

LEGAL SERVICES FACILITY
ANNUAL REPORT
AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

LEGAL SERVICES FACILITY

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

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LIST OF ABBREVIATIONS

ACC	Audit & Compliance Committee of the LSF Board
ADR	Alternative Dispute Resolution
AfDB	African Development Bank
AGM	Annual General Meeting
BRELA	Business Registrations and Licensing Agency
DANIDA	Danish International Development Agency
DFID	Department for International Development
DIHR	Danish Institute for Human Rights
ED	Executive Director
ENABEL	Belgian Development Agency
EU	European Union
GoT	Government of Tanzania
HIV/AIDS	Human Immunodeficiency Virus / Acquired Immunodeficiency Syndrome
IESBA	International Ethics Standards Board for Accountants
IPSAS	International Public Sector Accounting Standard
LAPs	Legal Aid Providers
LSF	Legal Services Facility Limited
MoCLA	Ministry of Constitutional and Legal Affairs
NBAA	National Board of Accountants and Auditors
NSC	North-South Cooperation
RDE	Royal Danish Embassy
RMO	Regional Mentor Organization
TZS	Tanzanian Shilling
UN	United Nations
USD	United States Dollars
ZMO	Zonal Mentor Organization

LEGAL SERVICES FACILITY

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

ORGANIZATION INFORMATION

REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

Legal Services Facility
Plot No.1 129, Chole Road-Masaki
P. O. Box 31480
Dar es Salaam
Tanzania

MAIN BANKERS

Absa Bank Tanzania Limited
Slipway Branch
P. O. Box 2475
Dar es Salaam
Tanzania

NMB Bank Plc.
Head Office
Ohio/ Ali Hassan Mwinyi Road
P. O. BOX 9213
Dar es Salaam
Tanzania

M-Pesa Limited
07th Floor Vodacom Tower
Ursino Estate Plot 23, Aloma Building
Bagamoyo road
P. O. Box 2369
Dar es Salaam
Tanzania

AUDITORS

Ernst & Young
Certified Public Accountants
EY House Plot No. 162/1, Mzinga Way
P. O. Box 2475
14111 Oysterbay
Dar es Salaam
Tanzania

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS FOR THE YEAR ENDED 31 DECEMBER 2023

1. INTRODUCTION

The Directors of the Legal Services Facility ("LSF") have the pleasure of presenting its report together with the audited financial statements for the year ended 31 December 2023 which discloses the state of affairs of the LSF as at that date.

2. INCORPORATION

Legal Services Facility was first incorporated in Tanzania as a company limited by guarantee under the provisions of the Companies Act, 2002 of Tanzania. The Company held a Certificate of Incorporation number 103328 dated 24 October 2013.

The Company was affected by the change in law as it was incorporated as a Company Limited by Guarantee with no profit objective. Consequently, the Company was struck off the BRELA register and the Legal Services Facility (the "Organization") was registered under the Non-Governmental Organizations Act, 2002 on 11 July 2019 with registration number 00NGO/R2/00011. The Organization operates in Tanzania Mainland and Tanzania Zanzibar.

3. VISION

A society in which all people have equitable access to justice.

4. MISSION

To promote and protect human rights by enhancing legal, social, economic and civic empowerment of women, girls and marginalized groups through grant-making, policy advocacy and legal aid services.

5. LSF's PRINCIPAL ACTIVITIES AND APPROACHES

The Legal Services Facility (LSF) is a leading non-profit organization that strives to increase access to justice for all, particularly for women through a legal empowerment approach. Established in 2011, the LSF is committed to promoting the protection of human rights for all through enhancing the availability, affordability, accessibility, and acceptability of quality legal aid services through over 4000 paralegals and 200 legal aid providers organizations scattered across the country both Tanzania Mainland and Tanzania Zanzibar. LSF achieves its objectives through the direct implementation of various access to justice activities on the one hand and through sub-granting to organizations which provide legal aid and legal empowerment services, on the other hand.

LSF has been the initiator and motor of the establishment of the main paralegal structure in Tanzania. It now comprises 4185 paralegals (of which 2312 men (55%), and 1883 women (45%)), which operate from 184 sub-granted registered paralegal organizations, generally structured at the district level and (where applicable) municipal level. LSF has been (and will continue to) provide them with financial support in the form of sub-grants, institutional capacity building and training.

LSF works closely with the Government of Tanzania at all levels, development partners, access to justice actors, private sector, UN organizations, and other like-minded stakeholders within and across the Region to ensure equitable access to justice for all with special focus on women, girls, and other vulnerable groups. LSF advocates for legal and policy reforms to ensure legal aid is systematically supported and provided. It has been instrumental in the enactment of the Legal Aid Act in 2017 and 2018 in Zanzibar. It now continues to support the Ministry of Constitutional and Legal Affairs (MoCLA) to further implement the Legal Aid Act and establish legal aid funding mechanisms.

LEGAL SERVICES FACILITY

**REPORT BY THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. PROGRAM ALIGNMENT WITH SDGs

A range of internal and external factors inform and influence our ability to create and deliver value. To determine those influences that are materially significant to the LSF, we follow a rigorous and ongoing assessment process, which includes consideration of the UN SDGs, as well as the concerns raised by our stakeholders

Table 1: Alignment with SDGs

SDGs	ALIGNMENT WITH SDGs	FUTURE FOCUS AREAS
5. Gender Equality	<p>LSF's two key strategic objectives out of 4 focus on women and girls.</p> <ul style="list-style-type: none"> ▪ Accessibility of quality Legal Aid services to marginalized communities in particular women. ▪ Legally empowered community in particular women. <p>The Other two Organization strategic Objectives enhance the realization of the two preceding objectives.</p>	<p>LSF's strategic Plan which runs from 2022 through 2026 will keep on addressing the Key strategic objectives which have a focus on women and girls.</p>
8. Decent Work and Economic Growth	<p>LSF implement several projects which Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all highly focusing on women and girls. LSF believes that gender equality will be realized if women are economically empowered.</p> <p>LSF' has carried out several pilot projects on economic empowerment in the financial year 2023</p> <ul style="list-style-type: none"> ▪ Addressing gender inequalities through an economic justice project which was implemented by COSITA in the Manyara region. ▪ Women Entrepreneurs' rights in Mirerani mining sites guaranteed implemented by CSP ▪ Women's income increased from seaweed products implemented by LANGO in Lindi regions ▪ Her Business Her Future Project implemented by SHE FOUND Organization ▪ Direct project implementation by LSF titled WANAWAKE TUNAWEZA Addressing pastoral women's economic inequalities in Longido district in Arusha region ▪ Promoting women's and youth's access to productive resources in particular finance, support, knowledge, and information implemented by SHERIA KIGANJANI <p>All these projects confirmed a tremendous impact after their accomplishment as highlighted and results for the year and future outlook.</p>	<p>LSF expect to solicit funds in the coming future to scale up these projects.</p>
16. Peace, Justice, and Strong Institutions:	<p>LSF has engaged in promoting peaceful and inclusive societies for sustainable development, providing access to justice for all, and building effective, accountable, and inclusive institutions at all levels through.</p> <ul style="list-style-type: none"> ▪ Paralegals raising awareness in local communities and informal institutions on harmful traditional practices and gender-based violence. ▪ Provision of legal aid to victims and survivors of gender-based violence. ▪ Policy influence initiatives on legal and policy reforms for creating a friendly environment for legal aid and legal aid providers ▪ Public interest Litigation initiatives. 	<p>LSF expect to extend its program shortly through mirroring access to justice programs with climate change issues.</p>

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

7. OUR APPROACH TO STAKEHOLDER MANAGEMENT

Our engagement with, and management of, our stakeholders form a key part of our social and relationship capital. Our recognition of their concerns and the insights we derive from the feedback we receive from them regarding our activities, enable us to devise our strategy, shape our approach to sustainability, and ultimately create and deliver value and achieve success. During the year under review, we continued in our commitment to engage with all our stakeholders, to what material interests are involved, and to address mutual concerns through meaningful channels of engagement.

Table 2: Stakeholders Mapping

S/N	Stakeholder/group	What are the stakeholder's expectations from LSF	Means of Engagement
1.	Government and Regulators	Public accountability	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Joint legal events ▪ Enhance dialogues ▪ Conduct regular consultations
2.	TLS	standards of the legal profession in the country are maintained and improved. Conducive legal and regulatory framework for the promotion of access to justice.	<ul style="list-style-type: none"> ▪ Engagement on technical support projects/programmes ▪ Establishment of a formal system for engagement with all stakeholders at all levels
3.	NGOs/CSOs/FBOs dealing with Human Rights issues	Safeguarding and protection of human rights as well as capacity building; and Conducive legal and regulatory framework for the promotion of access to justice.	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Capacity development on governance and organizational development ▪ Fundraising technical capacity ▪ Establishment of a formal system for engagement with all stakeholders at the regional level
4.	Paralegals	Effective implementation of the Legal Aid Act Recognition of paralegals by other actors Adequate resources (funding and office space) Efficiency in the certification and registration process of paralegals Harmonization of reporting obligations to different actors	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Capacity development on governance and organisational development ▪ Legal awareness and education programmes on new/emerging legal issues ▪ Fundraising technical capacity ▪ Establishment of a formal system for engagement with all stakeholders at the regional level
5.	Media	Safeguarding and protection of human rights as well as capacity building	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Legal education and awareness programmes ▪ Establishment of a formal system for engagement with all stakeholders at the regional level

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

7. OUR APPROACH TO STAKEHOLDER MANAGEMENT (Continued)

Table 2: Stakeholders Mapping (Continued)

S/N	Stakeholder/group	What are the stakeholder's expectations from LSF	Means of Engagement
6.	Donors	Effective use of funds, accountability and transparency, impact, and results	<ul style="list-style-type: none"> ▪ Timely reporting ▪ Ensure strong internal controls are available. ▪ Conduct regular consultations
7.	Informal and community leaders	Involvement and consultations in mediation of community legal problems	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Establishment of a formal system for engagement with all stakeholders at the regional level ▪ Legal education and awareness ▪ Regular consultations and dialogues
8.	Political parties	Public accountability and prompt court decisions	<ul style="list-style-type: none"> ▪ Evidence-based information sharing ▪ Involvement in legal events ▪ Establishment of a formal system for engagement with all stakeholders at the regional level
9.	Private Sector	Timely completion of cases and fair and impartial judgments	<ul style="list-style-type: none"> ▪ Evidence-based information sharing
10.	Advocates (Legal Practitioners)	Fair hearings, quality decisions, impartiality and adequate time to hear their cases within a reasonable period.	<ul style="list-style-type: none"> ▪ Professional development programs
11.	General Public/beneficiaries	Timely completion of cases and fair and impartial judgments.	<ul style="list-style-type: none"> ▪ Legal education and awareness ▪ Legal aid provision
12.	Employees	A working environment which aspires to their careers	<ul style="list-style-type: none"> ▪ Competitive salaries ▪ Capacity development ▪ Friendly working environment ▪ Service culture programme
	Suppliers	Clear communication, fair and Timely payments, fair terms and conditions, feedback and continuous improvements	<ul style="list-style-type: none"> ▪ Address feedback from suppliers on how they perceive and understand our processes

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

8. RESULTS OF THE YEAR AND FUTURE OUTLOOK

Introduction

This report is for 2023 which is the second year of implementing the Strategic Plan (2022-2026). The Legal Services Facility (LSF) recorded notable growth, with a total expenditure of TZS 7.7 billion in fiscal year 2023, up from TZS 7.1 billion in 2022. The LSF achieved significant milestones in 2023, marking strides towards sustainability within the legal aid sector. The upcoming collaborations with the European Union (EU) through ENABEL exemplify LSF's dedication to advancing access to justice and empowering marginalized communities.

RESULT 1: ACCESS TO QUALITY LEGAL AID SERVICES

In 2023, the program provided outstanding legal aid services to vulnerable and marginalized communities. Throughout the reporting period, it managed 50,575 cases, up from 49,374 in 2022. Of these, women reported 30,748 disputes, and men reported 19,827. This surpasses the annual target by 105.5%, with women comprising 61%, exceeding the targeted 40:60 ratio set by LSF.

Gender-based Violence continues to be a focal point of the LSF's program, with 10,553 disputes reported in 2023, mirroring the 10,929 disputes from 2022. Of all GBV-related disputes, 72% were reported by women and girls, underscoring their heightened vulnerability to such GBV.

In 2023, a notable achievement was the initiation of the Alternative Dispute Resolution (ADR) project in Kilimanjaro. This pilot successfully addressed 865 disputes, with a remarkable 94% resolution rate. Furthermore, it facilitated 20 women in acquiring land rights through paralegals, and formal, and informal leaders. This highlights the effectiveness of ADR in resolving issues beyond conventional legal frameworks.

Outcomes of access to legal aid

The program recorded 2,402 inheritance disputes, with a 59% resolution rate, resulting in 817 women gaining access to land, houses, farms, plots, and other resources. In total, women secured 1,793 assets of various types in 2023.

RESULT 2: COMMUNITY LEGAL EMPOWERMENT

In 2023, paralegals and partners extensively utilized community meetings (87%), engaged with social and economic groups (8.4%), and employed various media platforms (3.3%), including radio, TV, and social media for legal empowerment. The program also capitalized on national and international events like Child Day, Legal Week, Mama Samia campaigns, Women's Day, and the Uhuru Torch rally to engage with communities to empower women, girls, and marginalized communities nationwide by providing legal awareness.

The program's outreach significantly expanded to 10.3 million individuals, nearly doubling from 6.4 million in 2022, with 6 million women and 4.3 million men. In Zanzibar, the program reached 372,487 individuals (151,212 men and 221,275 women). Popular topics among community members included Gender-based violence (39%), human rights (13.5%), child rights (10%), inheritance (6.9%), matrimonial issues (6.7%), and land disputes (6.4%).

A 61% increase in legal education outreach compared to 2022 was attributed to enhanced partner engagement, increased funding, and the adoption of a hybrid model using zonal mentors' modality.

Outcomes of Community Legal Empowerment

In 2023, alongside the primary Access to Justice program implemented by paralegals, several initiatives were launched to pilot social and economic justice approaches. Here below are highlights of outcomes from the projects.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

8. RESULTS OF THE YEAR AND FUTURE OUTLOOK (Continued)

a) Women in agriculture – Agribusiness in Babati rural, Manyara region

Outcomes – Increased incomes of women and making decisions by the COSITA Organization.

