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### 3.0 INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL MONITORING REPORT

**TO THE MEMBERS OF DUNIA YA HERI AFRICAN & FAMILY CARE  
PLOT NO. 9, YALE YALE PUNA, KIGAMBONI  
P.O. BOX 71573  
DAR ES SALAAM  
TANZANIA**

**REPORT OF THE AUDITORS ON THE FINANCIAL STATEMENTS OF DUNIA YA HERI AFRICAN & FAMILY CARE FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020.**

#### **Opinion**

In our opinion the financial statements present fairly, in all material respects, the financial position of Dunia Ya Heri African & Family Care as at 31<sup>ST</sup> December 2020 its financial performance and its cash flows for twelve months (12) period then ended in accordance with International Financial Reporting Standards (IFRS) and comply with The Non-Governmental Organisations Act 2002.

#### **What we have Audited**

We have audited the annual financial statements of Dunia Ya Heri for the year ended 31<sup>ST</sup> December 2020 set out here in this report.

We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

#### **Basis of Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISA).

Those standards require that we plan and perform the audit to obtain reasonable assurance that the Annual Financial Statements are free from material misstatements.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements,
- assessing the accounting principles used and significant estimates made by the management, and
- Evaluating the overall financial statements presentation.

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

## **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described in the Basis for Opinion section we have determined the matters described below to be the key audit matters to be communicated in our report.

We have determined that there are no key audit matters to communicate in this report

## **Independence**

We are independent of the Institution in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and the ethical requirements of the National Board of Accountants and Auditors (NBAA) that are relevant to our audit of the financial statements in Tanzania.

We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the ethical requirements of the NBAA

## **Information Other than the Financial Statements and the Auditor's Report Thereon**

Management is responsible for the other information. The other information comprises of the Director's Report and the Declaration by the Head of Finance but does not include the financial statements and the Auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Responsibilities of Management and those charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines 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, management is responsible for assessing the entity'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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

## **Auditors' Responsibility for the Audit of the Company's Financial Statements**

Our objectives are to obtain reasonable assurance about whether the company 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 the company 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 company 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the company financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the company financial statements, including the disclosures, and whether the company financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the Company financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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

We also provide the Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the company's financial statements of the current period and are therefore the key audit matters.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### **Report on Other Legal and Regulatory Requirements**

This report, including the opinion, has been prepared for, and only for, the NGO'S Members as a body in accordance with the NGO'S Act, of 2002 and for no other purposes. As required by the NGO'S Act of 2002, we are also required to report to you if, in our opinion, the Director's Report is not consistent with the financial statements, if the company has not kept proper accounting records, if the financial statements are not in agreement with the accounting records, If we have not received all the information and explanations we require for our audit, or if information specified by law regarding Directors' remuneration and transactions with the company is not disclosed.

In respect of the foregoing requirements, we have no matter to report.

**CMK ASSOCIATES**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
**AUDITORS & TAX CONSULTANTS**  
**P. O. Box 13077, DAR ES SALAAM**  
.....**PARTNER**

Christopher M. Kazalla – ACPA - PP No. 945

#### **MANAGING PARTNER**

**CMK Associates**  
**Certified Public Accountants, Auditors & Tax Consultants**  
**P.O.Box 13077**  
**Dar Es Salaam.**

12 April, 2021.