

**THE JANE GOODALL INSTITUTE TANZANIA  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**THE JANE GOODALL INSTITUTE TANZANIA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**THE JANE GOODALL INSTITUTE TANZANIA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

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**ORGANIZATION INFORMATION**

**MEMBERS OF THE BOARD OF DIRECTORS**

<u>Name</u>	<u>Position</u>
Hon. James Lembeli	Chairman
Hon. Getrude Ibengwe Mongella	Director
Mr. Imam Hassan Daffa	Director
Mrs. Khadija Simba	Director
Dr. Fayaz Bhojani	Director
Dr. Nancy Shedrack	Director
Prof. Pius Yanda	Director
Mrs. Zulobia Dhala	Director
Mr. Donatius Kamamba	Director

**Management**

Mr. Frederick Kimaro	Executive Director and Board Secretary
Mr. Laus Nkoronko	Financial Controller
Mr. Emmanuel Mtiti	Senior Director- Programs and Policies
Mr. Martin Kajituel	Director of Human Resource

**Registered Office of the Company**

14 112 Mikocheni B, Serengeti Road,  
House no 11,  
P.O. Box 70728,  
Dar Es Salaam  
Tanzania

**Auditors**

Baker Tilly DGP & Co.,  
Certified Public Accountants  
P. O. Box 1314,  
Dar Es Salaam  
Tanzania

**Company Secretary and Legal Advisers**

EALC East African Law Chambers  
House No. 18 Rukwa Street, Masaki,  
P. O. Box 38192,  
Dar Es Salaam  
Tanzania

**Bankers**

CRDB Mlimani City Branch  
P. O. Box 35407  
Dar es Salaam, Tanzania.

CRDB Kigoma Branch  
P.O. Box 575  
Kigoma, Tanzania.

Exim Bank (Tanzania) Limited  
Kigoma Branch, NIC Plaza, Lumumba Road  
P.O. Box 1060  
Kigoma, Tanzania.

## **REPORT OF THE BOARD OF DIRECTORS**

The Directors present this report and the audited financial statements for year ended 31 December 2023, which disclose the state of affairs of the Organization.

### **INCORPORATION**

Jane Goodall Institute Tanzania was registered as an NGO (Non-Governmental Organization) on the 11th day of July 2019 under Section 11(1) & 17 (2) of The Tanzania Non-Governmental Organizations Act No. 24 of 2002 having a Certificate of Registration No. NGO/R2/00013, which was originally incorporated under The Societies (Application for Registration) Rules, 1954 on 3rd day of April 1992.

The Jane Goodall Institute Tanzania (JGI-TZ) is a legally registered organization located in Tanzania and receives the majority of its support from The Jane Goodall Institute for Wildlife Research, Education and Conservation (JGI-US), which is located in Vienna, Virginia. The current programs are funded by various public and private donors.

### **MISSION STATEMENT**

To understand and protect chimpanzees, other apes and their habitats and to work towards creating an informed and compassionate critical mass of people who will help to create a better world for people, other animals and our shared environment.

### **VISION STATEMENT**

A healthy planet where people make compassionate choices to live sustainably and in harmony with each other, other animals and the environment we all share.

### **BACKGROUND AND PRINCIPAL ACTIVITIES**

In 1960, Jane Goodall entered the forests of what is now Gombe National Park, Tanzania, to study chimpanzees in the wild. Since her pioneering research in Gombe, it has now become the site of one of the longest continuously running and detailed wild animal studies in history at the Gombe Stream Research Centre.

The Gombe Mahale Ecosystem (GMU) has many natural treasures, and its chimpanzees are subjects of global importance and national pride. It is home to many other endangered or threatened species such as the red colobus monkey, bushbaby, elephants, pangolins, mninga trees and serval cats. GMU also has Tanzania's highest human population growth rate – 4.8% – and people here depend upon shifting agriculture, logging, charcoal burning, hunting and honey-collecting to survive, which unintentionally greatly damages the environment, wildlife populations and essential primate habitat.

Given the harsh realities local communities and wildlife face, like hunting chimps for bushmeat and cutting down trees for wood or agriculture, solutions must be holistic. JGI has identified strategies designed to restore and improve the ecosystem for the benefit of all chimpanzees as well as human communities in Tanzania.

Principal Activities of JGITZ is to work on protecting chimpanzees and inspiring action to conserve natural world we share. Improve the life of people, animals and the environment and empowering youth with the knowledge and skills to become companionate conservation leader.

## REPORT OF THE BOARD OF DIRECTORS (CONTINUED)

### DIRECTORS

The Directors who held office during the year and at the date of this report are as follows:

Name	Position	National	Age	Year of appointment
Hon. James Lembeli	Chairman	Tanzania	67	2010
Mrs. Gertrude Mongella	Director	Tanzania	79	2015
Mr. Imam Daffa	Director	Tanzania	51	2015
Mrs. Khadija Simba	Director	Tanzania	79	2015
Dr. Fayaz Bhojani	Director	Tanzania	46	2023
Dr. Nancy Shedrack	Director	Tanzania	38	2023
Prof. Pius Yanda	Director	Tanzania	63	2023
Mrs. Zulobia Dhala	Director	Tanzania	64	2023
Mr. Donatius Kamamba	Director	Tanzania	69	2023

### RESULTS FOR THE YEAR

The Organization's financial performance is set out on page 10 of these financial statements.

