

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

AUDITED FINANCIAL STATEMENTS

31ST DECEMBER 2019

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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
GCC	- Grand Challenges Canada
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 2019.

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 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, CBOs, Mosques, Churches and International NGOs 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 interactive 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 give 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 and boys programme, Ujamaa Africa also provides economic empowerment through a micro loan 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) is a support group for survivors of sexual assault.

RUTGERS KAJIADO COUNTY PROJECT

Ujamaa was awarded a 5 year grant to implement its interventions in Kajiado West, a sub county of Kajiado by Rutgers international. Ujamaa is working as part of a consortia of 5 organizations: AMREF, Plan International Kenya, NAYA, and CSA. Besides Sexual assault reduction, Ujamaa's curriculum was tailored to also help address teenage pregnancy, Child marriage and FGM. In 2019, 1,580 boys and 1,340 girls received the Ujamaa trainings (Empowerment self-defence for girls and gender transformation training for boys).

AT RISK YOUTH NOVO FOUNDATION PROJECT

2019 was the third and final year of the NOVO grant awarded to Ujamaa in 2016. The project started in 2016 with a target of 4,000 boys and girls per year. This project has a particular focus on at 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). In 2019, 6,000 boys and girls received the intervention.

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

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

CANADA PSOPS’S MULTICOUNTRY PROJECT

Ujamaa continued with the second year of implementing the PSOPS grant in 2019. This grant was awarded in 2018 to expand the activities to humanitarian crisis settings. The Organisation was funded to work in Kenya, South Sudan and Somalia. In 2019 it worked in these sites;

Kenya: Nairobi’s Informal settlements and Kakuma refugee camps

South Sudan: Juba & Wau States

Somalia: Mogadishu

New office was set up in Kwajok in South Sudan.

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 delivered the interventions.

In 2019 it reached the following beneficiaries;

Country	Sites	Numbers taught		Total
		Girls	Boys	
Kenya camps	Kakuma and Nairobi	7,045	8,025	15,070
South Sudan	Jubek and Wau States	5,000	3,600	8,600
Somalia	Mogadishu and Galmudug	800	900	1,700
Total				25,370

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)

CISP (Somalia)

GRAND CHALLENGES CANADA ETT SCALE UP PROJECT

In 2019, Ujamaa Africa was funded by Grand challenges Canada (GCC) to test and refine a model for identifying, training, and supporting Kenyan Ministry of Education teachers to deliver the existing Empowerment Transformation Training (ETT) curriculum. Once tested and refined, the model will be used to scale the intervention to reach adolescent boys and girls in all parts of Kenya. In 2019, 40 teachers were trained out of the 100 that were targeted for the pilot. 16,000 boys and girls also received Ujamaa’s interventions in schools through this grant. The World Bank also awarded Ujamaa a 75,000 USD grant to evaluate this approach.

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Report of the Board of Directors

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

UJAMAA MASHINANI

In addition to its revolving funds, Ujamaa Mashinani was awarded 100,000 Canadian Dollars grant to provide startup loans by Grand Challenges Canada (GCC). Over 146 clients benefited from this grant. Ujamaa Mashinani continued running its micro loan program. This program targets victims of Intimate Partner Violence (IPV). In 2019, Mashinani handled over 400 clients at different stages of borrowing and repaying their loans and saving deposits. Ujamaa successfully supported John Hopkins University in conducting community engagement meetings to determine the best way forward on scaling up MyPlan app intervention. The app helps women make safety decisions based on their assessed situation.

Challenges

Ujamaa experienced the following main challenges in 2019:

a) Financial challenges.

Delayed disbursements by most of the donors on some occasions interfered with the Organization's ability to run the programs optimally.

b) Poor Weather

This still remains an issue particularly in Kajiado. Heavy rains and poor infrastructure made it difficult sometimes to operate in Nairobi's slums and Kajiado County.

c) Hiring

Getting qualified locals especially in displaced persons camps was difficult. This forced Ujamaa to conduct a lot of interviews to get qualified staff.

d) 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 were expected to be in their residences by 8pm every day.

e) Fundraising:

Challenges were experienced in getting additional funding to support the current work. The Organization has created a more robust fundraising department with a new partnership lead that will spearhead the fundraising efforts.

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 12.

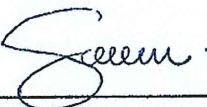
DIRECTORS

The names of the directors who served during the year ended 31st December 2019 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



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:

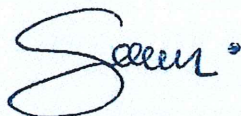
- i) Designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements;
- ii) Selecting and applying appropriate accounting policies; and
- iii) Making accounting estimates and judgements that are reasonable in the circumstances.

