

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

AUDITED FINANCIAL STATEMENTS

31ST DECEMBER 2018

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UJAMAA NA WATOTO WENYE HAKI INITIATIVE

BOARD MEMBERS	: Ada Mwangola Owiti	- Board Chair
	: Meghann Kabala	- Treasurer
	: Benjamin Mboya	- Secretary
	: Samo Obanda	- Member
	: Jake Sinclair	- Member
	: Elizabeth A Obanda	- Member
	: Joseph Louis Onguto	- Member
	: Yolande Coombes	- Member
	: Vida Sanford	Member

REGISTERED OFFICE : **Landmark 007 Plaza**
P. O. BOX 51455-00100
NAIROBI

BANKERS : **Equity Bank**
Kariobangi Branch

INDEPENDENT AUDITORS : **KKCO East Africa**
Certified Public Accountants of Kenya

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

AIHD	- African Institute For Health & Development
CADAID	- Canadian Aid
CBO's	- Community Based Organizations
CISP	- Comitato Internazionale per lo Sviluppo dei Popoli
DFID	- Department of International Developments
FGM	- Female Genital Mutilation
IPV	- Intimate Partner Violence
JHU	- John Hopkins University
MSF	- Médecins Sans Frontières (MSF) International
NAYA	- Network For Adolescent and Youth of Africa
NGO	- Non -Governmental Organization
NMN TRAINING	- No Means No Training
NOVO	- NOVO Foundation
PSOP	- Peace and Stabilization Operations Program
UKAID	- United Kingdom Aid
UNICEF	- United Nations Children's Fund
VAWG	- Violence Against Women And Girls

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

to the Members of Ujamaa na Watoto Wenye Haki Initiative

The directors have pleasure in presenting their report together with the audited financial statements for the year ended 31st December 2018.

PRINCIPAL ACTIVITIES

The principal activity of the organization is to economically empower orphans and their caretakers in urban areas and to provide simple yet effective practical self defense skills to protect women against rape and other forms of sexual violence.

BACKGROUND INFORMATION

Ujamaa Africa, officially known as Ujamaa na Watoto Wenye Haki is a registered NGO whose main objective is to reduce sexual violence against women and children by:-

- a) Running a simple, low cost, effective and scalable sexual violence prevention programme, FGM, teenage pregnancies and early childhood marriages.
- b) Running a community bank that provides micro-loan services to victims of Intimate partner violence (IPV).

In Kenya Ujamaa delivers its interventions in Nairobi's 5 largest slums. Its sexual violence prevention programme delivered primarily in schools has been proven by Stanford University, John Hopkins University and the United States International University to cut the incidence of sexual assault and pregnancy related school drop out by half.

The school based sexual violence reduction program has been proven by Stanford University, John Hopkins University and the United States International University to cut the incidence of sexual assault and pregnancy related school drop out by half. The program dubbed Empowerment Transformation Training (ETT) is a successful and rigorously tested rape prevention approach that targets female and male youth in schools and community based organizations. This intervention reduces VAWG across the lifespan with different approaches to meet different needs at different times. Ujamaa works in close partnerships with local authorities and stakeholders in the communities they work, including the Ministry of Education, Ministry of Health, Area Chiefs and Elders, CBO's, Mosques and Churches, International NGO'S including MSF, Amnesty International, Terres des Hommes, UN Women, UNICEF, Plan International and Action Aid.

Over the last 10 years Ujamaa-Africa has implemented the 6-week, 12-hour ETT program in hundreds of Nairobi upper primary and secondary schools. During this time, Ujamaa-Africa and its partners have relied on a process of interative learning, making continuous, incremental adjustments to curriculum, staffing and implementation models in direct response to the political and operational realities of the communities.

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

to the Members of Ujamaa na Watoto Wenye Haki Initiative.../Condt.

Ujamaa has forged research partnerships with academic institutions to objectively evaluate the programs efficacy. It is working with John Hopkins University, Stanford, USIU and The University of Nairobi. These partnerships gives the benefit of high-level research and have led to the publication of two articles in peer-reviewed medical journals. From 2012 to date, Ujamaa managed to train girls and boys in over 400 primary schools and 290 secondary schools from Nairobi's informal settlements.

