WOUNDED HEALERS FOUDATION
AUDITED REPORTS
FOR THE PERIOD ENDED 31ST DEC 2024

Wounded Healers Foundation
Audited Reports
For the Month Period Ended 31st Dec 2024

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Audited Reports
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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, 2024 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, 2024 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

M. N. CLIFF
AND ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS (K)
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Date 13th January 2025

Wounded Healers Foundation
Audited Reports
For the Month Period Ended 31st Dec 2024

STATEMENT OF COMPREHENSIVE DISBURSEMENT

	Notes	Dec-24 Shs	Dec 2023 Shs
Disbursement	1	10,402,179.48	7,337,068.21
Less:			
Program Expenditure:	7	5,043,868.00	4,643,161.00
Gross Surplus		5,358,311.48	**2,693,907.21**
1:5 Administrative expenses(HR)	3	3,755,684.80	1,983,838.16
1:6 Other Adm & Operating expenses	3	244,526.30	247,736.17
Year to date -Surplus/Deficit		**1,358,100.38**	**462,332.88**
Finance Cost		20,192.07	14,775.50
Year to date -Surplus/Deficit		**1,337,908.31**	**447,557.38**

Wounded Healers Foundation
Financial Reports
For the Month Period Ended 31st Dec 2024

STATEMENT OF FINANCIAL POSITION

	NOTES	Dec-24	Dec-23
REPRESENTED BY			
NON-CURRENT ASSETS			KSHS
Property, Plant & Equipment		2,705,448.58	1,995,806.08
CURRENT ASSETS			
Cash and cash equivalents		1,337,908.31	447,557.38
petty cash		-	-
Total current assets		1,337,908.31	447,557.38
CURRENT LIABILITIES			
Creditors & Accruals		-	-
other creditors			
		1,337,908.31	447,557.38
NET CURRENT ASSETS		1,337,908.31	447,557.38
TOTAL NET ASSETS		4,043,356.89	2,443,363.46
FINANCED BY :			
overall position		4,043,356.89	2,443,363.46
		4,043,356.89	2,443,363.46

Wounded Healers Foundation
Bank Reconciliation
For the Month Period Ended 31st Dec 2024

	Dec-24	Dec-23
		Kshs
Cashbook Balance(Bank account)	1,337,908.31	447,557
		-
	1,337,908.31	**447,557**
Adjustments(Items in the ledger but not in the bank statements)	Kshs	**Kshs**
unrecorded deposits		**-**
:		
:		
:		
Adjusted closing cashbook balance	1,337,908.31	**447,557.4**
		-
current closing bank balance for the year	1,337,908.31	**447,557.4**
Variance		**-**

Wounded Healers Foundation
Detailed Program Activities Report
For the Month Period Ended 31st Dec 2024

	Notes	Dec-24	Dec-23
1.Restoration Program :			
1.1 Survivor Lead:			
Shelter Furniture's &Tents		94,500.00	212,116.00
Safe house -motor vehicle		501,000.00	801,210.00
Car Insurance		65,021.00	32,870.00
Car Fuel/car repair/service		183,460.00	245,027.00
IT Maintenance			60,000.00
Other shelter utilities		50,470.00	
Sewing machine services		32,200.00	
Cleaner		29,221.00	39,050.00
Safe house other assets		165,095.00	15,200.00
City Of peace Rent		480,000.00	484,000.00
CCTV Camera			31,150.00
Safe house rent		80,000.00	
Shelter computers & printer		269,400.00	233,000.00
Security officer		174,000.00	156,500.00
Staff Uniform		56,500.00	
Repairs & Maintenance/painter		14,000.00	12,000.00
		2,194,867.00	**2,322,123.00**
1.2: Holistic Program:			
Counselling			1,600.00
Zahara girls-Transport		860.00	
Zahara program			147,858.00
School-Visit		500.00	3,656.00
music Trainer			2,738.00
Girls Refreshments			300.00
Incentives		6,600.00	8,080.00
Girls support		860.00	7,100.00
Food basket			
Family re-Intergration			14,500.00
Other related expenses			3,250.00
Zahara-Rent			24,191.00
case follow up			600.00
Burial support			5,055.00
Medical		21,290.00	45,768.00
Home Visit		18,971.00	27,055.00
		49,081.00	**291,751.00**
1:3 Scholarship program:			
Janet fee		-	40,660.00
Eugene Fee			11,500.00
Angel fee		71,843.00	47,192.00
Mary Ann fee		44,612.00	
Nancy Fee			8,067.00
Caroline fee		51,305.00	5,055.00
Grace Wamucii fee			
Dorcas Fee		18,720.00	10,875.00
Shakila Gloria		40,000.00	
Everlyn Fee			
Jayden fee		52,800.00	