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 2019 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 16/03/2020 and signed on its behalf by:-



Chairman



Chief Executive Officer/Secretary



KKCO

KKCO East Africa
Certified Public Accountants

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, 2019, 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, 2019 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

11 March, 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 2019

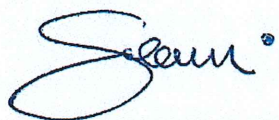
INCOME	Note	<u>2019</u> Kshs	<u>2018</u> Kshs
Grant income	2	170,419,069	136,722,264
Other income	3	<u>110,134</u>	<u>488,108</u>
		<u>170,529,203</u>	<u>137,210,372</u>
 EXPENDITURE			
Staff costs	4	14,127,846	4,111,616
Administrative expenses	5	22,833,625	20,032,321
Establishment expenses	6	5,497,676	5,248,337
Program expenses	7	<u>135,617,844</u>	<u>101,371,377</u>
		178,076,991	130,763,651
Capital expenditure	8 and 9	<u>2,129,875</u>	<u>2,921,619</u>
Total expenditure		<u>180,206,866</u>	<u>133,685,270</u>
BALANCE FOR THE YEAR C/FWD	Kshs	<u><u>(9,677,663)</u></u>	<u><u>3,525,102</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Statement of Financial Positionas at 31st December 2019

ASSETS	Note	<u>2019</u> Kshs	<u>2018</u> Kshs
Non-current assets			
Property and equipment	8	3,622,097	2,532,189
Intangible asset	9	<u>802,847</u>	<u>1,003,559</u>
		<u>4,424,944</u>	<u>3,535,748</u>
Current assets			
Accounts receivable	10	7,244,177	4,314,538
Cash and bank balances	11	<u>8,024,104</u>	<u>19,114,274</u>
		<u>15,268,281</u>	<u>23,428,812</u>
Current liabilities			
Payables and accruals	12	<u>6,766,761</u>	<u>6,490,308</u>
Net current assets		<u>8,501,520</u>	<u>16,938,504</u>
TOTAL ASSETS	Kshs	<u><u>12,926,464</u></u>	<u><u>20,474,252</u></u>
FUNDS			
Capital fund		4,424,944	3,535,748
Accumulated reserves		<u>8,501,520</u>	<u>16,938,504</u>
TOTAL FUNDS	Kshs	<u><u>12,926,464</u></u>	<u><u>20,474,252</u></u>

The financial statements on pages 12 to 20 were approved by the board of directors on 10/03/2020 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 2019

	Capital Fund Kshs	Accumulated Reserve Kshs	Total Kshs
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	788,204	2,033,322
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	<u>3,535,748</u>	<u>16,938,504</u>	<u>20,474,252</u>
At 1 January 2019	3,535,748	16,938,504	20,474,252
Fixed assets additions	2,129,875	-	2,129,875
Depreciation	(1,039,967)	1,039,967	-
Amortisation	(200,712)	200,712	-
Balance for the year	<u>-</u>	<u>(9,677,663)</u>	<u>(9,677,663)</u>
AT 31 DECEMBER 2019	Kshs <u>4,424,944</u>	<u>8,501,520</u>	<u>12,926,464</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Cash Flow Statementfor the year ended 31st December 2019

CASH FLOWS (USED IN)/GENERATED FROM OPERATING ACTIVITIES	<u>2019</u> Kshs	<u>2018</u> Kshs
Balance for the year	(9,677,663)	3,525,102
Adjustments for:		
Depreciation and amortisation	1,240,679	1,039,094
Capital expenditure	2,129,875	2,921,619
Changes in operating assets and liabilities		
(Increase)/Decrease in receivables and prepayments	(2,929,639)	8,978,595
Increase/(Decrease) in payables	<u>276,453</u>	<u>(3,125,567)</u>
Cash flows (used in)/generated from operations	<u>(8,960,295)</u>	<u>13,338,843</u>
CASH FLOWS USED IN INVESTING ACTIVITIES		
Purchase of equipment and furniture	<u>(2,129,875)</u>	<u>(2,921,619)</u>
Cash flows used in investing activities	<u>(2,129,875)</u>	<u>(2,921,619)</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(11,090,170)	10,417,224
Balance at beginning of the year	<u>19,114,274</u>	<u>8,697,050</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Note 11)	Kshs <u><u>8,024,104</u></u>	<u><u>19,114,274</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the Financial Statements

for the year ended 31st December 2019

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%
Intangible assets	20%

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 2019.../(Contd)

