



ALMAT & ASSOCIATES
Certified Public Accountants

M/S AMEND.ORG (T)
P.O.BOX 38474
DAR-ES-SALAAM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 2020

ALMAT & ASSOCIATES
Certified Public Accountants

**M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

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M/S AMEND.ORG (T)
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ORGANISATION INFORMATION

BOARD OF DIRECTORS : Mr. Michael Drexler
: Mr. Jeffrey Witte
: Mr. Tom Bishop
: Ms. Leila Kazemi
: Ms. Theodoara Mabada
: Mr. Simon Kalolo
: Mr. Providence Klugan

BUSINESS OFFICE : P.O Box 38474
: Dar es salaam
: Tanzania

INDEPENDENT AUDITORS : ALMAT & Associates
: Certified Public Accountants
: P. O. Box 11374
: Dar es Salaam

PRINCIPAL BANKERS : Exim Bank (T) Limited
: Dar es Salaam
: Tanzania

**M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

DIRECTORS REPORT

Audited Accounts

The directors submit their report and the audited financial statements for the year ended ,31st December 2020 which disclose the state of affairs of **M/S AMEND.ORG (T)**("the Organisation"),as at that date.

Introduction and Registration

Amend is an international non-governmental organisation headquartered in New York City, United States (US) which operates in various countries with an ultimate goal of preventing child road traffic injury

Amend established its office in Tanzania,Amend.org (T) in June 2009 under the Non- Governmental Organisation Act, 2002 with a registration number I-NGO/00006758.The envisaged programme started to kick off in January 2010.September to December 2009 was considered as a set up period.The Organisation is mainly funded by grants received from Amend (US)

Vision

Our vision is of a Tanzania in which childhood road traffic injuries – currently the leading cause of death for children in Africa over the age of five – are systematically reduced by 50% over the next 10 years.

Mission

The Organisation's mission is to develop, implement and evaluate evidence- based interventions to reduce the incidence of road traffic injury among the most vulnerable road users I Africa today while working to help create an environment for long-term,sustainable injury reduction.

Principal Activities

The Organisation's main activities focus on reducing the incidence of Road Traffic Injury (RTI).This includes the following:

- a) Provide Primary School Road Safety Instruction
- b) Provide Printed Road Safty Instruction
- c) Distribute Reflectors
- d) Environmental micro-engineering
- e) Public relatipons and media lobbying
- f) Data collection, analysis and evaluation

Results from Operations

The results for the Organisation for the year ended 31 December 2020 are set out on page 9

Composition of Directors

The directors who served during the year and up to date of this report unless as otherwise stated, are as follows:

Name	Nationality	Position
Mr Michael Drexler	U.S Citizen	Chairman
Mr. Jeffrey Witte	U.S Citizen	Executive Director
Mr. Tom Bishop	British	Deputy Director
Ms. Leila Kazeni	U.S Citizen	Member
Ms.Theodora Mabada	Tanzania	Member
Mr.Simon Kalolo	Tanzania	Member
Mr. Providence Klugan	Ghanaian	Member

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DIRECTORS REPORT (Continued)

Employee Welfare

Organisation and Employee's Relationship

A healthy relationship continues to exist between the directors and the employees. There were no unresolved complaints received by the directors from employees during the year

A training program is drawn up each year to cater for all grades of staffs. Training is mainly conducted inhouse. However, external institutions are also used for specialist and executives training programmes.

The Organisation's policy is not discriminatory against people with regards to race, gender, religion or disability.

Medical Assistance

Employees with their families are covered by medical health insurance which provides access to treatment at designated hospitals

Retirements Benefits

The Organisation makes contributions in respect of staff retirements benefits to a defined statutory contribution plan, through social security scheme including National social Security Fund. The Organisation's obligations in respect of these contributions are limited to 10% of the employees' gross salary, while the employees contribute 10% of their respective gross salary

Corporate Governance

The directors believe that high standards of corporate governance directly influence the organisation's stakeholders' confidence. The members also recognise the importance of integrity, transparency and accountability

The Board of directors meet on a regular basis to review the results, operations, key financial aspects and the strategy of the Organisation

Independent Auditors

ALMAT & Associates were appointed as the auditors of the **AMEND.ORG (T)**'s financial statements for the year ended 31st December 2020. They have expressed their willingness to continue in office and are eligible for re-appointment.

Acknowledgement

The Board of Directors wish to place on records, their sincere thanks and appreciation for co-operation and assistance received from Government of Tanzania, Various Authorities, Bankers, Various Suppliers who participated in one way or another, Employee and Auditors. The management looks forward for the continued from all for the coming future.