- Women's access to agricultural assets has increased to 50% from the previous benchmark of 39% set before the project commenced.
- The establishment of value chains in agriculture has enabled women to participate in making economic decisions within their families and communities.
- There has been a reduction in the gender gap concerning the utilization of agricultural produce and profits generated from sales.

b) Women Entrepreneurs' rights in Mirerani mining sites, Manyara region

Outcomes - A dignitary business environment for women, reduced GBV and sustained incomes for women by the CSP organization:

- Improved Security Check: Before male commanders used to inspect women, now male and female commanders inspect separately.
- Before, all merchandise that entered Mining sites were not allowed to get out, if not sold it was a loss for women.
- Revival of the Police Station within the mining site which was closed ensuring 24-hour service provision and enhanced security.
- Diversification of Businesses: Approximately 90% of trained women entrepreneurs initiated diversified businesses such as maize cultivation, catering services, and pig breeding, enhancing economic resilience and sustainability.

c) Women's in blue economy in Lindi region

Outcomes - Modernizing seaweed and sea cucumber production by Lango organization

- Seaweed production saw a remarkable increase, more than doubling from 3,535 kilograms during the baseline to 8,846 kilograms.
- Initially priced at 500 TZS per kilogram, the value of seaweed surged to 2000 TZS per kilogram.
- By adding value to seaweed materials, women's groups have successfully produced and sold liquid soap, bar soap, and petroleum skin jelly, leading to additional income generation.

d) Through "Her Business Her Future Project" in Dar es Salaam region

Outcomes - She Found organization provided training to 30 female entrepreneurs from Dar es Salaam on business growth, financial management, and digital tools:

- These women have been connected to networks of industry experts who will continue to mentor and advise them in their business endeavours.
- They have also been introduced to a community that facilitates market access, offers peer-to-peer support, and provides regular information updates.

e) Addressing pastoral women's economic inequalities

Outcomes - The Wanawake Tunaweza project, funded by North-South Cooperation, has benefited 209 members of women's groups and 1200 girls in secondary schools:

- With each group receiving start-up capital of TZS 2 million, women have commenced operations for their established businesses.
- Additionally, one woman in each group has acquired tailoring skills and 11 sewing machines to produce reusable sanitary pads, which will be sold at a subsidized price to nearby schools.
- Construction of dormitories is underway at Lekule and Namanga Secondary Schools, expected to accommodate 240 girls. This initiative aims to increase girls' retention rates and safeguard them from sexual violence and early pregnancies.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

8. RESULTS OF THE YEAR AND FUTURE OUTLOOK (Continued)

f) Promotion of girl's social, education and health rights

Outcomes: - Smile for Community has tackled social challenges impacting girls, including truancy, dropouts, and insecurity resulting from rape, sexual exploitation, forced marriage, and other forms of gender-based violence.

- The project enhanced menstrual hygiene for 300 vulnerable schoolgirls in Mtwara rural by supplying reusable sanitary pads and improving sanitation infrastructure.
- Funds raised through the partnered Binti Marathon in Dar es Salaam enabled the construction of six new toilets at Chawi Secondary School and the renovation of one toilet at Nanyamba Secondary School.

g) Promoting women's and youth's access to productive resources in particular finance, support, knowledge, and information.

The Legal Services Facility, with SheriaKiganjani, empowered women and youth economically, bridging the gap between legal awareness and business formalization, and enhancing access to financial opportunities in Dar es Salaam. The Digital Biashara initiative employed digital tools, employing a short code approach to raise awareness about business formalization.

Output.

- With Digital Biashara, SheriaKiganjani reached 455,174 people through raising awareness and online and in-person legal consultation on business formalization.

RESULT 3: CREATING ENABLING ENVIRONMENT FOR SUSTAINABLE ACCESS TO JUSTICE

During 2023, LSF utilized diverse strategies to enhance the access to justice environment. It collaborated with key stakeholders at local and national levels to instigate institutional reforms in Tanzania Mainland and Tanzania Zanzibar's justice sectors. LSF also invested in legal campaigns and coalition building within the broader CSO sector, resulting in initial positive outcomes.

Some earmarked work-in-progress Outcomes

- Government willingness to consider sustainable legal aid funding mechanisms.
- The Government opened up consultations and dialogue opportunities with legal aid stakeholders on sustainable legal aid funding mechanisms as per the Legal Aid Act 2017 and advocated for legal aid funding support through engagement with the Parliamentary Budget Committee.
- In Zanzibar, LSF recommendations were incorporated into the draft Legal Aid Policy, aligning with ongoing law review agendas by the Law Reform Commission.
- Fostered collaboration between Local Government Authorities (LGAs) and paralegals through the Mama Samia Legal Aid Campaign.
- Proposed amendments to the Legal Aid Act 2018 by the Zanzibar Law Reform Commission and sector stakeholders include legal aid funds, regulation of university legal aid clinics, expanded coverage of offences, and establishment of legal aid desks at all police stations.
- Enhanced Violence Against Women and Girls (VAWG) plans through the development and validation of the National Plan of Action on Violence Against Women and Children (NPA-VAWC)
- Engaged in improving the Criminal Justice System, advocating for the right to a fair trial, stringent bail conditions, transformation of the Tanzania Police Force, and provision of legal and psychological support to prisoners.
- Organized the East Africa Philanthropy Conference with the East African Philanthropy Network, urging stakeholders to collaborate for sustainable impact.
- LSF participated in the 2023 Voluntary National Review (VNR) of Sustainable Development Goals (SDGs).

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

8. RESULTS OF THE YEAR AND FUTURE OUTLOOK (Continued)

RESULT 4: SUSTAINABILITY OF LEGAL AID

In the Financial Year 2023, the Legal Services Facility achieved significant milestones through diverse activities and strategies, ensuring the sustainability of both LSF and the broader Legal Aid sector for the foreseeable future.

Table 1: Milestones in Capacity Building

Action	Results
Paralegal training	LSF conducted a refresher training for 900 Paralegals and 486 Paralegal Board Members in the financial year 2023
ADR Training Manual	In 2023, the Alternative Dispute Resolution training manual was crafted and sanctioned by the Ministry of Constitution and Legal Affairs. This manual facilitated the training of 173 Paralegals (61 men, 112 women), 21 Local Government Leaders (12 men, 9 women), 30 Clan and Religious Leaders (15 men, 15 women), and 35 Members of the Reconciliation Board (19 men, 16 women).
Mentoring and Coaching	LSF conducted technical visits to address different capacity gaps to Paralegals
Human Resources	LSF made a review of her Organizational structure into a leaner one to attract more
Fundraising	LSF continued her efforts of fundraising from potential donors ranging from Individuals, the private sector, foundations and bilateral agreements

Outcomes for Sustainable Legal Provision

- President of Zanzibar Dr. Hussein Mwinyi pledged 11 tricycles (Bajaj) to paralegal organizations for improved mobility and to enhance legal aid services. Zanzibar Utilities Regulatory Authority (ZURA) donated office equipment worth TZS 27 million to 11 paralegal units during the 2023 legal aid week. LSF will monitor government commitments.
- In 2023, LSF completed preparations for contract signing with the EU through ENABEL. The signing is scheduled for January 2024, initiating a 26-month project with a total contract value of Euro 4 million.

FUTURE OUTLOOK

Looking forward to 2024, the LSF is committed to prioritizing gender transformative initiatives, generously funded by the European Union, while also continuing smaller-scale projects supported by NSC Luxembourg. Pilot initiatives across five regions will concentrate on establishing conducive environments for legal aid provision, with a specific emphasis on addressing Gender-Based Violence (GBV) and enhancing women's access to justice. Through these targeted endeavors, the LSF aims to further advance its mission of promoting gender equality, social justice, and sustainable development in Tanzania

9. ADMINISTRATIVE EFFICIENCY

The Organisation's management has requisite skills and competence is therefore capable of handling all administrative matters efficiently.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE

The Board of Directors

The Board of Directors (Board) is committed to ensuring that a strong governance framework operates throughout the Organization, recognising that good governance is a vital component to support management in their delivery of the Organization's strategic objectives and to operate a sustainable business for the benefit of all stakeholders. The Board recognises that the process of identifying, developing and maintaining high standards of good governance suitable for the Organization is ongoing and dynamic to reflect changes in the Organization and its operations, the composition of the Board and developments in good governance.

The role of the Board

The Board is collectively accountable and responsible for the Organization's vision, strategic direction, values, and governance. The responsibility for implementing strategy and day-to-day operations has been delegated by the Board to the Executive Director and her Senior Management Team.

The primary role of the Board remains the provision of effective leadership to the Organization towards:

- Sustainable long-term success through the exercise of objective and informed judgement in determining the strategy of the Organization.
- Having the right team in place to execute the strategy through effective succession planning.
- Setting up appropriate governance structures for the management of the organization's operations.
- Monitoring the Organization's performance and maintaining an effective framework of controls to mitigate risks facing the business.
- Ensuring ethical behaviour and compliance with the laws and regulations.
- Fundraising for the Organization's Sustainability.

Key responsibilities of the Board

- Provide effective leadership in collaboration with the Executive management team;
- Approve the Organization's mission, vision, business strategy, goals, risk policy plans and objectives;
- Approving the Organization's strategic plan and ensuring the necessary financial and human resources are in place to meet agreed objectives;
- Approve the Organization's budgets as proposed by the Executive Director;
- Establish and agree an appropriate governance framework;
- Review the sufficiency, effectiveness and integrity of the risk management and internal control systems; and
- Approve the Organization's performance objectives and monitor their achievements
- Review and agree on Board succession plans and approve Non-Executive Director appointments;
- Review periodic financial and governance reports;
- Approve the Annual Report
- Approving Organization Policies and monitoring compliance with the Standards of Business Conduct; and
- Ensuring that the relevant audits, e.g. financial, governance or legal and compliance are conducted.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

The composition of the Board

The Directors who served during the year ended and up to the date of this report are set out below:

Name	Position	Nationality	Qualification	Date of appointment
Ms. Beng' I Issa Mazana	Member/Chair	Tanzanian	Economist/Financial Management Specialist	07-Dec-18
Ms. Munira Humoud	Member	Tanzanian	Community Economist	07-Dec-18
Mr. Lulu Ng'wanakilala	ED/ Secretary	Tanzanian	Projects Management Specialist/Lawyer	01-May-19
Ms. Martina Kabisama	Member	Tanzanian	Management and Policy in Education Specialist	25-Jun-20
Justice Rtd. Robert Makaramba	Member	Tanzanian	Justice Retired	25-Jun-20
Ms. Josephine Njunwas	Member	Tanzanian	Associate Certified Public Accountant	03-Oct-22
Adv. Lawrence Chuma	Member	Tanzanian	Master's in Economics and Finance for Development	03-Oct-22
Dr. Katanta Simwanza	Member	Tanzanian	Masters of Community Economic Development	03-Oct-22

A summary of the Board meetings and attendance in the year under review is indicated below:

Board meetings and attendance from 1 January 2023 to 31 December 2023

	Ms. Munira Humoud	Ms. Beng' I Issa Mazana	Ms. Martina Kabisama	Justice Rtd Robert Makaramba	Ms. Josephine Njunwas	Adv. Lawrence Chuma	Ms. Lulu Ng' wanakilala	Dr. Katanta Simwanza	Ms. Lena Hothes	Ms. Hanne Fritzen	Mr. Deodatus Ngasa
27/02/2023	✓	✓	✓	✓	✓	✓	✓	✓	Observer (Danish Embassy)	Observer (Danish Embassy)	Observer (Danish Embassy)
06/04/2023	✓	✓	✓	✓	✓	✓	✓	✓			
01/06/2023	✓	✓	✓	✓	✓	✓	✓	✓	Observer (Danish Embassy)	Observer (Danish Embassy)	
25/09/2023	✓	✓	✓	✓	✓	✓	✓	✓	Observer (Danish Embassy)		Observer (Danish Embassy)
15/12/2023	✓	✓	✓	✓	✓	✓	✓	✓	Observer (Danish Embassy)		Observer (Danish Embassy)

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

Key deliberations by the Board

During the year under review, the key areas of focus for the Board's activities and topics discussed during the year were the following matters.

- Discussed and improved the Board's understanding of key risks facing the Organization.
- Discussed the risks and mitigations thereof that the Organization was exposed to including fundraising, operational risks etc.
- Discussed the quarterly internal audits and implementation of the recommendations thereof.
- Received regular reports of the proceedings of the Audit and Compliance Committee, the Program Committee, Resources Mobilization Committee.
- Approved 2022 annual and financial report.
- Approved the FY2024 plans and budget.

Board Committee's membership and meeting attendances

The Board has three standing committees: An Audit and Compliance Committee, a Program Committee and a Resources Mobilization Committee. Each committee has formal and approved terms of reference. The Board periodically reviews the terms of reference for each of these committees to ensure they are in line with current legislation and best practice. The committees are provided with all necessary resources to enable them to undertake their duties effectively.

Audit and Compliance Committee

Membership

The Audit and Compliance Committee consists of two Non-Executive Directors and reports to the Board after every committee meeting. It is chaired by an Independent Non-Executive Director member holding a professional qualification in auditing and one member who is a Justice Retired.

Current Members

Ms. Josephine Njunwas - Chairperson
Justice Rtd. Robert Makaramba - Member

Functions of the Audit and Compliance Committee

The Audit and Compliance Committee meets at least four times a year to discuss audit and risk matters. To fulfil its oversight responsibility, the committee receives reports from Management, the internal auditor and external auditors, as appropriate. The responsibilities and role of the Audit and Compliance Committee include:

- Monitor the integrity of the financial statements, including the review of significant financial reporting judgements;
- Provide advice to the Board on whether the Annual Report is fair, balanced and understandable and the appropriateness of the long-term viability statement;
- Review and monitor the external auditor's independence and objectivity and the effectiveness of the external audit;
- Review the system of internal financial control and compliance;
- Monitor the activities and review the effectiveness of the Internal Audit function; and
- Monitor the Organization's risk management system, review the principal risks and the management of those risks.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

Audit and Compliance Committee (Continued)

Attendance of the Board audit and Compliance Committee

	Ms. Josephine Njunwas	Justice Rtd. Robert Makaramba
24/02/2023	✓	✓
06/04/2023	✓	✓
31/05/2023	✓	✓
21/09/2023	✓	✓
14/12/2023	✓	✓

Key Audit and Compliance Committee Activities

During the financial year, the Committee substantively discussed the following matters

- Reviewed the Organization's quarterly management accounts.
- Reviewed Organization compliance with donors' agreements.
- Discussed the External Audit Financial report and management letter for the year 2022.
- Reviewed the Internal Audit plan for the year ending 31 December 2023.
- Reviewed the Internal Audit Reports in every quarter.
- Discussed in detail the Organization Risk Updates including changes in the risk heat map.

Financial and Organization Reporting

The Board is satisfied that it has met its obligation to present a balanced and understandable assessment of the Organization's position throughout the Annual Report. It is appropriate to treat this Organization as a going concern as the Organization is in the final stage of concluding a funding agreement with the European Union through ENABEL.

Risk Management and Internal Control

The Board is responsible for maintaining sound risk management and internal control systems and determining the nature and extent of the risks that the Organization is willing to take to achieve its strategic objectives. With the support of the Audit and Compliance Committee, the Board carries out a regular review of the effectiveness of its risk management framework and internal control systems, covering all material controls including financial, operational and compliance controls.

Risk registers, based on a standardised methodology, are used to identify, assess and monitor the key risks (both financial and non-financial) faced by the Organization. Information on prevailing trends, for example, whether a risk is increasing or decreasing over time, is provided for each risk and all identified risks are assessed at five levels (extremely serious/very serious/serious/ minor/not significant) by reference to their impact and likelihood. Mitigation plans are put in place to manage the risks identified and the risk registers are reviewed regularly.

The Board, with advice from its Audit and Compliance Committee, has completed its annual review of the effectiveness of the risk management framework and internal controls for the year under review. No significant failings or weaknesses were identified, and the Board is satisfied that, where specific areas for improvement have been identified, processes are in place to ensure that the necessary remedial action is taken, and that progress is monitored.

Program Committee

The Program Committee assist the Governing Board in fulfilling its oversight role for LSF program design, implementation, and results to ensure its relevance to the existing period, cater for the needs of the targeted groups and be consistent with the legal framework and organization governing rules in compliance to applicable national laws and regulations.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

Program Committee (Continued)

Membership

The Committee has two members who are well-qualified in program management i.e. Program design, analysis and Monitoring & Evaluation.

