | Executive Director | Full-time |
| 2. | Chande Kawawa | M | Programme Coordinator | Fulltime |
| 3. | Sophia Mohamed | F | Resource Mobilise | Fulltime |
| 4. | Happiness Jilanga | F | Project Officer | Volunteer-Fulltime |
| 5. | Neema Shirima | F | Project Officer | Volunteer-Parttime |
| 6. | Goodluck John | M | Accountant | Fulltime |

2.9 Programmes and Projects

In the year of ending 31st December, 2024 the organisation manages to conduct several project activities under eight identified programmes of Capacity Building, Community Empowerment, Early Child Development, Environmental Conservation, Gender and Human Rights, Inclusive community, Science, Technology, and Innovation and Youth Development. Active project as per the year ending 31st December 2024 were; -

Table No. 4: The Organisation's Projects

| No | Project Name | Project Location |
|----|---|------------------|
| 1. | Adolescent Girls Empowerment (AGE) | Arusha, Arumeru |
| 2. | Rain Water Harvest | Arusha, Monduli |
| 3. | Capacity Building Initiatives (CBI) | Arusha |
| 4. | Schooling with a Smile Project (TABASAMU) | Arusha |
| 5. | Growing Together (GT) | Tanzania |

2.10 Fundings/Grants Donors and Partners

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THE YEAR ENDED 31ST DECEMBER 2024 (Continue...)

The organisation in the year ending 31st December, 2024 manage to mobilise funds from Donors, Partners and donations, Membership dues.

Table No. 5: The Organisation's Donors

| No. | Donor Name |
|-----|---|
| 1. | Children's Rights and Violence Prevention Fund (CRVPPF) |
| 2. | Tusonge Community Development Organisation (TCDO) |
| 3. | Rotary Club |

2.11 Guiding existing Manual and Policies

At the year-end 31st December, 2024, the organisation was guided with the existing documents as show in the table 6 below; -

Table No. 6: The Organisation's guiding documents

| No. | Document Name | Purpose | Status | Comments |
|-----|--|---|-----------------|--|
| 1. | Registration Certificate (00NGO/R/1418) | Legality existence of the organization. | Active | Annual fee payment receipt available. |
| 2. | Constitution | General guiding organization on day-to-day operation. | Active | |
| 2. | Other certificates such as TIN (48 580 162), NSSF (1037924), WCF (037170), Work permit exemption letter (SC 562/591/175). | Compliance of the organisation operation. | Active | |
| 3. | Strategic Plan 2021-2025. | Strategic direction of the organisation. | About to expire | This will be reviewed in 2025/26. |
| 4. | Other by-laws documents include; <ul style="list-style-type: none"> • Human Resource Manual, • Board Charter, • Communication Manual, • Financial Manual, • Safeguarding Policy/Child-Policy, • Conflict of Interest Policy, | General guiding organization on day-to-day operation. | Active | Need to be review time after time. As well as design Volunteer Engagement manual and |

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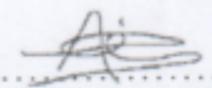
4.0 STATEMENT OF THE DIRECTOR RESPONSIBILITY

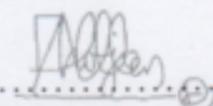
The directors are required by the Non-Governmental Organization (NGO) Act Number 24 of 2002 to prepare financial statements for each Financial Year (FY) that gives a true and fair view of the situation of the NGO as the end of the FY and of its surplus or deficit for the year. The directors are also obligated to ensure that the NGO keeps proper accounting records that disclose with reasonable accuracy the financial position of the NGO.

They are also responsible for the safeguarding the assets of the NGO. The Directors accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates in conformity with International Financial Report Standard (IFRS) and in compliance with Non-Governmental Organization (NGO) Act stated earlier.

The directors are of the opinion that the financial statements give a true and fair view of the statement of the financial affairs of the NGO and its surplus or loss for the year. The director further accepts responsibility for the maintained of the accounting records that may relied upon in the preparation of the financial statements as well as adequate system of internal control.