By Order of the Board



.....
Director



.....
Director

M/S AMEND.ORG (T)
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STATEMENT OF DIRECTOR RESPONSILITIES

The Organisation's directors are responsible for the preparation of financial statements that give true and fair view of **AMEND.ORG (T)** comprising of the statement of financial position as at 31 December 2020, and statement of Income and expenditure, changes in net assets and cash flows for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory, in accordance with International Financial Reporting Standards and in the manner required by the Companies Act, 2002

The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error, and for maintaining adequate accounting records and effective system of risk management.

The Directors have reviewed the Organisation's cash flow forecast for the year to 31 December 2020 and, in the light of this review and the current financial position, they are satisfied that the organisation has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditor is responsible for independently reviewing and reporting on the Organisation's financial statements. The financial statements have been examined by the Organisation's external auditor and their report is presented on pages 6-7.

The financial statements set out on pages 8 to 15 were authorized and approved by the Board of Directors on 10th APRIL 2021 and were signed.

By Order of the Board



.....
Directors



.....
Directors

M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENTS
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DECLARATION OF THE HEAD OF ACCOUNTING / FINANCE

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 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 paragraph of Responsibilities of the Directors on an earlier page.

I, ALLEN MWIKAWA hereby acknowledge my responsibility of reviewing and confirming that financial statements of **M/S AMEND.ORG (T)** for the year ended 31st December 2020 have been prepared in compliance with generally accepted accounting principles.

I thus confirm that the financial statements give a true and fair view position of **M/S AMEND.ORG (T)** on that date and that they have been prepared based on properly maintained financial records.

Signed by: 

NBAA Membership No.: ACPA 3603

Date: _____

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S AMEND .ORG.(T)

Opinion

We have audited the financial statements of **M/S AMEND.ORG (T)**, which comprise the Statement of Financial Position as at 31st December 2020, and the Statement of Income and Expenditure, Statement of Changes in net assets and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 31st December 2020 and of its financial performance and its cash flows for the year then ended in accordance with the Companies Act, 2002.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Organisation in accordance with International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements. 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 Director's Report as required by the Companies Act, 2002, which we obtained prior to the date of this report. Other information does not include the Financial Statements and our auditor's report 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 directors for the financial statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Companies Act, 2002 and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF M/S AMEND .ORG.(T)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a) 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.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the directors.
- d) 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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

We communicate with the directors 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

Report on other legal and regulatory requirements

As required by the Companies Act, 2002, we report to you, based on our audit, that:

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- ii) In our opinion proper books of account have been kept by the company, so far as appears from our examination of those books
- iii) The director's report is consistent with the financial statements;
- iv) Information specified by the law regarding director's remuneration and transactions with the company is disclosed; and
- v) The company's Statement of Financial Position and Statement of Income and Other Expenditure are in agreement with the books of accounts.

For ALMAT & Associates

Certified Public Accountant



Partner



Place :Dar-es-Salaam

Date:

M/S AMEND.ORG (T)
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STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2020

Particulars	Notes	Memorandum			
		2020 USD	2019 USD	2020 TZS'000	2019 TZS'000
Fixed Assets					
Property, Plant and Equipment	3	318	508	736	1,167
Current Assets					
Inventory		46	163	105	375
Advances & Prepayments	4	21,845	8,602	50,637	19,767
Cash and Bank balances	5	4,468	978	10,365	2,247
		<u>26,359</u>	<u>9,743</u>	<u>61,107</u>	<u>22,389</u>
Less: Current Liabilities					
Trade and Other Payables	6	4,186	1,098	9,702	2,523
		<u>4,186</u>	<u>1,098</u>	<u>9,702</u>	<u>2,523</u>
Net Current Assets		22,173	8,645	51,405	19,866
Total Assets		<u>22,490</u>	<u>9,153</u>	<u>52,141</u>	<u>21,033</u>
Equity					
Accumulated Fund		22,490	9,153	52,134	21,033
Total Equity		<u>22,490</u>	<u>9,153</u>	<u>52,134</u>	<u>21,033</u>

The Accounting policies on pages 12 to 13 and notes on pages 14 to 15 form an integral part of these financial statements

Independent Auditors' report on pages 6 to 7

The financial statements on page 8 to 11 were approved and signed by:-



Director
Date:



Director

M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENTS
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STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31st DECEMBER 2020

Particulars	Notes	Memorandum			
		2020 USD	2019 USD	2020 TZS'000	2019 TZS'000
Revenue					
Amend(US) Contribution		312,975	207,500	725,476	478,875
Other Income	7	14	3	213	7
		<u>312,989</u>	<u>207,503</u>	<u>725,689</u>	<u>478,882</u>
Less: Expenses					
Operating Expenses	8	192,172	175,896	445,454	406,557
Finance Charges	9	1,242	-	2,879	-
Programme Expenses	10	106,047	49,456	245,817	114,136
Depreciation Cost		191	166	438	383
		<u>299,652</u>	<u>225,518</u>	<u>694,588</u>	<u>521,076</u>
Surplus/(Deficit)		<u>13,337</u>	<u>(18,015)</u>	<u>31,101</u>	<u>(42,194)</u>

