

**WOUNDED HEALERS FOUADATION
AUDITED REPORTS
FOR THE PERIOD ENDED 31ST DEC 2021**

Wounded Healers Foundation
Audited Reports
For the Year Period Ended 31st Dec 2021

CONTENTS	PAGE
Organization`s Information	1
Auditor's Report	2
Statement of Comprehensive Disbursement	3
Statement of Financial Position	4
Bank Reconciliation	6
Statement of Activities	7-9
Notes to financial statements	10-13

Wounded Healers Foundation
Financial Reports
For the Year Period Ended 31st Dec 2021

ORGANIZATION INFORMATION

Directors	Eunice Nuna
Registered Office	Muthithi Road Westlands Nairobi, Kenya.
Pin Number	PO51834394U

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, 2021 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, 2021 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: 1st March 2022.....

Wounded Healers Foundation
Audited Reports
For the Year Period Ended 31st Dec 2021

STATEMENT OF COMPREHENSIVE DISBURSEMENT

	Notes	Dec-21 Shs	Dec 2020 Shs
Disbursement	1	2,013,005.40	163,227
Less:			
Program Expenditure:	7	923,889.95	63,272
Gross Surplus		<u>1,089,115.45</u>	<u>99,955</u>
1:5 Administrative expenses(HR)	3	692,550.00	0
1:6 Other Adm & Operating expenses	3	383,001.00	156,119
Year to date -Surplus/Deficit		<u>13,564.45</u>	<u>(56,164)</u>
Finance Cost		639.00	0
Year to date -Surplus/Deficit		<u>12,925.45</u>	<u>(56,164)</u>

Wounded Healers Foundation
Financial Reports
For the Year Period Ended 31st Dec 2021

STATEMENT OF FINANCIAL POSITION

	NOTES	Dec-21	Dec-20
REPRESENTED BY			
<u>NON-CURRENT ASSETS</u>			KSHS
Property, Plant & Equipment		306,448.00	96,000
<u>CURRENT ASSETS</u>			
Cash and cash equivalents		12,925.45	(2,197)
petty cash		-	-
Total current assets		12,925.45	(2,197)
<u>CURRENT LIABILITIES</u>			
Creditors & Accruals		-	-
other creditors			
		<hr/>	<hr/>
		12,925.45	-
<u>NET CURRENT ASSETS</u>		<hr/>	<hr/>
		12,925.45	(2,197)
<u>TOTAL NET ASSETS</u>		<hr/>	<hr/>
		319,373.45	93,803
<u>FINANCED BY :</u>			
overall position		<hr/>	<hr/>
		319,373.45	93,803
		<hr/>	<hr/>
		319,373.45	93,803

Wounded Healers Foundation
Bank Reconciliation
For the Year Period Ended 31st Dec 2021

	Dec-21	Dec-20
		Kshs
Cashbook Balance(Bank account)	12,925.45	(56,164)
		-
	12,925.45	(56,164)
Adjustments(Items in the ledger but not in the bank statements)		Kshs
unrecorded deposits		53,967
:		
:		
:		
Adjusted closing cashbook balance	12,925.45	(2,197.0)
		-
current closing bank balance for the year	12,925.45	(2,197.0)
Variance	0.00	-

Wounded Healers Foundation
Detailed Program Activities Report
For the Year Period Ended 31st Dec 2021

	Dec-21	Dec-20
Notes		Kshs
1. Restoration Program :		
1.1 Survivor Lead:		
Board meeting		930.00
End of year Party		21,000.00
Transport-Trainees	2,959.00	
Lunch-Trainees	21,623.00	433.00
Allowance-Outreach Workers	12,662.00	
Transport-Outreach Workers	2,546.00	
Lunch-Zahara girls		753.00
Girl Child Event	85,055.00	
Facilitation Fee-3days Karen	30,000.00	
Other related expenses	35,510.00	4,871.00
seats-pallets	48,000.00	-
Rent	125,000.00	
Sign board	6,320.00	-
curtains	40,170.00	-
padlocks	3,000.00	-
House viewing	15,183.00	-
Repairs & Maintenance/painter	87,819.95	-
	515,847.95	27,987.00
1.2: Holistic Program:		
		4,871.00
Counselling		
Zahara girls-Transport	13,393.00	700.00
School-Visit	8,006.00	
Food basket	15,895.00	11,185.00
Other related expenses	8,751.00	
Zahara-Rent	20,200.00	10,500.00
Medical	38,415.00	
Home Visit	4,583.00	
	109,243.00	22,385.00
1:3 Scholarship program:		
School Fees-Janet &Angel	199,500.00	
Uniforms-Angel	3,051.00	
	<u>202,551.00</u>	