Girls Fees		47,992.00
Beatrice	18,587.00	13,975.00
	297,867.00	**185,316.00**
1:4 Story Telling program :		
Photographer		-
Staff-transport		-
others		-
		-
2.Prevention		
1.2 Mentorship Program:		
Sanitary Towel	39,250.00	49,800.00
Hoodies & Banners		2,800.00
Incentives	10,081.00	7,355.00
Reimbursement		9,705.00
Girls Mentorship	100,699.00	15,345.00
Staff-Transport		2,800.00
Teachers Symposium		7,355.00
Watching play		9,705.00
TOT program		-
Other related expenses	29,752.00	1,010.00
	179,782.00	**105,875.00**
2:2 My body program:		
Body safety	10,825.00	
Other related Expenses	-	
	10,825.00	-
2:3 Community Empowerment		
Bodaboda		55,000.00
women group		19,050.00
Books	5,213.00	
Computer Class	107,182.00	
WHI-Curio shop(USA)	30,000.00	
Prevention training		159,000.00
Partnership meeting		1,630.00
Women Empowerment	65,460.00	
Beauty classes	257,007.00	
Church event		52,000.00
International women's Day	150,275.00	121,000.00
International Day of a Girl		166,430.00
Team building		152,000.00
Educational trip	12,000.00	
Other related expenses		53,000.00
Football Tournament program	193,994.00	229,744.00
Amani boys program	341,742.00	176,033.00
Adult education	92,773.00	-
Elevate Program	558,882.00	553,209.00
	1,814,528.00	1,738,096.00
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	130,099.00	-
Happy hour(refreshment)		
Board Meeting	23,769.00	
Parenting		
Stationery		
	197,968.00	-
CREAW -JASIRI PROGRAM	**298,950.00**	
Total Program Expenditure	5,043,868.00	4,643,161.00
Administrative & Operating Expenses		
Utilities	142,352.00	99,362.99
Office Expenses	73,960.55	80,553.19
Repairs & Maintenance		10,500.00
End of year meeting		11,000.00
Local transport	5,481.75	
stationery	22,732.00	4,170.00
Communication		2,150.00
Website expenses		
Audit fee		40,000.00
Total Administrative Expenses	**244,526.30**	**247,736.18**
Human Resource Expenses:		
PAYE	255,281.00	161,072.54
NSSF	210,120.00	68,216.00
NHIF	62,126.00	41,350.00
NITA	2,700.00	750.00
Housing Levy	71,040.00	19,525.00
Program Manager	631,255.50	513,552.82
Counsellor	240,000.00	160,000.00
Grant writer	458,640.00	
Prevention Coordinator	313,628.70	282,239.00
Christmas gifts	134,832.00	63,000.00
Auditor	40,000.00	
Program Coordinator	406,955.80	122,096.00
Women Lead	97,368.00	
Human Resource Manager		
Case Manager	568,255.80	430,036.80
Accountant	156,000.00	120,000.00
Outreach workers	107,482.00	2,000.00
Total Salaries	**3,755,684.80**	**1,983,838.16**
Finance Charges		
Bank charges	20,192.07	14,775.50
Total	9,064,271.17	6,889,510.84

Wounded Healers Foundation

Petty cash Report

For the Month Period Ended 31st Dec 2024

			Dec-24	Dec 2023
1	**Petty cash**			**Kshs**
	Previous balance b/d		0	-
	Add back:	cash in		-
				-
				-
	Less:	Cash out		-
				-
	Closing balance c/f			

Wounded Healers Foundation
Disbursement Report
For the Month Period Ended 31st Dec 2024

Notes to financial statements (continued)

		Dec-24	Dec-23
1	**Disbursement**		
	Balance B/F	**447,557.38**	**137,094.30**
	Donor- Wounded Healers International -I&M	9,114,391.75	7,251,109.18
	Refund	3,300.00	17,000.00
	Kuza Dada Program		(68,135)
	Donor -CREAW	1,286,930.35	
	Donor-CREAW-JASIRI PROGRAM	300,000.0	-
	CREAW TRF TO CO-OP BANK	(750,000.0)	
		10,402,179.48	7,337,068.18
2			
3			

Wounded Healers Foundation
Management Reports
For the Month Period Ended 31st Dec 2024

	Dec-24	Dec-23
Creditors & Accruals		**Kshs**
Creditors		-
Audit fee		-
Total		**-**

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

Wounded Healers Foundation
Management Reports
For the Month Period Ended 31st Dec 2024

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	243,005.45	248,000.00	1,211,210.00	607,305.00	2,309,520.45
Additions		269,400.00	501,000.00	94,500.00	**864,900.00**
As At 31st DEC 2024	**243,005.45**	**517,400.00**	**1,712,210.00**	**701,805.00**	**3,174,420.45**
Depreciation					
Accumulated				12,000.00	**12,000.00**
Charge for the Period		155,220.00	214,026.25	87,725.63	**456,971.88**
Depr 2024	**-**	**155,220.00**	**214,026.25**	**99,725.63**	**468,971.88**
Net Book Value					
31.12.2024	**243,005.45**	**362,180.00**	**1,498,183.75**	**602,079.38**	**2,705,448.58**
31.12.2023	243,005.45	173,600.00	1,059,808.75	**519,391.88**	**1,995,806.08**