Besides the girls/boys programme, Ujamaa Africa also provides economic empowerment through a microloan program which ensures that the elderly lead dignified, active and secure lives, and also runs two unique psychosocial support programs which are geared towards providing interventions to the elderly. The micro loans also target survivors of intimate partner violence who in addition to the loans receive psychosocial group support. One program, known as SHOSHO program offers support to women who are survivors of sexual assault. The other, SASA (Sexual Assault Survivors Anonymous) as the name suggests, is a support group for survivors of sexual assault.

WHAT WORKS DATA COLLECTION COMPLETION (DFID FUNDED)

This was a three year DFID funded project that started in 2015 that targeted a total of 25,000 boys and girls in the project cycle. All beneficiaries received IMpower training delivered by Ujamaa's trained and certified trainers. This project was implemented in all the 5 largest slums of Nairobi (Kibera, Mukuru, Huruma, Korogocho and Dandora). Over 26,000 boys and girls received the intervention.

In 2018, Ujamaa supported Stanford and AIHD to collect endline data (2 year follow-up) on girls and boys who received out intervention in schools. Stanford with the help of Ujamaa and AIHD surveyed 80 schools where 5,000 boys and girls participate in the study. The baseline data for this study collected in 2016 and 2017 saw the collection of the 1 year follow-up data.

AT RISK YOUTH NOVO FOUNDATION PROJECT

Ujamaa was awarded a 3 year grant to implement its IMpower program in Nairobi by NOVO in 2016. With a project target of 4,000 boys and girls per year the project started in October 2016. This project has a particular focus on risk boys and girls living in Nairobi's informal settlements. The primary outcome for this project is the reduction in levels of sexual assault among the intervention group. This project was also implemented in all the 5 largest slums of Nairobi (Kibera, Mukuru, Huruma, Korogocho and Dandora). Over 3,500 beneficiaries received the training in school in 2018.

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RUTGERS KAJIADO COUNTY PROJECT

Ujamaa was awarded a 5 year grant to implement its interventions in Kajiado West sub county of Kajiado by Rutgers International. It is working as part of a consortia of 5 organizations: AMREF, Plan International Kenya, NAYA, and CSA. Besides Sexual assault reduction, Ujamaa’s curriculum were tailored to also help address teenage pregnancy, Child marriage and FGM. It adapted its curriculum in 2016 for the Kajiado context. In 2018, 740 boys and 727 girls received the Ujamaa trainings (Empowerment self-defence for girls and gender transformation training for boys). 1,066 boys and 928 girls received Ujamaa’s refresher training.

UJAMAA MASHINANI

Ujamaa Mashinani continued running its micro loan program. This program targets victims of Intimate Partner Violence (IPV). In 2018, Mashinani handled over 500 clients at different stages of borrowing and repaying their loans and saving deposits. It also successfully supported John Hopkins University in developing and testing a decision making app (My plan). The App helps women make safety decisions based on their assessed situation. Over 352 women above 18 years from Korogocho, Huruma and Dandora informal settlements participated in the My Plan trial.

CANADA PSOPS’S MULTICOUNTRY PROJECT

In 2018 Ujamaa received funds for Canadas PSOPS to expand its activities to humanitarian crisis settings. It was funded to work in Kenya, South Sudan and Somalia. The schools based program for this project started in March 2018 and was delivered in the following sites;

Kenya: Nairobi’s Informal settlements, Dadaab and Kakuma refugee camps

South Sudan: Juba and Wau States

Somalia: Mogadishu

In South Sudan Ujamaa set up new offices in Juba and Wau. It hired and trained 27 South Sudanese nationals to deliver the intervention in the two States.

In Somalia it worked through a local established NGO, CISP to deliver the intervention. CISP facilitated the logistics of moving around and teaching in schools in Mogadishu. Ujamaa Somali trainers from Nairobi delivers the interventions.