1:4 Story Telling program :

Photographer	-	10,400.00
Staff-transport	-	2,500.00
others	-	
		<hr/>
		12,900.00

2.Prevention Programs:

1.2 Mentorship Program:

Training		
Pads	17,094.00	-
Boxers	3,251.00	-
Snacks	2,772.00	-
Reimbursement	16,043.00	-
Staff-Accomodation	14,200.00	
Staff-Lunch	5,640.00	
Staff-Transport	32,342.00	
Communication	465.00	
Other related expenses	4,441.00	
	96,248.00	
	<hr/>	

1.2: My body program:

Incentives		
Other related Expenses		
		<hr/>

1:3 Nilinde Program:

Incentives		
certificates		
Awards		

1:4 Training

Facilitation fee		
Other related Expenses		
		<hr/>
		<hr/>

Total Program Expenditure	923,889.95	63,272.00
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Adminstrative & Operating Expenses

Utilities	33,932.00	
Office Expenses	101,604.00	7,479.00
Repairs & Maintenance	-	5,440.00
accounting fee/Audit fee	-	-
Rent	170,097.00	120,000.00
Legal fee	1,700.00	
Communication	16,422.00	
Website expenses	8,887.00	23,200.00
Audit fee	40,000.00	
Miscellaneous expenses	10,359.00	
Total Adminstrative Expenses	383,001.00	156,119.00
Human Resource Expenses:		
Program Manager	216,600.00	-
Counsellor	141,600.00	-
Media and Communication	117,600.00	-
Program Co-ordinator	78,600.00	
Human Resource Manager	25,000.00	-
Social Worker	31,000.00	
Finance Consultant	31,000.00	
Outreach workers	51,150.00	-
Total HR Expenses	692,550.00	
Finance Charges		
Bank charges	639.00	
Total	2,000,079.95	219,391.00

Wounded Healers Foundation
Petty cash Report
For the Year Period Ended 31st Dec 2021

1 Petty cash	Dec-21	Dec 2020
		Kshs
Previous balance b/d	0	-
Add back: cash in		-
		-
		-
Less: Cash out		-
		-
<hr/>		
Closing balance c/f		
<hr/>		

Wounded Healers Foundation
Disbursement Report
For the Year Period Ended 31st Dec 2021

Notes to financial statements (continued)

	Dec-21	Dec-20
1 Disbursement		kshs
Donor- Wounded Healers International -I&M	1,804,696.40	163,227
Donor- Wounded Healers International -MPESA	199,759.00	
Return-Sepheh Gichuru	8,550.00	
	<hr/>	<hr/>
	2,013,005.40	163,227

2

3

Wounded Healers Foundation
Audited Reports
For the Year Period Ended 31st Dec 2021

	Dec-21	Dec-20
Creditors & Accruals		Kshs
Creditors		-
Audit fee		-
Total		-

		Kshs
Staff advances		
Josphine		-
Total		-

Wounded Healers Foundation

Audited Reports

For the Year Period Ended 31st Dec 2021

Notes to financial statements (continued)

1 Property, Plant & Equipment

	Land	Computer & Accessories	Motor Vehicle	Furniture, Fittings & Partitions	Total
Applicable Rate	0%	30%	25%	12.5%	
Cost As At start-To be specified				96,000	96,000
Additions	-	-	-	210,448	210,448
As At 31st Dec 2021	-	-	-	306,448	306,448
Depreciation					
Accumulated					
Charge for the Period					
Depr 2021	-	-	0	-	0
Net Book Value					
31.12.2021	-	-	-	306,448	306,448
31.12.2020					96,000