### CORPORATE GOVERNANCE

The Board of Directors of The Jane Goodall Institute Tanzania is constituted by 9 Directors. The Board of Directors has minimum one annual meeting with additional meetings to deal with special resolutions. During the year ended 31 December 2023, the Board of Directors held four meetings.

The Board holds overall responsibility for the organization, including responsibility for identifying key risk areas, considering and monitoring investment decisions, considering significant financial matters, and reviewing the performance of management business plans and budgets. The Board is also responsible for ensuring that a comprehensive system of internal control policies and procedures is operative, and for compliance with sound corporate governance principles.

The organization is committed to the principles of effective corporate governance. The Directors also recognize the importance of integrity, transparency and accountability.

### MANAGEMENT

The management of the organization is under the Executive Director and is organized as below:

Programs:

- Wildlife Research
- Community Centered Conservation
- Youth Environmental Education

Administration:

- Accounting & Finance
- Human Resource Management
- Information Communication & Technology Management

## **REPORT OF THE BOARD OF DIRECTORS (CONTINUED)**

### **FUTURE DEVELOPMENT PLANS**

To continue to ensure conservation, understanding and welfare of chimpanzee and other great apes as well as inspire and empower youth to make compassionate and holistic choices.

### **RISK MANAGEMENT AND INTERNAL CONTROL**

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

- The effectiveness and efficiency of operations;
- The safeguarding of the organization's assets;
- Compliance with applicable laws and regulations; and
- The reliability of accounting records.

The efficiency of any internal control system is dependent on the strict observance of prescribed measures. There is always a risk of non-compliance of such measures by staff. Whilst no system, of internal control can provide absolute assurance against misstatement or losses, the organizations systems are designed to provide the Board with reasonable assurance that the procedures in place are operating effectively.

The management assessed the internal control systems throughout the financial year ended 31 December 2023 and is of the opinion that they met acceptable criteria.

The management carries risk and internal control assessment through the relevant senior management team in their respective areas of responsibilities in a transparent manner. Action plans emanated from the assessment to mitigate any potential risks are implemented consistently.

### **SOLVENCY**

The Board of Directors confirm that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis. The Board of Directors has reasonable expectation that The Jane Goodall Institute Tanzania has adequate resources to continue in operational existence for the foreseeable future.

### **EMPLOYEE WELFARE**

#### **Management and Employees' Relationship**

There were continued good relations between employees and management for the year ended 31 December 2023. There were no unresolved complaints received by Management from the employees during the year. A healthy relationship continues to exist between management and all employees.

#### **Medical Assistance**

All members of staff and their dependents have access to medical services with a maximum limit per family availed for each employee's family as guaranteed by the Board of Directors. In the year ended 31 December 2023, these services were provided by National Health Insurance Fund (NHIF).

## **REPORT OF THE BOARD OF DIRECTORS (CONTINUED)**

### **EMPLOYEE WELFARE (CONTINUED)**

#### **Training**

Human resource identification, recruitment and development continue under the established comprehensive resource management programme. A number of employees are undergoing external and in-house practical training at all levels of the organization.

#### **Employees Benefit Plan**

The Organization pays contributions of 10% of the employee's salary to a publicly administered pension plan such as NSSF on a mandatory basis which qualifies to be a defined contribution plan.

### **GENDER PARITY**


As at 31 December 2023 the Organization had 108 employees, out of which 27 were female and 81 were male. (2022: 22 female and 76 male)


### **AUDITORS**

Bakertilly DGP & Co have expressed their willingness to continue in office and are eligible for re-appointment, subject to the organization's internal policies and procedures in selecting auditors.

Approved and authorized by the Board of Directors on ..... 2024 and signed on its behalf by:

#### **BY ORDER OF THE BOARD**

  
\_\_\_\_\_  
Mrs. Khadija Simba  
Director  
Date: 12 APR 2024

  
\_\_\_\_\_  
Mr. Imam Hassan Daffa  
Director  
Date: 12 APR 2024

#### STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are required in terms of the Tanzanian Companies Act, 2002 to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the Organization as at the end of the financial year and the results of its operations and cash flows for the year then ended, in conformity with Internal policies and procedures and the requirements of the Tanzanian Non-Governmental Organizations Act, 2002. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with Internal policies and procedures and the requirements of the Tanzanian Non-Governmental Organization Act, 2002, and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

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

The Directors acknowledge that they are responsible for establishing appropriate policies and procedures to prevent Non-Compliance with Laws and Regulations (NOCLAR), including whistleblowing procedures as a necessary part of good internal governance.