In 2018 it reached the following beneficiaries;

Country	Sites	Numbers taught		Total
		Girls	Boys	
Kenya camps	Kakuma, Dadaab, and Nairobi	6,511	8,108	14,619
South Sudan	Jubek and Wau States	4,737	3,410	8,147
Somalia	Mogadishu	707	694	1,401
Total				24,167

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

to the Members of Ujamaa na Watoto Wenye Haki Initiative.../Condt.

For this grant, Ujamaa is also working closely with local NGOs to cement her presence in the various sites as far as violence prevention is concerned. These organizations include;

Crown the Women, (South Sudan), South Sudan Women's Empowerment Networks, Street Children and Orphan Charity Organization (South Sudan), Save the Children (Kenya), Windle trust (Kenya), Lutheran World Foundation (Kenya) and CISP (Somalia).

Challenges

Ujamaa experienced the following main challenges in 2018:

a) Financial challenges.

The organization experienced delayed disbursements of funds from its donors. This interfered with the delivery of the intervention as it couldn't at some instances operate in full capacity as budgeted and planned.

b) Weather and insecurity

Ujamaa's areas of operation are mainly low income where basic infrastructure is not existent. Heavy rains and poor weather made it difficult sometimes to operate in Nairobi's slums and Kajiado County.

c) Registration in new settings

There are numerous protocols to be followed to register and set up as an international NGO. This was quite a challenge for the team in South Sudan. Ujamaa has finalized these processes and obtained all the required authorizations. In Somalia Ujamaa partnered with CISP to deliver this.

d) Hiring

Getting quality staff is another issue and the risk of losing them is quite high say if there is a delay in disbursements or funding.

e) Insecurity

This is an issue in all the three countries where Ujamaa works in. The Organization works with a lot of caution, in South Sudan and Somalia for instance, the staff are expected to be in their residences by 8pm every day.

f) Fundraising:

This remains a challenge with the ever thinning donor funds. The Organization is actively trying to create a more robust fundraising department. Ujamaa has hired a fundraising lead to help with this process.

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

to the Members of Ujamaa na Watoto Wenye Haki Initiative.../Condt.

RESULTS

The results for the year are set out in the statement of comprehensive income on page 9.

DIRECTORS

The names of the directors who served during the year ended 31st December 2018 are set out on page 1.

INDEPENDENT AUDITORS

The auditors, KKCO East Africa, Certified Public Accountants, have expressed their willingness to continue in office in accordance with the Non-Governmental Organizations Co-ordinations (NGO) Act.

Nairobi

June 14, 2019

By Order of the Board



Managing Director/Secretary

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Statement of Directors' Responsibilities

The directors are required to prepare financial statements for each financial year, which give a true and fair view of the financial position of the organization as at the end of the financial year and of its surplus and deficit for that year. The directors are also required to ensure that the organization keeps proper accounting records that: (a) show and explain the transactions of the organization (b) disclose, with reasonable accuracy, the financial position of the organization; and (c) enable the organization to ensure that every financial statement required to be prepared complies with the requirements of the NGOs Co-ordination Act.

The directors accept responsibility for the preparation and presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the NGOs Co-ordination Act. They also accept responsibility for:

- i) Designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements;
- ii) Selecting and applying appropriate accounting policies; and
- iii) Making accounting estimates and judgements that are reasonable in the circumstances.

The directors are 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 31st December 2018 and of its transactions for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and of the NGOs Co-ordination Act.


Having made an assesment of the organization's ability to continue as a going concern, the directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the organization's ability to continue as a going concern.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the board of directors on June 14, 2019 and signed on its behalf by:-



for **Chairman**



Chief Executive Officer/Secretary



Report of the Independent Auditors

to the Members of Ujamaa Na Watoto Wenye Haki Initiative

Report of the Audit of Financial Statements

Opinion

We have audited the financial statements of **Ujamaa Na Watoto Wenye Haki Initiative** set out on pages 12 to 20, which comprise the statement of financial position as at December 31, 2018, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ujamaa Na Watoto Wenye Haki Initiative as at December 31, 2018 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Non-Governmental Organisations Co-ordination Act.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the financial statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Kenya. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Kenya. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The directors are responsible for the other information. The other information comprises the Report of the Directors, which we obtained prior to the date of this report. Other information does not include the financial statements and our auditors' report thereon.

