

**WOUNDED HEALERS FOUADATION  
AUDITED REPORTS  
FOR THE PERIOD ENDED 31st Dec 2022**

**Wounded Healers Foundation**  
**Audited Reports**  
**For the Month Period Ended 31st Dec 2022**

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**Wounded Healers Foundation**  
**Audited Reports**  
**For the Month Period Ended 31st Dec 2022**

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**ORGANIZATION INFORMATION**

|                   |  |
|-------------------|--|
| Director          | Eunice Nuna                                      |
| Registered Office | Muthithi Road<br>Westlands<br>Nairobi,<br>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, 2022 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, 2022 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...8<sup>th</sup> February 2023.....**

**Wounded Healers Foundation**  
**Audited Reports**  
**For the Month Period Ended 31st Dec 2022**

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**STATEMENT OF COMPREHENSIVE DISBURSEMENT**

|                                      | <b>Notes</b> | <b>Dec-22<br/>Shs</b> | <b>Dec 2021<br/>Shs</b> |
|--------------------------------------|--------------|-----------------------|-------------------------|
| Disbursement                         | 1            | 4,563,746.60          | 2,013,005.00            |
| Less:                                |              |                       |                         |
| Program Expenditure:                 | 7            | 2,725,463.98          | 923,890.00              |
| <b>Gross Surplus</b>                 |              | <b>1,838,282.62</b>   | <b>1,089,115.00</b>     |
| 1:5 Administrative expenses(HR)      | 3            | 1,544,522.00          | 692,550.00              |
| 1:6 Other Adm & Operating expenses   | 3            | 150,603.32            | 383,001.00              |
| <b>Year to date -Surplus/Deficit</b> |              | <b>143,157.30</b>     | <b>13,564.00</b>        |
| Finance Cost                         |              | 6,063.00              | 639.00                  |
| <b>Year to date -Surplus/Deficit</b> |              | <b>137,094.30</b>     | <b>12,925.00</b>        |

**Wounded Healers Foundation**  
**Financial Reports**  
**For the Month Period Ended 31st Dec 2022**

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**STATEMENT OF FINANCIAL POSITION**

|                             | NOTES | Dec-22       | Dec-21     |
|-----------------------------|-------|--------------|------------|
| REPRESENTED BY              |       |              |            |
| <u>NON-CURRENT ASSETS</u>   |       |              | KSHS       |
| Property, Plant & Equipment |       | 1,010,044.45 | 306,448.00 |
| <u>CURRENT ASSETS</u>       |       |              |            |
| Cash and cash equivalents   |       | 137,094.30   | 12,925.45  |
| petty cash                  |       | -            |            |
| Total current assets        |       | 137,094.30   | 12,925.45  |
| <u>CURRENT LIABILITIES</u>  |       |              |            |
| Creditors & Accruals        |       | -            | -          |
| other creditors             |       |              |            |
|                             |       | <hr/>        | <hr/>      |
|                             |       | 137,094.30   | 12,925.45  |
| <br>NET CURRENT ASSETS      |       | <hr/>        | <hr/>      |
|                             |       | 137,094.30   | 12,925.45  |
| <br>TOTAL NET ASSETS        |       | <hr/>        | <hr/>      |
| <u>FINANCED BY :</u>        |       | 1,147,138.75 | 319,373.45 |
| <br>overall position        |       | <hr/>        | <hr/>      |
|                             |       | 1,147,138.75 | 319,373.45 |
|                             |       | <hr/>        | <hr/>      |

**Wounded Healers Foundation**  
**Bank Reconciliation**  
**For the Month Period Ended 31st Dec 2022**

|   | <b>Dec-22</b>     | Dec-21<br><b>Kshs</b> |
|---|-------------------|-----------------------|
| Cashbook Balance(Bank account)                                  | 137,094.30        | 12,925.45             |
|   |                   | -                     |
|   | <b>137,094.30</b> | <b>12,925.45</b>      |
| Adjustments(Items in the ledger but not in the bank statements) |                   | <b>Kshs</b>           |
| unrecorded deposits   |                   | -                     |
| :   |                   |                       |
| :   |                   |                       |
| :   |                   |                       |
| Adjusted closing cashbook balance                               | 137,094.30        | <b>12,925.45</b>      |
|   |                   | -                     |
| current closing bank balance for the year                       | 137,094.30        | <b>12,925.45</b>      |
| <b>Variance</b>   | 0.00              | -                     |



