

**WOUNDED HEALERS FOUADATION
AUDITED REPORTS
FOR THE PERIOD ENDED 31ST DECEMBER 2023**

Wounded Healers Foundation
Audited Reports
For the Month Period Ended 31st December 2023

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Wounded Healers Foundation
Financial Reports
For the Month Period Ended 31st December 2023

ORGANIZATION INFORMATION

| | |
|-------------------|--|
| Directors | Eunice Nuna |
| Registered Office | Muthithi Road Westlands Nairobi, Kenya. |
| 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, 2023 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, 2023 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...14th February 2024.....

**Wounded Healers Foundation Audited
Reports
For the Month Period Ended 31st December 2023**

STATEMENT OF COMPREHENSIVE DISBURSEMENT

| | Notes | Dec-23 Shs | Dec 2022 Shs |
|--------------------------------------|--------------|-----------------------|-------------------------|
| Disbursement | 1 | 7,337,068.21 | 4,563,747 |
| Less: | | | |
| Program Expenditure: | 7 | 4,643,161.00 | 2,725,464 |
| Gross Surplus | | 2,693,907.21 | 1,838,283 |
| 1:5 Administrative expenses(HR) | 3 | 1,983,838.16 | 1,544,522 |
| 1:6 Other Adm & Operating expenses | 3 | 247,736.18 | 150,603 |
| Year to date -Surplus/Deficit | | 462,332.88 | 143,157 |
| Finance Cost | | 14,775.50 | 6,063 |
| Year to date -Surplus/Deficit | | 447,557.38 | 137,094 |

Wounded Healers Foundation
Financial Reports
For the Month Period Ended 31st December 2023

STATEMENT OF FINANCIAL POSITION

| | NOTES | Dec-23 | Dec-22 |
|-----------------------------|-------|--------------|--------------|
| REPRESENTED BY | | | |
| <u>NON-CURRENT ASSETS</u> | | | KSHS |
| Property, Plant & Equipment | | 1,995,806.08 | 1,010,044.45 |
| <u>CURRENT ASSETS</u> | | | |
| Cash and cash equivalents | | 447,557.38 | 137,094.30 |
| petty cash | | - | - |
| Total current assets | | 447,557.38 | 137,094.30 |
| <u>CURRENT LIABILITIES</u> | | | |
| Creditors & Accruals | | - | - |
| other creditors | | | |
| | | <hr/> | <hr/> |
| | | 447,557.38 | 137,094.30 |
| NET CURRENT ASSETS | | <hr/> | <hr/> |
| | | 447,557.38 | 137,094.30 |
| TOTAL NET ASSETS | | <hr/> | <hr/> |
| <u>FINANCED BY :</u> | | <hr/> | <hr/> |
| overall position | | <hr/> | <hr/> |
| | | 2,443,363.45 | 1,147,138.75 |
| | | <hr/> | <hr/> |
| | | 2,443,363.45 | 1,147,138.75 |
| | | <hr/> | <hr/> |

Wounded Healers Foundation
Bank Reconciliation
For the Month Period Ended 31st December 2023

| | Dec-23 | Dec-22 |
|---|-------------------|------------------|
| Cashbook Balance(Bank account) | 447,557.38 | 137,094 |
| | | - |
| | 447,557.38 | 137,094 |
| Adjustments(Items in the ledger but not in the bank statements) | Kshs | Kshs |
| unrecorded deposits | | - |
| : | | |
| : | | |
| : | | |
| Adjusted closing cashbook balance | 447,557.38 | 137,094.3 |
| | | - |
| current closing bank balance for the year | 447,557.38 | 137,094.3 |

Variance

-

Wounded Healers Foundation
Detailed Program Activities Report
For the Month Period Ended 31st December 2023

