

# INDEPENDENT AUDITORS REPORT ON

## Anene Tigray Development Services (ADS)

Ended 17/11/2025 G.C

Goitom Hiluf Authorized Auditor

Mob-09-14-72-81-82-/09-30-69-01-44

Mekille



# GOITOM HILUF AUTHORIZED AUDITOR

## AUDIT REPORT

### Anene Tigray Development Services (ADS)

Independent auditors report accompany on financial statements of Anene Tigray Development Services (ADS) as 8-03 - 2018 E.C (17-11- 2025 G.C ) :

#### Report on financial statements

We have audited accompanying financial statements of Anene Tigray Development Services (ADS) together with significant accounting policies and other explanatory notes to these financial statements set out for 8-03 - 2018 E.C (17-11- 2025 G.C ) which have been prepared under historical cost convention and accounting policies adopted by the Association entity .

#### Owner's responsibility for the financial statements

The preparation and fair presentation of the financial statements in accordance with international financial reporting standard for small and medium sized entities (IFRS FOR SMES) are the responsibilities of the management of the entity.

Responsibilities of the management include designing implementing and maintaining internal control relevant to the presentation and fair presentation of financial statements that are free from material misstatement due to fraud or error, selecting and applying appropriate accounting policies. And making accounting estimates that are reasonable in the circumstances.

#### Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit we conducted our audit in accordance with international standard on auditing (ISA) those standard require that we comply with ethical requirements when 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 statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement on the financial statements due to fraud or error, in making those risk assessments. The auditor considers internal control relevant to the entity's Except for blow of under opinion each material misstatement 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 as audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management. As well as evaluating the overall presentation of the financial statements.

❖ Bank reconciliation were made year ,but not made during monthly basis.  
qualified Opinion

In our opinion the financial statements for the above material misstatement it Except for in all material respects, the financial statements Anene Tigray Development Services (ADS) as 8-03 - 2018 E.C (17-11- 2025 G.C ) the results of operations and cash flows for the year then ended in accordance with international financial reporting standard for small and medium sized entities issue International Accounting Standards Board (IASB ).

Goitom Hiluf Authorized Auditor  
Mekille ,Tigray



Anene Tigray Development Services (ADS)

BALANCE SHEET

AS 17-11 - 2025 G.C

CURRENCY BIRR

ASSETS EMPLOYES

Property ,Plant & Equipment  
Additional Plant & Equipment  
Support in kind Inventory

CURRENT ASSET

Trade & other receivables  
Cash at bank  
Building

TOTAL ASSETS-----

LIABILITIES AND CAPITAL

Current Liabilities

Total Liabilities

CAPITAL

Capital  
Retained earning  
Net income/ loss  
Support in kind to convert to cash  
in stock

Total Capital-----

Total Fund balance-----

CURRENT LIABILITIE

TOTAL LIABILITIES AND CAPITAL

Notes

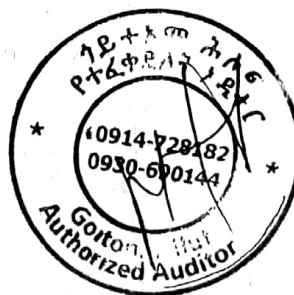
2025 G.C	
32,436.09	
0.00	
0.00	
00.00	
36,346.40	
0.00	
68,782.49	
0.00	
0.00	
0.00	
36,346.40	
0.00	
36,346.40	
36,346.40	
36,346.40	



Anene Tigray Development Services (ADS)  
STATEMENT OF INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 17-11 - 2025 G.C

CURRENCY: Ethiopian Birr

INCOME	Notes	2025 G.C		
Donation income in cash ----		1,457,138.67		
-				
Support in kind to convert to cash-----		0.00		
Total fund(income)		1,457,130.07		
EXPENDITURE				
Total Administration Cost	06	92,516.38		
Program Cost	07	1,328,276.29		
Support in kind to convert to cash out of stock -----		.00		
Total Program Cost-----		1,328,276.29		
Total Admn & prog Expense--		1,420,792.67		
Net income In cash -----		36,346.40		
Support in kind to convert to cash in stock-----		0.00		
Fund Balance Carried Forward		36,346.40		





