

**CHILD-YOUTH TRANSFORMATION AND
DEVELOPMENT (CYTD)
(THE NON-GOVERNMENTAL ORGANIZATIONS ACT, 2002)**

**ANNUAL REPORT AND FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

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**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

GENERAL INFORMATION

1. REGISTRATION NUMBER

07NGO/R/7248

TIN

2. REGISTERED OFFICE

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)

Mahedu street nearby Morogoro Teacher College

Kilakala ward, Morogoro District

P.O Box 1824

Morogoro-Tanzania

3. AUDITORS

MKUKI CONSULTANTS

Certified Accountants and Auditors (In Public Practice)

Pamba road street

TANCOT Building 2nd Floor

PF 187

P.O BOX 76662 DAR ES SALAAM

4. BANKERS

CRDB Bank Plc

Kijitonyama Branch

P.O Box 268

Dar es Salaam

Tanzania

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

1 INTRODUCTION

The Board of Organization of CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD) submit their report together with the audited financial statements for the year ended 31st DECEMBER 2025, which disclose the state of affairs of CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD).

2 INCORPORATION

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD) was registered in Tanzania under the Non-Governmental organizations, Act 2002 and given registration number 07NGO/R/7248 dated on 11th August 2024.

3 PRINCIPAL ACTIVITIES

(a) Provide quality education and vocational training to enhance the skills and employability of children and youth.

(b) Promote physical, mental, and emotional well-being through comprehensive health programs and support services.

(c) Cultivate leadership qualities and encourage active participation in community development and civic activities.

(d) Foster entrepreneurial skills and provide financial literacy training to support economic self-sufficiency and resilience.

(e) Advocate for the rights of children and youth, ensuring their voices are heard and their needs are addressed in policy and decision-making processes.

(f) Facilitate social inclusion and community integration through cultural, sports, and recreational activities.

(g) Educate and engage children and youth in sustainable environmental practices and conservation efforts.

4 RESULTS FOR THE YEAR

The financial results for the year are set out on page 11 of the financial statements.

5 CORPORATE GOVERNANCE

The Board of Organization consists of two (3) Organizations. The Board of Organization takes overall responsibility for the organisation, including the responsibility for identifying key risk areas, considering and monitoring decisions, considering significant financial matters and reviewing the performance of management plans and budgets. The Board of Organization of is also responsible for ensuring that comprehensive system of internal control policies and procedures is operative and for a compliance with sound corporate governance principles.

6 COMPOSITION OF ORGANIZATION LEADERSHIP

The composition of board of Organization of at the date of this report, all of whom have served since are:

S/N	NAME	POSITION	NATIONALITY
1.	Frida Malya	Chairman	Tanzanian
2.	Steven Ndyango	Secretary	Tanzanian
3.	Naphthal Mpagu	Treasurer	Tanzanian

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
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7 RISK MANAGEMENT AND INTERNAL CONTROL

The Board accepts final responsibility for the risk management and internal control system 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 safeguard of the ORGANIZATION's assets;
- Compliance with applicable laws and regulations;
- The reliability of accounting records;
- Business sustainability under normal as well as adverse condition; and
- Responsible behaviors towards all stakeholders

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 ORGANIZATION system is designed to provide the Board with reasonable assurance that the procedures in place are operating effectively. The Board assessed the internal control systems throughout the financial year ended 31st DECEMBER 2025 and is of the opinion that they met accepted criteria.

8 SOLVENCY

The Board of Organization confirms that applicable International Financial Reporting Standards (IFRS) have been followed and that the financial statements have not been prepared on the basis of accounting policies applicable to a going concern. There will be no funds available to finance future operations. Organizations believe that the ORGANIZATION donors will not continue funding its objectives in the foreseeable future.

9 ADMINISTRATION POLICIES AND FINANCIAL REGULATIONS

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD) has formal Financial and Administration regulations approved by the Board of Organizations. These provide a solid basis for accountability and high standards within the ORGANIZATION.

10 EMPLOYEE WELFARE

Employment opportunities

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD) 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, tribes, religion and disability which does not impair ability to discharge duties.

Employees Benefit Plan

The ORGANIZATION pays contributions to publicly administered pension plans on mandatory basis which qualifies to be a defined contribution plan.

11 GENDER PARITY

The ORGANIZATION is committed to ensuring gender parity.

12 POLITICAL AND CHARITABLE DONATIONS

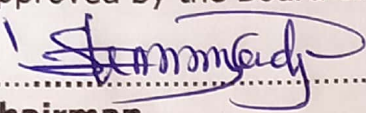
The ORGANIZATION did not make any political donations during the year. Moreover, no donations were made to public institutions and charitable ORGANIZATIONS during the year (2024: Nil).

