WOUNDED HEALERS FOUDATION

ANNUAL AUDITED FINANCIAL REPORT

FOR THE PERIOD ENDED 31ST DECEMBER 2025

Wounded Healers Foundation
Annual Audited Financial Report
For the Period Ended 31st December 2025

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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, 2025 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 organization'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 Organization as at 31st December, 2025 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 Organization'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

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AND ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS (K)
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Date 17th February 2026

Wounded Healers Foundation
Annual Audited Financial Report
For the Period Ended 31st December 2025

STATEMENT OF COMPREHENSIVE DISBURSEMENT

	Notes	Dec-25 Shs	Dec 2024 Shs
Disbursement	1	9,735,618.48	10,402,179.48
Less:			
Program Expenditure:	7	5,817,606.70	5,043,868.00
Gross Surplus		3,918,011.78	**5,358,311.48**
1:5 Administrative expenses(HR)	3	2,820,209.63	3,755,684.80
1:6 Other Adm & Operating expenses	3	692,542.00	244,526.30
Year to date -Surplus/Deficit		**405,260.15**	**1,358,100.38**
Finance Cost		16,086.99	20,192.07
Year to date -Surplus/Deficit		**389,173.16**	**1,337,908.31**

Wounded Healers Foundation
Annual Audited Financial Report
For the Period Ended 31st December 2025

STATEMENT OF FINANCIAL POSITION

	NOTES	Dec-25	Dec-24
REPRESENTED BY			
NON-CURRENT ASSETS			KSHS
Property, Plant & Equipment		2,384,757.95	2,705,448.58
CURRENT ASSETS			
Cash and cash equivalents		389,173.16	1,337,908.31
petty cash		-	-
Total current assets		389,173.16	1,337,908.31
CURRENT LIABILITIES			
Creditors & Accruals		-	-
other creditors			
		389,173.16	1,337,908.31
NET CURRENT ASSETS		389,173.16	1,337,908.31
TOTAL NET ASSETS		2,773,931.11	4,043,356.89
FINANCED BY :			
overall position		2,773,931.11	4,043,356.89
		2,773,931.11	4,043,356.89

Wounded Healers Foundation
Bank Reconciliation
For the Period Ended 31st December 2025

	Dec-25	Dec-24
		Kshs
Cashbook Balance(Bank account)	389,173.16	1,337,908
		-
	389,173.16	**1,337,908**
Adjustments(Items in the ledger but not in the bank statements)	Kshs	**Kshs**
		-
:		
Adjusted closing cashbook balance	389,173.16	**1,337,908.3**
		-
current closing bank balance for the year	389,173.16	**1,337,908.3**
Variance		**-**

Wounded Healers Foundation
Detailed Program Activities Report
For the Period Ended 31st December 2025

	Notes	Dec-25	Dec-24
1.Restoration Program :			
1.1 Survivor Lead: City of Peace			
Shelter Furnitures &Tents		-	94,500.00
Safe house -motor vehicle		-	501,000.00
Car Insurance		-	65,021.00
Car Fuel/car repair/service		-	183,460.00
IT Maintenance		-	
Other shelter utilities		-	50,470.00
Sewing machine services		-	32,200.00
Cleaner		-	29,221.00
Safe house other assets		-	165,095.00
City Of peace Rent		-	480,000.00
CCTV Camera		-	
Shelter computers & printer		-	269,400.00
Security officer		-	174,000.00
Staff Uniform		-	56,500.00
Repairs & Maintenance		-	14,000.00
		-	**2,114,867.00**
1.2:Holistic Program:			
Counselling		-	-
Zahara girls-Transport		-	860.00
Zahara program		-	-
School-Visit		-	500.00
music Trainer		-	-
Girls Refleshments		-	-
Incentives		-	6,600.00
Girls support		-	860.00
Food basket		-	-
Family re-Intergration		-	-
Other related expenses		-	-
Zahara-Rent		-	-
case follow up		-	-
Burial support		-	-
Medical		-	21,290.00
Home Visit		-	18,971.00
		-	**49,081.00**
1:3 Scholarship program: COP Children Center			
Peris Nyambura		13,250.00	-
Jane fee		10,000.00	-
Angel fee		48,035.00	71,843.00
Mary Ann fee		-	44,612.00
Nilan		10,000.00	-
Jasmin Wanjiru		22,500.00	-
Caroline fee		50,545.00	51,305.00
Eli fee		28,850.00	-
Dorcas Fee		12,400.00	18,720.00
Shakila Gloria		30,260.00	40,000.00
Patricia Minoo		7,700.00	-
MaryAnn Njoki fee		30,172.00	-
Jayden fee		22,500.00	52,800.00
Gift fee		17,000.00	-
Beatrice		8,000.00	18,587.00
		311,212.00	297,867.00
1:4 Story Telling program :			
Photographer		-	-
Staff-transport		-	-
others		-	-
		-	-
1:5 Safe Space Shelter : COP Children Center			
Safe house rent		480,000.00	80,000.00
Medical		100,005.00	-
Other Assets		117,650.00	-
Furnitures &fittings		91,750.00	-
Transport		1,400.00	-
Matron		123,845.00	-
Local Transport exp		9,400.00	-
Chicken Project		31,500.00	-
Cleaning /Self care Items		22,623.00	-

