

CHRISTIAN BROTHERS-RUBEN CENTRE

ANNUAL REPORTS AND AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Bon & Drew Associates
Certified Public Accountants Of Kenya(K)
P.O BOX 13567-00800
Nairobi, Kenya







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Organisation Information

Registration	Chrstian Brothers Ruben Centre Trust is registered as charitables trust under the ministry of Lands. No. 2390
Board of Trustee	Br.George Massay - Board Chair Br.Amandi Mboya - Board Secretary Br.Francis Nkwabi - Board Treasurer Br.John paul Oluoch- Board Member Br.Martin Binyeny - Board Member Br.Simon Peter Odongo - Board Member
Registered Office	Mukuru Slums Industrial Area P.O Box 20094-00200 Nairobi, Kenya.
Auditors	Bon & Drew Associates Certified Public Accountants (K) P.O BOX 13567-00800 Nairobi, Kenya.
Principal Bankers	I&M Bank Limited P.O Box 30028-00100 South C Nairobi, Kenya.



Background:

Ruben Centre was founded by Sister Mary Killen, a mercy sister in 1986 as a school. In year 2000, the Christian Brothers of Australia took over the management and Leadership of the centre. The Centre provides primary school education, healthcare, community development and outreach services to the Mukuru slum community. Ruben Centre has since grown extensively and operates in four thematic development areas :Education, Health, Social & Economic Empowerment and advocacy.

VISION:

An empowered and just Mukuru Community

MISSION:

To liberate the vulnerable and marginalised in mukuru community through quality education, health,socio-economic services and advocacy

CORE VALUES:

Presence
Compassion and
Liberation

STRATEGIC OBJECTIVES:

- (a) Education: To ensure a safe and child friendly learning environment with a comprehensive development approach to education.
- (b) Health: To further develop a modern healthcare facility of choice that provides innovation, quality, evidence based healthcare services for all.
- (c) Social & Economic Empowerment: To reduce dependacy and increase self reliance and livelihood sustainability to mukuru residents.
- (d) Advocacy: To build a vibrant and responsive advocacy and networking platform that safeguards, educates and empowers the mukuru community.
- (e) Organizational Capacity: To strenghten capacity and sustainability, and to grow as a dynamic faith based service for the Mukuru community.

Report of the Management

The management submits its report together with the audited financial statements for the year ended 31 December 2022, which reflect the state of the organization.

Principal activities

Support for the vulnerable and marginalised in mukuru community through quality education, health, socio-economic services and advocacy

Performance/Results

Results for the year ended December 31, 2022 are set out on page 7 and further explained in the notes to the financial statements and in the attached appendix.

The Board that held office during the year ended December 31, 2022 and as of the date of this report is presented on page 1.

Auditors

During the year, Bon & Drew Associates were appointed as the organisation's auditors and have expressed their willingness to continue in office.

Approved by the Board of Trustee Ruben centre on..... and signed on its behalf by:

Chair of the BOD of trustee *D. Kenney* Date *18.4.2023.*

Director *F. O'Shea* Date *19/4/2023*





REPORT OF THE INDEPENDENT AUDITORS For the year ended 31 December 2022

Statement of the Management's responsibilities

The Kenyan Trustees(perpetual succession) act requires the management to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the organization as at the end of the financial year and of its operating results for that year.

It also requires the management to ensure that the organization maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the organization.

The management is also responsible for safeguarding the assets of the organization.

The management accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and the requirements of the Kenyan Trustees(perpetual succession) act.

The management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organization as at 31 December 2022 and of its operating results for the year then ended.