**Wounded Healers Foundation**  
**Detailed Program Activities Report**  
**For the Month Period Ended 31st Dec 2022**

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Dec-22

Dec-21

Notes

**1. Restoration Program :**

**1.1 Survivor Lead:**

|                               |                     |                   |
|-------------------------------|---------------------|-------------------|
| Board meeting                 |                     |                   |
| End of year Party             |                     |                   |
| Transport-Trainees            |                     | 2,959.00          |
| Trainers Transport            | 1,671.00            | -                 |
| Lunch-Trainees                |                     | 21,623.00         |
| Allowance-Outreach Workers    |                     | 12,662.00         |
| Transport-Outreach Workers    |                     | 2,546.00          |
| Lunch-Zahara girls            |                     |                   |
| Girl Child Event              |                     | 85,055.00         |
| Facilitation Fee-3days Karen  | 2,032.00            | 30,000.00         |
| Other related expenses        | 1,991.00            | 35,510.00         |
| Safe house -motor vehicle     | 410,000.00          |                   |
| seats-pallets                 | -                   | 48,000.00         |
| Other shelter utilities       | 13,690.00           |                   |
| Safe house beds               | 34,000.00           |                   |
| Mattress                      | 21,195.00           |                   |
| Blankets                      | 9,000.00            |                   |
| Transport -safe house assets  | 15,736.64           |                   |
| Gas bill                      | 3,200.00            |                   |
| Safe house other assets       | 201,855.45          |                   |
| Rent                          | 465,000.00          | 125,000.00        |
| Sign board                    |                     | 6,320.00          |
| curtains                      |                     | 40,170.00         |
| Security officer              | 165,000.00          | -                 |
| Leadership Summit             | 80,686.80           |                   |
| Camp                          | 210,353.15          | -                 |
| Painting                      | 25,100.00           |                   |
| padlocks                      |                     | 3,000.00          |
| House viewing                 |                     | 15,183.00         |
| Repairs & Maintenance/painter | 9,166.00            | 87,819.95         |
|                               | <b>1,669,677.04</b> | <b>515,847.95</b> |

**1.2: Holistic Program:**

Counselling

|                         |                   |                   |
|-------------------------|-------------------|-------------------|
| Zahara girls-Transport  | 14,850.32         | 13,393.00         |
| School-Visit            | 3,933.00          | 8,006.00          |
| music Trainer           | 1,000.00          |                   |
| Girls Refreshments      | 2,000.00          |                   |
| Incentives              | 3,840.00          |                   |
| Girls support           | 47,010.00         |                   |
| Food basket             |                   | 15,895.00         |
| Other related expenses  | 7,544.00          | 8,751.00          |
| Zahara-Rent             | 64,992.00         | 20,200.00         |
| Accountant's baby Visit | 2,332.00          |                   |
| Medical                 | 48,475.00         | 38,415.00         |
| Home Visit              | 6,972.00          | 4,583.00          |
|                         | <b>202,948.32</b> | <b>109,243.00</b> |

### 1:3 Scholarship program:

|                          |                   |                   |
|--------------------------|-------------------|-------------------|
| Girls Fees-Janet & Angel | 91,632.00         | 199,500.00        |
| Uniforms-Angel           |                   | 3,051.00          |
| Janet fee                | 23,982.00         |                   |
| Eugene Fee               | 27,800.00         |                   |
| Angel fee                | 67,251.00         |                   |
| Susan fee                | 6,030.00          |                   |
| Nancy Fee                | 2,874.00          |                   |
| Caroline fee             | 4,060.00          |                   |
| Grace Wamucii fee        | 9,470.00          |                   |
| Dorcas Fee               | 22,700.00         |                   |
| Everlyn Fee              | 6,000.00          |                   |
| Girls Fees(others)       | 21,477.00         |                   |
|                          | <b>283,276.00</b> | <b>202,551.00</b> |