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

The Directors have reviewed the Organization's funds position forecast for the year to 31 December 2023 and, in the light of this review and the current financial position, they are satisfied that the Organization has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently reviewing and reporting on the Organization's financial statements. The financial statements have been examined by the Organization's external auditors and their report is presented on pages 8 to 9.

The financial statements set out on pages 10 to 24, which have been prepared on the going concern basis, were authorized and approved by the Board of Directors on ..... 2024 and signed on its behalf by:



Mrs. Khadija Simba  
Director  
Date: 12 APR 2024



Mr. Imam Hassan Daffa  
Director  
Date: 12 APR 2024



**DECLARATION OF THE HEAD OF FINANCE OF THE JANE GOODALL INSTITUTE TANZANIA**

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

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

I, FREDERICK KIMARO being the Head of Finance of The Jane Goodall Institute Tanzania hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31 December 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of The Jane Goodall Institute Tanzania as on that date and that they have been prepared based on properly maintained financial

Signed by: AKimaw  
Position: HEAD OF FINANCE  
NBAA Membership No: ACPA 1358  
Date: 12-04-2024

Executive Director  
Jane Goodall Institute Tanzania (JGI-Tanzania)  
P.O. Box 70728  
Dar es Salaam,  
Tanzania

## **INDEPENDENT AUDIT REPORT TO JANE GOODALL INSTITUTE TANZANIA FOR THE PERIOD ENDED 31 DECEMBER 2023.**

### **Opinion**

We have audited the financial statements of Jane Goodall-Tanzania, which comprises of the balance sheet as at 31 December 2023, and the income and expenditure statement for the year then ended, Statement of Cashflows and notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Jane Goodall Institute Tanzania are prepared, in all material respects, in accordance with the accounting policies set out in page 14.

### **Basis for opinion**

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

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the Financial Statements in accordance with Accounting policies prescribed in note 1 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 management are responsible for assessing the Institution'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 cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the Audit of the Financial Statements**


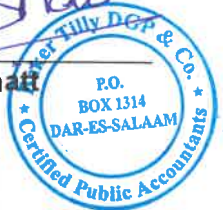
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement 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 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 disclosure made by the management.
- Conclude on the appropriateness of the management use of the going concern basis of accounting and basis 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. However, future events or conditions may cause the organization to cease to continue as a going concern.

We communicated with the management 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 identified during our audit, through a separate management letter.

For Baker Tilly DGP & Co.  
**Certified Public Accountants,**

  
**Kailas K. Bhattbhatt**  
**Partner**  


Place: Dar Es Salaam

Dated: **12 APR 2024**

**STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

<b>PARTICULARS</b>	<b>NOTE</b>	<b>2023 Tzs'000</b>	<b>2022 Tzs'000</b>
<b>Revenue</b>			
Grants and other Income	2	10,549,005	10,108,046
<b>Total Revenue</b>		<b>10,549,005</b>	<b>10,108,046</b>
<b>Expenses</b>			
Personnel costs	3	5,072,103	4,659,239
Project Administration Costs	4	5,476,902	5,448,807
<b>Total Expenses</b>		<b>10,549,005</b>	<b>10,108,046</b>
<b>Surplus for the year</b>		<b>-</b>	<b>-</b>

The significant accounting policies on pages 14 to 18 and the notes on pages 19 to 24 form an integral part of these financial statements.

Report of the Independent Auditor's on page 8 to 9.

The financial statements on Pages 10 to 24 were approved by the Board of Directors and signed on behalf by:



**Mrs. Khadija Simba**  
**Director**  
**Date: 12 APR 2024**



**Mr. Imam Hassan Daffa**  
**Director**  
**Date: 12 APR 2024**


**STATEMENT OF FINANCIAL POSITION AS ON 31ST DECEMBER 2023**


	NOTE	31st December 2023 Tzs'000	31st December 2022 Tzs'000
<b>Non current assets</b>			
Property, plant and equipment	8	2,287,168	2,398,454
Intangible assets	9	24,761	37,142
		<u>2,311,929</u>	<u>2,435,596</u>
<b>Current assets</b>			
Other receivables	5	1,058,301	56,530
Cash and cash equivalents	6	2,437,623	2,075,028
		<u>3,495,924</u>	<u>2,131,558</u>
<b>Total assets</b>		<u><b>5,807,853</b></u>	<u><b>4,567,154</b></u>
<b>Funds and Liabilities</b>			
Restricted Grants	2(a)	777,257	637,817
Unrestricted Grants	2(a)	3,528,471	3,208,660
		<u>4,305,727</u>	<u>3,846,477</u>
<b>Current liabilities</b>			
Other payables	7	1,502,126	720,678
		<u>1,502,126</u>	<u>720,678</u>
<b>Total Funds and liabilities</b>		<u><b>5,807,853</b></u>	<u><b>4,567,154</b></u>

The significant accounting policies on pages 14 to 18 and the notes on pages 19 to 24 form an integral part of these financial statements.

Report of the Independent Auditor's on page 8 to 9.