The management further accepts responsibility for the maintenance of accounting records that have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

Nothing has come to the attention of the management to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board of Trustee Ruben centre on..... and signed on its behalf by:

Chair of the BOD of trustee *S. J. Kearney* Date *18.4.2023*

Director *F. Coochee* Date *19/4/2023*





BON & DREW ASSOCIATES
Auditors, Accountants and Management Consultants



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REPORT OF THE INDEPENDENT AUDITORS
To the Trustees of Christian Brothers - Ruben Centre (RC)
For the year ended 31 December 2022

Unqualified Opinion:

We have audited the financial statements of Christian Brothers Ruben Centre, set out on pages 7 to 23 which comprise the Financial Position as at 31 December 2022, the Statement of Comprehensive Income, statement of changes in equity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements give a true and fair view of the state of financial affairs of Christian Brothers Ruben Centre and of its incomes and cash flows for the year then ended in accordance with International Financial Reporting Standards relating to the presentation of financial statements.

Basis of Unqualified Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion as listed below.(a&b)

Key Audit Matter

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These Matters were addressed in the context of our Audit of the Financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other information

The management is responsible for other information. The other information comprises the statement of management's responsibilities that comprise the annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibilities of the management on the financial statements

The management is responsible for the preparation of the financial statements that give a true and fair view of the organization in accordance with the IFRS and the requirements of the Kenyan Trustees(Perpetual Succession) act and for such internal control as the management may determine to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, the management is responsible for assessing the organization's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using going concern as a basis of accounting unless the Trustees either intends to liquidate the organization or cease operations, or has realistic alternative but to do so.

Those charged with the governance are responsible for overseeing the organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing and Kenyan Trustees(Perpetual Succession) act will always detect a material misstatement when exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (i) Identify and assess the risk of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide A basis for our opinion. The risk of not detecting A material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design an audit procedure that is appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- (iv) Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the evidence obtained, whether a material uncertainty exists related to evidence or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- (v) Evaluate overall presentation, structure, and content of the financial statements including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- (vi) We communicate with those charged with governance regarding, among other matters, the planned scope, and timing of the audit and significance audit findings, including any significant deficiencies in internal control that we identify during our audit.

(vii) We also, provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the current period and are therefore the key audit matters. We described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Risper Olick, Practicing Certificate No.2496



For and on behalf of

Bon & Drew Associates
Certified Public Accountants of Kenya
Nairobi, Kenya

Date: 14.04.2023



Bon & Drew Associates
Audit, Taxation & Business Advisory





Statement of Comprehensive Income

	Note	2022 Kshs	2021 Kshs
Income:			
Grant	5.	81,250,309	93,128,897
Other Income	5.	18,395,519	20,879,120
Total income		<u>99,645,829</u>	<u>114,008,017</u>
Expenses			
Employment	6	59,971,487	56,380,096
Administrative	7	45,764,082	39,879,076
Establishment	8	14,605,582	15,126,428
			-
Total expenses		<u>120,341,151</u>	<u>111,385,600</u>
(Deficit) /surplus		<u>(20,695,322)</u>	<u>2,622,417</u>



Statement of financial position

As at 31 December 2022

		2022 Kshs	2021 Kshs
Non-current assets			
Property and Equipment	Note(s) 14.	113,476,642	117,698,773
Computer Softwares	15.	<u>217,690</u>	<u>326,535</u>
		<u>113,694,333</u>	<u>118,025,309</u>
Current assets			
Inventories	16.	1,126,488	1,457,294
Cash at bank and in hand	17.	4,081,317	23,048,373
Accounts receivables	18.	<u>5,120,540</u>	<u>4,588,540</u>
		<u>10,328,345</u>	<u>29,094,207</u>
Total Assets		<u>124,022,678</u>	<u>147,119,515</u>
Funds and liabilities			
Accumulated fund	19.	121,962,981	123,876,720
Surplus/(deficit)	19.	<u>157,393</u>	<u>20,852,715</u>
		<u>122,120,374</u>	<u>144,729,435</u>
Current liabilities			
Accounts Payables	19.	<u>1,902,304</u>	2,390,080
		<u>1,902,304</u>	<u>2,390,080</u>
Total funds & Liabilities		<u>124,022,678</u>	<u>147,119,515</u>

Approved by the Board of Directors on 18.4.2023 and signed on its behalf by:


DIRECTOR


DIRECTOR





Statement of Changes in Fund Balances

	Accumulated fund	Fund Surplus/ (deficits) KShs.	Total Reserves KShs.
At 1st January 2022	123,876,720	20,852,715	144,729,435
Adjustments	(1,913,739)		(1,913,739)
Additions during the year		-	-
Net Surplus/(Deficit) for the period		(20,695,322)	(20,695,322)
At 31 December 2022	<u>121,962,981</u>	<u>157,393</u>	<u>122,120,374</u>
At 1st January 2021	123,876,720	17,687,518	141,564,238
Additions during the year		542,780	542,780
Net Surplus/(Deficit) for the period		2,622,417	2,622,417
At 31 December 2021	<u>123,876,720</u>	<u>20,852,715</u>	<u>144,729,435</u>



Cash Flow Statement

		2022	2021
		Kshs	Kshs
	Note(s)		
Cash flows from operating activities			
Net Surplus / Deficit		(20,695,322)	2,622,417
Adjustments for:			
Depreciation on property and equipment	14.	5,198,656	6,350,757
Adjustment in Accumulated fund		(1,913,740)	-
Operating surplus before working capital changes		<u>(17,410,406)</u>	<u>8,973,174</u>
Decrease / (increase) in:			
Inventories	16.	330,806	2,041,469
Accounts receivables	18.	(532,000)	(671,060)
	-	-	-
Increase / (decrease) in:			
Accounts payables	19.	(487,776)	(68,136)
		<u>(18,099,376)</u>	<u>10,275,447</u>
Net cash generated from operating activities		<u>(18,099,376)</u>	<u>10,275,447</u>
Cash flows from investing activities			
Purchase of property and equipment	14.	<u>(867,680)</u>	<u>(7,170,654)</u>
Purchase of Computer software	14.	-	-
Net cash (used in) investing activities		<u>(867,680)</u>	<u>(7,170,654)</u>
Net (decrease) in cash and cash equivalents		<u>(18,967,056)</u>	<u>3,104,794</u>
Cash and cash equivalents at 1st January	17.	<u>23,048,373</u>	<u>19,943,579</u>
Cash and cash equivalents at 31st December	17.	<u>4,081,317</u>	<u>23,048,373</u>



Notes To The Financial Statements

1. Summary of significant accounting policies

The significant accounting policies adopted in the preparation of these general purpose financial statements are set out below:

a) Basis of preparation

The financial statements are prepared under historic cost convention and on a going concern basis and in compliance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board. The financial statements have been prepared in Kenya shillings which is the local currency.

The financial statements comprise a statement of comprehensive income and notes to the accounts. Other comprehensive income is recognized in the statement of comprehensive income and comprises items of income and expense (including reclassification adjustments) that are not recognized in the profit and loss account as required or permitted by IFRS. Reclassification adjustments are amounts reclassified to the profit and loss account in the current period that were recognized in other comprehensive income in the current or previous periods.

b) Revenue recognition

The organization recognizes revenue from donor funding. The amount of revenue recognized is the amount the organization expects to receive in accordance with the terms of the contract.

c) Property & Equipment

All categories of property and equipment are initially recognized at historical cost. All other items of property and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Subsequent costs are included in the asset's carrying value only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. Repairs and maintenance is charged to the profit and loss account in the year to which it relates.

Depreciation is calculated using the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life using the following annual rates:

	Rate-%
Equipment, furniture & fittings	12.5
Clinic beddings, Linen	25
Computers, copier	30
Motor Vehicles	25
Library books	25
Transformer	25
Buildings	2.5

d) Cash and cash equivalents

Cash and cash equivalents include cash in hand and demand and term deposits, with maturities of three months or less from the date of acquisition, that are readily convertible to known amounts of cash and which are subject to an insignificant risk



of changes in value, net of bank overdrafts. In the balance sheet, bank overdrafts are included as borrowings under current liabilities.