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

Independent Member Firm of



A worldwide association of independent accounting firms
and business advisers (www.dfk.com).

Report of the Independent Auditors

to the Members of Ujamaa Na Watoto Wenye Haki Initiative.../(Contd)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the NGOs Co-ordination Act and for such internal control as the directors determine is necessary 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 directors are responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the organization or to cease operations, or have no realistic alternative but to do so.

Auditors' 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 auditors' 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 will always detect a material misstatement when it 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 decisions 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal control relevant to the audit 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 organisation's internal control.

Report of the Independent Auditors

to the Members of Ujamaa Na Watoto Wenye Haki Initiative.../(Contd)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events 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 auditors' 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 auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the 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.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The engagement partner responsible for the audit resulting in this independent auditors' report is CPA Elizabeth Matimu (P. 2088).

Nairobi, Kenya

24 June, 2019

KKCO East Africa
KKCO East Africa
Certified Public Accountants of Kenya

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Statement of Comprehensive Income

for the year ended 31st December 2018

INCOME	Note	<u>2018</u> Kshs	<u>2017</u> Kshs
Grant income	2	136,722,264	45,908,552
Other income	3	<u>488,108</u>	<u>223,641</u>
		<u>137,210,372</u>	<u>46,132,193</u>
 EXPENDITURE			
Staff costs	4	4,111,616	1,354,600
Administrative expenses	5	39,653,978	3,215,992
Establishment expenses	6	5,248,337	1,931,000
Program expenses	7	<u>81,749,720</u>	<u>41,239,743</u>
		130,763,651	47,741,335
Capital expenditure	8 &9	<u>2,921,619</u>	<u>632,404</u>
Total expenditure		<u>133,685,270</u>	<u>48,373,739</u>
BALANCE FOR THE YEAR C/FWD	Kshs	<u><u>3,525,102</u></u>	<u><u>(2,241,546)</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Statement of Financial Positionas at 31st December 2018

ASSETS	Note	<u>2018</u> Kshs	<u>2017</u> Kshs
Non-current assets			
Property and equipment	8	2,532,189	1,643,893
Intangible asset	9	<u>1,003,559</u>	<u>9,331</u>
		<u>3,535,748</u>	<u>1,653,224</u>
Current assets			
Accounts receivable	10	4,314,538	13,293,133
Cash and bank balances	11	<u>19,114,274</u>	<u>8,697,050</u>
		<u>23,428,812</u>	<u>21,990,183</u>
Current liabilities			
Payables and accruals	12	<u>6,490,308</u>	<u>9,615,875</u>
Net current assets		<u>16,938,504</u>	<u>12,374,308</u>
TOTAL ASSETS	Kshs	<u>20,474,252</u>	<u>14,027,532</u>
FUNDS			
Capital fund		3,535,748	1,653,224
Accumulated reserves		<u>16,938,504</u>	<u>12,374,308</u>
TOTAL FUNDS	Kshs	<u>20,474,252</u>	<u>14,027,532</u>

The financial statements on pages 12 to 20 were approved by the board of directors on June 14, 2019 and signed on its behalf by:



 Chairman



 Chief Executive Officer/Secretary

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Statement of Changes in Fundsas at 31st December 2018