The financial statements on Pages 10 to 24 were approved by the Board of Directors and signed on behalf by:

  
**Mrs. Khadija Simba**  
 Director  
 Date: 12 APR 2024

  
**Mr. Imam Hassan Daffa**  
 Director  
 Date: 12 APR 2024


**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2023**

<b>PARTICULARS</b>	<b>2023 Tzs'000</b>	<b>2022 Tzs'000</b>
<b><u>Cash flows from operating activities</u></b>		
Changes in net assets	459,251	638,833
<u>Adjustment for:</u>		
Depreciation and amortisation	139,248	116,228
Profit / loss on sale of fixed assets	-	1,398
	<u>598,499</u>	<u>756,459</u>
<u>Movements in working capital:</u>		
(Increase)/ decrease in accounts and other receivables	(1,001,771)	5,249
Increase/ (decrease) in trade and other payables	<u>781,448</u>	<u>(105,279)</u>
Cash generated from operations	<u>378,176</u>	<u>656,429</u>
Less: Taxes paid	-	-
<b>Net cash generated by operating activities (A)</b>	<b><u>378,176</u></b>	<b><u>656,429</u></b>
<b><u>Cash flow from investing activities</u></b>		
Payments of purchase of property, plant and equipment	(15,581)	(211,438)
Payments of purchase of intangibles	-	(37,142)
<b>Net cash (used in) / generated by investing activities (B)</b>	<b><u>(15,581)</u></b>	<b><u>(248,580)</u></b>
<b><u>Cash flow from financing activities</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net cash (used in) / generated by financing activities (C)</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b><u>362,595</u></b>	<b><u>407,849</u></b>
Cash and cash equivalents at the beginning of the year	<u>2,075,028</u>	<u>1,667,179</u>
<b>Cash and cash equivalents at the end of the year</b>	<b><u>2,437,623</u></b>	<b><u>2,075,028</u></b>

The significant accounting policies on pages 14 to 18 and the notes on pages 19 to 24 form an integral part of these financial statements.

Report of the Independent Auditor's on page 8 to 9.

The financial statements on Pages 10 to 24 were approved by the Board of Directors and signed on behalf by:

  
**Mrs. Khadija Simba**  
 Director  
 Date: 12 APR 2024

  
**Mr. Imam Hassan Daffa**  
 Director  
 Date: 12 APR 2024

**THE JANE GOODALL INSTITUTE TANZANIA**  
**P.O. Box 70728, Dar Es Salaam**

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

	Notes	Original Budget		Adjustments (b)	Final Budget(c)	Actual (d)	Variance (c-d)	Notes
		(a)						
<b>REVENUE</b>		<b>TZS'000</b>	<b>TZS'000</b>	<b>TZS'000</b>	<b>TZS'000</b>	<b>TZS'000</b>	<b>TZS'000</b>	
<b>Revenue from Non exchangetransaction</b>	2(b)	7,357,178	7,357,178	-	7,357,178	7,357,178	-	
Received from JGI-US		2,527,884	2,527,884	-	2,527,884	2,527,884.00	-	
Government and private grants (unrestricted)		<b>9,885,062</b>	<b>9,885,062</b>	-	<b>9,885,062</b>	<b>9,885,062</b>	-	
<b>Revenue from exchange transaction</b>								
Royalties, licensing fees and other income	2(b)	173,095	173,095	-	173,095	173,095	-	
Exchange gain	2(b)	224,568	224,568	-	224,568	224,568	-	
Interest income	2(b)	65,521	65,521	-	65,521	65,521	-	
<b>Total revenue</b>		<b>10,348,246</b>	<b>10,348,246</b>	-	<b>10,348,246</b>	<b>10,348,246</b>	-	
<b>Expenses</b>								
Personnel costs	3	4,659,240	4,659,240	-	5,072,103	5,072,103	(412,863)	
Rental Charges	4	134,879	134,879	-	145,966	145,966	(11,087)	
Professional fees	4	350,000	423,340	73,340	307,381	307,381	115,959	
Project administration equipments	4	240,000	240,000	-	238,097	238,097	1,903	
Postage and courier expenses	4	17,145	17,145	-	3,481	3,481	13,664	
Printing and stationery expenses	4	92,000	92,000	-	121,269	121,269	(29,269)	
Security expenses	4	42,017	42,017	-	49,252	49,252	(7,235)	
Meeting and conventions	4	150,000	150,000	-	109,609	109,609	40,391	
Rent related Costs-Utilities	4	23,257	23,257	-	19,097	19,097	4,160	
Telephone expenses	4	101,444	101,444	-	99,489	99,489	1,955	
Travelling and accomodation	4	662,476	662,476	-	955,055	955,055	-	
License, registration and permit	4	39,582	39,582	-	65,087	65,087	(25,505)	
Field site expenses	4	2,950,445	2,950,445	-	1,945,187	1,945,187	1,005,258	There were project funds relating to field expenses that were deferred to the next period.
		<b>9,462,485</b>	<b>9,535,825</b>	<b>73,340</b>	<b>9,131,073</b>	<b>9,131,073</b>	<b>404,752</b>	
<b>Capital Expenditure</b>								
Computer Equipment	8	20,000	20,000	-	-	-	20,000	The expenditure was based on the amount of cash received.
Motor Vehicles	8	11,000	11,000	-	-	-	11,000	The expenditure was based on the amount of cash received.
Buildings	8	182,000	182,000	-	-	-	182,000	The expenditure was based on the amount of cash received.
		<b>213,000</b>	<b>213,000</b>	-	<b>213,000</b>	<b>-</b>	<b>213,000</b>	