2. Significant judgements and key sources of estimation uncertainty

The judgements made by the management in the process of applying the organization's accounting policies that have the most significant effect on the amounts recognized in the financial statements include:

- i). Classification of financial assets: whether the business model in which financial assets are held has as its objective the holding of such assets to collect contractual cash flows or to both collect contractual cash flows and sell the assets; and whether the contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest;
- ii). whether credit risk on financial assets has increased significantly since initial recognition;

3. Risk management objectives and policies

a). Financial risk management

The organization's activities expose it to a variety of financial risks including credit, liquidity and market risks. The organization's overall risk management policies are set out by the board and implemented by the management, and focus on the unpredictability of changes in the business environment and seek to minimize the potential adverse effects of such risks on the organization's performance by setting acceptable levels of risk. The organization does not hedge against any risks.

4. Critical accounting estimates and judgements

The organization makes estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial period. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

(i.) Property and equipment

Critical estimates are required in determining the depreciation rates for property and equipment. The management determines these rates of depreciation based on their assessment of the useful lives of the various items of property and equipment

(ii.) Intangible assets

Critical estimates are made by management in determining the amortization rates for intangible assets. The management determines these rates of amortization based on their assessment of the useful lives of the intangible assets.

(iii.) Income tax

Provision for corporate tax has not been included in these financial statements. The organisation's income is exempted from tax in accordance with paragraph 10 of the 1st schedule of the Income Tax Act Cap. 470 (Laws of Kenya.)



Notes

5.1 Donations

	2022 KShs.	2021 KShs.
5.1) Donations		
Amref Kenya	247,500.00	500,000.00
Edmund Rice Foundation	33,589,709.52	33,254,735
Bevelyn Watikison	66,089	
Buddhist Global Relief	2,589,270.20	1,508,500
Segal Family Foundation	10,515,044.31	2,714,360
Partners for Equity	3,894,751.00	24,946,002
Misean Cara	13,448,205.00	9,448,840
Misean Cara Covid 19 response	948,623.00	2,924,622
Rahimtullah Foundation	-	2,000,000
Jonaram Foundation	3,327,080.47	-
The brighton Jones Richer Life	4,478,541.25	9,662,830
Bro Damien Price	-	311,190
Laura Saldanha Boston	47,678.00	182,511
Christian Brothers development	-	72,629
Giz Civil Peace	4,456,888.75	1,254,486
Global Development Incubaator	1,148,895.00	1,534,500
Francis O Oshea	1,418,456.93	2,205,289
Scholarship -Titus	38,943.00	
Wave Trust Education Support Fund	880,223.00	241,850
Kenya Conference of catholic Bishops(KCCB)	184,500.00	196,464
Unilever	36,000.00	104,000
	<u>81,250,309</u>	<u>93,128,897</u>
5.2) Other Income		
Admissions,uniform and Lunch fees(pupils)	269,990	1,347,147
Clinic Lab fees and Dental Services	9,281,202	9,922,377
Vocational Training fees	33,800	24,000
Production Units	776,511	751,543
Interest Income	1,679	49,445
Conference facility and showroom	1,624,028	1,408,458
Baby care	63,235	11,680
Farm Sales	111,735	213,317
RubenFM radio	1,128,500	1,050,375
Ruben primary feeding program	96,500	300,000
Gift and Donations	5,008,340	2,645,758
NHIF Reimbursement		3,155,020
	<u>18,395,519</u>	<u>20,879,120</u>
5.3) Income received in advance		-
Net income	<u>99,645,829</u>	<u>114,008,017</u>