# Anene Tigray Development Services (ADS)

## NOTES

FOR THE YEAR ENDED 17-11- 2025

### 1. BACKGROUND

Anene Tigray Development Services (ADS) registered as an Ethiopian Resident Charitable Society following the receipt of certificate of Registration and License from the Federal Democratic Republic of Ethiopian Ministry of Justice Charities and Society Agency to fulfill the following charity objectives:

- ❖ To safeguard the basic needs such as food , Taekwondo Academy , medical and schooling of the orphans.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted by the organization are stated below:

- The financial statements have been prepared under historical cost convention.
- The organization follows the Modified Cash Basis of Accounting. Hence, income is recognized when cash is received and expenditures are recorded when incurred.
- Fixed assets are state at cost less accumulated depreciation. Depreciation is provided at the following rates per annum :

<u>Item</u>	<u>%</u>	<u>basis depreciation</u>
Vehicle	20	Pooling Method
Machinery	20	Pooling Method
Office Furniture and Equipment	20	Pooling Method
Computer and accessories	25	Pooling Method
Building	5	straight line Method



Anene Tigray Development Services (ADS)

NOTES

FOR THE YEAR ENDED 17-11- 2025

3. PROPERTY , PLANT & EQUIPMENT

CURRENCY: Ethiopian Birr

COST

ADDITIONS

BALANCE AT 2025 G.C	
	0.00
	32,436.09
	0.00
	0.00
	0.00

Furniture and equipment  
Computer and accessories  
Building  
Bicycle

0.00  
-----  
-----  
-----  
0.00

4. Trade & other receivables

Receivables  
Staff

	0.00
	0.00
	0.00
	0.00
	0.00
	0.00

5. Trade & other Payable

Payable  
Pension  
Income tax  
Total payable

	0.00
	0.00
	0.00
	0.00

6. Administration Expenditure

Service Expenses  
Per diem Expenses  
Bank Service Expenses  
Printing, computer Expenses  
Total -----

	2025 G.C
	44,311.50
	15,600.00
	167.98
	32,436.09
	<u>92,516.38</u>

7. Program Expenditure

Food secur Expenses -----  
Treeing ,trainer Expenses-----  
Stationery Expenses-----  
Salary and pention Expenses-----  
Total -----

	821,832.13
	63,989.99
	122,095.05
	320,359.10
	<u>132,8276.29</u>



# MEKELLE UNIVERSITY

P.O.Box 231 ,Mekelle , Tigray , Ethiopia  
Tel: (034) 4407500 or 4407501 Fax 409304

## TEMPORARY CERTIFICATE OF GRADUATION

This is to certify that

**GOITOM-HILUF LEGESSE**

has graduated from the College of  
Business and Economics

(with B.A)

in Accounting and Finance

on March 16, 2010

This certificate of graduation has been given pending  
the printing and issuance of the actual diploma.

Mitiku Haile (Professor)

President

Yemane Zeray

Student Service Center







ኣብ ብሄራዊ ክልላዊ መንግስቲ ትግራይ  
ቢሮ ልምዓት ከተማ፣ ንግድን ኢንዱስትሪን  
The National Regional State of Tigray  
Bureau of Urban Development, Trade and Industry

ንግድ ስራሕ ፍቓድ

ብንግድ ምዝገባን ፍቓድን እዋጅ ቁጽ 980/2008

መሰረት ዝተውሃበ

የመዝገብ ቁጥር

File No.

№ 371232

የባሕር ዳር ሞልቶ ቁጥር / TIN

0017739297

የንግድ ምዝገባ ቁጥር

TG/MK.R/W/00005684/2009

9

Principal Registration No.