### 1:4 Story Telling program :

|                 |  |   |
|-----------------|--|---|
| Photographer    |  | - |
| Staff-transport |  | - |
| others          |  | - |

## 2.Prevention

### 1.2 Mentorship Program:

|                   |           |           |
|-------------------|-----------|-----------|
| Pads              | 15,934.00 | 17,094.00 |
| Hoodies & Burners | 28,263.00 | -         |
| 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        |
| Assets-TV              | 15,000.00        |                  |
| Teachers Symposium     | 2,000.00         |                  |
| Watching play          | 5,473.07         |                  |
| Communication          |                  | 465.00           |
| Other related expenses | 2,861.00         | 4,441.00         |
|                        | <b>69,531.07</b> | <b>96,248.00</b> |

**2:2 My body program:**

|                        |                 |  |
|------------------------|-----------------|--|
| Incentives             | 5,580.00        |  |
| Other related Expenses |                 |  |
|                        | <u>5,580.00</u> |  |

**2:3 Community Empowerment**

|                                 |                   |  |
|---------------------------------|-------------------|--|
| Bodaboda                        | 13,440.00         |  |
| women group                     | 10,250.00         |  |
| Go green                        | 2,957.00          |  |
| WHI Shop-USA                    | 50,000.00         |  |
| Adult education                 | 9,000.00          |  |
| Books                           | 1,500.00          |  |
| Law enforcers                   |                   |  |
| Other related expenses          | 1,427.00          |  |
| Amani boys program              | 31,865.00         |  |
| Elevate Program/adult education | <u>297,776.55</u> |  |
|                                 | <u>418,215.55</u> |  |

**2:4 Nilinde Program:**

|                     |                 |  |
|---------------------|-----------------|--|
| Incentives          | 1,488.00        |  |
| certificates        | 4,000.00        |  |
| Awards              |                 |  |
| Transport to School | 410.00          |  |
|                     | <u>5,898.00</u> |  |

**2:5 Training**

|                        |           |  |
|------------------------|-----------|--|
| Facilitation fee       | 30,467.00 |  |
| Other related Expenses | 80.00     |  |
| Counselling skills     | 7,000.00  |  |
| Leadership Skills      | 32,000.00 |  |

|                          |                  |  |
|--------------------------|------------------|--|
| Happy hour(refreshment ) | 3,575.00         |  |
| Board Meeting            | 296.00           |  |
| Parenting                | 1,500.00         |  |
| Stationery               | 1,000.00         |  |
|                          | <u>75,918.00</u> |  |

**Total Program Expenditure** 2,725,463.98 923,889.95

**Adminstrative & Operating Expenses**

|                                     |                   |                     |
|-------------------------------------|-------------------|---------------------|
| Utilities                           | 41,371.76         | 33,932.00           |
| Office Expenses                     | 94,475.56         | 101,604.00          |
| Repairs & Maintenance               | 1,500.00          | -                   |
| accounting fee/Audit fee            |                   | -                   |
| Rent                                |                   | 170,097.00          |
| Team Building                       | 4,836.00          |                     |
| Legal fee                           |                   | 1,700.00            |
| Communication                       | 8,420.00          | 16,422.00           |
| Website expenses                    |                   | 8,887.00            |
| Audit fee                           |                   | 40,000.00           |
| Miscellaneous expenses              |                   | 10,359.00           |
| <b>Total Adminstrative Expenses</b> | <b>150,603.32</b> | <b>1,306,890.95</b> |