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


.....
CHAIRPERSON


.....
EXECUTIVE DIRECTOR

6th February, 2025

.....
DATE

DEPLOY & NURTURING GALLERY
(DNG TANZANIA)
P.O.BOX 16450
ARUSHA

**DEPLOY & NURTURING GALLERY
GOVERNANCE REPORT AND AUDITED FINANCIAL STATEMENT FOR
THE YEAR ENDED 31ST DECEMBER 2024 (Continue...)**

5.0 DECLARATION AND REPORT OF ACCOUNTANT

For the Financial Year Ending 31 December 2024

1. Financial Performance Overview

During the 2024 financial year, the organization saw a substantial expansion in its operations. Total income grew by **63.5%**, rising from TZS 134,871,291 in 2023 to **TZS 220,495,908** in 2024. This growth was primarily fueled by a significant increase in **Grants**, which reached TZS 182,067,117.

2. Operational Impact and Efficiency

The organization successfully directed the majority of its resources toward its mission. **84.8%** of the total expenditure was dedicated to **Development Programs/Projects**, amounting to TZS 183,252,701.

- **Personnel Costs:** Monthly Emoluments and Benefits rose to TZS 25,922,165 to support this increased project scale.
- **Administrative Leanness:** Administrative and Operational expenses were kept low at TZS 5,104,416, representing only **2.4%** of the total budget.
- **Compliance:** Government payments were fully settled, totaling TZS 1,721,083 for the year.

3. Financial Position and Liquidity

The year concluded with a net surplus of **TZS 4,495,543**. This surplus is reflected in our closing cash position, providing the organization with the necessary liquidity to commence 2025 operations. While the surplus is lower than the previous year's TZS 35,682,165, it reflects a deliberate and successful strategy to maximize grant utilization for project implementation rather than accumulating idle funds.

4. Conclusion

The organization remains in a stable financial position. The shift from general donations to high-value grants demonstrates increased trust from international partners and a successful scaling of our developmental impact.

5. Declaration

I **Goodluck J. Mweta** being Financial Manager/Accountant here by acknowledge my responsibility of ensuring that the financial statements for the year 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 DEPLOY AND NURTURING GALLERY (DNG) as on that date and that they have been prepared based on property maintained financial records.

**DEPLOY & NURTURING GALLERY
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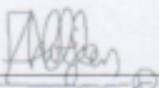
8.0 STATEMENT OF COMPREHENSIVE INCOME

In the year end 31st December, 2024, the organisation manages to mobilise TZS 220,495,908 from various source and spent a total of TZS 216,000,365 in development projects and others as depicted in the table 7 below; -

Table No. 7: Statement of comprehensive income

| Income | Note | 2024 | 2023 |
|------------------------------------|-------------|--------------------|--------------------|
| Consultancy & Partnership | 2 | 3,300,000 | 1,105,000 |
| Donation | 3 | 1,800,000 | 26,685,000 |
| Grants | 4 | 182,067,117 | 73,102,500 |
| Membership Dues | 5 | - | 650,000 |
| | | 220,495,908 | 134,871,291 |
| Expenditure | Note | 2024 | 2023 |
| Development Programs/Projects | 6 | 183,252,701 | 32,531,544 |
| Monthly Emoluments and Benefits | 7 | 25,922,165 | 8,640,722 |
| Administration & Operation Expense | 8 | 5,104,416 | 5,434,416 |
| Government Payments | 9 | 1,721,083 | 21,607,028 |
| | | 216,000,365 | 68,213,709 |
| Surplus/Deficit for the year | 10 | 4,495,543 | 35,682,165 |

Approved and signed on behalf of the Board by; -

| | | |
|---------------------------------------|--|--|
| Accountant <i>Prepared</i> |  _____ Signature | 6 th February 2025 Date |
| Executive Director <i>Reviewed</i> |  _____ Signature | 6 th February 2025 Date |
| Board Chairperson <i>Approved</i> |  _____ Signature | 6 th February 2025 Date |