1.5 Receivables

Receivables are stated at their nominal value and 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>2019</u>	<u>2018</u>
	Kshs	Kshs
2.0 PROGRAM FUNDING		
PSOP	133,289,727	91,781,081
Ujamaa	11,337,733	6,252,982
Rutgers	8,356,279	8,533,843
GCC EMPOWERMENT	9,250,000	-
GCC MASHINANI	5,550,000	-
UKAID	2,087,530	6,434,370
JHU	547,800	5,260,106
NOVO	-	6,003,498
CISP	-	7,458,884
WINIFRED STEVENS	-	4,997,500
	Kshs	Kshs
	<u>170,419,069</u>	<u>136,722,264</u>
3.0 OTHER INCOME		
Interest income	56,334	256,063
Processing fee	8,385	-
Other income	45,415	-
Foreign exchange	-	225,895
Recoveries	-	6,150
	Kshs	Kshs
	<u>110,134</u>	<u>488,108</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the Financial Statementsfor the year ended 31st December 2019.../(Contd)

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
4.0 STAFF COSTS		
Staff salaries	Kshs <u>14,127,846</u>	<u>4,111,616</u>
5.0 ADMINISTRATION EXPENSES	Kshs	Kshs
Professional fees	16,279,936	11,288,539
Depreciation and amortization	1,240,679	1,039,094
Other utilities	1,114,535	2,410,437
Telephone and Internet expenses	1,019,726	1,076,171
Forein exchange loss	850,099	-
Printing and stationery	659,164	1,200,270
Travelling and entertainment	609,712	394,809
Audit fees	363,000	330,000
Audit fees-Rutgers project	121,800	121,800
Office supplies	355,200	334,066
Bank charges	219,774	251,258
Provision for doubtful debts	-	1,585,877
	Kshs <u>22,833,625</u>	<u>20,032,321</u>
6.0 ESTABLISHMENT EXPENSES	Kshs	Kshs
Rent - programme offices	3,870,000	3,344,987
Rent - administration office	1,080,000	1,080,000
Repairs and maintenance	547,676	823,350
	Kshs <u>5,497,676</u>	<u>5,248,337</u>
7.0 PROGRAMME EXPENSES	Kshs	Kshs
Donations	56,877,572	19,621,657
Salaries and wages for NMN instructors	51,388,960	51,727,656
Travelling expenses	20,921,133	21,219,463
Programme utilities	4,485,949	7,341,870
Day care expenses	1,025,130	900,200
Production and distribution of NMN training materials	919,100	560,531
	Kshs <u>135,617,844</u>	<u>101,371,377</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the financial Statements

for the year ended 31st December 2019

8.0 PROPERTY AND EQUIPMENT		Furniture & Computers	 fittings	Equipment	Total
		Kshs	Kshs	Kshs	Kshs
COST OR VALUATION					
At 1 January 2019		3,896,900	1,081,539	861,810	5,840,249
Additions		<u>1,120,000</u>	<u>145,100</u>	<u>864,775</u>	<u>2,129,875</u>
		<u>5,016,900</u>	<u>1,226,639</u>	<u>1,726,585</u>	<u>7,970,124</u>
DEPRECIATION					
At 1 January 2019		2,404,278	388,528	515,254	3,308,060
Charge for the year		<u>783,787</u>	<u>104,764</u>	<u>151,416</u>	<u>1,039,967</u>
		<u>3,188,065</u>	<u>493,292</u>	<u>666,670</u>	<u>4,348,027</u>
NET BOOK VALUE					
At 31 December 2019	Kshs	<u>1,828,835</u>	<u>733,347</u>	<u>1,059,915</u>	<u>3,622,097</u>
NET BOOK VALUE					
At 31 December 2018	Kshs	<u>1,492,622</u>	<u>693,011</u>	<u>346,556</u>	<u>2,532,189</u>
				<u>2019</u>	<u>2018</u>
9.0 INTANGIBLE ASSETS				Kshs	Kshs
COST OR VALUATION					
At 1 January				1,555,875	310,756
Additions				<u>-</u>	<u>1,245,119</u>
				<u>1,555,875</u>	<u>1,555,875</u>
AMORTIZATION					
At 1 January				552,316	301,425
Amortization for the year				<u>200,712</u>	<u>250,891</u>
				<u>753,028</u>	<u>552,316</u>
NET BOOK VALUE					
At 31 December			Kshs	<u>802,847</u>	<u>1,003,559</u>
10.0 ACCOUNTS RECEIVABLE				Kshs	Kshs
Loans to members				5,171,478	4,100,444
Less:					
Provision for doubtful debts				<u>(1,585,877)</u>	<u>(1,585,877)</u>
				<u>3,585,601</u>	<u>2,514,567</u>
Due from Ujamaa South Sudan				2,095,140	-
Due from Ujamaa Pamodzi Africa				1,341,640	1,312,043
Staff advances				176,896	469,893
Deposits				44,900	-
Other receivables				<u>-</u>	<u>18,035</u>
AT 31 DECEMBER			Kshs	<u>7,244,177</u>	<u>4,314,538</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

