

CONSULTANT



GROUP BEAG

"BUREAU D'ÉTUDES, AUDIT ET CAPACITATION EN GESTION"

RCCM: CD/UVIRA/RCCM/14-A-263

Net ID: 5-93-NI41218

City of UVIRA, South Kivu/DR Congo,

E-mail: beagrdc@gmail.com Website: www.groupbeag.com

Author

MISSION: FINANCIAL ASSURANCE OF THE ANNUAL ACCOUNTS OF
"INDIGENOUS WOMEN FOR HEALTH AND EQUALITY (IWHE-NGO)"

Submission date: April 30, 2025

FINANCIAL ASSURANCE OF THE 2024 ANNUAL ACCOUNTS

ENDED PERIOD: DECEMBER 31, 2024



By BEAG "Bureau d'Etudes, Audit et Capacitation en Gestion"



	
Denomination	INDIGENOUS WOMEN FOR HEALTH AND EQUALITY "IWHE-NGO"
Legal form	Not-for-profit association
Organization Object	Promoting the rights of indigenous women and girls
Head office	1, Avenue MOMBASA, KALUNDU Commune, Uvira City/South Kivu Province/DR Congo
Legal document N°	F92/F.92/46.734
Bank Accounts	Bank: Trust Mercant Bank S.A "TMB" Account Title: INDIGENOUS WOMEN FOR HEALTH AND EQUALITY Account Number: 00017-22100-30256220001-39 USD
Contact person	EXECUTIVE DIRECTOR Mrs. Doctor ALENCE MYAMBANO Esther Phone: +243 810924377 Emails: direx@iwhe-ong.org
Organization Telephone Number	Phone: +243810924377
Organization Email	info@iwhe-ong.org indigenouswomen2021@gmail.com
Website	https://iwhe-ong.org



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MANAGEMENT LETTER

To Mrs. NYOTA MATATA Stella
President of the Board of Directors of IWHE asbl
City of Uvira, Democratic Republic of Congo

We are pleased to transmit herewith our audit report concerning the financial statements of the non-profit organization IWHE (hereinafter "IWHE asbl") for the fiscal year ended December 31, 2024. Our audit engagement took place from April 23 to 25, 2025.

We have audited the financial statements of IWHE asbl as at December 31, 2024, which include:

- The balance sheet, showing a total of 4 859.18 USD (Four thousand eight hundred fifty-nine dollars and eighteen cents USD);
- The income statement for the year then ended, indicating:
 - Mobilized revenues of 72 177.5 USD (Seventy-two thousand, one hundred seventy-seven dollars and fifty cents U);
 - Expenditures incurred of 71 939.90 USD (Seventy-one thousand nine hundred thirty-nine US dollars and ninety cents USD);
- The cash flow statement (or Treasury position), showing a net position of 824.18 USD (Eight hundred twenty-four dollars and eighteen cents USD).

The preparation of these financial statements is the responsibility of the management of IWHE asbl. Our responsibility, as auditors, is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of IWHE asbl as at December 31, 2024, and its financial performance for the year then ended in accordance with the applicable financial reporting framework accepted accounting principles in DRC.



Done in Uvira, April 30, 2025
Lead Auditor

ALUMA KITAMBALA Armand
Certified Public Accountant

FINANCIAL STATEMENTS AS AT DECEMBER 31, 2024

a) Balance sheet as at December 31, 2024

Order	Assets	Gross amount	Amort/prov	Net	Order	Liabilities	Amount
Has	Fixed assets				Has	S&M&L liabilities	
A1	Land	\$ -	\$ -	\$ -	A1	Capital	\$ 4035
A2	Buildings	\$ -	\$ -	\$ -	A2	Result	-
A3	Rolling stock	\$ -	\$ -	\$ -	B	D to CT	
A4	Office Furniture	\$ 4,035.00	\$ 1,009	\$ 3,026	B1	Projects balance	\$ 824.18
	Subtotal	\$ 4,035.00	\$ 1,009	\$ 3,026			
B	Inventories						
	Subtotal	\$ -	\$ -	\$ -			
C	Customers						
	Subtotal	\$ -	\$ -	\$ -			
D	Cash						
	Bank	\$ 771.18	\$ -	\$ 771.18			
	Box	\$ 53.00	\$ -	\$ 53.00			
	Subtotal	\$ 824.18	\$ -	\$ 824.18			
	TOTAL ASSETS	\$ 4 859.18	\$ 1 009	\$ 3 850		TOTAL LIABILITIES	\$ 4 859.18