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025**

13 AUDITORS

MKUKI CONSULTANTS was appointed as auditors for the year ended 31st DECEMBER 2025. The auditors have expressed their willingness to continue in office and are eligible for re-appointment.

Approved by the Board on 8 Jan. 2026 and signed on its behalf by:


.....
**Chairman,
Board of Organization**



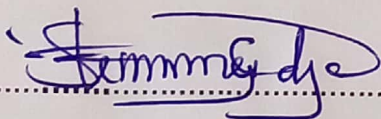
**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2025
DECLARATION OF THE HEAD OF FINANCE FOR THE YEAR ENDED
31st DECEMBER 2025**

The NON-GOVERNMENTAL ORGANIZATIONS AC,2002 requires Organizations to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the ORGANIZATION as at the end of the financial year and of its net income for the year. It also requires the Organizations to ensure that the ORGANIZATION keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the ORGANIZATION. They are also responsible for safeguarding the assets of the ORGANIZATION and hence taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

The Organizations accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards (IFRS) and the requirements of the NON-GOVERNMENTAL ORGANIZATIONS AC,2002. The Organizations are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the ORGANIZATION and of its net income in accordance with International Financial Reporting Standards (IFRS). The Organizations further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Nothing has come to the attention of the Organizations to indicate that the ORGANIZATION will remain a going concern for at least twelve months from the date of this statement. There will be no funds available to finance future operations. Organizations believe that the ORGANIZATION donors will not continue funding its objectives in the foreseeable future.

Signed on behalf of the Board of Organizations by:



.....

**Chairman,
Board of Organizations**

Declaration by Head of Finance

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act.No.33 of 1971, as amended by Act No. 2 of 1995, requires financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Board of Owners/Governing Body/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and statutory financial reporting requirements.

Full legal responsibility for the preparation of financial statements rests with the Board of Owners/Governing Body as detailed in the Owner's Responsibilities attached herein.

I, SYLVESTER BOATS hereby acknowledge my responsibility of ensuring that financial statements for the year ended 31st December 2025 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 **SYLVESTER BOATS** as on that date and that they have been prepared based on properly maintained financial records.

Signed by:

NBAA Membership No. ACPA 4425



MKUKI CONSULTANTS

*Certified Public Accountants in Public Practice, Tax consultants,
And Financial Management consultants.*

INDEPENDENT AUDITOR'S REPORT

TO CHAIRMAN

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD) Mahedu street
nearby Morogoro Teacher College Kilakala ward, Morogoro District P.O Box 1824
Morogoro-Tanzania
Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)**

as of 31.12.2025, and the results of its operations and cash flows for the year then ended in accordance with International Financial reporting standards.

We planned and performed the audit to obtain reasonable assurance that the financial statements are free of materials misstatements. We examined on test basis evidence supporting the amounts and disclosures in financial statements; and evaluated the overall financial statement presentation.

We have audited the accompanying financial statements of **CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)**

which comprise of the Statement of financial position as of 31st December 2025, and the related statements of comprehensive income and Cash flow for the year then ended and the related notes to the financial statements and policies. We have verified the compliance to anti money laundering and to Income Tax Act, 2004 of Tanzania.

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

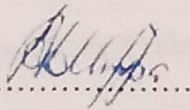
Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Accounting Standards and in compliance with IFRS; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management is responsible for assessing the Company's ability to continue as a going concern, disclosing matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. To conduct our audit in accordance with International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



Anderson L. Kippa FCPA 102

Mkuki Consultants

P.O. BOX 76622

DAR ES SALAAM

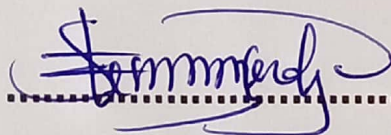


**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
STATEMENT OF FINANCIAL PERFORMANCE
FOR PERIOD ENDED 31STDECEMBER 2025**

Receipts	Note	31-Dec-25	31-Dec-24
Grants revenue	5	1,190,000	-
Donation and other income	6		
Members income	13	1,400,000	-
Total Receipts		2,590,000	-
Payments			
Personnel costs	14	-	-
Contractual costs	15	50,000	
Supplies	16		
Repairs and Maintanance-Equipments	17		
Programme costs	18	1,190,000	
Other Expenses	19	1,400,000	-
Total Payments		2,640,000	-
Surplus/(Deficit) during the year		(50,000)	-

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
STATEMENT OF FINANCIAL POSITION
FOR PERIOD ENDED 31ST DECEMBER 2025**