	Capital Fund Kshs	Accumulated Reserve Kshs	Total Kshs
At 1 January 2017	1,487,086	14,149,588	15,636,674
Fixed assets additions	632,404	-	632,404
Depreciation	(463,933)	463,933	-
Amortisation	(2,333)	2,333	-
Balance for the year	<u>-</u>	<u>(2,241,546)</u>	<u>(2,241,546)</u>
AT 31 DECEMBER 2017	<u>1,653,224</u>	<u>12,374,308</u>	<u>14,027,532</u>
At 1 January 2018	1,653,224	12,374,308	14,027,532
Fixed assets additions	1,676,500	-	1,676,500
Intangible assets addition	1,245,118	-	1,245,118
Depreciation	(788,204)	788,204	-
Amortisation	(250,890)	250,890	-
Balance for the year	<u>-</u>	<u>3,525,102</u>	<u>3,525,102</u>
AT 31 DECEMBER 2018	Kshs <u>3,535,748</u>	<u>16,938,504</u>	<u>20,474,252</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Cash Flow Statement

for the year ended 31st December 2018

CASH FLOWS GENERATED FROM/(USED IN) OPERATING ACTIVITIES	<u>2018</u> Kshs	<u>2017</u> Kshs
Balance for the year	3,525,102	(2,241,546)
Adjustments for:		
Depreciation and amortisation	1,039,094	466,266
Capital expenditure	2,921,619	632,404
Changes in operating assets and liabilities		
Decrease /(increase) in receivables and prepayments	8,978,595	(4,944,755)
(Decrease)/ increase in payables	<u>(3,125,567)</u>	<u>3,302,455</u>
Cash flows generated from /(used in) operations	<u>13,338,843</u>	<u>(2,785,176)</u>
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of equipment and furniture	<u>(2,921,619)</u>	<u>(632,404)</u>
Cash flows used in investing activities	<u>(2,921,619)</u>	<u>(632,404)</u>
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	10,417,224	(3,417,580)
Balance at beginning of the year	<u>8,697,050</u>	<u>12,114,630</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Note 11)	Kshs <u>19,114,274</u>	<u>8,697,050</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the Financial Statements

for the year ended 31st December 2018

1.0 ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented, unless otherwise stated.

1.1 Basis of preparation

These financial statements have been prepared on a going concern basis and in compliance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board. The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below.

1.2 Revenue recognition

Grants, remittances, interest on loans and other income are credited into the respective accounts upon receipt.

1.3 Property and equipment

Items of property and equipment, are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property and equipment:

Computers	30%
Furniture and fittings	12.50%
Equipment	12.50%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

On disposal, the difference between the net disposal proceeds and the carrying amount of the item is recognised in the statement of comprehensive income.

1.4 Capital expenditure

The cost of additional fixed assets is expensed in the year of purchase. A capital fund is created to represent the organization's equity held in fixed assets.

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the Financial Statements

for the year ended 31st December 2018.../(Contd)

1.5 Receivables

Receivables are stated at their nominal value as reduced by appropriate allowance for estimated irrecoverable amount. An estimate is made for doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off after all efforts of recovery have been exhausted.

1.6 Payables

Payables are recognized at fair values.

1.7 Cash and cash equivalents

For the purpose of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held at call with bank.

1.8 Translation of foreign currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings using the spot rate at the date of the transaction. Foreign currency monetary items at the balance sheet date are translated using the closing rate. All exchange differences arising on settlement or translation are recognized in statement of comprehensive income.

1.9 Comparatives

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

	<u>2018</u>	<u>2017</u>
	Kshs	Kshs
2.0 PROGRAM FUNDING		
Ujamaa	6,252,982	23,482,736
Rutgers	8,533,843	7,037,197
NOVO	6,003,498	6,117,450
CISP	7,458,884	5,794,851
UKAID	6,434,370	1,967,818
JHU	5,260,106	1,508,500
PSOP	91,781,081	-
WINIFRED STEVENS	4,997,500	-
	Kshs	
	<u>136,722,264</u>	<u>45,908,552</u>
3.0 OTHER INCOME		
	Kshs	Kshs
Interest income	256,063	-
Recoveries	6,150	97,282
Processing fee	-	85,844
Foreign exchange	225,895	40,515
	Kshs	
	<u>488,108</u>	<u>223,641</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the Financial Statementsfor the year ended 31st December 2018.../(Contd)