**THE JANE GOODALL INSTITUTE TANZANIA**

**P.O. Box 70728, Dar Es Salaam**

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements which comprises of statement of income and expenditure and statement of financial position are set out below:

**a) Basis of preparation of Financial Statements.**

The Organization is a charitable organization registered in Tanzania and works in partnership with Government of United Republic of Tanzania. The Organization relies largely on funding from Head office and charitable donations from donors to finance its operations. The financial statements have been prepared on a going concern basis, the validity of which depends on continued financial support from the funding partners, and The Jane Goodall Institute, USA.

The financial statements of JGI-Tanzania have been prepared in accordance with the National Board of Accountants and Auditors Technical requirement No.3 of 2020, and comply with the International Public Sector Accounting Standards (IPSAS). The financial statements have been prepared under the historical cost convention except where otherwise stated in the accounting policies. The financial statements are presented in Tanzania Shillings (TZS). The accounting policies have been applied consistently throughout the period. The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the organization's accounting policies. The areas involving a higher degree of judgment or complexity or areas where assumptions and estimate are significant to the financial statement are separately disclosed in the notes.

The accompanying financial statements present the activity of JGI-Tanzania only. The financial activity of JGI-TZ is consolidated with the worldwide activity of JGI-US. The financial statements of JGI-US, which include worldwide operations are available at JGI-US' headquarters located in Vienna, Virginia.

**Going Concern**

The financial statements have been prepared on a going concern basis as the Board of Directors have made an assessment of the Jane Goodall Institute Tanzania's ability to continue as a going concern and are satisfied that the Organization has enough resources and support from Jane Goodall Institute US to continue in operation for the foreseeable future.

**b) Changes in accounting policy and disclosures.**

The financial statements have been prepared under the historical cost basis except for the financial instruments at fair value through the statement of financial position are measured at fair value or otherwise stated in the accounting policies below.

**New and amendment to the standards and interpretations effective on or after January 2023.**

There are no IPSASs or its interpretations that are effective for year beginning on or after 1 January 2023 that would be expected to have a material impact on the organization that have not been adopted.

**New and amended standards that have been issued during the year but not effective**

The standards and amendments that are issued, but not yet effective are disclosed below. Board of Directors intends to adapt these standards, if applicable when they become effective.



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

**i. IPSAS 41: Financial Instruments**

This standard establishes new requirements for classifying, recognizing and measurement of financial instruments, and replaces IPSAS 29: Financial Instruments: recognition and measurement. IPSAS 41 greatly enhance the relevance of information for financial assets and liabilities. It provides users of financial information with more useful information than those provided in IPSAS 29 by:

- Applying a single classification and measurement Model for financial assets that considers characteristics of the cash flows and the objective for which the asset is held.
- Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing.
- Applying an improved hedge accounting model that broadens the hedging arrangements in the scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments as part of the risk management strategy.
- This standard is effective for annual reporting periods beginning on or after 1 January 2022.

**ii. IPSAS 42: Social benefits**

The objective of this standard is to define social benefits and determining when expense and liabilities of social benefits are recognized and how they are measured. It provided for guidance on accounting for social benefit expenditure.

IPSAS 42 seeks to improve the relevance, faithful representativeness and comparability of the information that the reporting entity provided in the financial statements regarding social benefits. The information provides help to users of financial statement to assess:

- The nature of such social benefits provided by the entity
- The key features of operation of those social schemes
- The impact of such social benefits provided on the entity's financial performance, financial position and cash flows

This standard is effective for annual reporting periods beginning on or after 1 January 2023.

**c) Revenue Recognition**

**i. Grants and contributions**

Grants from donors are recognized where the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognized as income over the period necessary to match the grant on a systematic basis to the approved costs that it is intended to compensate. Where the grant relates to an asset shall be recognized in statement of profit or loss and other comprehensive income on a systematic basis over the periods on which the entity recognizes as expenses the related costs for which the grants are intended to compensate. Donor/funder funds shall only be utilized in accordance with the provisions of the grant.

**ii. Transfers**

The Jane Goodall Institute Tanzania is significantly funded by Jane Goodall Institute US, located in Vienna, Virginia. Accordingly, all amounts transferred to Jane Goodall Institute Tanzania are reported in the organization's statements of income and expenditure to the extent of expenditure incurred and balance as deferred grants in the statement of financial position.