ASSETS	Note	31-Dec-25	31-Dec-24
Non-current assets			
Propert and equipments		-	-
		-	-
Current assets			
Cash and cash equivalent	20	740,913	-
Receivable and prepayments	22		
Total current asset		740,913	-
TOTAL ASSETS		740,913	-
LIABILITIES			
Current liabilities			
Deffered income	21	740,913	
Account payables and Accruals	23	50,000	-
		790,913	-
Non-current liabilities			
Bank loans			
		-	-
		-	-
TOTAL LIABILITIES		790,913	-
NET ASSETS		(50,000)	-
NET ASSETS			
Accumulated surplus/(Deficit)		(50,000)	-
TOTAL NET ASSETS		(50,000)	-





CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025

STATEMENT OF CHANGE IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 31ST, DECEMBER 2025

YEAR 2025	Fund Assets	Accumulated surplus/(Deficit)	Revaluation surplus	Other reserve	Total
At 1 Janury	-	-			-
Additional capital injected					-
Surplus/(Deficit) for the year		(50,000)			(50,000)
Changes in revaluation surplus/(deficit)					-
Other reserve					-
Balance at 31 December	<u>-</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>

YEAR 2024	Fund Assets	Accumulated surplus/(Deficit)	Revaluation surplus	Other reserve	Total
At 1 Janury	-	-			-
Additional capital injected					-
Surplus/(Deficit) for the year		-			-
Changes in revaluation surplus/(deficit)					-
Other reserve					-
Balance at 31st December	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025**

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 31ST, DECEMBER 2025

	Note	31-Dec-25	31-Dec-24
Cash flows from operating activities			
Receipts			
Revenue grant	5	1,930,913	-
Members income	6	1,400,000	-
Payments			
Programme costs	18	(1,190,000)	-
Other Expenses	19	(1,400,000)	-
Net cash flows/(used) in operating activities		<u>740,913</u>	<u>-</u>
Cash flows from investing activities			
Acquisition of property, plant, and equipments	7	-	-
Acquisition of investment properties			
Acquisition of intangible assets			
Acquisition of long term assets			
Receipts from sales of property, plant and equipments			
Receipts from sales of investment properties			
Receipts from sales of intangible assets			
Advance and loans			
Receipts from repayment of loans/advances			
Net cash flow from investing activities		<u>-</u>	<u>-</u>
Cash flows from Financing activities			
Cash proceeds from other short or long borrowings			
cash repayment of short or long term borrowings			
Development grants received		-	-
Development grants refunded/transferred			
Net cash from financing activities		<u>-</u>	<u>-</u>
Net increase /(decrease) in cash and cash equivalent		740,913	-
Cash and cash equivalents at the beginning		-	-
Effect of foreign currency changes			
Cash and cash equivalents at the end of period		<u>740,913</u>	<u>-</u>

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS
FOR PERIOD ENDED 31ST DECEMBER 2025**

1. Accounting Policies

The principles accounting policies adopted by the organization management in the preparation of the financial statement are set out below;

2. Basis of Preparation

Statements of accounts have been prepared on accrual basis.

3. Income recognition

Income represents the amount of donor's funds from various donors. There are recognized when recorded.

4. Organization Expenditures

Organization expenditure is recognized when incurred. Imprest are recognized as expenses when accounted for.

5. Income

Donors' disbursement and other grants to Child-Youth Transformation and development (CYTD) are recognized as part of the revenue of the financial period to which they relate

GRANT REVENUE

	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	<u>TZS</u>	<u>TZS</u>
Child Marriage Free World	470,000	-
Global Interfaith weekend	720,000	-
100 Days of Action	-	-
General Admin Fund	-	-
	<u>1,190,000</u>	<u>-</u>

DONATION AND OTHER INCOME

	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	<u>TZS</u>	<u>TZS</u>
Interest income	-	-

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS
FOR PERIOD ENDED 31ST DECEMBER 2025**

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GRANT REVENUE

	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	<u>TZS</u>	<u>TZS</u>
Child Marriage Free World	470,000	-
Global Interfaith weekend	720,000	-
100 Days of Action	-	-
General Admin Fund	-	-
	<u>1,190,000</u>	<u>-</u>

DONATION AND OTHER INCOME

	<u>31-Dec-25</u>	<u>31-Dec-24</u>
	<u>TZS</u>	<u>TZS</u>
Interest income	-	-

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS(CONTINUED)
FOR PERIOD ENDED 31STDECEMBER 2025**

6. Donation and other income

This represents cash received from and interest income

7. Capital Grants

A grant for the acquisition of an assets is capitalized when ownership or control of the assets passed to Child-Youth Transformation and development (CYTD). The accounting entries to form this transaction will be

Dr. Fixed Assets Account
Cr. Capital Grants Account

8. Fixed Assets

Direct expenditures by Child-Youth Transformation and development (CYTD) on the acquisition, creation or enhancement of fixed assets is capitalized on accrual basis. Expenditure on the acquisition of tangible assets is capitalized and classified as a fixed assets, provided it yields benefits to Child-Youth Transformation and development (CYTD) and provides its services for a period of more than one year.