Current Members

Ms. Martina Kabisama - Chair person
Dr. Katanta Simwanza - Member

Function of the Program Committee

- Discuss and approve the Management Report on LSF Programs implementation before it is brought to the Board of Directors.
- Advise on the implementation of LSF Programs and propose review where necessary for relevance and sustainability of the organization programs.
- Participate and contribute expertise to organization program fundraising efforts.
- Advise on managing LSF relations with donor and development partners regarding program issues.
- Advise on managing the LSF network with like-minded organizations and relevant stakeholders.
- Review the effectiveness of the system for Monitoring and Evaluation in compliance with applicable laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance.
- Review the findings of any examinations by regulatory agencies and any other auditor observations regarding program and program implementation. Review the process for communicating the code of conduct to LSF personnel, grantees, board and AGM for monitoring compliance therewith for quality program implementation relationship.

Attendance of the Program Committee for the year ended 31 December 2023

Date	Ms. Martina Kabisama	Dr. Katanta Simwanza
24/02/2023	✓	✓
31/05/2023	✓	✓
21/09/2023	✓	✓
15/12/2023	✓	✓

Key program committee activities

During the financial year, the Committee substantively discussed the following matters

- Reviewed the Organization's quarterly program reports.
- Reviewed the Organization's 2024 annual plan.
- Reviewed 2022 annual report.

Resource mobilization committee

The Resource Mobilization Committee assists the Governing Board in fulfilling its oversight role for LSF Resource Mobilization to broaden sources of funding, by expanding the current funding base and identifying new sources of funds to enhance the ability to deliver its vital services in the short and long-term.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

Functions of the Resource Mobilization Committee

- Discuss and approve the Management Report on LSF Resource Mobilizations implementation before it is brought to the Board of Directors.
- Advise on the implementation of the LSF Resource Mobilizations Strategy and propose review where necessary for relevance and sustainability of the organization's short and long-term Resource Mobilizations.
- Participate and contribute expertise to organization Resource Mobilization fundraising efforts.
- Advice on managing LSF relations with donor and development partners regarding Resource Mobilization issues.
- Maintain the Organization's reputation as an important asset in resource mobilization;
- Share the Organization's work and successes with the wider audience

Membership

The Committee has two members who are well-qualified in resource mobilization.

Current Members

Adv. Lawrence Chuma - Chairman
Ms. Munira Humoud - Member

Attendance of the Resource Mobilization Committee for the financial year ended 31 December 2023

Date	Adv. Lawrence Chuma	Ms. Munira Humoud
24/02/2023	✓	✓
31/05/2023	✓	✓
23/09/2023	✓	✓
14/12/2023	✓	✓

Key Resource Committee Activities

- Reviewed the updated resource mobilization strategy.
- Discussed the Organization fund raising activities and provided recommendations.

Governance policies

Besides complying with the Code and the laws, the Organization has committed to embed internal rules of engagement to support good governance. These internal guidelines are constituted in various policies and in the Code of Organization Conduct to which every employee, supplier, sub-grantees and the Board commits to comply.

Board Charter

The Board Charter is critical to LSF's governance framework, and offers guidance on matters including but not limited to the following:

- The separation of the roles, functions, responsibilities and powers of the Board and its members;
- Powers delegated to the Board committees;
- Matters reserved for final decision-making and approval by the Board; and
- Policies and practices of the Board on matters of good governance and conflict of interest, conduct of Board and Board committee meetings.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

10. CORPORATE GOVERNANCE (Continued)

Board Policies

The Board has established policy and procedure documents to guide the Directors and Management in the implementation of their roles and responsibilities. A summary of the governance documents and their key provisions are listed below:

- **Conflict of interest policy**

Directors are obligated to fully disclose to the Board any real or potential conflict of interest which comes to their attention, whether direct or indirect. All business transactions with all parties, Directors or their related parties are carried out at arm's-length.

- **Operational policies**

There are broad operation policies that guide Management in the execution of the Organization's operations in an efficient and socially responsible manner. The policies cover various operational functions including Human Resources, ICT, Risk Management, Fundraising, Financial Management, Sustainability, procurement, grant management and program.

- **Whistle-blowing policy**

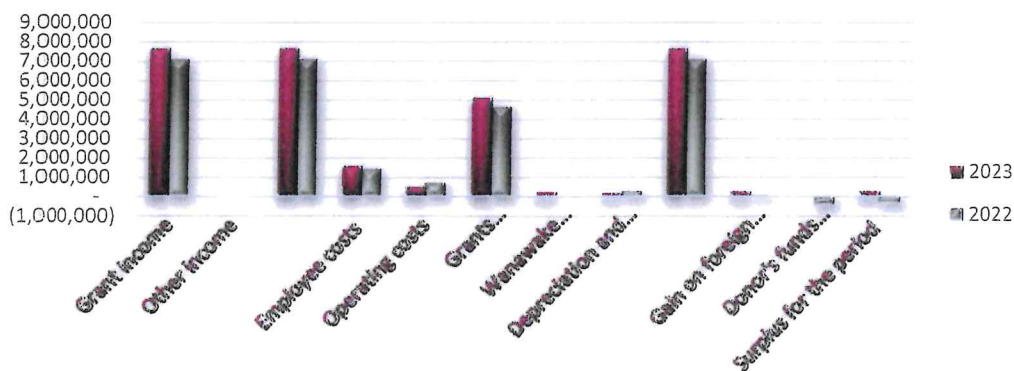
We have a whistle-blowing policy in which its link is accessible through the LSF website and managed by an independent Internal auditor. An anonymous report on unethical/fraudulent behaviour can be made without fear of retaliation from the suspected individuals. The whistle-blowing policy provides a platform for employees, sub-grantees, and suppliers to raise concerns regarding any suspected wrongdoing, and the policy details how such concerns are addressed. The Board ensures that risks arising from any ethical issues are identified and managed in the risk management process.

11. BUSINESS OVERVIEW

This Report of the Directors is submitted together with the audited financial statements for the year ended 31 December 2023 which disclose the state of financial affairs

LSF manages a basket fund for the enhancement of access to justice in Tanzania Mainland and Tanzania Zanzibar. The Royal Danish Embassy and North-South Cooperation funded the Organization for the financial year ended 31 December 2023. LSF had one contributor to the BASKET fund (Royal Danish Embassy) which financed the access to justice program in Tanzania. To effectively deliver the program, LSF worked with several stakeholders including the government and other implementing partners. Also, for the financial year 2023, LSF started direct project implementation where one project titled WANAWAKE TUNAWEZA kicked off during the year. This project is funded by North-South Cooperation. The overall goal of the project is to contribute to the improvement of the socio-economic well-being of women and girls in the Maasai communities of Tanzania.

FINANCIAL PERFORMANCE



LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

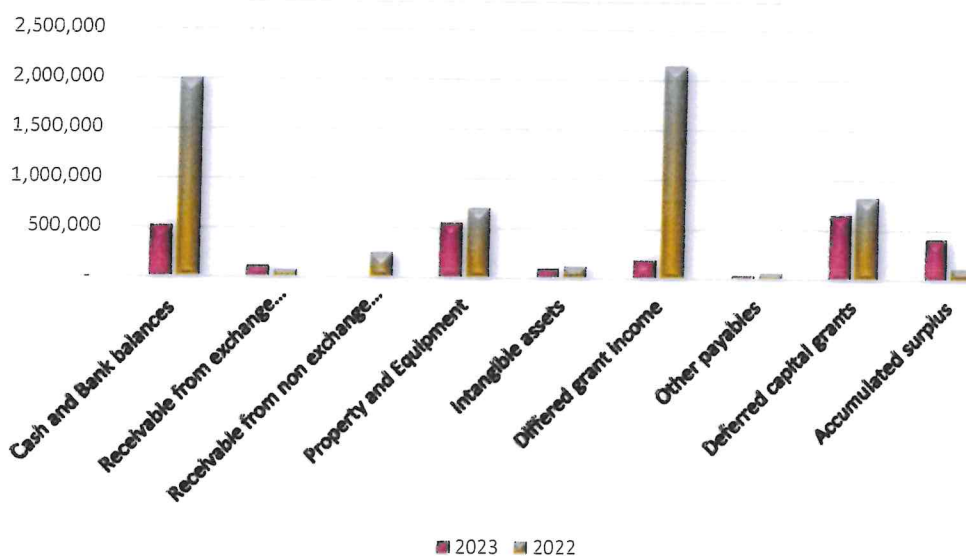
11. BUSINESS OVERVIEW (Continued)

During the year ended 31 December 2023, the LSF recorded a total revenue of TZS 7,664 million (2022: TZS 7,109 million), For the financial year 2023 Total revenue has increased by 8% compared to the financial year 2022. The increase has been brought about by the coming of the new donor (North-South Cooperation) and carried funds un-used budget in 2022.

LSF also recorded the total expenditures of TZS 7,648 million (2022: TZS 7,099 million). Total expenditures for the year 2023 increased by 8% equivalent to total revenue because revenue is matched with expenditures incurred to realize it. Therefore, the reasons mentioned for the revenue increase are the same as the expenditure increase.

For the year 2023, LSF recorded a net surplus of TZS 292 million (2022: Deficit TZS 340 million). In 2022 LSF liquidated donors' funds which accumulated from previous years while in 2023 she didn't. Also, in 2023 US Dollar depreciated much against the TZS making LSF enjoy an upside movement of exchange rate because she receives funds in US Dollars.

STATEMENT OF FINANCIAL POSITION



TZS 2,324 million, the downside movement by 73% resulted from the Organization ending the program with DANIDA where no fund was disbursed at the year-end. DANIDA program closeout led to no subgrantee contract to overlap the financial year 2024 which resulted into less balance of sub-grantees receivables.

During the year 2023, non-current assets decreased to TZS 650 million which is a 21% downside change because fewer assets were purchased in 2023 compared to 2022.

During the year current liability decreased to TZS 226 million being a 90% downside change due to a decrease in deferred revenue brought by the DANIDA program close-out also non-current liability decreased by 21 % as reflected in the non-current assets for the year.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

11. BUSINESS OVERVIEW (Continued)

Cash flow statement

During the year LSF reported a net cashflow of TZS 520 million (2022: TZS 1,998 million). A decrease in net cash flow has resulted from the non-confirmation of new funds for the year 2023. The cash balance as of 31 December 2023 represents the fund balance for the ongoing project (WANAWAKE TUNAWEZA), Organization funds accumulated from staff contributions towards sustainability and accumulated member's funds from previous years and funds balance from the program to be returned to the Royal Danish Embassy.

12. RISK MANAGEMENT FRAMEWORK

Managing uncertainty in our business

Managing risks and uncertainty is an integral part of successfully delivering on our strategic objectives. We have embedded robust risk management frameworks and practices as an integral part of good management. This is demonstrated by the top-down approach with the Board taking overall responsibility for managing risk. Appropriate support towards risk management is given, driving a positive risk culture across the organization.

Our risk management framework which is aligned with the ISO 31000 Risk Management Standard, allows us to identify, measure, manage and monitor strategic and operational risks across the business. The framework provides our management with a clear line of sight over risk to enable informed decision-making.

Approach

We believe that great risk management starts with the right conversations to drive better Organization decisions. Our focus is to identify and embed mitigation actions for material risks that could impact our current or future performance, and/or our reputation. Our approach is holistic and integrated, bringing together risk management, internal controls and Organization integrity, ensuring that our activities across this agenda focus on the risks that could have the greatest impact. We regularly review and refresh our principal risks, our risk appetite and our approach to risk management. Our approach is also structured to ensure that all reasonable steps are taken to mitigate, but not to eliminate, our principal risks in this context. We continuously review our risk management framework which provides the foundation and organisational arrangements for identifying, treating, reporting, monitoring, reviewing and continually improving risk management throughout the Organization.

Risk Appetite Statement

LSF faces a broad range of risks while carrying out its business operations. We recognise that risk is an integral part of creating and preserving value, as such we have developed detailed processes to ensure all critical and major risks are proactively managed. We recognise that it is not possible to eliminate all the risks inherent in our operations and acceptance of some of the risks is necessary to foster innovation, development of a sustainable business and maximising shareholders' value. Our risk philosophy is aligned with best risk management practices and is aimed at supporting the attainment of our purpose, vision and mission by effectively balancing risk and reward.

Principal risks and what we are doing about them

Our risk identification and mitigation processes have been designed to be responsive to the ever-changing environment in which we operate. We identify the key risks through our Enterprise Risk Management Framework, which provides the management and Board with a robust assessment of the principal risks facing the Organization. An embedded enterprise risk management process supports the identification of these principal risks. The risk appetite for each principal risk is reviewed and approved by the Board to enable informed risk-based decision-making.

LEGAL SERVICES FACILITY

**REPORT BY THE DIRECTORS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. RISK MANAGEMENT FRAMEWORK (Continued)

Our principal risks and what we are doing about them (Continued)

1. Shifting of Donor's Appetite	
Opportunities	
This enhances a paradigm shift for the Organization to look for diversification of her priorities to reflect the donor's direction and diversify her funding sources not to rely on donors only.	
Context	Mitigations
Following the witnessed global impact of climate change. Donors are directing their resources to protect the planet Earth. Also, the war between Ukraine and Russia which started in February 2022, influenced many potential donors to direct their funds to helping the people of Ukraine	LSF has put measures to ensure business continuity <ul style="list-style-type: none"> • Diversifying funding sources from bilateral donors to individuals, private sectors and foundations. • Alignment of the Organization's Strategic plan with climate change interventions. • Changing the Organization's legal status which will attract more donors and allow the Organization to carry on economic activities.
2. Regulatory and Policy Environment	
Opportunities	
LSF partners with the government in executing its programs through several MOUs entered with different government ministries. Also, the Access to Justice program which has focused on legal aid provisions is the key agenda of the government as confirmed by Mama Samia Legal Aid Campaign.	
Context	Mitigations
Political decisions can lead to changes in government policy regarding funding for NGOs, making it difficult to receive financial support from Donors	LSF has put measures to ensure business continuity <ul style="list-style-type: none"> • Ensure full compliance with legal and statutory requirements. • Execute projects which align with the country's context.
3. Fraud/ corruption in the organization and Sub-grantees	
Opportunities	
LSF has a robust system of internal controls and the tone at the top is well-directed towards safeguarding the organization's resources.	
Context	Mitigations
LSF manages funds from donors which can be prone to fraud both at the Organization itself and at her Sub-grantees	LSF has put measures to ensure business continuity <ul style="list-style-type: none"> • Implement robust internal control systems throughout the Organization, including subnational levels. • implement a credible whistle-blowing policy to receive and act on confidential information regarding inappropriate/ unethical/ illegal conduct.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

13. ORGANIZATION SUSTAINABILITY IN THE NEAR FUTURE

Looking towards the future, the sustainability of LSF is realized through fundraising diversification and structural enhancement, alongside potential government involvement in funding the legal aid sector. While LSF have ongoing fundraising initiatives, there is a pressing need to diversify our resources through income-generating activities, fundraising from foundations, and continuing efforts to engage with bilateral and multilateral organizations. We are engaging consultancy services to bolster these fundraising endeavors and considering a change in our organizational legal status to a Trust, enabling us to undertake income-generation activities such as endowment funding.

Restructuring our programs to emphasize direct project implementation rather than solely acting as a grant maker will enhance our access to funding for specific programs. Shifting organization paradigm through addressing access to justice programs with regards to climate change. Additionally, narrowing the scope of our operations from nationwide to targeted programs will significantly reduce program implementation costs. Cultivating strategic partnerships with government entities, civil society organizations, and the private sector strengthens our collaborative efforts and expands our reach. Leveraging synergies with like-minded organizations enhances the effectiveness and sustainability of LSF.

With current support from the EU for 24 months. we have the opportunity to execute our ongoing efforts effectively. The future of LSF is promising and contingent upon our proactive measures in fundraising diversification, structural enhancement, strategic partnerships, and adaptability to changing program modalities.