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

**iii. Deferred grants and other income**

Net assets, income, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- **Deferred income without donor restrictions** - Grants for use in general operations and not subject to donor restrictions are recorded as unrestricted grants. Grants restricted solely through the actions of the Board are referred to as Board designated and are also reported as
- **Deferred income with donor restrictions** - Grants restricted by donors are reported as increases in unrestricted grants if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases restricted grants, depending on the nature of the restrictions. When a restriction expires, grant with donor restrictions are reclassified to unrestricted grants and reported in the Statements of income and expenditure as grants released from restricted grants. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

**d) Foreign currency translation**

**i. Functional Currency.**

The financial statements are presented in Tanzania Shillings, which is the JGI-Tanzania functional and presentation currency.

**ii. Transactions and balances**

Foreign currency transactions are translated into Tanzanian Shillings at the exchange rate ruling at the dates of the transactions. Monetary assets and liabilities at the balance sheet date, which are denominated in foreign currencies, are translated into Tanzania Shillings at the rates ruling at that date. The resulting differences from translation are recognized in the statement of performance in the year in which they arise.

**e) Property and equipment**

Property and Equipment are initially recorded at cost, which are those costs directly attributable to bring them to the location and condition necessary for them to be capable of operating in the manner intended by Management. Subsequently, Property and Equipment are reported at cost less accumulated depreciation. Costs are included in the assets carrying amounts only when it is probable that the future economic benefit /service potential associated with the item can be measured reliably. Repairs and maintenance costs of Property and Equipment are charged to the Statement of financial performance during the financial period in which they are incurred.

The carrying amount of an item of Property and Equipment shall be derecognized on disposal or when no future economic benefits/ service potential are expected from its use or disposal. The gain or loss arising from the derecognizing of an item of property, plant and equipment are included in the Statement of financial performance when the item is derecognized, unless IPSAS requires otherwise on a sale and leaseback. Gains shall not be classified as revenue.

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Property and equipment in excess of \$2,500 (approximately TZS 5,725,000 as of December 31, 2020 and TZS 5,700,000 as of December 31, 2019) purchased with unrestricted funds are capitalized and stated at cost, and are depreciated on a straight-line basis over the estimated useful lives of the related assets, generally three to fifty years. The costs of maintenance and repairs is recorded as expenses when incurred.

Fixed assets purchased with restricted funds are expensed and charged to the corresponding project.

Property and equipment are depreciated using the straight-line method and their useful life is as below:

<b>Item</b>	<b>Useful life in years</b>
Buildings	50
Motor vehicles	5
Computer equipment	3
Furniture & Fittings	7
Equipment	5
Work in progress is not depreciated.	

**f) Leases**

Leases under which the lessor effectively retains the risks and benefits of ownership are classified as operating leases. Obligation incurred under operating leases are charged to the Statement of financial performance on a straight-line basis over the period of the lease, except when an alternative method is more representative of the time pattern from which benefits are derived.

**g) Inventory**

Inventories consists of solar lamps and panels, which are recorded at the lower of cost or market value using the first-in, first-out method of inventory. During the year end there was no inventory held.

**h) Accounts receivables**

Accounts receivable approximate to fair value. Management considers all amounts to be fully collectable. Accordingly, an allowance for doubtful accounts has not been established.

**i) Cash and cash equivalents**

Accounts receivable approximate to fair value. Management considers all amounts to be fully collectable. Accordingly, an allowance for doubtful accounts has not been established.

**j) Taxation**

As an independent registered non-governmental organization (NGO) within Tanzania, The Jane Goodall Institute Tanzania is subject to taxes on its net investment income.

The Organization is subjected to several taxes and levies by various government and quasi- government regulatory bodies. As a rule of thumb, the Organization recognizes liabilities for the anticipated tax/levies payable with utmost care and diligence. However, significant judgment is usually required in the interpretation and applicability of those taxes/levies. Should it come to the attention of management, in one way or the other, that the initially recorded liability was erroneous, such differences will impact on the income and liabilities in the year in which such differences are determined.

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

**k) Going Concern**

The financial statements have been prepared on a going concern basis as the Board of Directors have made an assessment of the Jane Goodall Institute Tanzania's ability to continue as a going concern and are satisfied that the Organization has enough resources and support from Jane Goodall Institute US to continue in operation for the foreseeable future.

**l) Accounts payables.**

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. Accounts payables are recognized initially at fair value.

