



ANNUAL REPORT 2025

www.bahocommunity.org



**FOR FUNDS RECEIVED FROM HOPE MILELE AFRICA AND BAHO OUTREACH
FOR THE YEAR ENDED 31ST DECEMBER 2025**

FUND ACCOUNTABILITY STATEMENT

		2025	2024
	Notes	USD	USD
Income			
Donations	1.3	201,689	161,613
		201,689	161,613
Expenditure			
Sponsorship expenses	1.4	75,935	92,876
BAHO-Construction expenses		76,433	38,825
BAHO-Missions team related expenses		21,268	25,614
Administrative expenses	1.5	26,000	16,400
BAHO-Land purchases		3,833	3,839
		203,470	177,554
Deficit of expenditure over income		(1,781)	(15,941)
Opening balances		16,789	23,108
Retained donations		(1,353)	9,622
		13,655	16,789
REPRESENTED BY			
HMA - Access Bank - USD		12,048	13,568
HMA - Access Bank - Rwf		735	1,659
Baho Petty Cash		336	593
HMA Petty Cash		508	909
Baho - Access Bank - Rwf		23	31
Baho - Access Bank USD		4	28
		13,655	16,788

1.0 NOTES TO THE FUND ACCOUNTABILITY STATEMENT

1.1 The Accounting Entity

Baho Community is a non-profit organization located in Gasabo District, Rusororo– Kigali Rwanda. It partnered with Hope Milele Africa a California Non-profit corporation and Baho Outreach to sponsor and support needy and disadvantaged children in Rwanda.

1.2 Principle Accounting Policies

The Fund Accountability Statement has been based on the following accounting policies;

a) Basis of Preparation

The accompanying Fund Accountability Statement was prepared on a cash basis of accounting. On this basis, revenue is recognized when received rather than when earned, and expenses are recognized when paid rather than when incurred. Fixed assets are expensed in the year of acquisition rather than capitalized and depreciated over their useful life.

b) Currency

All transactions have been carried out and reported in Rwandan Francs

c) Cash and Bank

Cash and cash equivalents are carried in the Fund Accountability Statement at a cost. They comprise cash on hand and deposits held at call with banks.

1.3 Donations

		2025 USD	2024 USD
Transfers from Baho Outreach	1.3.1	136,314	85,843
Transfers from HMA	1.3.2	65,375	75,770
Total		201,689	161,613

1.3.1 Transfers from Baho Outreach

	2025 USD	2024 USD
January	34,099	3,576
February	3,002	2,857
March	2,887	7,873
April	13,524	5,280
May	23,408	12,553
June	27,903	12,862
July	3,174	10,937
August	10,170	3,225
September	4,696	5,184
October	3,316	12,555
November	3,671	2,939
December	6,465	6,002
	136,314	85,843

1.3.2 Transfers from Hope Milele Africa

	2025 USD	2024 USD
January	-	1,975
February	475	-
March	-	21,625
April	21,495	-
August	-	20,450
September	20,855	3,475
October	-	800
December	22,550	27,445
	65,375	75,770

GENERAL EXPENSES

1.4 Sponsorship expenses

		2025	2024
		USD	USD
HMA-Sponsorship	1.5.1	52,669	69,743
BAHO Outreach-Sponsorship	1.5.2	23,265	23,133
		75,935	92,876

1.5 Administrative expenses

		2025	2024
		USD	USD
HMA Admin expenses	1.5.3	14,093	5,861
Baho Outreach Administrative expenses	1.5.4	11,907	10,539
		26,000	16,400

1.5.1 HMA- Sponsorship expenses

		2025	2024
		USD	USD
School fees		20,855	20,727
Scholastic materials		12,009	6,143
Other sponsorship expenses	1.5.5	11,493	31,156
Food support		5,199	8,405
Sponsored Children gifts		2,049	2,156
Evangelism		1,065	1,156
		52,669	69,743

1.5.2 Baho Outreach sponsorship expenses

		2025	2024
		USD	USD
Sponsored Children gifts		9,256	2,964
School fees		8,537	7,381
Other sponsorship expenses	1.5.5	4,221	11,328
Scholastic materials		1,250	1,460
		23,265	23,133

1.5.3 HMA Administrative expenses

		2025	2024
		USD	USD
Other administrative expenses	1.5.6	6,555	1,984
Salaries and wages		4,003	1,179
Office rent		1,777	1,777
Taxes		1,150	-
Bank charges		608	922
		14,093	5,862

1.5.4 Baho Outreach Administrative expenses

		2025	2024
		USD	USD
Other administrative expenses	1.5.6	8,833	7,947
Salaries and wages		1,764	1,413
Bank charges		1,311	1,179
		11,907	10,539

1.5.5 Other Sponsorship expenses

These related to sponsored children hostel fees, transport, upkeep, bible clubs, medical expenses, support, and other related expenses.

1.5.6 Other administrative expenses

These related to office items, transport, capital expenses, fuel, telephone expenses and other related expenses.