**Human Resource Expenses:**

|                         |                     |                   |
|-------------------------|---------------------|-------------------|
| PAYE                    | 28,974.00           |                   |
| NSSF                    | 10,800.00           |                   |
| NHIF                    | 21,700.00           |                   |
| Program Manager         | 419,400.00          | 216,600.00        |
| Counsellor              | 120,180.00          | 141,600.00        |
| Staff bonus             | 15,200.00           |                   |
| Educator                | 228,758.00          |                   |
| Media and Communication |                     | 117,600.00        |
| Allowance               | 175,055.00          |                   |
| Program Co-ordinator    |                     | 78,600.00         |
| Consultant              | 5,055.00            |                   |
| Human Resource Manager  |                     | 25,000.00         |
| Legal Worker            | 359,400.00          | 31,000.00         |
| Accountant              | 160,000.00          | 31,000.00         |
| Outreach workers        |                     | 51,150.00         |
| <b>Total Salaries</b>   | <b>1,544,522.00</b> | <b>692,550.00</b> |

**Finance Charges**

|              |                     |                     |
|--------------|---------------------|---------------------|
|              |                     | 639.00              |
| Bank charges | 6,063.00            |                     |
| <b>Total</b> | <b>4,426,652.30</b> | <b>2,000,079.95</b> |

**Wounded Healers Foundation**  
**Petty cash Report**  
**For the Month Period Ended 31st Dec 2022**

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| <b>1 Petty cash</b>        | <b>Dec-22</b> | <b>Dec 2021</b> |
|----------------------------|---------------|-----------------|
|                            |               | <b>Kshs</b>     |
| Previous balance b/d       | 0             | -               |
| Add back: cash in          |               | -               |
|                            |               | -               |
|                            |               | -               |
| Less: Cash out             |               | -               |
|                            |               | -               |
| <hr/>                      |               |                 |
| <b>Closing balance c/f</b> |               |                 |
| <hr/>                      |               |                 |

**Wounded Healers Foundation**  
**Disbursement Report**  
**For the Month Period Ended 31st Dec 2022**

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**Notes to financial statements (continued)**

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|   | <b>Dec-22</b>       | <b>Dec-21</b>    |
|---|---------------------|------------------|
| <b>1 Disbursement</b>                       |                     | <b>kshs</b>      |
| Balance B/F                                 | <b>12,925.45</b>    |                  |
| Donor- Wounded Healers International -I&M   | 5,074,805.15        | 1,804,696.40     |
| Donor- Wounded Healers International -MPESA | 20,058.00           | 199,759          |
| KUZA DADA PROGRAM                           | (544,042.0)         | 8,550            |
|   | <hr/>               | <hr/>            |
|   | <b>4,563,746.60</b> | <b>2,013,005</b> |

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**Wounded Healers Foundation**  
**Audited Reports**  
**For the Month Period Ended 31st Dec 2022**

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|                                 | <b>Dec-22</b> | Dec-21      |
|---------------------------------|---------------|-------------|
| <b>Creditors &amp; Accruals</b> |               | <b>Kshs</b> |
| Creditors                       |               | -           |
| Audit fee                       |               | -           |
| <b>Total</b>                    |               | <b>-</b>    |

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

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**Wounded Healers Foundation**  
**Audited Reports**  
**For the Month Period Ended 31st Dec 2022**

Notes to financial statements (continued)

**1 Property, Plant & Equipment**

|                            | <b>Other assets</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                       |                     |                                   |                      | 96,000                                      | 96,000              |
| Additions                  | 201,855             | 15,000                            | 410,000              | 299,189                                     | <b>926,044</b>      |
| <b>As At 30th Dec 2022</b> | <b>201,855</b>      | <b>15,000</b>                     | <b>410,000</b>       | <b>395,189</b>                              | <b>1,022,044</b>    |
| <b>Depreciation</b>        |                     |                                   |                      |   |                     |
| Accumulated                |                     |                                   |                      |   |                     |
| Charge for the Period      |                     |                                   |                      | 12,000                                      | <b>12,000</b>       |
| <b>Depr 2022</b>           | -                   | -                                 | 0                    | <b>12,000</b>                               | <b>12,000</b>       |
| <b>Net Book Value</b>      |                     |                                   |                      |   |                     |
| <b>31.12.2022</b>          | -                   | <b>15,000</b>                     | -                    | <b>395,189.00</b>                           | <b>1,010,044.45</b> |
| <b>31.12.2021</b>          |                     |                                   |                      | <b>306,448.00</b>                           | <b>306,448.00</b>   |