**DEPLOY & NURTURING GALLERY
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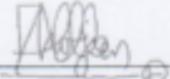
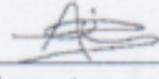
9.0 STATEMENT OF FINANCIAL POSITION

At the year ended 31st December, 2024 the organisation's financial position was as shown in the table 8 below; -

Table No. 8: Statement of financial position

| Assets | Note | 2024 | 2023 |
|---|------|----------------------|----------------------|
| Cash & Cash Equivalents | | 15,867,117 | 35,682,165 |
| Fixed Assets (Net of Depreciation) | | 25,000,000.00 | 20,000,000.00 |
| Receivables | | 5,000,000.00 | 2,500,000.00 |
| Total Assets | | 45,867,117.00 | 58,182,165.00 |
| | | | |
| Equity & Liabilities | | | |
| Accumulated Fund | | 40,867,117.00 | 56,182,165.00 |
| Payables | | 5,000,000 | 2,000,000 |
| Total Equity & Liabilities | | 45,867,117 | 58,182,165 |

Approved and signed on behalf of the Board by; -

| | | |
|---------------------------------------|--|--|
| Accountant <i>Prepared</i> |  _____ Signature | 6 th February 2025 Date |
| Executive Director <i>Reviewed</i> |  _____ Signature | 6 th February 2025 Date |
| Board Chairperson <i>Approved</i> |  _____ Signature | 6 th February 2025 Date |

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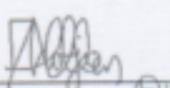
10.0 STATEMENT OF CASH FLOW

At the year ended 31st December, 2024 the organisation's financial position was as shown in the table 9 below; -

Table No. 9: Statement of cash flow

| | 2024 | 2023 |
|---|--------------------|-------------------|
| Cash flow from operating activities | | |
| Surplus (Deficit) for the year | 4,495,543 | 35,682,165 |
| Depreciation | 3,000,000 | - |
| (Increase)/Decrease in Receivables | (2,500,000) | - |
| (Increase)/Decrease in Payables | 3,000,000 | - |
| Net Cash from Operating Activities | 7,995,543 | 35,682,165 |
| | | |
| Acquisition of Fixed Assets | (8,000,000) | - |
| Net Cash from Investing Activities | (8,000,000) | - |
| | | |
| Net Change in Cash & Cash Equivalent s | 15,995,543 | 35,682,165 |
| Opening Balance | 35,682,165 | - |
| Closing Balance | 4,495,543 | 35,682,165 |

Approved and signed on behalf of the Board by; -

| | | |
|---------------------------------------|--|--|
| Accountant <i>Prepared</i> |  _____ Signature | 6 th February 2025 Date |
| Executive Director <i>Reviewed</i> |  _____ Signature | 6 th February 2025 Date |
| Board Chairperson <i>Approved</i> |  _____ Signature | 6 th February 2025 Date |

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**DEPLOY & NURTURING GALLERY
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Notes (continued...)

11.2 INCOME NOTES FOR THE FINANCIAL STATEMENTS

11.2.1 Note 2: Consultancy & Partnership

Table No. 10: Local Partners

| | 2024 | 2023 |
|-------------|------------------|------------------|
| TAWEA | 100,000 | 200,000 |
| Tusonge CDO | 1,800,000 | 405,000 |
| COSITA | 100,000 | 300,000 |
| BMF | 100,000 | 200,000 |
| PDI | 300,000 | - |
| TASODEC | 300,000 | - |
| TASO | 300,000 | - |
| ERF | 300,000 | - |
| | 3,300,000 | 1,105,000 |

11.2.2 NOTE 3: DONATION

Table No. 11: Individual Donation

| | 2024 | 2023 |
|---------------------|------------------|-------------------|
| Honore Ndayoshiyiye | 1,800,000 | 1,800,000 |
| Tekais Peel | - | 2,500,000 |
| Sophanite Retta | - | 1,875,000 |
| Valencia | - | 1,250,000 |
| Ronnie's Johnson | - | 1,875,000 |
| Anita Elliot | - | 4,125,000 |
| Arif Mustafa | - | 1,250,000 |
| Derrick Davis Sr | - | 1,875,000 |
| Diane Tabor | - | 1,875,000 |
| Nenelwa Tomi | - | 1,875,000 |
| Twyla Williams | - | 2,500,000 |
| Ralph Williams | - | 2,500,000 |
| Hannah Butler | - | 1,385,000 |
| Larry Smith | - | 358,125 |
| | 1,800,000 | 27,043,125 |

In the year ended 31st December, 2024 the organisation experience high decline of volunteers who seek their permits by paid work and resident permits compare to previous year.