	<u>2018</u>	<u>2017</u>
	Kshs	Kshs
4.0 STAFF COSTS		
Staff salaries	Kshs <u>4,111,616</u>	<u>1,354,600</u>
5.0 ADMINISTRATION EXPENSES	Kshs	Kshs
Donations	19,621,657	610,000
Printing and stationery	1,200,270	464,838
Telephone and Internet expenses	1,076,171	845,100
Audit fees	330,000	330,000
Audit fees-Rutgers project	121,800	-
Professional fees	11,288,539	259,500
Bank charges	251,258	125,986
Travelling and entertainment	394,809	36,000
Office supplies	334,066	78,302
Depreciation and amortization	1,039,094	466,266
Other utilities	2,410,437	-
Provision for doubtful debts	1,585,877	-
	Kshs <u>39,653,978</u>	<u>3,215,992</u>
6.0 ESTABLISHMENT EXPENSES	Kshs	Kshs
Rent - programme offices	3,344,987	1,384,000
Rent - administration office	1,080,000	540,000
Repairs and maintenance	823,350	7,000
	Kshs <u>5,248,337</u>	<u>1,931,000</u>
7.0 PROGRAMME EXPENSES	Kshs	Kshs
Salaries and wages for NMN instructors	51,727,656	34,645,130
Travelling expenses	21,219,463	4,540,930
Programme utilities	7,341,870	818,655
Day care expenses	900,200	767,715
Consultancy, training curriculum development	-	300,713
Production and distribution of NMN training materials	560,531	166,600
	Kshs <u>81,749,720</u>	<u>41,239,743</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the financial Statementsfor the year ended 31st December 2018**8.0 PROPERTY AND EQUIPMENT**

COST OR VALUATION	Computers	Furniture & fittings	Equipment	Total
	Kshs	Kshs	Kshs	Kshs
At 1 January 2018	2,566,400	735,539	861,810	4,163,749
Additions	<u>1,330,500</u>	<u>346,000</u>	<u>-</u>	<u>1,676,500</u>
	<u>3,896,900</u>	<u>1,081,539</u>	<u>861,810</u>	<u>5,840,249</u>
DEPRECIATION				
At 1 January 2018	1,764,583	289,527	465,746	2,519,856
Charge for the year	<u>639,695</u>	<u>99,001</u>	<u>49,508</u>	<u>788,204</u>
	<u>2,404,278</u>	<u>388,528</u>	<u>515,254</u>	<u>3,308,060</u>
NET BOOK VALUE				
At 31 December 2018	Kshs <u><u>1,492,622</u></u>	<u><u>693,011</u></u>	<u><u>346,556</u></u>	<u><u>2,532,189</u></u>
NET BOOK VALUE				
At 31 December 2017	Kshs <u><u>801,817</u></u>	<u><u>446,012</u></u>	<u><u>396,064</u></u>	<u><u>1,643,893</u></u>
			2018	2017
			Kshs	Kshs
9.0 INTANGIBLE ASSETS				
COST OR VALUATION				
At 1 January			310,756	310,756
Additions			<u>1,245,119</u>	<u>-</u>
			<u>1,555,875</u>	<u>310,756</u>
AMORTIZATION				
At 1 January			301,425	299,092
Amortization for the year			<u>250,891</u>	<u>2,333</u>
			<u>552,316</u>	<u>301,425</u>
NET BOOK VALUE				
At 31 December		Kshs	<u><u>1,003,559</u></u>	<u><u>9,331</u></u>
10.0 ACCOUNTS RECEIVABLE			Kshs	Kshs
Due from Ujamaa Pamodzi Africa			1,312,043	1,463,339
Grant receivable CISP			-	5,738,477
Loans to members			4,100,444	5,321,959
Grant receivable JHU			-	582,003
Amounts due from Jake			-	157,759
Other receivables			18,035	18,035
Staff advances			469,893	11,561
Provision for doubtful debts			<u>(1,585,877)</u>	<u>-</u>
AT 31 DECEMBER		Kshs	<u><u>4,314,538</u></u>	<u><u>13,293,133</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the financial Statements