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

	2023 Tzs'000	2022 Tzs'000
<b>2 Deferred grants and other Income</b>		
<b>2(a) Year ended 31 December 2023</b>		
	<b>Unrestricted TZS'000</b>	<b>Restricted TZS'000</b>
Grants brought forward as at the start of year	3,208,661	637,817
Received during the year (Note 2(b))	10,335,633	672,679
Released to unrestricted funds (Note 2 (c))	533,182	(533,182)
Released to statement of Income and expenditure	(10,549,005)	-
<b>Grants carried forward as at the end of year 2023</b>	<b>3,528,471</b>	<b>777,257</b>
		<b>Total TZS'000</b>
		3,846,478
		11,008,312
		-
		(10,549,005)
		4,305,784
<b>Year ended 31 December 2022</b>		
Grants brought forward as at the start of year	3,115,278	92,367
Received during the year (Note 2(b))	10,064,016	682,919
Released to unrestricted funds (Note 2 (c))	137,412	(137,412)
Released to statement of Income and expenditure	(10,108,046)	-
	<b>3,208,661</b>	<b>637,817</b>
		<b>3,846,534</b>
<b>2(b) Grants and other Income</b>		
Received from JGI-US		7,357,178
Government and private grants (unrestricted)		2,527,884
Royalties, licensing fees and other income		173,095
Exchange gain		224,568
Fixed asset written off/Loss on disposal of Asset		-
Interest income		65,521
		10,348,246
Government and private grants (unrestricted)-Written off		(12,613)
Restricted government grants		672,679
<b>Total</b>		<b>11,008,312</b>
		<b>10,746,935</b>
<b>2(c) Purpose restrictions accomplished</b>		
Gombe Operations and Management		-
RAU-Growing trees Kilimanjaro Tanzania		1,999
Chimp Protection Education		8,201
Chimp Conservation Education		21,740
Tz National Tree Planting (JGI Germany)		3,043
Tree Planting Activities (GreenChoice)		36,925
Mangroves Planting in Kigamboni DSM		-
Ngarenanyuki Reforestation project		4,283
Solar Lamps		15,410
New skills Development		19,119
GRSC Rangers post- Warren Foundat		107,005
Coastal Forests Reforestation Project		12,782
TATO Funds Arusha		2,813
Templeton Award		24,550
COSME Project Funds		275,312
		533,182
		137,412

Paragraph of IPSAS 23 'Revenue from non-exchange transactions(Taxes and Transfers)' requires revenue arising from transfers to be recognized in the period in which the transfer arrangement becomes binding. Where a transfer is subject to conditions that, if unfulfilled, require the return of the transferred resources, the organization recognizes a liability until the condition is fulfilled.

**Liabilities recognized in respect of transfers**

As at 31 December 2023, JGI recognized a liability of TZS.3,528,785,742(2022:TZS.3,208,660,502) related to a transfer to it conditional put to use on project expenses. As at 31 December 2023 JGI Tanzania had received cash transfers, however some project related costs had not been incurred as at the year end.

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

	<b>2023</b>	<b>2022</b>
	<b>Tzs'000</b>	<b>Tzs'000</b>
<b>3 Personnel costs</b>		
Salaries and wages	3,834,191	3,659,816
Pension contribution-NSSF	373,910	294,773
Workers compensation fund	22,280	18,349
Employee development	11,426	10,040
Recruitment costs	23,339	7,379
Severance contribution	76,248	73,084
Annual Leave	365,288	278,217
Benefits	365,421	317,582
	<b>5,072,103</b>	<b>4,659,239</b>

**4 Project Administration Costs**

Publicity/Exhibition charges	12,406	7,586
General insurance	35,578	49,610
Publication	2,798	2,255
License, registration and permit	65,087	73,852
Bank charges	3,183	3,876
Field site expenses	1,945,187	2,870,505
Repairs and Maintenance	344,943	320,933
Project administration equipments	238,097	242,355
Travelling and accomodation	955,055	651,903
Rental Charges	145,966	134,879
Rent related Costs-Utilities	19,097	18,025
Meeting and conventions	109,609	153,090
Office Supplies and Consumables	51,422	77,981
Telephone expenses	99,489	121,062
Professional and legal fees	307,381	423,340
Video editing & films	22,404	4,935
Food and refreshments	45,365	6,998
Postage and courier expenses	3,481	1,695
Depreciation and Armotization	126,867	116,228
Amortisation of intangibles	12,381	-
Printing and stationery expenses	121,269	93,230
Research costs	760,585	30,452
Security expenses	49,252	44,017
<b>Total</b>	<b>5,476,902</b>	<b>5,448,807</b>

**5 Other receivables**

Grants recievable	895,876	-
Prepayments	54,321	27,925
Accounts receivables	98,596	12,813
Staff advances	9,508	15,792
	<b>1,058,301</b>	<b>56,530</b>

In the opinion of the directors, the carrying amounts of other receivables approximate to their fair value. The other receivables do not contain impaired assets. The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable reported above.

**6 Cash and cash equivalents**

Cash at banks	1,612,898	1,351,755
Fixed deposit	824,725	723,273
	<b>2,437,623</b>	<b>2,075,028</b>

Cash and cash equivalents are stated at face value. For purposes of cashflow statement, Cash is comprised of Cash on hand and Deposits held at call with banks.

**THE JANE GOODALL INSTITUTE TANZANIA****P.O. Box 70728, Dar Es Salaam****NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>Tzs'000</b>	<b>Tzs'000</b>
<b>7 Other payables</b>		
Accounts payables	189,913	41,113
Due to/ (from) related party (JGI-USA)	609,021	-
Statutory payables	66,363	74,467
Accruals	636,830	605,098
	<b>1,502,126</b>	<b>720,678</b>

In the opinion of the directors, the carrying amounts of other payables approximate to their fair value.