9. Foreign currency transactions

Balances denominated in foreign currency are translated to Tanzanian shillings at the rate of exchange ruling at the period end. Foreign exchange gains and loss on the translation of bank account balances are recognized in the income and expenditure account in the period in which they arise. Foreign exchange transactions are translated to Tanzanian shillings at the rate of exchange prevailing on the date of the transaction.

10. Consumables

The cost of consumable items, such as stationery is charged to the income and expenditure account in the period in which consumables are issued for use.

11. Provision for liabilities

Child-Youth Transformation and development (CYTD) will make proper provision for any liability or loss (likely or certain) to be incurred, where there is uncertainty as to the amounts or the dates on which they might arise. Provisions, or changes in provision are charged to operating costs, related expenditure will be charged directly against provision.

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS(CONTINUED)
FOR PERIOD ENDED 31stDECEMBER 2025**

12. Employee costs

The full costs of employee are charged to the Child-Youth Transformation and development (CYTD)'s accounts during the period in which employee's work. Materials amounts earned but unpaid at the end of the financial period are accrued.

PERSONNEL COSTS

31-Dec-25 31-Dec-24

Salaries and wages

WCF

Volunteers allowance

Employee contribution

Skills Development Levy

Terminal grants

Health insurance

13. Programmed income

MEMBERS INCOME

31-Dec-25 31-Dec-24

Members contribution

1,400,000

Members subscriptions

1,400,000

14. Expenditures

Total expenditure represents utilization of fund per donor per budget line for the year ended 31st December 2025

15. Contractual costs

CONTRACTUAL COSTS

31-Dec-25 31-Dec-24

Audit fee

50,000

Consultation fee

Legal fee

50,000

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS(CONTINUED)
FOR PERIOD ENDED 31STDECEMBER 2025

16. Supplies

SUPPLIES

Office supplies

31-Dec-25 31-Dec-24

17. Repairs and Maintanace-Equipments

REPAIRS AND MAINTANANCE-EQUIPMENTS

Office supplies

31-Dec-25 31-Dec-24

18. Programmed

PROGRAMMES COSTS

Ending Child Marriage(Mwembesongo)

Interfaith weekend Advocacy

31-Dec-25 31-Dec-24

470,000

720,000

1,190,000

19. Other Expenses

OTHER EXPENSES

Office rent

Website design

31-Dec-25 31-Dec-24

1,200,000

200,000

-

1,400,000

20. Cash and Cash Equivalent

CASH AND CASH EQUIVALENT

Cash on Hand

NBC Tzs Account

31-Dec-25 31-Dec-24

740,913

740,913

**CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS(CONTINUED)
FOR PERIOD ENDED 31STDECEMBER 2025**

**21. Deferred income and Grants Income
DEFERRED INCOME AND GRANTS INCOME**

31-Dec-25 31-Dec-24

1.Child Marriage Free World

Deffered income balance as 01.01.2025

Fund received during the year(483,681)

Release to the statement of income and expenditures

Deffered income balance as 31.12.2025

483,681

(470,000)

13,681

2.Global Interfaith weekend

Deffered income balance as 01.01.2025

Fund received during the year(721,500)

Release to the statement of income and expenditures

Deffered income balance as 31.12.2025

721,500

(720,000)

1,500

3.100 Days of Action

Deffered income balance as 01.01.2025

Fund received during the year(705,732)

Release to the statement of income and expenditures

Deffered income balance as 31.12.2025

705,732

-

705,732

4.General Admin Fund

Deffered income balance as 01.01.2025

Fund received during the year(20,000)

Release to the statement of income and expenditures

Deffered income balance as 31.12.2025

20,000

-

20,000

22. Accounts payable and Accruals

ACCOUNT PAYABLE AND ACCRUAL

31-Dec-25 31-Dec-24

Salary in arrears

Other payables

Audit fee payable

Employee termal benefit

Security payable

50,000

50,000

CHILD-YOUTH TRANSFORMATION AND DEVELOPMENT (CYTD)
AUDIT REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st DECEMBER 2025
NOTES TO THE ACCOUNTS(CONTINUED)
FOR PERIOD ENDED 31STDECEMBER 2025

23. Receivable and Prepayments

RECEIVABLES AND PREPAYMENTS

31-Dec-25 **31-Dec-24**

Other receivables

Staff debtors

Prepaid rent

Grants receivables

Prepaid insurance