Legal Expenses	78,100.00	-
Computer	80,000.00	-
shelter other supplies	78,380.00	-
Enterpreneuring Sessions	160,097.00	-
Family Re-Intergration	209,160.00	-
Clothes	29,805.00	-
Security	67,550.00	-
Training	7,000.00	-
Holistic support	1,000.00	-
stationery	1,730.00	-
Shelter Food	164,602.00	-
Repair &Maintenance	32,910.00	-
Utilities	79,730.00	-
	1,968,237.00	**80,000.00**

2.Prevention

1.2 Mentorship Program:		
Sanitary Towel	-	39,250.00
Hoodies & Banners	-	
Incentives	-	10,081.00
Reimbursement	-	
Girls Mentorship	-	100,699.00
Staff-Transport	-	
Teachers Symposium	-	
Watching play	-	
TOT program	-	
Other related expenses	-	29,752.00
	-	**179,782.00**

2:2 My body program:		
Body safety	-	10,825.00
Other related Expenses	-	-
	-	10,825.00

2:3 Community Empowerment: City of Peace Learning Center		
Gowns/Certificates	143,505.00	-
Books/Stationery	550.00	5,213.00
Computer Class	96,900.00	107,182.00
Security officer	161,000.00	-
Day care	58,376.00	-
Cleaning	58,500.00	-
Repairs & Maintenance	43,600.00	-
WHI-Curio shop(USA)	-	30,000.00
City Of peace Rent	480,000.00	-
Library /Coding	113,185.00	-
Safe house other assets	5,200.00	-
Women Empowerment	-	65,460.00
Partnership	35,950.00	
Beauty classes	120,805.00	257,007.00
Sewing machines/Tailoring	89,515.00	-
Pads making	140,167.45	-
International women's Day	-	150,275.00
International Day of a Girl	-	-
Bags printing/Kitenge mat	23,000.00	-
Educational trip	-	12,000.00
Transport	7,350.00	
Football Tornament program	-	193,994.00
Amani boys program	-	341,742.00
Adult education	108,400.00	92,773.00
Elevate Program	-	558,882.00
	1,686,003.45	1,814,528.00

2:4 Nilinde Program:		
Incentives	-	-
certificates	-	-
Awards	-	-
Transport to School	-	-
	-	-

2:5 Training		
Facilitation fee	-	-
Other related Expenses	-	-
Ending Sexual and GBV -Training	-	44,100.00
Leadership Skills& Capacity Building	977,044.25	130,099.00
Happy hour(refreshment)	150,000.00	-
Board Meeting	-	23,769.00