Summary Schedule of expenses

	2022	2021
	KShs.	KShs.
6. Employment Costs		
Salaries and Wages	55,985,090	51,202,185
Staff Lunch and Tea	3,477,525	4,130,424
Staff Uniforms	127,740	194,785
Casual Labour Payments	245,532	645,872
Funeral Expenses support	135,600	206,830
	<u>59,971,487</u>	<u>56,380,096</u>
7. Administrative Expenditure		
Christian Brothers Allowances	921,801	590,000
Executive Committee and PTA allowances	108,324	356,326
Direct Programme in advocacy and networking	5,828,266	1,408,675
Seminars&Functions	430,895	663,741
Pest Control,sewerage and cleaning	543,710	1,213,459
Telephone, Internet and Postage	1,468,265	1,458,142
Gas Charcoal, Kerosene, Fuel	309,058	630,468
Books,stationery and printing	527,232	876,522
Special Needs expense	516,885	212,315
Bank Charges/Currency fluctuations	120,173	373,886
Transport hire and fare	482,481	704,841
Monitoring and Evaluation	591,200	-
Organizational Events and publicity	840,156	341,481
Vocational Training	3,332,904	2,961,631
Access to Quality pri/vocational Education	12,978,409	6,505,535
Education Support Fund	2,697,108	4,494,697
Drugs,Lab reagents-Clinic	5,681,683	8,807,914
Access to Quality Healthcare	1,624,723	2,034,296
Babycare and Nutritions	1,060,269	125,381
Legal and Professional fees and other related expenses	197,065	300,764
Training and capacity building	748,391	2,469,581
Community Development/social cases, allowances	3,400,948	3,073,289
Urban Farming	1,354,136	276,132
	<u>45,764,082</u>	<u>39,879,076</u>



	2022 KShs.	2021 KShs.
8 "Establishment Expenses		
Maintenance of Buildings and Furniture	849,610	1,499,843
Maintenance of Machines and Equipments	1,756,218	1,627,675
Motor Vehicle Maintenance	2,094,963	1,978,245
Drainage and Road Repairs	312,140	585,270
Insurance	1,408,479	681,176
Waste disposal	127,876	
Security,alarm and dogs	423,587	728,319
Electricity	2,561,929	2,253,315
Depreciation and Armotization	5,198,656	5,644,709
Total establishment expenses	<u>14,605,582</u>	<u>15,126,428</u>
Total	<u>120,341,151</u>	<u>111,385,600</u>



	2022 KShs.	2021 KShs.
9. ORGANIZATIONAL CAPACITY		
INCOME		
Edmund Rice foundation	1,709,560	2,462,714
Segal Family foundation	5,583,671	2,714,360
Partners for Equity/D.A.K	1,368,499	3,300,000
Bro Damien Price	-	311,190
Conference Facility	1,624,028	1,408,458
Interest Income	1,679	49,445
Christian brothers Development	-	72,629
Lunch fees	85,190	-
Total Income	<u>10,372,627</u>	<u>10,318,796</u>
EXPENDITURE		
Salaries,Wages&Allowances	7,089,858	6,453,238
Staff lunch&Tea program	417,303	495,651
Training and Capacity Bulding	748,391	2,469,581
Staff Uniforms	15,329	23,374
Casual Payments	29,464	77,505
Funeral expenses	135,600	206,830
Christian Brothers allowances	921,801	590,000
Executive Committee and PTA allowances	12,999	42,759
Seminars&Functions	51,707	79,649
Pest control&Cleaning	65,245	145,615
Telephone,internet,Postage and general office expenses	176,192	174,977
Gas/wood/charcoal/water/kerosene	37,087	75,656
Books, stationery and printing	63,268	105,183
Bank charges/Currency fluctuation	120,173	373,887
Transport hire and fare	57,898	84,581
Organizational events and publicity	840,156	341,481
Legal and professional fees and other related expenses	197,065	300,764
Maintenance of Buildings and Office Furniture	101,953	371,780
Maintenance of Machine& Equipment	210,746	195,321
Motor Vehicle running&Maintenance and fuel costs	2,094,963	1,978,244
Drainage and road repair	312,140	585,270
Insurance	169,017	81,741
Security and Alarm	423,587	728,319
Electricity	307,431	292,027
Depreciation Charge	1,039,731	1,128,942
	<u>15,639,104</u>	<u>17,402,375</u>
Deficit for the year	<u>(5,266,477)</u>	<u>(7,083,579)</u>