14. TECHNOLOGY AND INNOVATION

The LSF core operation has robust ICT infrastructures that comprise the Haki Yangu App, Monitoring and Results system, the Laserfiche, the Accounting System, the Human Resources Management System coupled and the Grant Management system with comprehensive software, hardware and disaster recovery resources.

Up to the date of this report, HAKI YANGU App has been downloaded by 1,571 paralegals and 4,260 clients and through this APP Paralegals attended 415 disputes free of charge

15. WELFARE OF EMPLOYEES

a. Relationship between management and employees

There were continued good relations between employees and management during the period. There were no unresolved complaints received by management from the employees during the period. A healthy relationship continues to exist between the LSF and employees. The LSF is an equal-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 which does not impair the ability to discharge relevant duties.

The LSF has put in place policies and guidelines that safeguard the work environment of employees in particular women; this includes offering flexible working hours and work from home policies to enable staff to take care of their families when required. These two policies have allowed female employees to maintain a work-life balance and further empowers them to take up higher roles in management without fearing that they will not be able to manage family and work responsibilities simultaneously offers 84 days for maternity leave for a female staff who has given birth to one child and 100 days if they give birth to more than one child. Thereafter she is allowed two hours a day to breastfeed the new born for up to six months after their maternity leave is over. Additionally, LSF has a policy supporting breastfeeding employees which allows female staff to travel on official trips with a child until the child turns one year.

LSF has zero tolerance on sexual abuse and harassment a stance that to a large extent safeguards the wellbeing of women who are the most vulnerable. Our whistle blower policy provides a safe platform for women to report any form of violence or aggravation.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

15. WELFARE OF EMPLOYEES (Continued)

b. Medical Assistance

All members of staff and their dependants received medical treatment through the medical insurance cover provided by Strategy Insurance Company (T) Ltd.

c. Health and safety

The Organization has health and safety guidelines which ensure that a strong culture of safety prevails at all times. A safe working environment is ensured for all employees as necessary.

d. Financial assistance to employees

The Organization advises its employees to seek independent financial assistance from financial institutions wherever possible. Hence, the Organization facilitates loans with financial institutions to confirmed employees on commercial terms depending on the assessment of and the discretion of management.

e. Persons with disabilities

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicants concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Organization continues, and appropriate training is arranged. It is the policy of the Organization that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

f. Employee Benefit Plan

The Organization pay contributions to a publicly administered pension plan on a mandatory basis which qualifies to be a defined contribution plan.

16. SOLVENCY AND GOING CONCERN

The Organization maintained a continued good relationship with various donors financing operational activities of organizations for the coming years including the Royal Danish Embassy (DANIDA) and North-South Cooperation (NSC).

The directors are satisfied that the Organization has the resources to continue in operation for the foreseeable future. Furthermore, the directors confirm that they are not aware of any material uncertainties that may cast significant doubt upon the Organization's ability to continue as a going concern because the Organization is in the final stage of concluding a funding agreement with the EU through ENABEL. Therefore, the financial statements have been prepared on a going-concern basis.

17. GENDER PARITY

The Organization is committed to ensuring gender parity. As at 31 December 2023, the Organization had 21 (2022:22) employees, 7 (2022: 10) Board members out of whom 9 (2022: 11) employees, 4(2022:5) board members were female and 12 (2022: 11) Employees, 3 (2022:5) board members were male.

18. POLITICAL AND CHARITABLE DONATIONS

The Organization did not make any political donations during the period. The nature of all organization activities is charitable and the Organization has Charitable Status Certification.

19. RELATED PARTIES

Transactions made between Legal Services Facility with both non-executive Directors and Executive Director for the year 2023 are disclosed in note 22 to the financial statements.

LEGAL SERVICES FACILITY

REPORT BY THE DIRECTORS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

20. EVENTS AFTER REPORTING DATE

There are no other events after the reporting period that require disclosure in or adjustment to the financial statements other than disclosure in note 28 of the financial statements.

21. STATEMENT OF COMPLIANCE

The Report by the directors is prepared in compliance with the new Tanzania Financial Reporting Standard No. 1 (TFRS No. 1) as issued by the National Board of Accountants and Auditors (NBAA) and which became effective from 1 January 2021. The financial statements of the Organization have been prepared in accordance with International Public-Sector Accounting Standards (IPSASs), and comply with the Non-Governmental Organizations Act, 2002 of Tanzania.

22. INDEPENDENT AUDITORS

The auditors, Ernst & Young, have expressed their willingness to continue in office and are eligible for re-appointment. A resolution proposing their re-appointment as the Organization's auditors for the subsequent year will be put to the next Annual General Meeting for approval.

Organization's External Auditors:

Ernst & Young
Certified Public Accountants
EY House Plot No. 162/1, Mzingo Way,
P. O. Box 2475
14111 Oysterbay,
Dar es Salaam, Tanzania

Company Registration No: 154167
TIN No: 100-149-222
NBAA Registration No: PF 151

23. RESPONSIBILITY OF THE AUDITOR

The auditor is responsible to provide assurance of the correctness and consistency of each and every information contained in the report by the directors with those provided in the financial statements.

24. RESPONSIBILITY OF THE DIRECTORS

It is the responsibility of the directors to prepare financial statements of the entity which show a true and fair view in accordance with applicable standards, rules, regulations and legal provisions.

This responsibility covers the period from the beginning of the financial year to the date the directors approve the audited financial statements, and it covers all the directors who acted in this capacity during any part of the period covered by financial statements.

BY ORDER OF THE BOARD

Approved by the Board of Directors on 12TH APRIL, 2024 and signed on its behalf by:



Ms. Josephine Njunwas
Director



Ms. Lulu Ng'wanakilala
Secretary to the Board and Executive Director

LEGAL SERVICES FACILITY

STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors are required under the Non-Governmental Organizations Act of 2002 [R.E 2019] of Tanzania to keep proper records and books of accounts, which should lead to the preparation of financial statements of the Legal Service Facility each financial year that present fairly the state of affairs of the entity.

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS), and the requirements of the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances,

The Directors accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards and the requirements of the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania. The Directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.


The Directors are of the opinion, that the financial statements present fairly the state of the financial affairs of the Legal Services Facility and its operating results. This is 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 financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

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

BY ORDERS OF THE BOARD OF DIRECTORS



Ms. Josephine Njunwas
Director



Ms. Lulu Ng'wanakilala
Secretary to the Board and Executive Director

LEGAL SERVICES FACILITY

**DECLARATION BY THE HEAD OF FINANCE
FOR THE YEAR ENDED 31 DECEMBER 2023**

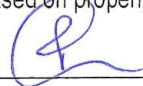
The National Board of Accountants and Auditors (NBAA) according to the power conferred to it under the Auditors and Accountants (Registration) Act No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied by a declaration issued by the Head of Finance responsible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

It is the duty of a professional accountant to assist the Board of Directors in discharging the responsibility of preparing the financial statements of the Organization showing a true and fair view position of the Organization in accordance with International Public Sector Accounting Standards and the requirements of the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania. Full legal responsibility for the financial statement rests with the Board of Directors as stated in the Statement of Directors' Responsibilities on the previous page.

I Richard Asajenje being the Head of Finance of Legal Services Facility hereby acknowledge my responsibility of ensuring that the financial statements for the year ended 31 December 2023 have been prepared in compliance with International Public Sector Accounting Standards and the requirements of the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania.

I thus confirm that the financial statements give a true and fair view position of the Legal Services Facility as of that date and that they have been prepared based on properly maintained financial records.

Signature:



Signed by:

Richard Asajenje

Position:

Head of Finance

NBAA Membership Number:

KEPA 5966

Date:

12th April 2024

INDEPENDENT AUDITOR'S REPORT

To the Members of LEGAL SERVICES FACILITY

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Legal Services Facility set out on pages 28 to 49, which comprise the statement of financial position as at 31 December 2023, the statement of financial performance, the statement of changes in net assets, the cash flow statement, and the statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Legal Services Facility as at 31 December 2023, and its financial performance and its cash flows for the year that ended in accordance with International Public-Sector Accounting Standards and the requirements of the Tanzanian Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with the Independent International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Tanzania, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The other information comprises the information included on pages 1 to 24 of the Legal Services Facility financial statements for the year ended 31 December 2023, which include the Organization Information, Report by the Directors, Statement of Directors' Responsibilities, the Declaration by the Head of Finance. The other information does not include the financial statements and our auditor's report thereon. The management are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance 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, 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.

INDEPENDENT AUDITOR'S REPORT (Continued)

To the Members of LEGAL SERVICES FACILITY

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 Public Accounting Standards and the requirements of the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania, and for such internal control as the management 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 Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT (Continued)

To the Members of LEGAL SERVICES FACILITY

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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 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

This report is made solely to the Organization's members as a body, in accordance with the Non-Governmental Organization Act, 2002 [R.E 2019] of Tanzania. Our work has been undertaken so that we might state to the Organization's members those matters we are required to state to them in our auditor's report pursuant to the Act and our letter of engagement and for no other purposes. We do not accept or assume responsibility to anyone other than the Organization and members as a body, for our audit work, for this report, or for the opinion we have formed.

We report to you, based on our audit, that:

- (i) In our opinion, proper books of account have been kept by the Organization, so far as appears from our examination of those books.
- (ii) The Organization's statement of financial position and statement of financial performance are in agreement with the books of account



Signed by: Deokari Mkenda – Partner (ACPA 3438)

For and on behalf of Ernst & Young
Certified Public Accountants
Dar es Salaam, Tanzania

Date: 15TH APRIL, 2024

LEGAL SERVICES FACILITY

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 DECEMBER 2023**

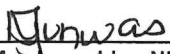
		<u>2023</u>	<u>2022</u>
		TZS'000	TZS'000
	Notes		
Revenue from non-exchange transactions			
Grant revenue	7	7,648,225	7,098,980
Other revenue	8	<u>15,855</u>	<u>9,772</u>
Total revenue		<u>7,664,080</u>	<u>7,108,752</u>
Expenses			
Employee costs	10	1,578,223	1,439,529
Operating costs	9	536,058	718,709
Grants implementation costs	11	5,113,261	4,657,727
Wanawake Tunaweza Project	12	235,975	-
Depreciation and amortization charge		<u>184,708</u>	<u>283,015</u>
Total expenses		<u>7,648,225</u>	<u>7,098,980</u>
Other gains or (Loses)			
Gain on foreign exchange transactions	13	275,912	82,777
Donor's fund's liquidation		-	(432,643)
Surplus/(deficit) for the year		<u>291,767</u>	<u>(340,094)</u>

LEGAL SERVICES FACILITY


STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2023

		2023	2022
		TZS'000	TZS'000
ASSETS	Notes		
Current Assets			
Cash and bank balances	17	520,145	1,998,426
Receivable from exchange transactions	15	113,707	74,635
Receivable from non-exchange transactions	16	3,107	251,211
		<u>636,959</u>	<u>2,324,272</u>
Non-current assets			
Property and equipment	18	557,003	706,495
Intangible assets	14	93,371	120,049
		<u>650,374</u>	<u>826,544</u>
TOTAL ASSETS		<u><u>1,287,333</u></u>	<u><u>3,150,816</u></u>
LIABILITIES			
Current liabilities			
Deferred grant income	21	187,290	2,141,539
Trade and other payables	19	38,246	63,077
		<u>225,536</u>	<u>2,204,616</u>
Non-current liabilities			
Deferred capital grants	20	650,375	826,545
Total liabilities		<u>875,911</u>	<u>3,031,161</u>
NET ASSETS		<u>411,422</u>	<u>119,655</u>
Net assets represented by			
Accumulated surplus		411,422	119,655
TOTAL NET ASSETS AND LIABILITIES		<u><u>1,287,333</u></u>	<u><u>3,150,816</u></u>

These financial statements were approved by the Board of Directors for issue on 12TH APRIL 2024 and were signed on its behalf by:



Ms. Josephine Njunwas
Director



Ms. Lulu Ng'wanakilala
Secretary to the board and Executive Director

LEGAL SERVICES FACILITY

STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2023

	ACCUMULATED SURPLUS
	<u>TZS'000</u>
Balance as at 01 January 2023	119,655
Surplus for the year	291,767
As at 31 December 2023	<u>411,422</u>
Balance as at January 2022	459,749
Deficit for the year	(340,094)
At 31 December 2022	<u>119,655</u>

LEGAL SERVICES FACILITY

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	<u>2023</u> TZS'000	<u>2022</u> TZS'000
OPERATING ACTIVITIES			
Surplus/(deficit) for the year		291,767	(340,094)
Adjustment for non-cash items:			
Amortisation of capital grant	20	(184,708)	(283,015)
Amortization of intangible asset	14	26,678	23,913
Depreciation of property and equipment		158,030	259,102
Foreign exchange gains	13	(275,912)	(82,777)
		<u>15,855</u>	<u>(422,871)</u>
Change in working capital items			
Decrease in accounts receivable		209,032	1,195,960
(Decrease)/Increase in accounts payable		(24,831)	30,225
Decrease in deferred grant revenue		(1,954,249)	(2,848,762)
Net cash flows used in operating activities		<u>(1,754,193)</u>	<u>(2,045,448)</u>
Investing activities			
Purchase of property and equipment	18	(27,230)	(438,935)
Receipt of capital grant	18	27,230	438,935
		<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents		<u>(1,754,193)</u>	<u>(2,045,448)</u>
Cash and cash equivalents at 1 January		1,998,426	3,961,097
Foreign exchange differences		275,912	82,777
Cash and cash equivalents at 31 December	17	<u>520,145</u>	<u>1,998,426</u>

LEGAL SERVICES FACILITY

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

	Original Budget	Adjustments	Final Budget	Actual Comparable Basis	Performance difference	Variance percentage of final budget	Notes
	2023 TZS'000	2023 TZS'000	2023 TZS'000	2023 TZS'000	2023 TZS'000	2023 %	
Revenue from non-exchange transactions							
Grants revenue	5,686,168	1,367,683	7,053,851	7,648,225	(594,374)	-8%	¹ Note
Other revenue	13,231	2,751	15,982	15,855	127	1%	
Total Revenue	5,699,399	1,370,434	7,069,833	7,664,080	(594,247)	-8%	
Expenses							
Employee costs	1,555,290	-	1,555,290	1,578,223	(22,933)	-1%	
Operating costs	500,663	-	500,663	536,058	(35,395)	-7%	
Grants implementation costs	3,971,355	1,367,683	5,339,038	5,113,261	225,777	4%	
Wanawake Tunaweza Project	313,170	-	313,170	235,975	77,195	25%	² Note
Depreciation and amortization charge	184,708	-	184,708	184,708	-		
Total Expenses	6,525,186	1,367,683	7,892,869	7,648,225	244,644		
Other Gain/Loss							
Gain on foreign exchange transactions	115,888	-	115,888	275,912	(160,024)	-138%	³ Note
Surplus/(Deficit) for the period	(941,675)	2,751	(938,924)	(260,057)	(678,867)		

¹Note: The movement of projected funds receipt from Donors and the actual amount received was led by movement in the foreign exchange rate, as contracts are committed in foreign currency and also, we receive funds in foreign currency.

²Note: Underspending for the Wanawake Tunaweza Project has been brought about by a delay in engaging constructors to construct dormitories at Namanga and Lekule in the Londigo district due to some complexities of aligning public procurement procedures with donor's procurement procedures.

³Note: For the Financial year 2023 we experienced a global scarcity of the US Dollars in the market, this provided an advantage to the Organization because we received funds from Donors in USD leading to a huge gain in foreign exchange.