የቀዳሚ ልቓድ ቁጥር

Previous License No.

የንግድ ሥራ ልቓድ ቁጥር

TG/MK.R/W/000987893/0097

405/2009

Business License No.

ቀዳሚ ተሰጠበት ቀን

Previous Date of issuance

የተሰጠበት ቀን

5/7/2009

Date of issuance

Business License

Renewal Date

Issued Under Commercial Registration

and Business License Proc. No. 980/2016

1. የግለሰብ/ድርጅቱ ስም

ገይቶአም ሕሉፍ ለገሰ

2. ቤግነት

ኢትዮጵያዊ

3. የንግድ ስም

4. ሥራ አስኪያጅ ስም

አቶ ገይቶአም ሕሉፍ ለገሰ

5. የንግድ ድርጅቱ አድራሻ ስም

ክልል	ትግራይ	ዞን/ክፍለ ከተማ	መቀሌ
ከተማ	City	ወረዳ	ቀዳማይ ወያኔ
ቀበሌ	12	የቤት ቁጥር	አዲስ/New
ፖ.ሰ.ቁ	----	ስልክ ቁጥር	0914728182
ፋክስ	----	ኢ-ሜይል	----

6. የንግድ ሥራ መስክ

(85212)ተፈቀደለት አዲተር

1. Manager/Owner Name

GOTOM HILUF LEGESE

2. Nationality

Ethiopian

3. Trade Name

4. General Manager Name

Mr. GOTOM HILUF LEGESE

5. Business Address

Region	Tigray	Zone/Sub City	MEKELE
City	City/Eng	Woreda	kedmay woyane
Kebele	12	House No.	አዲስ/New
P.O.Box	----	Tel.No	0914728182
Fax	----	E-mail	----

7. Field of Business

(85212)Authorized Auditor

7. የተመዘገበ ካፒታል በኢት ብር

60,000.00

8. Registered Capital in ETB

60,000.00

ይህ የንግድ ልቓድ ዛሬ 7/1/2018 በ ትግራይ ተሰጠ ።

This Business License is issued in  
this day 9/7/2025

የሃላፊ ስም/Name of Official

ፊርማ/Signature

ማህተም

Seal

ለ 2018 ድረስ

ማሳሰቢያ 1: ይህ የንግድ ልቓድ በንግድ ልቓድ ቁጥር 980/2008 መሰረት አንድ የበጀት ዓመት በአጭር ዕለታዊነት መሰረት መታደስ አለበት።

N.B. This License Shall be renewed in accordance with Proclamation No. 980/2008 as per the fiscal year.

2: የህግ ልቓድ የግብር ወረቀት በየዓመቱ ወይም በሌላ ሊያስፈልግ ይችላል።

The holder of this license is forbidden for surety ship or debt



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TIONAL REGIONAL STATE OF TIGRAY  
OFFICE OF THE AUDITOR GENERAL  
MEKELLE

የግል ልማት ስልጣን ለሰጠው ሰነድ

5475 347C  
Karlsson E. 1874  
1874

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bat-2013120119/90

# CERTIFICATE OF PROFESSIONAL COMPETENCE

The office of Auditor General of the National Regional State of Tigray  
by the virtue of its power, has issued on 29/11/2018 this  
Certificate of competence to GOLTOM HILUF LEGESSE  
that enables him/her to work as an Authorized Auditor  
Level 1 (one)



Level 1 (one)

7/95 4242



ኗይ ውልቅ እዲትን ከእሳብን ሞያ ብትዓተ መረጋገጫ መሰረት ቅጥዓ

1. ሽም ውልቅ እዲትን /ከእሳብን ሞያ ቅጥዓ አገልግሎት
2. እድራሻ/ክልል ዓይነት ወረዳ - ማብያ - ከልክ ተሰጥቶ
3. ኗይ ሞያ ብትዓተ መረጋገጫ ሞላክል 09/4728/82
4. ኗይ ሞያ ብትዓተ መረጋገጫ ሞላክል 12 ዓ/ም 2008