for the year ended 31st December 2018

	<u>2018</u>	<u>2017</u>
11.0 CASH AND BANK BALANCES	Kshs	Kshs
Equity Bank Kshs	2,789,745	4,145,253
Equity Canadian dollar	7,569,622	-
Equity Bank USD	8,720,445	4,551,217
Equity Bank GBP	75	493
Petty cash	34,300	-
Mpesa	87	87
	<u> </u>	<u> </u>
Kshs	<u>19,114,274</u>	<u>8,697,050</u>
	<u> </u>	<u> </u>
12.0 PAYABLES AND ACCRUALS	Kshs	Kshs
Member savings	2,001,670	3,008,306
Sacco deductions	2,078,033	2,256,813
Accrued medical insurance	-	2,201,958
Payroll liabilities	1,833,263	1,262,422
Accrued audit fees	451,800	330,000
Other accounts payable	124,812	153,767
Kemri	-	402,609
Unclaimed deposits	730	-
	<u> </u>	<u> </u>
Kshs	<u>6,490,308</u>	<u>9,615,875</u>
	<u> </u>	<u> </u>

13.0 REGISTRATION

Ujamaa na Watoto Wenye Haki Initiative was registered on 31st March 2011, under The Non-Governmental Organizations Co-ordinations (NGO) Act.

14.0 TAXATION

No provision for corporate taxation has been made in these financial statements. The organisation qualifies for exemption from Kenyan corporate tax under the provisions of Paragraph 10 of the First Schedule of Income Tax Act, Cap 470 (Laws of Kenya). Further, grants and donations are not subject to taxation in Kenya.

15.0 EVENTS AFTER REPORTING PERIOD

The directors are not aware of any matters arising since the end of the year that significantly affect the operations of the organization.

16.0 CURRENCY

These financial statements are presented in Kenya Shillings (Kshs).

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

RUTGERS

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2018

	<u>2018</u>	<u>2017</u>
	Kshs	Kshs
INCOME		
Grant income	<u>8,533,843</u>	<u>7,037,197</u>
EXPENDITURE		
Staff costs	2,480,550	6,162,782
Meeting, travel and entertainment	4,854,214	3,463,566
Printing and stationery	39,995	157,096
Audit fees	121,800	-
Rent	168,000	198,000
Subsistence	800	-
Bank charges	8,218	24,248
Telephone and internet	154,696	199,400
Capital expenditure	-	251,500
Capacity Development	-	105,812
Materials & Equipments	-	86,500
Curriculum and training updates	-	99,998
Program utilities	445,187	-
Utilities	<u>19,357</u>	<u>85,777</u>
Total expenditure	<u>8,292,817</u>	<u>10,834,679</u>
BALANCE FOR THE YEAR	Kshs <u><u>241,026</u></u>	<u><u>(3,797,482)</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

NOVO

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2018

INCOME	<u>2018</u> Kshs	<u>2017</u> Kshs
Grant income	<u>6,003,498</u>	<u>6,117,450</u>
EXPENDITURE		
Staff costs	3,082,410	4,002,850
Meeting, travel and entertainment	686,641	470,325
Rent	582,000	590,000
Supplies	15,682	240,552
Telephone and internet	158,020	449,130
Materials and equipment	-	47,600
Printing and stationery	233,558	-
Repairs and maintenance	18,010	-
Curriculum and training updates	-	92,900
Bank charges	12,700	6,489
Program utilities	99,349	
Utilities	<u>466,191</u>	<u>659,969</u>
Total expenditure	<u>5,354,561</u>	<u>6,559,815</u>
BALANCE FOR THE YEAR	<u>648,937</u>	<u>(442,365)</u>
Balance b/forward	<u>(442,365)</u>	<u>-</u>
BALANCE C/FORWARD	Kshs <u><u>206,572</u></u>	<u><u>(442,365)</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