Notes to the financial Statements

for the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
11.0 CASH AND BANK BALANCES	Kshs	Kshs
Equity Bank Kshs	7,990,118	2,789,745
Equity Canadian dollar	1,612	7,569,622
Equity Bank USD	12,305	8,720,445
Equity Bank GBP	6,507	75
Petty cash	13,475	34,300
Mpesa	87	87
	<u>Kshs</u>	<u>Kshs</u>
	<u>8,024,104</u>	<u>19,114,274</u>
12.0 PAYABLES AND ACCRUALS	Kshs	Kshs
Member savings	2,463,716	2,001,670
Sacco deductions	1,885,062	2,078,033
Payroll liabilities	1,761,625	1,833,263
Accrued audit fees	484,800	451,800
Jake	124,812	124,812
Safaricom	46,746	-
Unclaimed deposits	-	730
	<u>Kshs</u>	<u>Kshs</u>
	<u>6,766,761</u>	<u>6,490,308</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 Income

for the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
INCOME	Kshs	Kshs
Grant income	<u>8,356,279</u>	<u>8,533,843</u>
EXPENDITURE		
Staff costs	2,267,600	2,480,550
Meeting, travel and entertainment	-	4,854,214
Printing and stationery	40,000	39,995
Audit fees	121,800	121,800
Rent	168,000	168,000
Travel and subsistence	4,315,800	800
Bank charges	6,360	8,218
Telephone and internet	144,100	154,696
Program utilities	1,155,807	445,187
Utilities	<u>37,625</u>	<u>19,357</u>
Total expenditure	<u>8,257,092</u>	<u>8,292,818</u>
BALANCE FOR THE YEAR	Kshs <u>99,187</u>	<u>241,025</u>
Balance b/forward	<u>241,025</u>	<u>-</u>
BALANCE C/FORWARD	Kshs <u><u>340,212</u></u>	<u><u>241,025</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

NOVO

Detailed Statement of Comprehensive Income

for the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
INCOME		
Grant income	<u>-</u>	<u>6,003,498</u>
EXPENDITURE		
Staff costs	3,033,800	3,082,410
Meeting, travel and entertainment	843,510	686,641
Rent	500,000	582,000
Supplies	65,154	15,682
Telephone and internet	495,406	158,020
Printing and stationery	64,650	233,558
Repairs and maintenance	6,350	18,010
Bank charges	1,560	12,700
Program utilities	287,560	99,349
Utilities	<u>122,852</u>	<u>466,191</u>
Total expenditure	<u>5,420,842</u>	<u>5,354,561</u>
BALANCE FOR THE YEAR	Kshs <u>(5,420,842)</u>	<u>648,937</u>
Balance b/forward	<u>5,420,922</u>	<u>4,771,985</u>
BALANCE C/FORWARD	Kshs <u><u>80</u></u>	<u><u>5,420,922</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

UKAID

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
INCOME		
Grant from UKAID	<u>2,087,530</u>	<u>6,434,370</u>
EXPENDITURE		
Staff costs	-	4,131,680
Meeting, travel and entertainment	-	1,064,017
Rent	-	540,000
Bank charges	-	11,824
Printing and stationery	-	328,030
Telephone, postage and internet	-	437,838
Donations	-	1,654,493
Program utilities	-	183,280
Other Utilities	-	<u>174,213</u>
Total expenditure	<u>-</u>	<u>8,525,375</u>
BALANCE FOR THE YEAR	Kshs <u>2,087,530</u>	<u>(2,091,005)</u>
Balance b/forward	<u>(2,091,005)</u>	<u>-</u>
BALANCE C/FORWARD	Kshs <u><u>(3,475)</u></u>	<u><u>(2,091,005)</u></u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