LEGAL SERVICES FACILITY

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

1. GENERAL INFORMATION

Legal Services Facility was first incorporated in Tanzania as a company limited by guarantee under the provisions of the Companies Act, 2002 of Tanzania. The Company held a Certificate of Incorporation number 103328 dated 24 October 2013.

The Company was affected by the change in law as it was incorporated as a Company Limited by Guarantee with no profit objective. Consequently, the Company was struck off the BRELA register and the Legal Services Facility (the "Organization") was registered under the Non-Governmental Organizations Act, 2002 on 11 July 2019 with registration number 00NGO/R2/00011. The certificate of registration stipulates that the Organization operates in Tanzania Mainland.

The address of the registered office and principal place of business of the Organization is as disclosed under the Organization Information. The principal activities of the Organization are described in the Report the directors.

2. STATEMENT OF COMPLIANCE AND 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) except when otherwise indicated).

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

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the Entity's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Tanzanian Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

3. STANDARD ISSUED OR AMENDED AND NOT YET EFFECTIVE

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

- IPSAS 43 – Leases – Effective date from 1 January 2025, with early adoption encouraged.
- IPSAS 44 – Non-Current Assets Held for Sale and Discontinued Operations - Effective date on or after 1 January 2025.
- IPSAS 45 – Property, Plant and Equipment (Replaces IPSAS 17) Effective date beginning on or after 1 January 2025.
- IPSAS 46 – Measurements and Updates to Conceptual Framework Effective date on or after 1 January 2025
- IPSAS 49 Retirement Benefit Plans Effective date on or after 1 January 2026.

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 Legal Services Facility.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. 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.

a) Net assets

Net assets comprise accumulated surplus/(deficit), which mainly arises from foreign exchange gains/(losses), and non-grant related revenues and revenues from exchange transactions (if any).

b) Foreign currency translation

Functional and presentation currency

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

Transactions and balances

Foreign currency transactions are translated into functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the Statement of financial performance.

b) Revenue recognition

The Organization's revenue comprises grants revenue from donors, interest revenue earned from banked cash, proceeds from the disposal of Organization assets and Staff's contributions towards organization sustainability.

(i) Revenue from non-exchange transactions

Grants

Grant receipts represent funds received from various donors to meet program expenditures. General grant receipts are recognized when revenue is received. Grants for the implementation of program activities are 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 utilised by the reporting date.

- Grant revenue used to acquire property and equipment is deferred as a capital grant. The deferred capital grants are amortized on a systematic basis to match the depreciation or amortisation charge on the assets
- Staff contributions are recognized when control of funds passes to the Organization.

(ii) Revenue from -exchange transactions

Sales of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods, and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Organization.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(ii) Revenue from -exchange transactions (Continued)

Interest Income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest revenue for each period.

c) Property and equipment

Property and equipment are stated at cost, net of accumulated depreciation and/or accumulated impairment losses, if any excluding the costs of day-to-day servicing. Such cost includes the cost of replacing part of the property and equipment and borrowing costs for long-term projects if the recognition criteria are met. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the property and equipment as a replacement if the recognition criteria are satisfied.

All other repair and maintenance costs are recognised in the statement of Financial Performance as incurred. Depreciation is calculated on a straight-line basis over the useful life of the assets as follows:

Asset class	Annual Rates (%)	Number of Years
Motor vehicles	25%	4
IT equipment	33.3%	3-4
Office furniture	12.5%	8
Office equipment	25%	4

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount. The organization derecognizes items of property, plant and equipment or any significant part of an asset upon disposal, or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

The asset's residual values, useful lives and methods are reviewed at each financial year end and adjusted prospectively if appropriate.

d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the Statement of Financial Performance in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with a finite life are amortized over its useful life:

Asset type	Number of Years
Grant Management system (30%)	3

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Intangible assets (Continued)

Intangible assets with a finite useful life are assessed for impairment whenever there is an indication that the asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on an intangible asset with a finite life is recognized in the Statement of Financial Performance as the expense category that is consistent with the nature of the intangible asset.

Gains or losses arising from the derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the Statement of Financial Performance when the asset is derecognized.

e) Leases

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the organization. Operating lease payments are recognized as an operating expense in the Statement of Financial Performance on a straight-line basis over the lease term.

The determination of whether an arrangement is, or contains a lease is based on the substance of the arrangement at the inception date of whether the fulfilment of the arrangement is dependent on the use of a specific asset or assets, or whether the arrangement conveys a right to use the asset.

A reassessment is made after the inception of the lease only if one of the following applies:

- There is a change in contractual terms, other than a renewal or extension of the arrangement.
- A renewal option is exercised, or extension granted, unless the term of renewal or extension was initially included in the lease term;
- There is a change in the determination of whether fulfilment is dependent on a specified asset; or
- There is a substantial change to the asset.

Leases under which substantial risks and benefits of ownership of the assets are effectively retained by the lessor are classified as operating leases.

Obligations incurred under operating leases are charged to the statement of Financial Performance in equal instalments over the period of the lease, except when an alternative method is more representative of the time pattern from which benefits are derived. Operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term.

f) Financial Asset

Initial recognition and measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: *Recognition and Measurement* are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets, as appropriate. The organization determines the classification of its financial assets at initial recognition.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Financial Asset (Continued)

Initial recognition and measurement (Continued)

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognized on the trade date, i.e., the date that the organization commits to purchase or sell the asset. Organization financial assets include cash and short-term deposits, trade and other receivables.

Subsequent measurement

The subsequent measurement of financial assets depends on their classification.

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading and financial assets designated upon initial recognition at fair value through surplus or deficit. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method less impairment. Amortized cost is calculated by considering any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

Held-to-maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the organization has the positive intention and ability to hold it to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

Derecognition

The group derecognizes a financial asset, or, where applicable, a part of a financial asset or part of a group of similar financial assets, when:

- The rights to receive cash flows from the asset have expired or are waived
- The organization has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party and either:
- The Organization has substantially transferred all the asset risks and rewards.
- The organization has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Impairment of financial assets

The organization assesses at each reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that have occurred, after the initial recognition of the asset (an incurred "loss event") and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

f) Financial Asset (Continued)

Financial assets carried at amortized cost

For financial assets carried at amortized cost, the organization first assesses whether objective evidence of impairment exists individually for financial assets that are individually significant or collectively for financial assets that are not individually significant. If the organization determines that no objective evidence of impairment exists for an individually assessed financial asset, whether significant or not, it includes the asset in a group of financial assets with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is, or continues to be, recognized are not included in a collective assessment of impairment.

If there is objective evidence that an impairment loss has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future expected credit losses that have not yet been incurred). The present value of the estimated future cash flows is discounted at the financial asset's original effective interest rate. If a loan has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate.

The amount of the loss shall be recognised in surplus/deficit. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed, to the extent that the carrying value of the asset does not exceed its amortised cost at the reversal date. Any subsequent reversal of an impairment loss is recognized in surplus/deficit.

In relation to trade receivables, a provision for impairment is made when there is objective evidence (such as the probability of insolvency or significant financial difficulties of the debtor) that the Trust will not be able to collect all of the amounts due under the original terms of the invoice.

The carrying amount of the receivable is reduced through the use of an allowance account. Impaired debts are derecognised when they are assessed as uncollectible.

g) **Financial liabilities**

Initial recognition and measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit, or loans and borrowings, as appropriate. The organization determines the classification of its financial liabilities at initial recognition. The organization's financial liabilities include trade and other payables.

Subsequent measurement

The measurement of financial liabilities depends on their classification.

Financial liabilities at fair value through surplus or deficit

Financial liabilities at fair value through surplus or deficit include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through surplus or deficit.

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. This category includes derivative financial instruments entered into by the group, which are not designated as hedging instruments in hedge relationships as defined by IPSAS 29. Gains or losses on liabilities held for trading are recognized in surplus or deficit.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) **Financial liabilities (Continued)**

Derecognition

A financial liability is derecognized when the obligation under the liability is discharged, cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

h) **Offsetting of financial instruments**

Financial assets and financial liabilities are offset, and the net amount is reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts, and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

i) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at the bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of cash flow statement, cash and cash equivalents consist of cash and short-term deposits.

j) **Provisions**

Provisions are recognised when the Organization has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Where the Organization expects some or all of a provision to be reimbursed. The expense relating to a provision is presented in the statement of financial performance net of any reimbursement.

k) **Contingent liabilities**

The organization does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

l) **Contingent assets**

The Organization does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the organization in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

m) **Employee benefits**

The Organization pays social security contributions to the statutory pension funds which qualify to be defined as contribution employee benefits. A defined contribution plan is a scheme under which the Organization pays fixed contributions. The Organization's contributions to the defined contribution schemes are charged as expenses in the year to which they relate. The Organization has no legal or constructive obligations to pay further contributions if the statutory pension funds do not hold sufficient assets to pay the employee benefits.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) **Foreign currency translation**

The financial statements are presented in Tanzanian Shillings, which is the organization's functional and presentation currency. Transactions in foreign currencies are initially recorded in the functional currency rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the reporting date. All differences are taken to the statement of profit or loss. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions.

Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the dates when the fair value was determined.

o) **Taxes**

Income tax

The Entity is a registered not-for-profit Organization under the Non-Governmental Organizations Act, 2002 [R.E 2019] of Tanzania, a charitable organization. However, on 2nd day of April 2020, LSF received charitable status. Charitable Status Ruling (Made Under Section 11 of the Tax Administration Act, Cap 438). The Organization is certified under the seal of the Domestic Revenue Department of the Tanzania Revenue Authority (TRA) that has satisfied all the conditions set out under Section 64(8) of the Income Tax Act, Cap 332 and hereby issued with the Certificate that it is a Charitable Organization with effect from the year of income 2020.

Charitable status does not exempt the organization from paying taxes, rather provides tax advantage to the organization on how to arrive at taxable income. Given the fact that after deducting all allowable expenses as per the Income Tax Act during tax computations, the charitable organization is given a tax advantage to allow 25% as expenses from revenue received for her charitable business and amounts applied in pursuit of the organization's functions. Directors have assessed that the Organization had no revenue tax charge for the year under-reporting.

p) **Value added tax**

Expenses and assets are recognised inclusive of the amount of value-added tax except where the value-added tax incurred on a purchase of assets or services is recoverable from the taxation authority, in which case the value-added tax is recognised as an asset while the cash recovery process is in progress.

q) **Budget information**

The annual budget is prepared on an 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 FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

5. SIGNIFICANT ACCOUNTING JUDGMENTS, 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 future periods.

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 recognised in the financial statements:

Operating lease commitments – LSF as a lessee

The Organization has entered into lease agreements for office space. The organization has determined that it does retain significant risks and rewards of ownership of these properties and so accounts for them as operating leases.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

The useful life of assets

Critical estimates are made by the management in determining depreciation rates and useful life for property and equipment.

Impairment of non-financial assets

The management assesses whether there are any indicators of impairment for all non-financial assets at each reporting date. Non-financial assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. When value-in-use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash-generating unit and choose a suitable discount rate to calculate the present value of those cash flows.

6. FINANCIAL RISK MANAGEMENT

The Organization's principal financial liabilities comprise accounts payable. The main purpose of these financial liabilities is to raise finance for the Organization's operations. The Organization's financial assets comprise cash and bank balances and accounts receivable which arise directly from operations.

The main risks arising from the Organization's financial instruments are liquidity risk, market risk and credit risk. Market risk comprises interest rate risk, foreign currency risk and price risk. The Organization does not enter into derivative transactions for trading purposes. The Organization does not have exposure to price and interest rate risk since no price-sensitive or interest-bearing financial instruments are held.

LEGALSERVICESFACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

6. FINANCIAL RISK MANAGEMENT (Continued)

The Organization's financial instruments are classified as follows:

	<u>2023</u>	<u>2022</u>
	TZS'000	TZS'000
Debt instruments at amortised cost		
Receivable from non-exchange transactions	3,107	251,211
Cash and bank balances	520,145	1,998,426
	<u>523,252</u>	<u>2,249,637</u>
Financial liabilities at amortised cost		
Accounts payable	<u>38,246</u>	<u>60,974</u>

Policies are reviewed and approved by the Directors to manage the financial risks as summarised below:

(a) **Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk relevant to the Organization comprises foreign currency risk.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign currency rates. The Organization's exposure to the risk of changes in foreign exchange rates relates primarily to the Organization's operating activities, when assets, liabilities, revenue and expenses are denominated in a different currency from the Organization's functional currency. Exposure to foreign currency risk is mitigated by the fact that the Organization receives and keeps some of its grants in foreign currencies. The foreign currency risk exposure is not significant as assets and liabilities denominated in foreign currencies are normally recovered and settled within a short time.

	<u>2023</u>	<u>2022</u>
	TZS	TZS
Applicable exchange rates:		
The average for the year	2,432	2,343
At the end of the year	2,504	2,325

The following were the financial assets and liabilities denominated in foreign currencies, that is, TZS 8 (2022: TZS 560). All amounts are in TZS'000.

	<u>2023</u>	<u>2022</u>
	TZS'000	TZS'000
Cash and bank balances	20,615	1,303,320
Accounts receivable	-	-
	<u>20,615</u>	<u>1,303,320</u>
Foreign exchange risk gap	<u>20,615</u>	<u>1,303,320</u>

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

6. FINANCIAL RISK MANAGEMENT(Continued)

(b) Credit risk

With respect to credit risk arising from bank balances, the Organization uses banks which are regulated. The Organization evaluates the concentration of risk with respect to individual exposures to a single bank and diversifies the placings in different banks to minimise this risk.

The Organization's exposure to credit risk arises from the default of the counterparty, with a maximum exposure equal to the carrying amount of the balances below.

	<u>2023</u>	<u>2022</u>
	<u>TZS'000</u>	<u>TZS'000</u>
Bank balances	520,145	1,998,426
Receivable from exchange transactions	113,707	74,635
Receivable from non-exchange transactions	3,107	251,211
	<u>636,959</u>	<u>2,324,272</u>

The most significant concentration of credit risk at period-end was as follows:

	<u>2023</u>	<u>2022</u>
	<u>TZS'000</u>	<u>TZS'000</u>
Cash at a bank - National Microfinance Bank Plc.	217,545	136,449
Cash at bank - Absa Bank Tanzania Limited	273,400	1,823,897
Cash at M-Pesa	29,200	38,080
	<u>520,145</u>	<u>1,998,426</u>

(c) Liquidity risk

Liquidity risk is the risk that suitable sources of funding for the Organization's business activities may not be available and thus the Organization being unable to fulfil its existing and future cash flow obligations.

The Organization monitors its liquidity risk by using cash flow projections. The Organization's objective is to maintain a balance between continuity of funding through donor commitments. All the Organization's financial liabilities are due on demand or within 30 days.

(d) Capital risk management

The Organization operates on a no profit/loss basis and has no issued capital. The Organization does not have externally imposed capital requirements. The main mandate of the Organization is to implement activities agreed with donors. The revenue necessary to execute the activities is provided by the donors.

(e) Fair value

The fair values of the Organization's financial instruments reasonably approximate the carrying amounts due to the short-term nature of the financial instruments.