ሕደብት

ን 2016	ን 2017	ን 2018	ን 2019
ወረዳ ሞላክል 09/4728/82	ወረዳ ሞላክል 09/4728/82	ወረዳ ሞላክል 09/4728/82	ወረዳ ሞላክል 09/4728/82
ሽም አገልግሎት	ሽም አገልግሎት	ሽም አገልግሎት	ሽም አገልግሎት
ፊርማ አገልግሎት	ፊርማ አገልግሎት	ፊርማ አገልግሎት	ፊርማ አገልግሎት
ቀን 06/09/2016	ቀን 06/09/2017	ቀን 06/09/2018	ቀን 06/09/2019





የኢትዮጵያ ፌዴራላዊ ዴሞክራሲያዊ ሪፐብሊክ  
የትግራይ ክልላዊ መንግሥት ገቢዎች ባለሥልጣን  
Federal Democratic Republic of Ethiopia  
TIGRAY REGIONAL STATE REVENUE AUTHORITY



የግብር ከፋይ ምዝገባ ሰርተፊኬት  
TAXPAYER REGISTRATION CERTIFICATE

የግብር ከፋይ መለያ ቁጥር:  
Taxpayer Identification Number:

0017739297

የድርጅት/የግለሰብ ስም:

Name of Business/Individual:

የተመዘገበ አድራሻ/Registered Address:

ጎረቤት ስም አሰራር ልገስ  
GOITOM HILUF LEGES

ክልል:

Region:

የግ/ክ/ከተማ:

Zone/Sub City:

ወረዳ:

Woreda:

ባለ/በአማርኛ/:

Kebele/Farmer's Assoc.:

የቤት ቁጥር:

House No.:

ESIC Sub-group:

ESIC Sub-group:

ትግራይ

TIGRAY

መቼላ ወን

MEKELE

ትዳማይ መኒካ

KEDAMAY WOYANE

12

12

new

62714 - Retail trade of vehicles fuel (within the filling station) and lubricants  
86112 - Consultancy service for tax and finance

የሰጠው ብቃት:

Issuing Authority:

የተሰጠበት ቀን:

Date of Issuance:

የትግራይ ክልላዊ መንግሥት ገቢዎች ባለሥልጣን  
TIGRAY REGIONAL STATE REVENUE AUTHORITY

14 SENE 2015

21-JUN-23

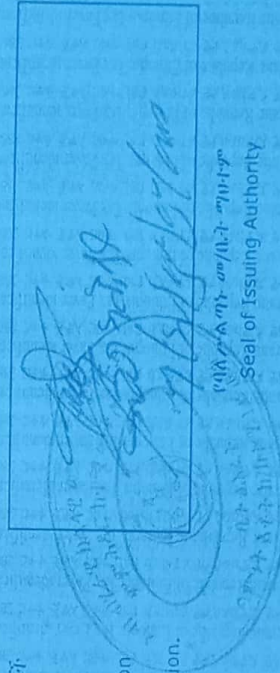
ይህ የምስክር ወረቀት የግብር ከፋይነት ብቸኛ የግብር ከፋይነት ምዝገባ ሲሆን ከዚህ ቀደም የነበሩ የግብር ከፋይነት ምዝገባ ሲኖሩ ከላይ በተወሰነው መረጃ ላይ ማንኛውም እይታን ለውጥ በደረግ ግብር ከፋይ ለማመልከት የግብር ሰብሰቢ ጽ/ቤት የማሳወቅ ግዴታ አለበት፡፡

This certificate represents the sole and only registration as a taxpayer and supersedes all prior registration documentation.

The taxpayer is responsible for notifying the appropriate Tax Office of any changes to the above information.

የሰርተፊኬት ቁጥር:  
Certificate No.: 1723926680844

1723926680844



የባለሥልጣን መ/ቤት ማህተም  
Seal of Issuing Authority