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INCOME AND EXPENDITURE ACCOUNTS AS AT DECEMBER 31, 2024

Code	INCOME	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4	TOTAL
A.1	Membership Fees, Membership Fees, and Intellectual Contribution	\$ 3,900.00	\$4,250.00	\$5,100.00	\$3,900.00	\$17,150.00
A.2	Contribution of the chicken business	\$ 3,000.00		\$1,200.00		\$4,200.00
A.3	Donations from private friends		\$2,000.00		\$4,500.00	\$6,500.00
A.4	For Développement DRC: Economic Empowerment of Women War Victims through Income-Generating Activities, with the AVECI Approach. (AVECI stands for "Association Villageoise d'Épargne et de Crédit Intégré" which translates to Village Savings and Loan Association)	\$8,735.00				\$8,735.00
A.5	FRIDA THE YOUNG FEMINIST: Sexual and Reproductive Health Rights and Education for Young Girls of Childbearing Age.			\$13,930.00		\$13,930.00
A.6	AKTION SELBSTEURUNG: Mobile Clinic Program for Victims of Wars and Armed Conflicts. (Aktion Selbstbesteuerung is a German term meaning "Action Self-Taxation")				\$2,085.00	\$2,085.00
A.7	Project for savings-credit-investment value action for vulnerable women in the city of Uvira (co-financed by KETAKETI).		\$3,000.00		\$3,500.00	\$6,500.00
A.8	STICHTING HIVOS: Advocacy Project on Human Dignity Rights. (Stichting is a Dutch word for Foundation)				\$ 2,061.50	\$ 2,061.50

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A.9	IRCT: Peace, conflict transformation and peaceful coexistence.				\$ 6,131.00	\$ 6,131.00
A.10	Global Focus: Environmental Rights and Justice.			\$ 5,471.58		\$ 5,471.58
	TOTAL INCOME	\$ 15,635.00	\$ 9,250.00	\$ 25,701.58	\$ 22,177.50	\$ 72,764.08
1	OPERATIONNEL					
1.1	Office rent	\$360.00	\$360.00	\$360.00	\$360.00	\$1,440.00
1.2	Office Supplies	\$150.00	\$230.00	\$200.00	\$200.00	\$780.00
1.3	Communication (Telephone & Internet)	\$200.00	\$350.00	\$350.00	\$350.00	\$1,250.00
1.4	Purchase of a computer				\$-	\$-
1.5	Travel and field mission	\$800.00	\$1,000.00	\$750.00	\$985.00	\$3,535.00
1.6	General Meeting, Board of Directors and Supervisory Board				\$520.82	\$520.82
1.7	Resource mobilization		\$2,000.00		\$1,500.00	\$3,500.00
1.8	Staff salaries	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	\$16,000.00
	Subtotal operation	\$360.00	\$360.00	\$360.00	\$360.00	\$1,440.00
3	PROJECTS Costs					
3.1	For Développement DRC: Economic Empowerment of Women War Victims through Income-Generating Activities, with the AVECI Approach. (AVECI stands for "Association Villageoise d'Épargne et de Crédit Intégré" which translates to Village Savings and Loan Association)		\$3,735.00	\$2,700.00	\$2,300.00	\$8,735.00

3.2	FRIDA THE YOUNG FEMINIST: Sexual and Reproductive Health Rights and Education for Young Girls of Childbearing Age.			\$6,965.00	\$6,965.00	\$13,930.00
3.3	AKTION SELBSTEURUNG: Mobile Clinic Program for Victims of Wars and Armed Conflicts. (Aktion Selbstbesteuerung is a German term meaning "Action Self-Taxation")				\$2,085.00	\$2,085.00
3.4	Project for savings-credit-investment value action for vulnerable women in the city of Uvira (co-financed by KETAKETI).		\$3,000.00		\$3,500.00	\$6,500.00
3.5	STICHTING HIVOS: Advocacy Project on Human Dignity Rights. (Stichting is a Dutch word for Foundation)				\$2,061.50	\$2,061.50
3.6	IRCT: Peace, conflict transformation and peaceful coexistence.				\$6,131.00	\$6,131.00
3.7	Global Focus: Environmental Rights and Justice.			\$5,471.58		\$5,471.58
	Subtotal projects costs		\$6,735.00	\$15,136.58	\$23,042.50	\$44,914.08
	TOTAL EXPENDITURE	\$5,510.00	\$14,675.00	\$20,796.58	\$30,958.32	\$71,939.90
	CASH BALANCE	\$10,125.00	\$(5,425.00)	\$4,905.00	\$(8,780.82)	\$824.18
	CASH BALANCE ACCRUAL	\$10,125.00	\$4,700.00	\$9,605.00	\$824.18	

Done in Uvira, April 30, 2025

Lead Auditor

ALUMA KHTAMBALA Armand
Certified Accountant



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