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u>	<u>2022</u>
	TZS'000	TZS'000
7. GRANT REVENUE		
Grant revenue amortization (Note 21)	7,463,517	6,815,964
Capital grant amortisation (Note 20)	184,708	283,016
	<u>7,648,225</u>	<u>7,098,980</u>
8. OTHER INCOME		
Proceeds from Disposal of Assets	-	-
Employee contributions - sustainability fund	15,855	9,772
	<u>15,855</u>	<u>9,772</u>
9. OPERATING COSTS-BASKET FUND		
Cost of consumables	8,061	28,065
Rent, premises and utility costs	161,993	199,744
Statutory audit fees	27,000	24,770
Security charges	23,306	25,873
Communication and advertisement	88,884	57,333
General and administration expenses	146,035	215,024
Transport and motor vehicle expenses	19,214	109,833
Governing board expenses	50,206	47,204
Finance cost	11,359	10,863
	<u>536,058</u>	<u>718,709</u>
10. EMPLOYEES COSTS-BASKET FUND		
Salaries and wages	1,211,272	1,082,462
Social security contributions	135,637	121,382
Other staff benefits	231,314	235,685
	<u>1,578,223</u>	<u>1,439,529</u>
11. GRANT IMPLEMENTATION COSTS-BASKET FUND		
Sub-grants	4,242,102	3,949,317
Capacity building	88,424	4,219
Facilitation of Coordination, Policy Dialogue and Advocacy, Promotion of Legal Aid & Human Rights	241,065	401,310
Learning, Research, Monitoring & Evaluation	179,683	77,674
Partnerships, network and fundraising	152,761	127,450
Business Development and Communications	209,226	97,757
	<u>5,113,261</u>	<u>4,657,727</u>

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 TZS'000	2022 TZS'000
12. WANAWAKE TUNAWEZA -PROJECT		
Salaries and Wages	41,337	-
Social Contribution and Other Benefits	4,340	-
Project Implementation Costs	190,298	-
	<u>235,975</u>	<u>-</u>
13. Forex exchange gain		
Unrealised exchange gain	<u>275,912</u>	<u>82,777</u>
14. INTANGIBLE ASSETS		
Cost		
At 1 January	168,635	35,247
Additions	-	133,388
At 31 December	<u>168,635</u>	<u>168,635</u>
Amortisation		
At 1 January	48,586	24,673
Amortization charge for the year	26,678	23,913
At 31 December	<u>75,264</u>	<u>48,586</u>
Net carrying value	<u>93,371</u>	<u>120,049</u>
15. RECEIVABLE FROM EXCHANGE TRANSACTIONS		
Prepayment	113,707	74,635
Advance to supplier	-	-
	<u>113,707</u>	<u>74,635</u>
16. RECEIVABLE FROM NON-EXCHANGE TRANSACTIONS		
Subgrantee receivable	3,107	245,351
Staff Loan & Advances	-	5,860
	<u>3,107</u>	<u>251,211</u>
17. CASH AND BANK BALANCES		
Cash at bank - Access to Justice Program ¹	340,903	1,942,514
Cash at bank - Wanawake Tunaweza Project	43,732	-
Members Funds from Accumulated retained Earnings	63,743	-
Cash at bank - Sustainability fund	71,767	55,912
	<u>520,145</u>	<u>1,998,426</u>

¹ Funds balance under access to justice program includes un incurred expenditures of TZS 179 million for purchase of Office Motor vehicle, Un-paid amount from payables TZS 38 million and refund to DANIDA TZS 123.6 million.

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

18. PROPERTY AND EQUIPMENT

	LAND	OFFICE EQUIPMENT	IT EQUIPMENT	OFFICE FURNITURE	MOTOR VEHICLES	TOTAL
	TZS'000	TZS'000	TZS'000	TZS'000	TZS'000	TZS'000
Net carrying amount						
Cost	246,049	64,180	374,254	34,654	589,781	1,308,918
Accumulated Depreciation	-	31,002	141,841	12,663	416,917	602,423
At 31 December 2022	246,049	33,178	232,413	21,991	172,864	706,495
Cost						
As at 1 January 2023	246,049	64,180	374,254	34,654	589,781	1,308,918
Additions	-	4,755	22,475	-	-	27,230
Disposal	-	(2,950)	(35,545)	-	(206,563)	(245,058)
At 31 December 2023	246,049	65,985	361,184	34,654	383,218	1,091,090
Depreciation						
As at 1 January 2023	-	31,002	141,841	12,663	416,917	602,423
Depreciation charged	-	12,114	82,651	4,398	58,867	158,030
Disposal	-	(2,950)	(35,545)	-	(187,871)	(226,366)
At 31 December 2023	-	40,166	188,947	17,061	287,913	534,087
Net carrying amount						
At 31 December 2023	246,049	25,819	172,237	17,593	95,305	557,003

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>2023</u> TZS'000	<u>2022</u> TZS'000
19. TRADE & OTHER PAYABLE		
Payroll payables	-	-
Withholding tax payable	9,746	2,103
Other payable	28,500	60,974
	<u>38,246</u>	<u>63,077</u>
20. DEFERRED CAPITAL GRANT		
As at 1 January	826,545	673,857
Capital grants received	27,230	438,935
Adjustments	(18,692)	(3,232)
Amortisation for the year	(184,708)	(283,015)
At 31 December	<u>650,375</u>	<u>826,545</u>
21. DEFERRED GRANT REVENUE		
At 1 January	2,141,539	4,990,301
Grants received during the year from Donors	5,438,167	4,709,525
Other revenue received (Refund)	10,197	6,980
Capital expenditure excludes grants in kind (Note 20)	(27,230)	(438,935)
Amortization to grant revenue	(7,463,517)	(6,812,733)
Refund to DANIDA	-	(313,599)
Disposal of Assets	88,134	-
At 31 December	<u>187,290</u>	<u>2,141,539</u>
The grants received during the year are made up as follows:		
DANIDA	5,203,507	4,709,016
Wanawake Tunaweza Project	234,660	-
	<u>5,438,167</u>	<u>4,709,016</u>

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

22. RELATED PARTIES

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

	<u>2023</u>	<u>2022</u>
	TZS'000	TZS'000
Deferred revenue due to donors	<u>187,290</u>	<u>2,141,539</u>
Grants received from donors		
DANIDA	5,203,507	4,709,525
North-South Cooperation	234,660	-
	<u>5,438,167</u>	<u>4,709,525</u>
Compensation for key management personnel		
Salaries and other short-term benefits	398,944	337,812
Social security contributions	39,894	33,781
	<u>438,838</u>	<u>371,593</u>
Board of Director		
Board of Director's sitting allowance	<u>22,000</u>	<u>19,765</u>

Key management personnel are described as those personnel having authority and responsibility for planning, directing and controlling the activities of the entity directly or indirectly, including any director (whether executive or otherwise) of that entity.

23. FAIR VALUE MEASUREMENTS

The fair value of the financial assets and liabilities are included at the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at year-end. The Organization did not have at the reporting date any financial assets and liabilities, nor any other asset measured at fair value.

Financial assets, cash and short-term deposits, loans and receivables and payables approximate their carrying amounts largely due to the short-term maturities of these instruments.

24. CAPITAL COMMITMENTS

The Organization had no capital commitments approved or contracted for at the end of the reporting period.

25. COMMITMENTS AND CONTINGENT LIABILITIES

There were no commitments and contingent liabilities as at the period-end.

LEGAL SERVICES FACILITY

NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 31 DECEMBER 2023

26. OPERATING LEASE COMMITMENT

The organization has entered into various operating lease agreements on-premises. Leased premises are contracted for a period of one to five years renewable. The following are obligations under a one-year lease agreement as at 31 December 2023 and 2022 respectively. At the reporting date, the organization has outstanding commitments under non-cancellable operating leases, which fall due as follows:

	<u>2023</u>	<u>2022</u>
	<u>TZS'000</u>	<u>TZS'000</u>
Within one year	83,088	83,088
Between two and three years	83,088	166,176
	<u>166,176</u>	<u>249,264</u>

27. COMPARATIVES

Comparatives are consistent with the previous year; No prior number adjustments have been made.

28. EVENTS AFTER THE REPORTING DATE

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

SIGNING OF GRANT AGREEMENT

LSF signed a funding agreement with the EU through ENABEL that has a value of EURO 4 million. The project is to be implemented for twenty-six months (26) across the country (both Tanzania Mainland and Tanzania Zanzibar) and is set to reduce inequalities in access to justice for women, girls and marginalized groups. Specifically, after two years, the action expects on the one hand women, girls and marginalized communities in Tanzania to be aware of their rights and of the avenues to effectively exercise them and on the other hand accountable, efficient and inclusive justice institutions provide a conducive environment for women, girls and marginalized groups to effectively exercise their rights.

The LSF through a flexible and adaptable program is determined to strengthen the capacity and autonomy of paralegal organizations and convene other actors to transform the legal aid environment. This will ensure the provision of effective community-level legal aid services focused on addressing gender-based violence and an improved mechanism for them to refer and follow up on cases beyond their mandate.

Further, the LSF will focus on convening and sensitizing key actors of the access to justice sector to conduct bottom-up evidence-based advocacy for the improvement of the legal and policy framework for legal aid. This will ultimately increase duty bearers' responsiveness to the needs and demands of rights holders (women, girls and marginalized groups), be more accountable and provide a more conducive environment for them to effectively exercise their rights.

There were no other subsequent events that have occurred which are either to be disclosed or to be adjusted in the financial statements that could materially affect the 2023 financial statements.

LEGALSERVICESFACILITY

SUPPLEMENTARYINFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

ANNEX I: DONORS FUNDS MOVEMENT

	2023	2022	Memorandum amounts	
	TZS'000	TZS'000	2023 USD'000	2022 USD'000
Opening cash and bank balances	1,942,514	3,961,097	835	1,730
Received during the year				
DANIDA – cash	5,203,507	4,709,525	2,201	2,027
NSC	234,660	-	96	-
Total cash received	7,380,681	8,670,622	3,133	3,757
Less:				
Refund to DANIDA ¹	-	746,242	-	319
Grants used for purchasing of property and equipment	27,230	438,935	11	187
Expenditure financed by grants (Basket)	7,412,250	6,812,733	3,048	2,910
Wanawake Tunaweza Project expenditures	235,975	-	97	-
Adjustments for non-cash items and working capitals ²	(467,240)	(1,187,025)	(174)	(528)
Foreign exchange gains	(275,912)	(82,777)	(113)	(35)
Net expenditures	6,932,303	6,728,108	2,869	2,852
Closing cash and bank balances²	448,378	1,942,514	179	835
The Closing Balance is made up of	TZS'000			
LSF-Accumulated Retained Earnings	63,743			
Committed for Purchase of Car	179,000			
Wanawake Tunaweza Project	43,732			
Payable and Accrued Expenses	38,246			
Actual Funds to be returned back to DANIDA	123,657			
Total	448,378			

² Closing balance excludes LSF's sustainability funds see note 17

LEGALSERVICESFACILITY

SUPPLEMENTARYINFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

ANNEX I: DONORS FUNDS MOVEMENT

² This is made up as follows:	2023	2022
	TZS'000	TZS'000
Incurring but not yet paid (payables)	(38,246)	(63,077)
Paid but not yet incurred (prepayments)	113,707	74,635
Amortization of intangible asset	(26,678)	(23,913)
Depreciation charge	(158,030)	(259,103)
Other Adjustments	(48,331)	50,634
Other receivables	3,107	251,211
Receivables from the previous year	(325,846)	(1,250,264)
Previous year Payables	63,077	32,852
Contribution to Wanawake Tunaweza by LSF	(50,000)	-
	<u>(467,240)</u>	<u>(1,187,025)</u>

The USD memorandum amounts have been determined as follows:

- a) Receipts are based on actual USD amounts credited to the Organization's bank account from the Royal Danish Embassy (DANIDA) & North-South Cooperation (NSC).
- b) Refunds from grantees, refunds to donors, proceeds from disposal of assets/inventories and expenditures have been calculated by applying a USD to TZS average foreign currency exchange rate of TZS 2,432 (2022: TZS 2,343).
- c) Cash at the end of the year is translated using the USD to TZS Oanda website rate prevailing on the reporting date, that is, TZS 2,504.80 (2022: TZS 2,325).

LEGALSERVICESFACILITY

SUPPLEMENTARYINFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2023

ANNEX II: FUNDS MADE AVAILABLE FROM DONORS AND DISBURSEMENT STATUS

	Amounts in contract currency				
	NSC USD'000	DIHR USD' 000	EU USD' 000	DANIDA USD' 000	Total USD' 000
Amount made available brought forward from the old contracts	-	-	-	2,449	2,449
Total amount made available in the new contracts in 2016	-	-	-	12,526	12,526
Total amount made available in the new contracts EU 2019	-	-	4,805	-	4,805
Additional Funds for the year 2020	-	-	-	614	614
The Danish Institute for Human Rights	-	30	-	-	30
DANIDA additional funds for the year 2021	-	-	-	2,356	2,356
Funds made available for the year 2022	265	-	-	4,200	4,465
Total amount available from donors	265	30	4,805	22,145	27,245
<i>Donor Contribution ratio as per funds made available</i>	1%	0%	18%	81%	100%
Disbursements:					
Year ended 31 December 2023	96	-	-	(2,201)	(2,105)
Year ended 31 December 2022	-	-	-	(2,027)	(2,027)
Year ended 31 December 2021	-	(30)	(1,289)	(3,722)	(5,041)
Year ended 31 December 2020	-	-	(1,879)	(2,882)	(4,761)
Year ended 31 December 2019	-	-	(1,637)	(909)	(2,546)
Year ended 31 August 2019	-	-	-	(3,031)	(3,031)
Year ended 31 December 2018	-	-	-	(2,333)	(2,333)
Year ended 31 December 2017	-	-	-	(2,092)	(2,092)
Year ended 31 December 2016	-	-	-	(3,494)	(3,494)
Total Disbursement	96	(30)	(4,805)	(22,691)	(27,430)
<i>Basket fund ratio for total disbursement from Donors</i>	-	0%	18%	83%	100%
Gain from contracts valuation	-	-	-	546	546
Balance available	361	-	-	-	361
Funds Balance ratios	100%	0%	0%	0%	100%

LEGALSERVICESFACILITY

SUPPLEMENTARYINFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

ANNEX III: VARIANCE ANALYSIS REPORT

Budget Line Descriptions	2022 (In USD)		2023 (In USD)		% Variance	
	Actual	Budget	Actual	Budget	2022	2023
Grant making and Management	1,201,284	1,286,600	1,200,987	1,291,906	7%	7%
Administration	282,970	342,216	884,864	881,248	17%	0%
Capacity Development	1,790	42,000	36,359	37,103	0%	2%
Monitoring and Results	32,968	53,634	73,883	73,318	0%	-1%
Coordination and Advocacy	164,225	204,017	99,122	101,562	20%	2%
Technical Assistance	19,739	21,000	21,801	21,225	0%	0%
Governance	14,611	17,010	20,644	21,827	14%	5%
Partnership and fundraising	34,063	52,673	62,813	63,429	35%	1%
Media and Communication	41,493	80,850	86,030	91,882	0%	6%
TOTAL	1,793,143	2,100,000	2,486,503	2,583,501	15%	4%

Report Overview

The budget performance report covers a period from January- December 2023. To enhance more informed decisions, this budget has drawn comparative numbers for the 2022 Financial Year. The 2023 Budget exchange rate is TZS 2,333 While the Average exchange rate is TZS 2,432.

The fact that LSF Budget is prepared under a modified cash basis, Expenditures from the matrix above exclude expenses incurred which were committed under Deferred Revenue for the Financial year 2022.

General Comment on Budget Performance

Grant - Implementation cost has been adjusted to reflect some incurred expenditures from the previous year i.e. receivables and inclusion of car purchase commitment. Under expenditure has been brought by exchange rate movement from the 2023 Budget pre-figured rate and actual disbursement from Donor.

