

**WOUNDED HEALERS FOUNDATION  
FINANCIAL REPORTS  
FOR THE PERIOD ENDED 31ST DECEMBER 2020**

**Wounded Healers Foundation**  
**Financial Reports**  
**For the Year Period Ended 31st December 2020**

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**Wounded Healers Foundation**  
**Financial Reports**  
**For the Year Period Ended 31st December 2020**

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**ORGANIZATION INFORMATION**

Director	Eunice Nuna
Registered Office	Muthithi Road P.O Box 25339 Nairobi, Kenya.
Email:	<a href="mailto:kenya@woundedhealer.org">kenya@woundedhealer.org</a>
Pin Number	P051834394U

## **REPORT OF THE INDEPENDENT AUDITORS**

### **To the members of**

### **WOUNDED HEALERS FOUNDATION**

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of Wounded Healers Foundation, which comprise the statement of financial position as at 31st December, 2020 and the statement of comprehensive income and statement of cash flow for the period then ended, and a summary of significant accounting policies and other explanatory notes.

#### **Directors' Responsibility for the Financial Statements**

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the Kenyan Companies Act. This responsibility includes: 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; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### **Independent Auditor's Responsibility**

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing.

Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material

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 judgement, 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors well as evaluating the overall presentation of the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS**

**To the members of**

**WOUNDED HEALERS FOUNDATION**

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the financial affairs of the company as at 31st December, 2020 and of its Surplus and cash flows for the period then ended in accordance with the International Financial Reporting Standards and comply with the requirements of the Companies Act

**Report on Other Legal Requirements**

As required by the Kenyan Companies Act we report to you, based on our

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit
- ii) in our opinion, proper books have been kept by the company so far as appears from our examination of those books; and
- iii) The company's statement of financial position and statement of comprehensive income are in agreement with the books of account.

*M. N. Cliff & Associates*

**MN CLIFF AND ASSOCIATES CERTIFIED  
PUBLIC ACCOUNTANTS NAIROBI**



**Date...27<sup>th</sup> September 2021.....**

**Wounded Healers Foundation**  
**Financial Reports**  
**For the Year Period Ended 31st December 2020**

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**STATEMENT OF COMPREHENSIVE DISBURSEMENT**

	<b>Notes</b>	<b>Dec 2020 Shs</b>
Disbursement	1	163,227
Less:		
Program Expenditure:	7	63,272
<b>Gross Surplus</b>		<u><u>99,955</u></u>
1:5 Administrative expenses(HR)	3	0
1:6 Other Admin & Operating expenses	3	156,119
<b>Year to date -Surplus/Deficit</b>		<u><u>(56,164)</u></u>
Finance Cost		0
<b>Year to date -Surplus/Deficit</b>		<u><u>(56,164)</u></u>

**Wounded Healers Foundation**  
**Financial Reports**  
**For the Year Period Ended 31st December 2020**

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**STATEMENT OF FINANCIAL POSITION**

	NOTES	Dec-20
REPRESENTED BY		
<u>NON-CURRENT ASSETS</u>		KSHS
Property, Plant & Equipment		96,000
<u>CURRENT ASSETS</u>		
Cash and cash equivalents		(2,197)
petty cash		-
Total current assets		(2,197)
<u>CURRENT LIABILITIES</u>		
Creditors & Accruals		-
other creditors		-
		<hr/>
		-
NET CURRENT ASSETS		<hr/> (2,197)
TOTAL NET ASSETS		<hr/> 93,803
<u>FINANCED BY :</u>		
overall position		<hr/> 93,803
		<hr/> <hr/> 93,803

**Wounded Healers Foundation**  
**Bank Reconciliation**  
**For the Year Period Ended 31st December 2020**

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	Dec-20 <b>Kshs</b>
Cashbook Balance(Bank account)	(56,164)
	-
	<b>(56,164)</b>
Adjustments(Items in the ledger but not in the bank statements)	<b>Kshs</b>
unrecorded deposits	53,967
:	
:	
:	
Adjusted closing cashbook balance	<b>(2,197.0)</b>
	-
current closing bank balance for the year	<b>(2,197.0)</b>