	2022 Ksh	2021 Ksh
10. EDUCATION		
INCOME		
Edmund Rice foundation	17,234,399	18,481,996
Porticus	-	
Segal Foundation	1,304,596	-
Amref Kenya International Ltd	247,500	
Partners for Equity/D.A.K	650,757	2,675,791
The brighton jones richer life	4,478,541	9,662,830
Rotary Int/Overseas aid fund-frank family	1,418,457	2,205,289
Buddhist Global Relief	2,589,270	1,508,500
Wave Trust Education Support Fund	880,223	241,850
Bev Watkinson		66,089
Farm Sales	111,735	213,317
Scholarships-Titus	38,943	-
Admission/Lunch fees	184,800	1,347,147
Vocational fees	33,800	24,000
Production Unit sales	776,511	751,543
Ruben primary feeding program	96,500	300,000
Unilever Kenya Ltd	36,000	104,000
Feeding program Donations	5,008,340	
Total Income	<u>35,090,372</u>	<u>37,582,352</u>
EXPENDITURE		
Salaries,Wages&Allowances	19,794,878	18,017,435
Staff lunch&Tea program	1,286,684	1,528,257
Staff Uniforms	47,264	72,070
Casual Payments	90,847	238,973
Seminars& Functions	159,431	245,584
Pest control and cleaning	201,173	448,980
Telephone,internet,Postage and general office expenses	543,258	539,512
Gas/wood/charcoal/water/kerosene	114,351	233,273
Books,Stationery and printing	195,076	324,313
Special needs education	516,885	212,315
Transport hire and fare	178,518	260,791
Executive committee and PTA allowances	40,080	131,840
Vocational Training	3,332,904	2,961,631
Acess to quality pri/voc.E	12,978,409	6,505,535
Education support	2,697,108	4,494,697
Maintenance of Machine& Equipment		602,240
Maintenance of Machine& Equipment	649,801	
Insurance	521,137	252,035
Electricity	947,914	900,417
Depreciation Charge	<u>1,559,597</u>	<u>1,693,413</u>
	47,523,807	40,494,385
Deficit for the year	<u>(12,433,435)</u>	<u>(2,912,033)</u>



Schedule of Expenses

	2022 Ksh	2021 Ksh
11. HEALTH		
INCOME		
Edmund Rice foundation	5,997,885	9,671,181
Jonaram Foundation	3,327,080	-
Segal Foundation	2,009,078	-
Partners for Equity/D.A.K	1,211,890	10,000,000
Misean Cara	14,396,828	12,373,462
Rahimtulla Foundation	-	2,000,000
Local Revenue -NHIF		3,155,020
Laura Saldanah	47,678	182,511
Clinic,lab fees and Dental services	9,281,202	9,922,377
Baby Care	63,235	11,680
Donations in Kind - Drugs & Equipments	-	2,645,758
Kenya Conference of Catholic Bishops	184,500	196,464
Total Income	<u>36,519,376</u>	<u>50,158,453</u>
EXPENDITURE		
Salaries,Wages&Allowances	21,312,914	19,399,162
Staff lunch&Tea program	1,321,459	1,569,561
Staff Uniforms	48,541	74,018
Casual Payments	93,302	245,431
Seminars& Functions	163,740	252,222
Pest control and cleaning	206,610	461,115
Telephone,internet,Postage and general office expenses	557,941	554,094
Gas/wood/charcoal/water/kerosene	117,442	239,578
Books,Stationery and printing	200,348	333,078
Transport hire and fare	183,343	267,840
Executive committee and PTA allowances	41,163	135,404
Monitoring and Evaluation	591,200	-
Drugs/lab reagents/Dental Clinic	5,681,683	8,807,914
Access to quality healthcare	1,624,723	2,034,296
Babycare and Nutrition	1,060,269	125,381
Maintenance of Buildings& furniture	322,852	569,940
Maintenance of Machine& Equipment	667,363	618,517
Insurance	535,222	258,847
Electricity	973,533	924,753
Depreciation Charge	1,299,664	1,411,177
	<u>37,003,312</u>	<u>38,282,328</u>
Surplus for the year	<u>(483,936)</u>	<u>11,876,125</u>



2022
Ksh

2021
Ksh

12. SOCIAL ECONOMIC EMPOWERMENT THROUGH EDUCATION

INCOME

Edmund Rice foundation	4,766,648	1,140,618
Segal Foundation	1,617,699	-
Partners for Equity/D.A.K/Nanoon Foundation	117,902	4,824,651
Local Revenue (GDI)	1,148,895	1,534,500
Total Income	<u>7,651,144</u>	<u>7,499,769</u>