The Accounting policies on pages 12 to 13 and notes on pages 14 to 15 form an integral part of these financial statements

Independent Auditors' report on pages 6 to 7

The financial statements on page 8 to 11 were approved and signed by:-



Director

Date:



Director

M/S AMEND.ORG (T)
 ANNUAL REPORT AND FINANCIAL STATEMENTS
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STATEMENT OF CHANGES IN NET ASSETS

Particulars	Accumulated Fund USD	Memo Total Tzsh'000
Balance as at 01.01.2020	9,153	21,033
Surplus/(Deficit) for the year	13,337	31,101
Balance as at 31.12.2020	22,490	52,134
Balance as at 01.01.2019	27,168	61,916
Surplus/(Deficit) for the year	(18,015)	(41,576)
Foreign currency translation reserve		693
Balance as at 31.12.2019	9,153	21,033

The Accounting policies on pages 12 to 13 and notes on pages 14 to 15 form an intergral part of these financial statements

Independent Auditors' report on pages 6 to 7

The financial statements on page 8 to 11 were approved and signed by:-



Director
 Date:



Director

M/S AMEND.ORG (T)
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CASH FLOW STATEMENT

		Memorandum			
		2020	2019	2020	2019
		USD	USD	TZS'000	TZS'000
Cash Flow From Operating Activities					
(Deficit)/Surplus for the year		13,337	(18,015)	31,101	(41,576)
Add: Adjustment for Depreciation		191	166	438	383
Net cash (Usd in)/generated from operating activities		13,528	(17,849)	31,539	(41,193)
Change in:					
(Increase)/Decrease in Inventory		118	637	270	1,448
(Increase)/Decrease in Advances & Prepayment		(13,243)	(983)	(30,870)	(2,403)
Increase/(Decrease) in Payables		3,088	(2,408)	7,179	(5,467)
		(10,038)	(2,754)	(23,421)	(6,422)
Cash Generated From Operations		3,490	(20,603)	8,118	(47,615)
Less: Tax paid		-	-	-	-
Net Cash Generated by Operating Activities	A	3,490	(20,603)	8,118	(47,615)
Cash flow from Investing Activities					
Purchases of Property, Plant & Equipment		-	(538)	-	(1,242)
Net Cash Used in Investing Activities	B	-	(538)	-	(1,242)
Cash flow from Financing Activities					
Increase/(Decrease) in Share Capital		-	-	-	-
Net Cash Generated by Financing Activities	C	-	-	-	-
Net Increase/Decrease in Cash & Cash equivalent	A+B+C	3,490	(21,141)	8,118	(48,857)
Cash & Cash Equivalent at the Beginning of the Year		978	22,119	2,247	50,409
Foreign Exchange Gain		-	-	-	695
Cash & Cash Equivalent at the end of the Year		4,468	978	10,365	2,247

The Accounting policies on pages 12 to 13 and notes on pages 14 to 15 form an integral part of these financial statements

Independent Auditors' report on pages 6 to 7

The financial statements on page 8 to 11 were approved and signed by:-



Director

Date:



Director

M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENT
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ACCOUNTING POLICIES

1 Accounting policies

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

1.1 Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) and the requirements of the Tanzanian Companies Act of 2002. The measurement basis applied is the historical cost basis unless otherwise stated.

1.2 Property, plant and equipment

These are stated at historical cost less depreciation. Historical cost includes expenses that is directly attributable to the acquisition of the items.

Depreciation on asstes is calculated using the straight line basis over the estimated useful lives of each part of an item of property and equipment.

Computer and Accessories

Percentage
33.30%

Depreciation methods, residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. For assets purchased using grants, depreciation is amortised from income to statement of income and expenditure

1.3 Revenue recognition

Revenue comprise of grants which are accounted for on the basis of the year in which they are received. As per the Organisation's constitution.