11.2.3 NOTE 4: GRANTS RECEIVED FROM DONORS

At the end of year 31st December, 2024, the organisation manages to have two active donors as depicted on table number 11.

Table No. 11: Grants from Donors

| | 2024 | 2023 |
|-----------|------|------------|
| Hivos/DDP | - | 18,737,500 |

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| | | |
|-------------|--------------------|-------------------|
| CRVPPF | 36,562,660 | 54,365,000 |
| Rotary Club | 145,504,457 | - |
| | 182,067,117 | 73,102,500 |

11.2.4 NOTE 5: MEMBERSHIP DUES

Table No. 12: Member contributes

| | 2024 | 2023 |
|---------------|------|----------------|
| Nhojo Kushoka | - | 500,000 |
| Tatizo Joseph | - | 150,000 |
| | - | 650,000 |

11.3 EXPENDITURE NOTES OF THE FINANCIAL STATEMENTS

11.3.1 Note 6: Development Programs/Projects

Table No. 13: Projects

| | 2024 | 2023 |
|--|--------------------|-------------------|
| Adolescent Girls Empowerment Project | 34,448,244 | 9,510,228 |
| Growing Together Project | 1,500,000 | 1,105,000 |
| Cyber Security Digital Safety Project | - | 18,731,316 |
| Shule na Tabasamu "Schooling with a Smile" Project | 1,800,000 | 3,185,000 |
| Rain Water Harvest Project | 145,504,457 | - |
| | 183,252,701 | 32,531,544 |

11.3.2 NOTE 8: ADMINISTRATION & OPERATION EXPENSE

Table No. 14: Administration & Operation Expense

| | 2024 | 2023 |
|--|------------------|------------------|
| Administration & Operation Expense | | |
| Travel & Transportation | - | - |
| Professional fee i.e., Audit | 1,000,000 | 1,000,000 |
| Office Rent | 1,800,000 | 1,800,000 |
| Utilities i.e., electricity, water, wastes, post, etc. | 300,000 | 360,000 |
| Printing & Stationaries | - | - |
| Website Services | 600,000 | 600,000 |
| Communication | 240,000 | 240,000 |
| Internet Subscriptions | 600,000 | 600,000 |
| Bank Charges | 564,416 | 834,416 |
| Food & Refreshment | - | - |
| Lodge & Accommodation | - | - |
| Meeting Expenses | - | - |
| Miscellaneous Expenses | - | - |
| | 5,104,416 | 5,434,416 |

NOTE 9: GOVERNMENT PAYMENTS

Table No. 15: Government payments

| | 2024 | 2023 |
|-------------------------|-----------|------------|
| NGO annual Fees | 50,000 | 50,000 |
| Work & Resident Permits | - | 21,000,000 |
| NSSF | 1,630,325 | 543,442 |
| PAYE | - | - |

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| | | |
|------------|------------------|-------------------|
| SDL | - | - |
| Income Tax | - | - |
| WCF | 40,758 | 13,586 |
| | 1,721,083 | 21,607,028 |

11.3.3 NOTE 10: SURPLUS/DEFICIT OF THE YEAR
Table No. 16: Surplus/Deficit

| | 2024 | 2023 |
|----------------|-----------|------------|
| Supply/Deficit | 4,495,543 | 35,682,165 |

In the period ending December 31st 2024 the organisation remains with AGE Project's surplus due to pending activities, which was not completed in 2024. The surplus for the year is TZS 4,495,543. This surplus is retained as cash at the bank to provide project working capital for the beginning of the next financial period.