EXPENDITURE

Salaries,Wages&Allowances	3,439,778	3,130,910
Staff lunch&Tea program	208,651	247,825
Staff Uniforms	7,664	11,687
Community Development and Social work	3,400,948	3,073,289
Casual Payments	14,732	38,752
Gas/wood/charcoal /water/kerosene	18,543	37,828
Seminars& Functions	25,854	39,824
Pest control and cleaning	32,623	72,808
Telephone,internet,Postage and general office expenses	88,096	87,488
Books,Stationery and pprinting	31,634	52,591
Transport hire and fare	28,949	42,290
Executive committee and PTA allowances	6,499	21,380
Maintenance of Buildings& furniture	50,977	89,990
Maintenance of Machine& Equipment	105,373	97,661
Insurance	84,509	40,871
Electricity	153,716	146,014
Depreciation Charge	519,866	564,471
	<u>8,218,412</u>	<u>7,795,679</u>

Deficit/ Surplus for the year

	<u>(567,268)</u>	<u>(295,910)</u>
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	2022 Ksh	2021 Ksh
13. ADVOCACY& NETWORKING INCOME		
Plane Wheeler foundation(Rise-Mark Cubit)	-	1,145,560
Edmund rice foundation	3,881,218	1,498,225
Partners for Equity/D.A.K	545,702	3,000,000
Local Revenue (GIZ)	4,456,889	1,254,486
Ruben FM radio	1,128,500	1,050,375
Total Income	<u>10,012,309</u>	<u>7,948,646</u>
EXPENDITURE		
Salaries,Wages&Allowances	4,347,663	3,957,273
Staff lunch&Tea program	243,427	289,130
Staff Uniforms	8,942	13,635
Casual Payments	17,187	45,211
Gas/wood/charcoal/water/kerosene	21,634	44,133
Direct programme in Advocacy and networking	5,828,266	1,408,675
Seminars& Functions	30,163	46,462
Pest Control and cleaning	38,059	84,942
Telephone,Internet,Postage and general office expenses	102,779	102,070
Books,Stationery and printing	36,906	61,357
Transport hire and fare	33,774	49,339
Executive committee and PTA allowances	7,583	24,943
Maintenance of Buildings& furniture	59,473	104,989
Maintenance of Machine& Equipment	122,935	113,937
Insurance	98,594	47,682
Electricity	179,335	170,349
Depreciation Charge	779,798	846,706
	<u>11,956,518</u>	<u>7,410,833</u>
Deficit/ Surplus for the year	<u>(1,944,209)</u>	<u>537,813</u>

14. Property and Equipment

	Buildings	Motor Vehicle	Furniture & Fittings	Equipment	Computer & Accessories	Library Books	Clinic Bedding linen & Equipment	Total KShs.
	KShs.	KShs.	KShs.	KShs.	KShs.	KShs.		KShs.
Year ended 31 December 2022								
Opening carrying value	133,017,983	8,249,754	17,425,493	2,175,381	9,708,575	2,249,170	7,069,614	179,895,970
Additions	-	-	-	548,680	319,000	-	-	867,680
Disposal(obsolete item)	-	-	-	-	-	-	-	-
Closing carrying value	133,017,983	8,249,754	17,425,493	2,724,061	10,027,575	2,249,170	7,069,614	180,763,650
As at 31 December 2022								
Accumulated depreciation	27,287,380	6,577,806	13,107,854	271,923	8,351,457	2,055,249	4,545,528	62,197,197
Depreciation Charge	2,643,265	417,987	539,705	306,517	502,835	48,480	631,021	5,089,811
Acc. Depreciation on Disposal Asset	-	-	-	-	-	-	-	-
Total Wear & Tear Allowances	29,930,644	6,995,793	13,647,559	578,440	8,854,292	2,103,730	5,176,550	67,287,008
Net carrying value	103,087,339	1,253,961	3,777,934	2,145,621	1,173,283	145,440	1,893,064	113,476,642.34
Year ended 31 December 2021								
Opening carrying value	128,902,371	8,249,754	17,012,693	-	9,241,714	2,249,170	7,069,614	172,725,316
Additions	4,115,612	-	412,800	2,175,381	466,861	-	-	7,170,654
Disposal (obsolete item)	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Closing carrying value	133,017,983	8,249,754	17,425,493	2,175,381	9,708,575	2,249,170	7,069,614	179,895,970
As at 31 December 2021								
Accumulated depreciation	24,576,339	6,020,490	12,491,049	-	7,769,835	1,990,609	3,704,166	56,552,488
Depreciation Charge	2,711,041	557,316	616,806	271,923	581,622	64,640	841,362	5,644,709
Acc. Depreciation on Disposal Asset	-	-	-	-	-	-	-	-
Total Wear & Tear Allowances	27,287,380	6,577,806	13,107,854	271,923	8,351,457	2,055,249	4,545,528	62,197,197
Net carrying value	105,730,603	1,671,948	4,317,639	1,903,458	1,357,118	193,921	2,524,086	117,698,773