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

8 Property, plant & equipment

Particulars	Buildings Tzs'000	Furniture and fittings Tzs'000	Equipment Tzs'000	Computers equipment Tzs'000	Work in Progress Tzs'000	Motor vehicles Tzs'000	Total Tzs'000
<b>Cost</b>							
Balances at 1st January 2022	2,071,490	1,017	252,823	20,988	65,301	182,560	2,594,179
Additions	180,151	-	-	20,796	-	10,491	211,438
Disposal	(2,617)	-	-	-	-	-	(2,617)
Capitalised	65,301	-	-	-	(65,301)	-	-
Balances at 31st December 2022	2,314,325	1,017	252,823	41,784	-	193,051	2,803,001
Balances at 1st January 2023	2,314,325	1,017	252,823	41,784	-	193,051	2,803,001
Additions	-	-	15,581	-	-	-	15,581
Balances at 31st December 2023	2,314,325	1,017	268,404	41,784	-	193,051	2,818,582
<b>Accumulated depreciation</b>							
Balances at 1st January 2022	167,320	1,017	52,711	20,988	-	47,502	289,538
Depreciation for the year	41,425	-	44,059	2,311	-	28,433	116,228
Disposal	(1,219)	-	-	-	-	-	(1,219)
Balances at 31st December 2022	207,526	1,017	96,770	23,299	-	75,935	404,547
Balances at 1st January 2023	207,526	1,017	96,770	23,299	-	75,935	404,547
Depreciation for the year	45,978	-	44,319	6,932	-	30,356	127,585
<b>Balances at 31st December 2023</b>	<b>253,504</b>	<b>1,017</b>	<b>141,089</b>	<b>30,231</b>	<b>-</b>	<b>106,291</b>	<b>532,132</b>
Fixed asset balance written off	-	-	-	-	-	-	-
<b>Carrying value</b>	<b>253,504</b>	<b>1,017</b>	<b>141,089</b>	<b>30,231</b>	<b>-</b>	<b>106,291</b>	<b>532,132</b>
Balances at 31st December 2023	2,060,821	-	127,315	11,553	-	86,760	2,286,450
Balances at 31st December 2022	2,106,799	-	156,053	18,485	-	117,116	2,398,454



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

**9 Intangible Assets**

<b>Particulars</b>	<b>Software Tzs'000</b>	<b>Total Tzs'000</b>
<b><u>Cost</u></b>		
Balances at 1st January 2022	8,082	8,082
Additions	37,142	37,142
Balances at 31st December 2022	45,224	45,224
Balances at 1st January 2023	45,224	45,224
Additions	-	-
Balances at 31st December 2023	45,224	45,224
<b><u>Accumulated depreciation</u></b>		
Balances at 1st January 2022	8,082	8,082
Balances at 31st December 2022	8,082	8,082
Balances at 1st January 2023	8,082	8,082
Amortisation for the year	11,349	11,349
Balances at 31st December 2023	19,431	19,431
<b><u>Carrying value</u></b>		
Balances at 31st December 2023	25,793	25,793
Balances at 31st December 2022	37,142	37,142

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

**10 Related party transactions**

JGI-Tanzania is a Non-Governmental Organization registered in Tanzania and works closely with JGI-USA, a Non-Governmental Organization registered in the United States of America.

Transfer of resources and/or obligations between related parties in JGI during the year ended 31 December 2023 included the following:-

i) Expenses relating to the members of the Board of Directors:

	<b>2023</b>	<b>2022</b>
	<b>Tzs'000</b>	<b>Tzs'000</b>
Travelling allowances	10,243	10,130
Air tickets for board of directors	9,034	4,335
	<b>19,278</b>	<b>14,465</b>

ii) Key management compensation

Salaries and wages	808,537	745,753
	<b>808,537</b>	<b>745,753</b>

iii) Grants and donation received through JGI US chapter

Cash transfers	7,357,178	9,103,328
	<b>7,357,178</b>	<b>9,103,328</b>

**11 Contingent liabilities and commitments**

The Organization is in the process of transferring title deed of the plot of land situated at Pugu, Kisarawe District within Coast region known as Farm No. 2922, C.T. No. 59668, L.O.No. 198912, L.D.No. KSW/193 donated to JGI-TZ under consideration of love and affection for Environmental resources and Educational Centre by TX Productions Ltd who have been operating on land for almost twenty years and developed the property in a well known tourist and weekend attraction with a strong Environmental, Fitness and Wellness agenda. Where the Donee will pay all the cost, duties and taxes associated with the transfer and the Donor shall be responsible for all outstanding land rents and utilities charges of the property up to the date of delivery of vacant possession of the property to the Donee. In April 2020 TX Production Limited on behalf of Kisarawe District Council performed valuation of property on farm no 2922 situated at Pugu area, in Kisarawe Urban Area at a market value of Tshs. 1,097,800,000 .

**12** Previous year's figure have been regrouped / rearranged wherever necessary to make them comparable with those of current year.