LEGAL SERVICES FACILITY
 SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED 31 DECEMBER 2023

ANNEX IV: SUB – GRANTEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
1	Community Edification Organization (CEO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	14,521,415	14,516,982	TZS 4,433	Un qualified
2	Kishapu Paralegal Organization (KIPAO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	15,375,615	15,374,346	1,269	Un qualified
3	Paralegal Aid Centre Shinyanga (PACESHI)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	15,375,615	15,363,867	11,748	Un qualified
4	New Era Legal and Human Rights Foundation (NELEHURIFO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	13,079,746	13,074,808	4,938	Un qualified
5	Kahama Paralegal Aid Organization (KAPAO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	13,097,746	13,030,996	66,750	Un qualified
6	Peripheral Community Inclusive Organization (PECOIO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	14,806,148	14,779,577	26,571	Un qualified
7	Destiny Makers Organization (DEMAO)	Shinyanga	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	8,750,000	8,750,000	-	Un qualified
8	Central District Paralegal Unit (CEPAU)	Unguja	Access to Justice Programme	30-Nov-2023	12,813,013	12,793,262	19,751	Un qualified
9	Paralegal Unit West District "A" (PAUWA)	Unguja	Access to Justice Programme	30-Nov-2023	11,958,812	11,946,801	12,011	Un qualified
10	Urban District Paralegal Unit (UPAU)	Unguja	Access to Justice Programme	30-Nov-2023	14,236,681	13,297,461	939,220	Un qualified
11	Umoja wa Wasaidizi wa Sheria Wilaya ya Magharibi "B" (UWASHEMA)	Unguja	Access to Justice Programme	30-Nov-2023	13,097,746	13,054,124	43,622	Un qualified
12	North "B" District Paralegal Organization (NOBPAO)	Unguja	Access to Justice Programme	30-Nov-2023	11,958,812	11,931,976	26,836	Un qualified
13	North "A" District Paralegal Centre (NAPAC)	Unguja	Access to Justice Programme	30-Nov-2023	13,097,746	13,089,929	7,817	Un qualified

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14	South District Paralegal Unit (SOPAU)	Unguja	Access to Justice Programme	30-Nov-2023	TZS 12,243,546	TZS 12,237,151	TZS 6,395	Un qualified
15	Mkoani District Paralegal Organization (MDIPAO)	Pemba	Access to Justice Programme	30-Nov-2023	14,236,681	14,232,760	3,921	Un qualified
16	Chake Chake Paralegal Organization (CHAPO)	Pemba	Access to Justice Programme	30-Nov-2023	13,097,746	13,082,674	15,072	Un qualified
17	Wete Paralegal Organization (WEPO)	Pemba	Access to Justice Programme	30-Nov-2023	14,236,681	14,236,681	-	Un qualified
18	Micheweni District Paralegal Organization (MIDIPAO)	Pemba	Access to Justice Programme	30-Nov-2023	11,958,812	11,955,187	3,625	Un qualified
19	Paza Sauti Foundation (PASAFO)	Pwani	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	12,400,000	12,384,359	15,641	Un qualified
20	Jicho Angavu Foundation (JAF)	Pwani	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	15,375,615	15,375,614	1	Un qualified
21	Mkuranga Paralegal Organization (MPO)	Pwani	Programu ya Upatikanaji wa Haki kwa Jamii	30-Nov-2023	15,945,083	15,945,082	1	Un qualified
22	Amkeni Legal Education and Aid Organization	Pwani	Upatikanaji Haki	30-Nov-2023	5,500,000	5,499,816	184	Un qualified
23	Bagamoyo Community Capacity Empowerment and Education	Pwani	Upatikanaji wa Huduma za Msaada wa Kisheria	30-Nov-2023	14,236,681	14,236,681	-	Un qualified
24	Kibaha Paralegal Centre	Pwani	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,436,681	15,369,061	67,620	Un qualified
25	Kibaha Picha Ya Ndege Paralegal	Pwani	Huduma ya Msaada wa Kisheria	30-Nov-2023	11,000,000	10,996,018	3,982	Un qualified
26	Kisarawe Paralegals Organization	Pwani	Kuboresha Huduma za Msaada wa Kisheria	30-Nov-2023	13,097,746	13,096,905	841	Un qualified

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27	Island Legal and Human Rights Protection Organization (ILHRPO)	Pwani	Access to Justice in Tanzania	30-Nov-2023	TZS 15,375,615	TZS 15,373,947	TZS 1,668	Un qualified
28	Mbagala Paralegals for Justice and Development Organization (MPJDO)	Dar Es Salaam	Huduma Ya Msaada Wa Kisheria	30-Nov-2023	10,448,000	10,439,152	8,848	Un qualified
29	Community Alliance for Legal and Social Justice (CALESOUJ)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,049,500	15,048,726	774	Un qualified
30	Temeke Paralegals (TEPA)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	12,500,000	12,447,280	52,720	Un qualified
31	Ilala Paralegal (ILAP)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	12,500,000	12,399,844	100,156	Un qualified
32	Wasaidizi wa Jamii Wilaya ya Kinondoni (Kinondoni Paralegal)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	12,750,000	12,745,159	4,841	Un qualified
33	Ubungo Paralegal (UPA)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	12,400,000	12,400,000	-	Un qualified
34	Kigamboni Paralegal (KIGAPA)	Dar Es Salaam	Huduma ya Msaada wa Kisheria	30-Nov-2023	11,000,000	10,993,606	6,394	Un qualified
35	Wasaidizi wa Sheria Wilaya ya Longido	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	14,521,415	14,490,156	31,259	Un qualified
36	Taswira ya Haki Paralegal Organization	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,236,681	-	Un qualified
37	Equity paralegal Organization	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	11,958,812	11,739,680	219,132	Un qualified

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38	Ngorongoro paralegal foundation	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	TZS 10,317,000	TZS 10,313,660	TZS 3,340	Un qualified
39	Sauti Zetu Paralegal Organization	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	14,806,148	14,806,148	-	Un qualified
40	Azimio Paralegal Unit	Arusha	Huduma ya msaada wa kisheria	30-Nov-2023	14,867,214	14,867,214	-	Un qualified
41	Simanjiro Citizen Empowerment and Legal Assistance Organization	Manyara	Huduma ya msaada wa kisheria	30-Nov-2023	15,375,615	15,170,095	205,520	Un qualified
42	Mbulu Paralegal Aid Center	Manyara	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,201,980	34,701	Un qualified
43	Kiteto Legal and Humanity Aid Organization	Manyara	Huduma ya msaada wa kisheria	30-Nov-2023	14,806,148	14,806,148	-	Un qualified
44	Babati Paralegal Center	Manyara	Huduma ya msaada wa kisheria	30-Nov-2023	17,945,083	17,944,676	407	Un qualified
45	Fahamu Foundation	Manyara	Huduma ya msaada wa kisheria	30-Nov-2023	8,437,500	8,412,052	25,448	Un qualified
46	Community Supports Initiatives Tanzania	Manyara	Women Access and use of Agricultural products in Babati district -Manyara region	31-Oct-2023	79,263,000	79,262,925	75	Un qualified
47	Civil Social Protection Foundation	Manyara	Tanzanite Kwa uchumi Imara wa mwanamke	31-Oct-2023	99,309,080	99,306,935	2,145	Un qualified
48	Umoja wa Wasaidizi wa Kisheria Biharamulo (UWASHEBI)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	12,528,279	12,528,279	-	Un qualified
49	Umoja wa Wasaidizi wa Sheria Bukoba (UWASHEBU)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	15,660,349	15,660,349	-	Un qualified
50	Umoja wa Wasaidizi wa Sheria Karagwe (UWASHEKA)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,236,681	-	Un qualified

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51	Umoja wa Wasaidizi wa Sheria Kyerwa (UWASHEKYE)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	TZS 16,229,816	TZS 16,229,816	-	Un qualified
52	Umoja wa Wasaidizi wa Sheria Misenyi (UWASHEMI)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	15,660,349	15,624,754	35,595	Un qualified
53	Umoja wa Wasaidizi wa Sheria Muleba (UWASHEMU)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	14,521,415	14,520,528	887	Un qualified
54	Umoja wa Wasaidizi wa Sheria Ngara (UWASHENGA)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	15,945,083	15,919,700	25,383	Un qualified
55	Wasaidizi wa Kisheria Bukoba Manispaa (WAKIBUMA)	Kagrea	Huduma ya msaada wa kisheria	30-Nov-2023	15,660,349	15,633,692	26,657	Un qualified
56	Bukombe Legal Aid Organization (BULAO)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	13,670,000	13,670,000	-	Un qualified
57	Chato Legal Aid Organization (CHALAO)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	12,528,279	12,524,280	3,999	Un qualified
58	Geita Legal Aid and Community Cover (GELAC)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	8,300,000	8,298,680	1,320	Un qualified
59	Mbogwe Legal Aid Organization (MBOLAO)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,625,546	41,668	Un qualified
60	Nyang'hwale Legal Aid Organization (NYALAO)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	13,097,746	13,097,746	-	Un qualified
61	Geita Legal Aid Organization (GELAO)	Geita	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,232,532	434,682	Un qualified
62	Buchosa Womenkind and Protection Organization (BUWOPO)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	13,597,746	13,597,479	267	Un qualified
63	Ilemela Legal Aid Organization (ILAO)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,662,012	5,202	Un qualified

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S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
64	Kwimba Paralegal Unit (KWIPAU)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	TZS 15,375,615	TZS 15,375,614	TZS 1	Un qualified
65	Magu Paralegal Unit (MAPAU)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,667,214	-	Un qualified
66	Misungwi Paralegal Unit (MIPAU)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	14,806,000	14,800,825	5,175	Un qualified
67	Sengerema Paralegal Unit (SEPAU)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,623,998	43,216	Un qualified
68	Valuable and Determined Community Aid (VADECA)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	11,844,919	11,772,380	72,539	Un qualified
69	Ukerewe Legal Aid Organization (ULAO)	Mwanza	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,666,211	1,003	Un qualified
70	Busega Paralegal organization	Simiyu	Huduma ya msaada wa kisheria	30-Nov-2023	15,375,615	15,375,615	-	Un qualified
71	Community emancipation organization	Simiyu	Huduma ya msaada wa kisheria	30-Nov-2023	15,375,615	15,362,860	12,755	Un qualified
72	Development and Justice Organization (DEJUU)	Simiyu	Huduma ya msaada wa kisheria	30-Nov-2023	13,667,214	13,559,620	107,594	Un qualified
73	Life Torch Paralegal Organization (LTPO)	Simiyu	Huduma ya msaada wa kisheria	30-Nov-2023	14,806,148	14,597,490	208,658	Un qualified
74	Wasaidizi wa Sheria na Haki za Binadamu Meatu	Simiyu	Huduma ya msaada wa kisheria	30-Nov-2023	15,375,615	15,277,500	98,115	Un qualified
75	Butiama Paralegal Organization (BPO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	12,528,279	12,330,998	197,281	Un qualified
76	Bunda Paralegal Organization (BUPO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,232,361	4,320	Un qualified

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S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
77	Geitasamo Paralegal Organization (GEPAO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	TZS 18,514,550	TZS 18,401,880	TZS 112,670	Un qualified
78	Haki na Maendeleo Paralegal Organization (HAMAPAO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	16,067,214	15,977,800	89,414	Un qualified
79	Musoma Municipal Paralegal Organization (MMPO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,236,253	428	Un qualified
80	Musoma Rural Paralegal Organization (MRPO)	Mara	Huduma ya msaada wa kisheria	30-Nov-2023	14,236,681	14,148,860	87,821	Un qualified
81	Centre for Widows and Children Assistance (CWCA)	Mara	ZMO	31-Dec-2023	86,453,805	86,453,805	-	Un qualified
82	Hai Paralegal Organization (HPAO)	Moshi	Access to Rights in Tanzania	30-Nov-2023	14,806,148	14,798,591	7,557	Un qualified
83	KWIECO	Moshi	Alternative Dispute Resolution	31-Dec-2023	100,000,000	98,984,833	1,015,167	Un qualified
84	Mwanga Paralegal Organization	Moshi	Access to human rights in Tanzania	30-Nov-2023	14,806,148	14,806,148	-	Un qualified
85	Rombo Paralegal Organization (ROPAO)	Moshi	Access to Human Rights in Tanzania	30-Nov-2023	14,236,681	14,227,220	9,461	Un qualified
86	Same Paralegal Organization (SAPAO)	Moshi	Access to Human Rights in Tanzania	30-Nov-2023	15,375,615	15,375,615	-	Un qualified
87	Silha Paralegal Organization	Moshi	Access to Human Rights in Tanzania	30-Nov-2023	13,667,214	13,667,214	-	Un qualified
88	Wasaidizi wa Sheria Moshi Mjini (WASHEMOM)	Moshi	Access to Human Rights in Tanzania	30-Nov-2023	15,375,615	15,375,615	-	Un qualified
89	Wasaidizi wa Sheria Moshi Vijijini (WASHEMOVI)	Moshi	Access to Rights in Tanzania	30-Nov-2023	14,806,148	14,610,148	196,000	Un qualified

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90	Bumbuli Paralegal Organization (BPO)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	TZS 14,806,148	TZS 14,786,435	TZS 19,713	Un qualified
91	Kilindi Paralegal Organization (KILIPA)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	13,667,214	13,567,880	99,334	Un qualified
92	Legal Vision Organization (LEVO)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	14,806,148	14,799,410	6,738	Un qualified
93	Umoja wa Wasaidizi wa Sheria Mkinga (UWASHEM)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	13,097,746	13,081,750	15,996	Un qualified
94	Native Livelihood Initiative and Development Organization (NALIDO)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	15,090,882	15,090,882	-	Un qualified
95	Pangani Coastal Paralegal (PACOPA)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	12,528,279	12,528,279	-	Un qualified
96	Tanga Elderly Women Resources Centre (TEWOREC)	Tanga	ZMO	31-Dec-2023	80,690,218	80,689,560	658	Un qualified
97	Tanga Organization for Justice and Equality (TOJE)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	13,667,214	13,667,214	-	Un qualified
98	Usambara Coastal Paralegal Organization (UCPO)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	12,528,279	12,472,000	56,279	Un qualified
99	ZIGI Community Stability and Development (ZICOSAD)	Tanga	Access to Human Rights in Tanzania	30-Nov-2023	13,667,214	13,667,214	-	Un qualified
100	Shirika La Msaada Wa Kisheria Mingoyo (SHIMKIMI)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,097,746	13,083,018	14,728	Un qualified
101	Lindi Women Paralegal Aid Center (LIWOPAC)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,806,148	14,705,262	100,886	Un qualified

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102	Lindi Association of Non-Government Organizations (LANGO)	Lindi	Improving Coastal Women Livelihood Through Marine Resources in Lindi Region	31-Oct-2023	TZS 99,952,200	TZS 99,929,289	TZS 22,911	Un qualified
103	Nyangao Paralegal Aid Unit (NYAPAU)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	11,958,812	11,935,254	23,558	Un qualified
104	Ruangwa Paralegal Aid Organization (RUPAO)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,945,083	15,942,542	2,541	Un qualified
105	Nachingwea Paralegal Aid Organization (NAPAO)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,097,746	13,097,746	-	Un qualified
106	Liwale Women's Paralegal Aid Unit (LIWOPAU)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,375,615	15,343,731	31,884	Un qualified
107	Lindi Women Paralegal Aid Centre (LIWOPAC)	Lindi	Improved Quality, capacity and sustainability of paralegal services in Southern Coast (Lindi, Mtwara, Pwani, Dar es Salaam & Ruvuma)	31-Dec-2023	86,453,804	86,385,933	67,871	Un qualified
108	Kiwa Women Paralegal Aid Unit (KIWOPAU)	Lindi	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,806,148	14,797,039	9,109	Un qualified
109	Need For Rightness Organization (NERIO)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,236,681	14,226,505	10,176	Un qualified
110	Tegemeo Paralegal Organization (TPO)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	11,958,812	11,958,812	-	Un qualified
111	Wasaidizi Wa Kisheria Na Haki Za Binadamu Tandahimba (WASHABITA)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,806,148	14,806,148	-	Un qualified