Parenting	-	-
Stationery	-	-
	1,127,044.25	**197,968.00**
2:6 SGBV		
Partcipant Reimbrsement	25,000.00	-
Transport	8,750.00	-
Coaches Reimbursement	27,000.00	-
Reflectors	25,000.00	-
SHG Program	5,157.00	-
Body safety	500.00	-
Partnership meeting	2,270.00	-
Community awareness	22,500.00	-
Balls /Cones	10,500.00	-
TOT	1,190.00	-
Mentorship	4,829.00	-
Stationery	1,740.00	-
Government staff	2,000.00	-
Tornaments	135,413.00	-
Women group - Bank account opening	4,000.00	-
Skit Production	289,054.00	-
Refleshments	3,500.00	-
CWL	1,200.00	-
Women Empowerment	155,507.00	
	725,110.00	**-**
CREAW -JASIRI PROGRAM		**298,950.00**
Total Program Expenditure	**5,817,606.70**	**4,963,868.00**
Adminstrative & Operating Expenses		
Utilities	142,937.00	142,352.00
Office Expenses	163,319.00	73,960.55
Board Refleshments	10,114.00	
Local transport	123,294.00	5,481.75
stationery	23,355.00	22,732.00
Communication	1,100.00	
Other Assets	50,400.00	
Repair &Maintenance	46,500.00	
Car Insurance	38,023.00	
Car Fuel/car repair/service	93,500.00	
Total Adminstrative Expenses	**692,542.00**	**244,526.30**
Human Resource Expenses:		
PAYE	104,089.00	255,281.00
NSSF	239,400.00	210,120.00
SHA	40,015.00	62,126.00
NITA	3,150.00	2,700.00
Housing Levy	59,100.00	71,040.00
Program Manager	398,756.48	631,255.50
Counsellor	228,000.00	240,000.00
Development Co-ordinator	123,556.80	458,640.00
SGBVP Co-ordinator	267,861.25	313,628.70
Christmas gifts	150,000.00	134,832.00
Auditor	40,000.00	40,000.00
Learning Center Co-ordinator	280,289.30	406,955.80
Community Women Lead	97,368.00	97,368.00
Communication Co-ordinator	214,518.00	-
Shelter Co-ordinator	351,763.80	568,255.80
Accountant	169,000.00	156,000.00
Outreach workers	53,342.00	107,482.00
Total Salaries	**2,820,209.63**	**3,755,684.80**
Finance Charges		
Bank charges	16,086.99	20,192.07
Total	9,346,445.32	8,984,271.17

Wounded Healers Foundation
Petty cash Report
For the Period Ended 31st December 2025

			Dec-25	Dec 2024
1	**Petty cash**			**Kshs**
	Previous balance b/d		-	-
	Add back:	cash in	-	-
			-	-
			-	-
	Less:	Cash out	-	-
			-	-
	Closing balance c/f			

Wounded Healers Foundation
Disbursement Report
For the Period Ended 31st December 2025

Notes to financial statements (continued)

		Dec-25	Dec 2024
1	**Disbursement**		
	Balance B/F	**1,337,908.31**	**447,557.38**
	Donor- Wounded Healers International -I&M	8,338,350.00	9,114,391.75
	Refund- to I&M	46,200.00	3,300.00
	Community Service Support	13,160.17	
	Donor -CREAW	-	1,286,930.35
	Donor-CREAW-JASIRI PROGRAM	-	300,000.0
	CREAW TRF TO CO-OP BANK	-	(750,000.0)
		9,735,618.48	10,402,179.48

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Wounded Healers Foundation
Annual Audited Financial Report
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	Dec-25	Dec-24
Creditors & Accruals		**Kshs**
Creditors	-	-
Audit fee	-	-
Total		**-**

Staff advances		**Kshs**
	-	-
	-	
Total		**-**

Notes to financial statements (continued)

1 **Property, Plant & Equipment**

	Other assets	Computer & Accessories	Motor Vehicle	Furniture, Fittings & Partitions	Total
Applicable Rate	12.5%	30%	12.5%	12.5%	
Cost	243,005.45	517,400.00	1,712,210.00	701,805.00	3,174,420.45
Additions	308,300.00	80,000.00	-	91,750.00	**171,750.00**
As At 31st DEC 2025	**551,305.45**	**597,400.00**	**1,712,210.00**	**793,555.00**	**3,346,170.45**
Depreciation					
Accumulated	-	155,220.00	214,026.25	99,725.63	**468,971.88**
Charge for the Period	68,913.18	179,220.00	214,026.25	99,194.38	**492,440.63**
Depr 2025	**68,913.18**	**334,440.00**	**428,052.50**	**198,920.01**	**961,412.51**
Net Book Value					
31.12.2025	**482,392.27**	**262,960.00**	**1,284,157.50**	**594,635.00**	**2,384,757.95**
31.12.2024	243,005.45	362,180.00	1,498,183.75	602,079.38	2,705,448.58

***The depreciation recorded is for the year**

Wounded Healers Foundation
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	Dec-25
Expenditure summary	
City of peace -Learning Center	1,686,003.45
City of Peace-Children Centre	2,279,449.00
Training &Capacity Building	1,127,044.25
SGBVP	725,110.00
Administration cost	692,542.00
HR	2,820,209.63
Bank charges	16,086.99
Total	9,346,445.32

Dec-24
Kshs
-
-
-
-
-
-
-
-