	2022 Ksh	2021 Ksh
15. Computer Software		
Cost	326,535	489,803
Amortisation charge for the year	(108,845)	(163,268)
Carrying Amount at the end of the year	<u>217,690</u>	<u>326,535</u>
Armotization is based on School digital learning software and clinic software.		
16. Inventories		
Medical Drugs	561,592	630,772
HDSTP	274,730	206,670
Lab reagents	290,166	448,108
Supplies Inventory	-	171,744
	<u>1,126,488</u>	<u>1,457,294</u>
17. Cash and cash equivalent		
Cash at Bank	3,807,778	22,308,284
Mpesa Balance	265,695	732,915
Petty Cash	7,844	7,174
	<u>4,081,317</u>	<u>23,048,373</u>
18. Accounts Receivables		
Accounts Receivables	5,120,540	4,588,540
	<u>5,120,540</u>	<u>4,588,540</u>
19. Accounts Payables		
Other Payables and accruals	1,902,304	2,390,080
	<u>1,902,304</u>	<u>2,390,080</u>

DONOR REPORTS

INCOME	ERFA		MISEAN CARA		OTHER S		TOTAL	
	KES	AUD	KES	AUD	KES	EUR	KES	EUR
Grants Income	33,589,710	390,215	14,396,828	167,249	33,263,772	110,702	81,250,309	943,893
Local/Internal Income	-	-	-	-	18,395,520	-	18,395,520	213,703
Total Income	33,589,710	390,215	14,396,828	167,249	51,659,292	110,702	99,645,829	1,157,596
EXPENDITURE								
Education Project	5,322,390.90	61,831	-	-	10,353,126.20	-	15,675,517	182,104
Hdtp&special needs Project	3,532,063.90	41,032	-	-	1,671,861.00	-	5,203,925	60,455
Health Department Project	527,841.00	6,132	8,222,965.20	95,527	955,460.00	63,229	9,706,266	112,759
SEETE Project	1,798,225.00	20,890	513,975.00	5,971	1,088,748.13	3,952	3,400,948	39,509
Advocacy & Networking Project	429,040.00	4,984	-	-	5,399,225.60	-	5,828,266	67,708
Organization Capacity building	-	-	-	-	840,155.70	-	840,156	9,760
Organizational Overheads	553,723.50	6,433	2,403,694.80	27,924	19,576,232.87	18,483	22,533,651	261,776
Organizational Personnel Costs	11,472,618.33	133,279	2,116,034.00	24,582	43,563,770.72	16,271	57,152,423	663,945
Total Expenditure	23,635,903	274,581	13,256,669	154,004	83,448,580	101,935	120,341,152	1,398,015
Surplus/deficit	9,953,807	115,634	1,140,159	13,245	(31,789,288)	8,767	(20,695,322)	(159,134)





EMPOWERING MUKURU COMMUNITY