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112	Prevelaged Community Organization (PCO)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	TZS 15,375,615	TZS 15,191,589	TZS 184,026	Un qualified
113	Wasaidizi Wa Kisheria Na Haki Za Binadamu Masasi (WAKIHABIMA)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,236,680	14,236,680	-	Un qualified
114	Community Harmony & Prosperity Organization (CHPO)	Mtwara	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,667,214	13,654,086	13,128	Un qualified
115	Kibondo Paralegal Foundation (KIPAFU)	Kigoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,382,480	13,371,180	11,300	Un qualified
116	Uvinza Paralegal Foundation (UPAFO)	Kigoma	Uwezesaji wa Kisheria kwa Jamii Juu ya Upatikanaji wa Haki	30-Nov-2023	4,997,500	4,990,232	7,268	Un qualified
117	Buhigwe Paralegal Organization (BUPAO)	Kigoma	Haki Sawa kwa Wote	30-Nov-2023	15,375,615	15,363,380	12,235	Un qualified
118	Kasulu Paralegal Organization (KAPAO)	Kigoma	Kuimarisha Uendeleu wa Huduma ya Msaada wa Kisheria	30-Nov-2023	13,097,746.46	13,092,887.46	4,859	Un qualified
119	Mandela Paralegal Organization (MAPAO)	Kigoma	Utoaji wa Elimu ya Kisheria kwa Jamii	30-Nov-2023	12,813,013	12,726,308	86,705	Un qualified
120	Mkombozi Paralegal Organization (MPAO)	Kigoma	Mpango wa Upatikanaji wa Haki	30-Nov-2023	13,382,480	13,188,739	193,741	Un qualified
121	Wasaidizi wa Sheria Kakonko (KWASHEKA)	Kigoma	Upatikanaji Haki Nchini Tanzania	30-Nov-2023	11,389,345	11,386,019	3,326	Un qualified
122	Wakwanza Paralegal Organization (WAPAO)	Kigoma	Programu ya Upatikanaji wa Haki za Binadamu	30-Nov-2023	13,667,214	13,654,806	12,408	Un qualified

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123	Hope Legal Clinic (HLC)	Rukwa	Upatikanaji wa Haki kwa Jamii Tanzania	30-Nov-2023	TZS 16,229,816	TZS 16,229,816	TZS -	Un qualified
124	Kalambo Paralegal Unit (KAPU)	Rukwa	Access to Justice Program	30-Nov-2023	15,945,083	15,939,952	5,131	Un qualified
125	Mlele Paralegal Foundation (MPAF)	Katavi	Utoaji Elimu na Msaada wa Kisheria kwa Jamii	30-Nov-2023	11,111,681	9,817,438	1,294,243	Un qualified
126	Mkombozi Paralegal Organization (MPO)	Katavi	Uwezeshwaji wa Elimu ya Kisheria kwa Jamii	30-Nov-2023	14,806,148	14,796,924	9,224	Un qualified
127	Kituo cha Sheria na Ustawi wa Jamii Namanwere (SHEUJANA)	Katavi	Access to Justice Program	30-Nov-2023	15,355,015	15,342,279	12,736	Un qualified
128	Sumbawanga Legal Aids Centre (SULLAC)	Rukwa	Upatikanaji Haki Nchini Tanzania	30-Nov-2023	15,375,615	15,371,179	4,436	Un qualified
129	Tuzungumze Usawa Paralegal Foundation (TUPAFO)	Katavi	Programu ya Upatikanaji Haki kwa Jamii	30-Nov-2023	13,439,427	13,426,690	12,737	Un qualified
130	Freewill Endowment and Human Right Protection Organization (FEHURIPO)	Ruvuma	Access to Justice Programme	30-Nov-2023	12,528,000	12,513,415	14,585	Un qualified
131	Nafuu ya Jamii Tanzania (NAJATA)	Ruvuma	Access to Justice Programme	30-Nov-2023	14,236,681	14,171,978	64,703	Un qualified
132	Right Projection Agenda (RIPROA)	Ruvuma	Access to Justice Programme	30-Nov-2023	15,375,615	15,374,695	920	Un qualified
133	Ruvuma Paralegal Centre (RUPACE)	Ruvuma	Access to Justice Programme	30-Nov-2023	14,236,681	14,171,309	65,372	Un qualified
134	Tunduru Paralegal Centre (TUPACE)	Ruvuma	Access to Justice Programme	30-Nov-2023	11,000,000	10,863,187	136,813	Un qualified

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ANNEX IV: SUB – GRANTEEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
135	Wasaidizi wa kisheria na haki za binadamu Nyasa (WASHEHABINYA)	Ruvuma	Access to Justice Programme	30-Nov-2023	TZS 15,375,615	TZS 15,375,615	-	Un qualified
136	Ludewa Paralegal Organization (LUPAO)	Njombe	Access to Justice Programme	30-Nov-2023	14,236,681	14,236,468	213	Un qualified
137	Lwandachene Paralegal Organization (LWAPAO)	Njombe	Access to Justice Programme	30-Nov-2023	14,236,651	14,236,651	-	Un qualified
138	Manifestation of Patriotism Organization (MAPAO)	Njombe	Access to Justice Programme	30-Nov-2023	18,084,017	18,083,291	726	Un qualified
139	Njombe Paralegal Centre (NJOPACE)	Njombe	Access to Justice Programme	30-Nov-2023	14,806,148	14,806,148	-	Un qualified
140	Nyombo Makambako Paralegal Centre (NYOMAPACE)	Njombe	Access to Justice Programme	30-Nov-2023	15,945,083	15,945,075	8	Un qualified
141	Tulilumwi Makambako Organization (TUMO)	Njombe	Access to Justice Programme	30-Nov-2023	12,528,279	12,527,308	971	Un qualified
142	BAK AID	Kigoma	ZMO	30-Nov-2023	80,690,218	80,673,881	16,337	Un qualified
143	Mufindi Pride for Community Empowerment (MUPCE)	Iringa	Access to Justice Programme	30-Nov-2023	15,375,165	15,371,409	3,756	Un qualified
144	Legal Right Enlightenment Organization (LREO)	Iringa	Access to Justice Programme	30-Nov-2023	13,097,747	13,097,747	-	Un qualified
145	Legal Aid Iringa Village (LAIV)	Iringa	Access to Justice Programme	30-Nov-2023	13,667,213	13,667,213	-	Un qualified
146	Kiolo Paralegal Unit (KIPAU)	Iringa	Access to Justice Programme	30-Nov-2023	13,666,213	13,659,240	6,973	Un qualified
147	Iringa Paralegal Centre (IPACE)	Iringa	Access to Justice Programme	30-Nov-2023	14,236,681	14,236,680	1	Un qualified
148	Women and Standard Changes Organization (WSCO)	Songwe	Access to Justice Programme	30-Nov-2023	16,799,284	16,799,236	48	Un qualified

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ANNEX IV: SUB – GRANTEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
149	Songwe Paralegal Service Centre (SOPACE)	Songwe	Access to Justice Programme	30-Nov-2023	TZS 12,222,849	TZS 12,205,577	TZS 17,272	Un qualified
150	Momba Paralegal Organisation (MOPAO)	Songwe	Access to Justice Programme	30-Nov-2023	15,375,615	15,375,615	-	Un qualified
151	Initiatives for Community Justice (ICOUJ)	Songwe	Access to Justice Programme	30-Nov-2023	15,090,882	15,084,265	6,617	Un qualified
152	Gender and Social Reform Organization (GSRO)	Songwe	Access to Justice Programme	30-Nov-2023	14,806,148	14,806,148	-	Un qualified
153	Mvomero Paralegal Centre	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	15,147,829	15,124,274	23,555	Un qualified
154	Morogoro Rural Paralegal Center	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	14,806,148	14,652,698	153,450	Un qualified
155	Shirika La Wasaidizi Wa Sheria Haki Za Binadamu Wanawake Na Watoto Ulanga	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	17,084,017	17,084,000	17	Un qualified
156	Kilosa Paralegal Association	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	13,097,746	13,091,717	6,029	Un qualified
157	Morogoro Paralegal Centre (Mplc)	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	13,728,279	13,617,471	110,808	Un qualified
158	Ifakara Paralegal Center	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	15,945,083	15,944,280	803	Un qualified
159	Malinyi Paralegal Unity	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	16,628,443	16,628,443	-	Un qualified
160	Gairo Paralegal Centre	Morogoro	Huduma ya msaada wa Kisheria	30-Nov-2023	14,806,148	14,796,800	9,348	Un qualified
161	Morogoro Paralegal Centre (Mplc)-Zmo	Morogoro	Improve Quality, Capacity & Sustainability of Paralegals Services in Central Zone & Pwani	31-Dec-2023	80,690,218	80,690,218	-	Un qualified

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ANNEX IV: SUB – GRANTEEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
162	Justice in the Society for Transformative Change (JUST)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	TZS 11,958,812	TZS 11,927,366	TZS 31,446	Un qualified
163	Katuka Paralegal Organization (KATUKA)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,375,615	15,374,397	1,218	Un qualified
164	Mikono Salama Mpwapwa Organization (MISAMPO)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	11,958,812	11,953,489	5,323	Un qualified
165	Mikono ya Ulinzi Paralegal Organization (MIUKO)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,660,349	15,658,359	1,990	Un qualified
166	Surungai Paralegal Organization (SURUNGAI)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,097,746	13,091,507	6,239	Un qualified
167	Social and Welfare Organization for Relief Development (SWORD)	Dodoma	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,097,746	12,908,378	189,368	Un qualified
168	Iramba Legal Aid Mission (ILAM)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	13,667,214	13,620,076	47,138	Un qualified
169	Ilongero Paralegal Aid Centre (IPAC)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,945,083	15,897,295	47,788	Un qualified
170	Manyoni Paralegal Centre (MAPAC)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	14,336,681	14,317,103	19,578	Un qualified
171	Mkalama Paralegal Aid Centre (MPACE)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	12,813,013	12,813,013	-	Un qualified
172	Wasaidizi wa Sheria Singida (WASS)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	16,006,148	15,902,341	103,807	Un qualified
173	Ikungi Paralegal Aid Centre (IPAC)	Singida	Huduma ya Msaada wa Kisheria	30-Nov-2023	15,090,882	15,090,070	812	Un qualified

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ANNEX IV: SUB – GRANTEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
174	Community Rights Support Organization (CRSO)	Tabora	Programu ya Upatikanaji Haki kwa Jamii Tanzania	30-Nov-2023	TZS 13,951,947	TZS 13,951,923	TZS 24	Un qualified
175	Kaliua Paralegal Centre (KPC)	Tabora	Uwezeshwaji wa Kisheria katika Jamii	30-Nov-2023	15,090,882	15,090,881	1	Un qualified
176	Igunga Paralegal Centre (IPC)	Tabora	Uwezeshwaji wa Kisheria katika Jamii	30-Nov-2023	14,200,000	14,190,719	9,281	Un qualified
177	Nzega Paralegal Centre (NPC)	Tabora	Uwezeshwaji wa Kisheria katika Jamii	30-Nov-2023	16,517,010	16,516,840	170	Un qualified
178	Sikonge Paralegal Organization (SIPO)	Tabora	Mradi Wa Upatikanaji Haki Nchini Tanzania	30-Nov-2023	15,261,722	15,258,214	3,508	Un qualified
179	Tabora Paralegal Centre (TPC)	Tabora	Mradi Wa Upatikanaji Haki Nchini Tanzania	30-Nov-2023	15,945,083	15,934,576	10,507	Un qualified
180	Urambo Legal Availment and Charity (ULAC)	Tabora	Upatikanaji wa Haki Nchini Tanzania	30-Nov-2023	15,660,349	15,657,922	2,427	Un qualified
181	Uyui Paralegal Centre (UPC)	Tabora	Upatikanaji wa Haki kwa wakati.	30-Nov-2023	15,660,349	15,651,461	8,888	Un qualified
182	Mbalizi Paralegal Organization (MBAPAO)	Mbeya	Access to Justice Program	30-Nov-2023	17,653,484	17,652,088	1,396	Un qualified
183	Mbeya Paralegal Aid Centre (MBEPACE)	Mbeya	Access to Justice Program	30-Nov-2023	11,389,345	11,375,995	13,350	Un qualified
184	Rungwe Legal & Social Welfare Organization (RLSWO)	Mbeya	Upatikanaji wa Haki Nchini Tanzania	30-Nov-2023	15,660,349	15,657,922	2,427	Un qualified
185	Rights For Social Change Organization (RSCO)	Mbeya	Access to Justice Program	30-Nov-2023	14,806,148	14,804,573	1,575	Un qualified
186	Social Determination and Relief Organization (SDRO)	Mbeya	Access to Justice Program	30-Nov-2023	11,958,812	11,955,693	3,119	Un qualified

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ANNEX IV: SUB – GRANTEES SUMMARISED REPORTS

S/N	Grantee Name	Region	Project title	End date of the project	Receipts	Payments	Fund balance	Opinion
187	Southern Highlands Paralegal Organization (SOHIPO)	Mbeya	Access to Justice Program	30-Nov-2023	TZS 13,667,214	TZS 13,658,730	TZS 8,484	Un qualified
188	Teofilo Kisanji University (TEKU)	Mbeya	Paralegal Units Empowerment for Quality, Capacity and Sustainability Service Delivery through Capacity Development in Southern Highlands (Mbeya, Songwe, Njombe and Iringa).	31-Dec-2023	86,453,804	86,387,804	66,000	Un qualified
189	Widow For Justice and Peace Organization (WJPO)	Mbeya	Access to Justice Program	30-Nov-2023	14,236,681	14,233,080	3,601	Un qualified
					3,384,016,065	3,375,612,878	8,403,186	

As disclosed in the matrix above, 190 Organizations were audited by EVK Certified Public Accountant. 189 received Un-qualified opinion and One Organization received disclaimer opinion (2022: **Total audited 184, Un-qualified opinion 179 Organization and Qualified opinion 5 Organizations**). One Organization which received a disclaimer Opinion is the Hanang Paralegal Organization. The disaster struck in the Hanang District of the Northern Manyara Region of Tanzania from late on 02 December 2023. Heavy rain in the area triggered flooding and landslides to gush down the steep slopes of Mount Hanang, and into areas around the towns of Katesh and Gendabi. The documents in the area swept away, making an auditor without any information to express his opinion. However, LSF made important step to confirm that funds were utilized as intended. Good quarterly submitted reports both financial and narrative, un suspected fraud and number of Organizations received Un-qualified Opinion provided reasonable assurance that donor's funds were utilized as intended.

LEGAL SERVICES FACILITY

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ANNEX VI: DEFERRED REVENUE UTILIZATION PLAN

THIS MATRIX AIM AT

1. Informing our current Donors regarding commitment which did qualify to be accrued but the payment is deferred within Deferred revenue.

S/N	Partners/Vendor	Description	TZS'000
1.	Toyota Tanzania	Supply of One Used Vehicle Toyota Prado	179,000
TOTAL			179,000