1.4 Trade and other receivables

Trade receivables are measured at initial recognition at fair value and are subsequently measured at amortised cost using the effective interest rate method. Appropriate allowances for estimated irrecovable amounts are recognised in profit or loss when there is objective evidence that the asset is impaired

1.5 Trade and other payables

Trade and other payables are obligation to pay for goods and services that have been acquired in the ordinary course of business from supplies. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

1.6 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and bank balances. These are initially and subsequently recorded at fair value

1.7 Tax expenses

The Organisation does not provide for income tax and deferred tax as the company's total income is exempt under section 65(2) of the income Tax Act, 2004

1.8 Expenditure

Expenditure is recognised on cash basis, that is when a payment is made. All expenses incurred for the period were paid except audit fees which is recognised on accrual basis

M/S AMEND.ORG (T)
ANNUAL REPORT AND FINANCIAL STATEMENT
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ACCOUNTING POLICIES (Continued)

1.9 Translation of foreign currencies

(i) Functional and presentation currency

These financial statements are presented in United States Dollars (USD), which is the Organisation's functional currency. The financial information in the unaudited memorandum columns are presented in thousands of Tanzania Shillings (TZS'000)

(ii) Memorandum figures

The memorandum column representing the results in Tanzania (TZS) are presentation purposes only, and do not form part of the audited financial statements. The exchange rates used to translate the USD figures to TZS memorandum were as follows

- a) Assets and liabilities were translated using an average exchange rate of TZS 2318 for period ended 2020
- b) Income and expenditures were translated using an average exchange for the period of TZS 2318
- c) Equity is not translated and
- d) All resulting exchange differences are being recognised in other comprehensive income.

2.0 Going Concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. The basis presumes that funds will be available to finance future operations.

2.2 Comparative figures

Where necessary, comparative figures have been adjusted to conform with changes in presentation of the current year

M/S AMEND.ORG (T)
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NOTES TO THE FINANCIAL STATEMENTS

3 Property, Plant and Equipment

Particulars	Computers and Accessories USD	Total USD	Computers and Accessories TZS'000
Cost			
Balances as at 1st January 2020	1,361	1,361	3,127
Additions	-	-	-
Translation Reserve			28
Balances as at 31st December 2020	<u>1,361</u>	<u>1,361</u>	<u>3,155</u>
Accumulated Depreciation			
Balances as at January 2020	853	853	1,960
Depreciation for the year	191	191	438
Translation Reserve			21
Balances as at 31st December 2020	<u>1,044</u>	<u>1,044</u>	<u>2,419</u>
Carrying value			
Balances as at 31st December 2020	<u>318</u>	<u>318</u>	<u>736</u>
Balances as at 31st December 2019	<u>508</u>	<u>508</u>	<u>1,167</u>

M/S AMEND.ORG (T)
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NOTES TO THE FINANCIAL STATEMENTS

			Memo	
	2020	2019	2020	2019
	USD	USD	TZS'000	TZS'000
4 Advances & Prepayments				
Staff Imprest	2,661	1,990	6,169	4,578
Advance Petty Cash	966	-	2,240	-
Security Deposit	579	-	1,341	-
Prepaid Expenses	17,639	6,612	40,887	15,189
	21,845	8,602	50,637	19,767
5 Cash and Cash Equivalents				
Cash in Hand-TZS	254	236	598	542
Cash in Hand-USD	256	-	593	-
Cash at Bank-USD	1,538	-	3,565	-
Cash at Bank-TZS	2,420	742	5,608	1,705
	4,468	978	10,365	2,247
6 Trade and Other Payables				
Accrued Expenses	997	1,098	2,312	2,523
Audit Fees	1,171	-	2,714	-
W/Tax Payable	172	-	399	-
NSSF Payable	1,845	-	4,277	-
	4,186	1,098	9,702	2,523
7 Other Income				
Exchange Gain	-	-	180	695
Donation of Reflector Bags	9	-	20	-
Interest Income	5	3	12	7
	14	3	213	702
8 Operating Expenses				
Salaries and Wages Expenses	112,301	95,621	260,313	220,885
Social Security Contributions	11,230	9,596	26,031	22,146
Other Staff Cost	3,526	6,728	8,174	15,527
Rent	14,127	11,451	32,747	26,427
Service Charge	86	209	200	482
Legal Fees	99	56	230	130
Professional Fees	11,428	4,396	26,489	10,145
Transport, Travelling and Accommodation Cost	21,813	20,970	50,562	48,395
Per diem and Lodging	3,171	14,889	7,351	34,362
Communication Expenses	2,184	1,861	5,062	4,300
Office Supplies	8,635	3,811	20,015	8,804
Other General Expenses	1,000	6,206	2,318	14,336
Exchange Loss	833	268	1,931	618
Audit Fees	1,171	-	2,714	-
Licences & Registrations	568	-	1,316	-
	192,172	176,062	445,454	406,557
9 Finance Charges				
Bank Charges	1,242	-	2,879	-
	1,242	-	2,879	-
10 Program Expenses				
Sefty Materials	9,340	7,907	21,649	18,248
Infrastructure	73,258	7,965	169,812	18,382
Uniform	420	759	974	1,752
Event Expenses	16,905	24,940	39,187	57,557
Other programe Expenses	6,124	7,885	14,195	18,197
	106,047	49,456	245,817	114,136