JHU

Detailed Statement of Comprehensive Income

for the year ended 31st December 2019

INCOME	<u>2019</u> Kshs	<u>2018</u> Kshs
Grant income	547,800	5,260,106
EXPENDITURE		
Staff costs	-	4,363,300
Rent	-	415,500
Capital expenditure	-	147,000
Repairs and maintenance	-	45,950
Professional fees	-	20,000
Supplies	-	34,265
Printing and stationery	-	90,785
Program Utilities	-	121,825
Utilities	-	113,054
Meeting, travel and entertainment	-	298,084
Bank charges	-	1,175
Telephone and internet	-	181,549
Total expenditure	-	5,832,487
BALANCE FOR THE YEAR	Kshs 547,800	(572,381)
Balance b/forward	(572,381)	-
BALANCE C/FORWARD	Kshs (24,581)	(572,381)

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

CISP

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

	<u>2019</u> Kshs	<u>2018</u> Kshs
INCOME		
Grant income	-	7,458,884
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	-	136,350
Total expenditure	-	14,569,065
BALANCE FOR THE YEAR	Kshs	
	-	(7,110,181)
Balance b/forward	(1,371,704)	5,738,477
BALANCE C/FORWARD	Kshs	
	(1,371,704)	(1,371,704)

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

PSOP

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
INCOME		
Grant income	133,289,727	91,781,081
Interest income	-	157,495
	<u>133,289,727</u>	<u>91,938,576</u>
EXPENDITURE		
Staff costs	46,881,189	30,942,952
Donations	54,027,263	17,550,205
Meeting, travel and entertainment	9,773,913	12,960,146
Professional fees	12,622,136	5,557,069
Rent	3,325,000	2,138,987
Capital expenditure	878,875	2,456,119
Program utilities	868,939	5,448,990
Repairs and maintenance	441,526	642,990
Supplies	133,057	284,119
Printing and stationery	6,960	361,762
Telephone and internet expenses	108,355	23,518
Bank charges	51,088	77,002
Training expenses	274,000	155,000
Utilities	530,125	1,489,218
Total expenditure	<u>129,922,426</u>	<u>80,088,077</u>
BALANCE FOR THE YEAR	Kshs 3,367,301	11,850,499
Balance b/forward	11,850,499	-
BALANCE C/FORWARD	Kshs 15,217,800	11,850,499

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

WINFRED STEVENS

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

INCOME	<u>2019</u> Kshs	<u>2018</u> Kshs
Grant income	-	4,997,500
Staff costs	812,000	-
Repairs and maintenance	6,000	-
Meeting, travel and entertainment	25,420	-
Program utilities	22,880	-
Office supplies	60,789	-
Utilities	169,707	-
Bank charges	360	-
Telephone and internet expenses	14,500	-
Total expenditure	<u>1,111,656</u>	<u>-</u>
BALANCE FOR THE YEAR	Kshs (1,111,656)	4,997,500
Balance b/forward	4,997,500	-
Members loans issued	(2,095,600)	-
BALANCE C/FORWARD	Kshs <u>1,790,244</u>	<u>4,997,500</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

GCC EMPOWERMENT

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
INCOME		
Grant income	9,250,000	-
EXPENDITURE		
Staff costs	6,226,045	-
Meeting, travel and entertainment	4,697,636	-
Professional fees	532,800	-
Supplies	11,000	-
Printing and stationery	408,674	-
Capital expenditure	325,000	-
Bank charges	5,450	-
Program utilities	1,545,128	-
Training expenses	596,100	-
Utilities	10,594	-
Total expenditure	<u>14,358,428</u>	<u>-</u>
BALANCE FOR THE YEAR	Kshs <u>(5,108,428)</u>	<u>-</u>

UJAMAA NA WATOTO WENYE HAKI INITIATIVE

GCC MASHINANI

Detailed Statement of Comprehensive Incomefor the year ended 31st December 2019

	<u>2019</u>	<u>2018</u>
	Kshs	Kshs
INCOME		
Grant income	5,550,000	-
EXPENDITURE		
Staff costs	846,000	-
Donations	710,120	-
Meeting, travel and entertainment	6,600	-
Rent	60,000	-
Supplies	10,200	-
Printing and stationery	136,080	-
Telephone and internet expenses	28,000	-
Repairs and maintenance	19,650	-
Capital expenditure	151,000	-
Bank charges	2,520	-
Program utilities	51,500	-
Utilities	25,700	-
Total expenditure	<u>2,047,371</u>	<u>-</u>
BALANCE FOR THE YEAR	Kshs <u>3,502,629</u>	<u>-</u>