UKAID

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2018

	<u>2018</u>	<u>2017</u>
	Kshs	Kshs
INCOME		
Grant from UKAID	<u>6,434,370</u>	<u>1,967,818</u>
EXPENDITURE		
Staff costs	4,131,680	3,622,746
Meeting, travel and entertainment	1,064,017	374,475
Capital expenditure	-	175,000
Rent	540,000	79,000
Supplies	-	28,080
Bank charges	11,824	12,474
Printing and stationery	328,030	-
Telephone, postage and internet	437,838	56,810
Donations	1,654,493	
Program utilities	183,280	-
Other Utilities	<u>174,213</u>	<u>-</u>
Total expenditure	<u>8,525,375</u>	<u>4,348,585</u>
BALANCE FOR THE YEAR	Kshs <u>(2,091,005)</u>	<u>(2,380,767)</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

JHU

Detailed Statement of Comprehensive Income

for the year ended 31st December 2018

INCOME	<u>2018</u> Kshs	<u>2017</u> Kshs
Grant income	<u>5,260,106</u>	<u>1,508,500</u>
EXPENDITURE		
Staff costs	4,363,300	1,066,000
Rent	415,500	210,000
Capital expenditure	147,000	74,000
Repairs and maintenance	45,950	-
Professional fees	20,000	-
Supplies	34,265	40,000
Printing and stationery	90,785	-
Materials & Equipments	-	32,500
Program Utilities	121,825	
Utilities	113,054	18,750
Meeting, travel and entertainment	298,084	14,500
Bank charges	1,175	4,815
Telephone and internet	<u>181,549</u>	<u>24,400</u>
Total expenditure	<u>5,832,487</u>	<u>1,484,965</u>
BALANCE FOR THE YEAR	<u><u>(572,381)</u></u>	<u><u>23,535</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

CISP

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2018

	<u>2018</u> Kshs	<u>2017</u> Kshs
INCOME		
Grant income	<u>7,458,884</u>	<u>5,738,477</u>
EXPENDITURE		
Staff costs	6,386,900	-
Professional fees	6,041,470	-
Meeting, travel and entertainment	617,090	-
Rent	570,000	-
Telephone and internet expenses	119,950	-
Printing and stationery	121,500	-
Training expenses	236,810	-
Capital expenditure	318,500	-
Bank charges	20,495	-
Program utilities	<u>136,350</u>	<u>-</u>
Total expenditure	<u>14,569,065</u>	<u>-</u>
BALANCE FOR THE YEAR	<u>(7,110,181)</u>	<u>5,738,477</u>
Balance b/forward	<u>5,738,477</u>	<u>-</u>
BALANCE C/FORWARD	Kshs <u><u>(1,371,704)</u></u>	<u><u>5,738,477</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

PSOP

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2018

INCOME	<u>2018</u> Kshs	<u>2017</u> Kshs
Grant income	91,781,081	-
Interest income	157,495	-
	<u>91,938,576</u>	<u>-</u>
 EXPENDITURE		
Staff costs	30,942,952	-
Donations	17,550,205	-
Meeting, travel and entertainment	12,960,146	-
Professional fees	5,557,069	-
Rent	2,138,987	-
Supplies	284,119	-
Printing and stationery	361,762	-
Telephone and internet expenses	23,518	-
Repairs and maintenance	642,990	-
Capital expenditure	2,456,119	-
Bank charges	77,002	-
Program utilities	5,448,990	-
Training expenses	155,000	-
Utilities	1,489,218	-
Total expenditure	<u>80,088,077</u>	<u>-</u>
BALANCE FOR THE YEAR	Kshs <u>11,850,499</u>	<u>-</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

WINFRED STEVENS

Detailed Statement of Comprehensive Income

for the year ended 31st December 2018

	<u>2018</u> Kshs	<u>2017</u> Kshs
INCOME		
Grant income	<u>4,997,500</u>	<u>-</u>
BALANCE FOR THE YEAR	<u><u>4,997,500</u></u>	<u><u>-</u></u>
Balance b/forward	<u>-</u>	<u>-</u>
BALANCE C/FORWARD	Kshs <u><u>4,997,500</u></u>	<u><u>-</u></u>