**Variance** -



**Wounded Healers Foundation**  
**Detailed Program Activities Report**  
**For the Year Period Ended 31st December 2020**

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	Dec-20
Notes	Kshs
<b>Leadership program:</b>	
Board meeting	930.00
End of year Party	21,000.00
Transport-Trainees	
Lunch-Trainees	433.00
Transport-Outreach Workers	
Lunch-Zahara girls	753.00
Staff-Transport	
Staff -Lunch	4,871.00
Others	
	27,987.00
<b>Mentorship Program:</b>	
Training	
Pads	-
Boxers	-
Snacks	-
Reimbursement	-
Staff-Lunch	
Staff-Transport	
	-
<b>Holistic Program:</b>	
Counselling	
School Fees-Janet &Angel	
Zahara girls-Transport	700.00
School-Visit	
Food basket	11,185.00
Staff-Transport	
Zahara-Rent	10,500.00
	22,385.00
<b>Story Telling program :</b>	
Photographer	10,400.00
Staff-transport	2,500.00
others	
	12,900.00
<b>Total Program Expenditure</b>	<b>63,272.00</b>

**Administrative & Operating Expenses**

**KPLC**

Internet	-
Drinking Water	-
Repairs & Maintenance	5,440.00
Accounting fee/Audit fee	-
Rent	<b>120,000.00</b>
Transport	<b>5,500.00</b>
Stationery	1,979.00
Domain/Return	23,200.00
<b>Total Administrative Expenses</b>	<b>156,119.00</b>

**Salaries**

Josphine	-
Debora	-
Penelope	-
Stephen	-
Isabella	-
Outreach workers	-

**Total Salaries**

**Finance Charges**

Bank charges

<b>Total</b>	<b>219,391.00</b>
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**Wounded Healers Foundation**

**Petty cash Report**

**For the Year Period Ended 31st December 2020**

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<b>1 Petty cash</b>		<b>Dec 2020</b>
		<b>Kshs</b>
Previous balance b/d		-
Add back:	cash in	-
		-
		-
Less:	Cash out	-
		-
<hr/> <b>Closing balance c/f</b> <hr/>		

**Wounded Healers Foundation**  
**Disbursement Report**  
**For the Year Period Ended 31st December 2020**

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Notes to financial statements (continued)

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	<b>Dec-20</b>
<b>1 Disbursement</b>	<b>kshs</b>
Donor- Wounded Healers International	163,227
	<hr/> <b>163,227</b> <hr/>

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**Wounded Healers Foundation**  
**Audited Accounts**  
**For the Year Period Ended 31st Dec 2020**

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	Dec-21
<b>Creditors &amp; Accruals</b>	<b>Kshs</b>
Creditors	-
Audit fee	-
<b>Total</b>	<b>-</b>

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<b>Staff advances</b>	<b>Kshs</b>
Josphine	-
<b>Total</b>	<b>-</b>

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**Wounded Healers Foundation**

**Audited Accounts**

**For the Year Period Ended 31st Dec 2020**

Notes to financial statements (continued)

**Property, Plant & Equipment**

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	<b>Land &amp; Buildings</b>	<b>Computer &amp; Accessories</b>	<b>Motor Vehicle</b>	<b>Furniture, Fittings &amp; Partitions</b>	<b>Total</b>
Applicable Rate	0%	30 %	25%	12.5%	
Cost As At start-To be specifiedAdditions	-	-	-	96,000	96,000 -
<b>As At 31st Dec 2020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,000</b>	<b>96,000</b>
<b>Depreciation</b>					
Accumulated Charge for the Period					
<b>Depr 2020</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Net Book Value</b>					
<b>31.12.2020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>96,000</b>	<b>96,000</b>

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