| | Dec-23 | Dec-22 |
|---------------------------------|---------------------|---------------------|
| Notes | | |
| 1. Restoration Program : | | |
| 1.1 Survivor Lead: | | |
| Trainers Transport | | 1,671.00 |
| Facilitation Fee-3days Karen | | 2,032.00 |
| Shelter Furniture's | 212,116.00 | 1,991.00 |
| Safe house -motor vehicle | 801,210.00 | 410,000.00 |
| Car Insurance | 32,870.00 | - |
| Car Fuel/ oil/ repair/service | 245,027.00 | |
| IT Maintenance | 60,000.00 | |
| Other shelter utilities | | 13,690.00 |
| Safe house beds Cleaner | | 34,000.00 |
| Mattress | 39,050.00 | |
| | | 21,195.00 |
| Blankets | | 9,000.00 |
| Transport -safe house assets | | 15,736.64 |
| Gas bill | | 3,200.00 |
| Safe house other assets | 5,200.00 | 201,855.45 |
| Rent | 484,000.00 | 465,000.00 |
| CCTV Camera | 31,150.00 | |
| Shelter computers & printer | 233,000.00 | |
| Security officer | 156,500.00 | 165,000.00 |
| Leadership Summit | | 80,686.80 |
| Camp | | 210,353.15 |
| Painting Phone | | 25,100.00 |
| Repairs & Maintenance/painter | 10,000.00 | |
| | 12,000.00 | 9,166.00 |
| | 2,322,123.00 | 1,669,677.04 |
| 1.2: Holistic Program: | | |
| Counselling | 1,600.00 | |
| Zahara girls -Transport | - | 14,850.32 |
| Zahara program | 147,858.00 | |
| School-Visit | 3,656.00 | 3,933.00 |
| music Trainer | 2,738.00 | 1,000.00 |
| Girls Refreshments | 300.00 | 2,000.00 |
| Incentives | 8,080.00 | 3,840.00 |
| Girls support | 7,100.00 | 47,010.00 |
| Food basket | | |
| Family re-Integration | 14,500.00 | |
| Other related expenses | 3,250.00 | 7,544.00 |
| Zahara-Rent | 24,191.00 | 64,992.00 |
| case follow up | 600.00 | - |
| Burial support | 5,055.00 | - |
| baby Visit | | 2,332.00 |
| Medical | 45,768.00 | 48,475.00 |
| Home Visit | 27,055.00 | 6,972.00 |
| | 291,751.00 | 202,948.32 |
| 1:3 Scholarship program: | | |

| | | |
|-------------------|--------------------------|--------------------------|
| Janet fee | 40,660.00 | 45,614.00 |
| Eugene Fee | 11,500.00 | 27,800.00 |
| Angel fee | 47,192.00 | 137,251.00 |
| Susan fee | | 6,030.00 |
| Nancy Fee | 8,067.00 | 2,874.00 |
| Caroline fee | 5,055.00 | 4,060.00 |
| Grace Wamucii fee | | 9,470.00 |
| Dorcas Fee | 10,875.00 | 22,700.00 |
| Evelyn Fee | | 6,000.00 |
| Other Girls Fees | 47,992.00 | 21,477.00 |
| Beatrice | 13,975.00 | |
| | <u>185,316.00</u> | <u>283,276.00</u> |

1:4 Story Telling program:

Photographer

-

2.Prevention

1.2 Mentorship Program:

| | | |
|------------------------|--------------------------|-------------------------|
| Sanitary Towel | 49,800.00 | 15,934.00 |
| Hoodies & Banners | 2,800.00 | 28,263.00 |
| Incentives | 7,355.00 | |
| Reimbursement | 9,705.00 | |
| Girls mentorship | 15,345.00 | |
| Staff-Transport | 2,800.00 | |
| Assets-TV | - | 15,000.00 |
| Teachers Symposium | 7,355.00 | 2,000.00 |
| Watching play | 9,705.00 | 5,473.07 |
| Communication | - | - |
| Other related expenses | 1,010.00 | 2,861.00 |
| | <u>105,875.00</u> | <u>69,531.07</u> |

2:2 My body program:

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

2:3 Community Empowerment

| | | |
|-----------------------------------|----------------------------|--------------------------|
| Boda boda | 55,000.00 | 13,440.00 |
| women group | 19,050.00 | 10,250.00 |
| Go green | | 2,957.00 |
| WHI Shop-USA | | 50,000.00 |
| Prevention training | 159,000.00 | |
| Partnership meeting | 1,630.00 | |
| Books | | 1,500.00 |
| Church event | 52,000.00 | |
| International woman Day(Murang'a) | 121,000.00 | |
| International Day of a Girl | 166,430.00 | |
| Team building | 152,000.00 | |
| Other related expenses | 53,000.00 | 1,427.00 |
| Football Tournament program | 229,744.00 | |
| Amani boys program | 176,033.00 | 31,865.00 |
| Elevate Program/adult education | <u>553,209.00</u> | <u>306,776.55</u> |
| | <u>1,738,096.00</u> | <u>418,215.55</u> |

2:4 Nilinde Program:

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

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 |
| | - | 75,918.00 |

Total Program Expenditure

4,643,161.00 2,725,463.98

Administrative & Operating Expenses

| | | |
|-----------------------|-----------|-----------|
| Utilities | 99,362.99 | 41,371.76 |
| Office Expenses | 80,553.19 | 94,475.56 |
| Repairs & Maintenance | 10,500.00 | 1,500.00 |
| End of year meeting | 11,000.00 | |
| Rent | | |
| Team Building | | 4,836.00 |
| stationery | 4,170.00 | |
| Communication | 2,150.00 | 8,420.00 |
| Website expenses | | |
| Audit fee | 40,000.00 | |

Total Administrative Expenses**247,736.18 150,603.32****Human Resource Expenses:**

| | | |
|------------------------|---------------------|---------------------|
| PAYE | 161,072.54 | 28,974.00 |
| NSSF | 68,216.00 | 10,800.00 |
| NHIF | 41,350.00 | 21,700.00 |
| NITA | 750.00 | |
| Housing Levy | 19,525.00 | |
| Program Manager | 513,552.82 | 419,400.00 |
| Counsellor | 160,000.00 | 120,180.00 |
| Staff bonus | | 15,200.00 |
| Prevention coordinator | 282,239.00 | 228,758.00 |
| Christmas gifts | 63,000.00 | |
| Allowance | | 175,055.00 |
| Program coordinator | 122,096.00 | |
| Consultant | | 5,055.00 |
| Human Resource Manager | | |
| Case Manager | 430,036.80 | 359,400.00 |
| Accountant | 120,000.00 | 160,000.00 |
| Outreach workers | 2,000.00 | |
| Total Salaries | 1,983,838.16 | 1,544,522.00 |

Finance Charges

| | | |
|--------------|---------------------|---------------------|
| Bank charges | 14,775.50 | 6,063.00 |
| Total | 6,889,510.84 | 4,426,652.30 |

Wounded Healers Foundation
Disbursement Report
For the Month Period Ended 31st December 2023

Notes to financial statements (continued)

| | Dec-23 | Dec-22 |
|---|-------------------|------------------|
| 1 Disbursement | | |
| Balance B/F | 137,094.30 | 12,925.45 |
| Donor- Wounded Healers International -I&M | 7,251,109.18 | 5,074,805.15 |
| Donor- Wounded Healers International -MPESA | - | 20,058.00 |
| REFUND | 17,000.00 | |
| KUZA DADA PROGRAM | (68,135.3) | (544,042.0) |
| | <hr/> | <hr/> |
| | 7,337,068.21 | 4,563,746.60 |

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Wounded Healers Foundation
Management Reports
For the Month Period Ended 31st December 2023

| | Dec-23 | Dec-22 |
|---------------------------------|---------------|---------------|
| Creditors & Accruals | Kshs | Kshs |
| Creditors | | - |
| Audit fee | | - |
| Total | | - |

| | Kshs | Kshs |
|-----------------------|-------------|-------------|
| Staff advances | - | - |
| Josphine Wanjiru | - | - |
| Faith Mbithe | - | - |
| Ann wangui | | |
| Total | - | - |

Wounded Healers Foundation
Management Reports
For the Month Period Ended 31st December 2023

Notes to financial statements (continued)

1 Property, Plant & Equipment

| | Other assets | Computer & Accessories | Motor Vehicle | Furniture, Fittings & Partitions | Total |
|---------------------------------|---------------------|-----------------------------------|----------------------|---|---------------------|
| Applicable Rate | 0% | 30% | 12.5% | 12.5% | |
| Cost | 201,855.45 | 15,000.00 | 410,000.00 | 395,189.00 | 1,022,044.45 |
| Additions | 41,150.00 | 233,000.00 | 801,210.00 | 212,116.00 | 1,287,476.00 |
| As At 31st December 2023 | 201,855.45 | 248,000.00 | 1,211,210.00 | 607,305.00 | 2,309,520.45 |
| Depreciation | | | | | |
| Accumulated | | | | 12,000.00 | 12,000.00 |
| Charge for the Period | | 74,400.00 | 151,401.25 | 75,913.13 | 301,714.38 |
| Depr 2023 | - | 74,400.00 | 151,401.25 | 87,913.13 | 313,714.38 |
| Net Book Value | | | | | |
| 31.12.2023 | 201,855 | 173,600 | 1,059,809 | 519,391.88 | 1,995,806.08 |
| 31.12.2022 | 201,855 | 15,000 | 410,000 | 383,189.00 | 1,010,044.45 |