

HUMANITY ACTION KNOWLEDGE INTEGRITY IN AFRICA TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

Humanity Action Knowledge Integrity In Africa Trust
Annual report and financial statements
For the year ended 31 December 2022

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Humanity Action Knowledge Integrity In Africa Trust

Trust information

For the year ended 31st December 2022

Board of trustees	Munir Mazrui	- Chairperson
	Yusuf Aboubakar	- Treasure
	Hussein Khalid	- Secretary
	George Collins	- Member
	Salome Nduta	- Member
	Najya Muhammed	- Member

Registered office

Mikindani Street
P.O. Box 42950 - 80100
Mombasa,
Kenya.

Independent auditor

RSM Eastern Africa LLP
Certified Public Accountants
1st Floor, Pacis Centre
Slip Road , off Waiyaki Way, Westlands.
P.O. Box 349 - 00606
Nairobi,
Kenya.

Principal bankers

NCBA Bank Kenya PLC
P.O. Box 44599 - 00100
Mombasa
Kenya.

KCB Bank Kenya Limited
P.O. Box 83534 - 00100
Mombasa
Kenya.

TRUST INFORMATION

Humanity Action Knowledge Integrity in Africa Trust is a national human rights organization based in Mombasa working to improve livelihoods and enhance the progressive realisation of human rights in Kenya. Initiated in 2012, the organization promotes partnership between state and non state actors in order to constantly improve the well-being of individuals and communities and ensure respect for human rights and rule of law by all. Particularly, the organization seeks to agitate for the recognition and empowerment of local communities in Kenya to fully participate in rights and development initiatives with a view to improving the standards of living amongst all including the poor and marginalized.

1. **VISION** : A society that respects fundamental rights and freedoms for sustainable development.
2. **MISSION** : To foster the progressive realization of human rights.
3. **GOAL** : To have individuals and institutions who are enlightened about their rights and working together to enhance the development of their communities.
4. **MOTTO** : Enhancing the progressive realization of human rights in Kenya and beyond...
5. **COVERAGE** : Humanity Action Knowledge Integrity in Africa Trust is registered to operate in the whole of Kenya but currently operates in the Coastal region.
6. **EXECUTIVE DIRECTOR** : Hussein Khalid
7. **NATURE OF ACTIVITIES** : Principal activity of the organisation is to empower individuals and institutions to work together to enhance the development of their communities, promote human rights and steadily improve their living standards. The activities includes:
 - a) Research in the field of human rights and related areas of interest.
 - b) To educate, sensitize and empower people on issues related to the bill of rights in the constitution of Kenya.
 - c) Capacity building and strengthening community members, civil society and Government officials through training.
 - d) Organising of seminars, conference and workshops on human rights related issues.
 - e) Publications (written documents, documentaries and audio visual materials) to promote awareness and access to information related to human rights.
 - f) Public interest litigation on human rights.
 - g) Advocacy and mobilisation of public opinion and civil society institutions towards influencing policy and legislative reforms on human rights issues and needs in Kenya and
 - h) Any other legal activity that shall enable the achievement of its objectives.

TRUST INFORMATION (CONTINUED)

8. **PROGRAMMES** : Humanity Action Knowledge Integrity in Africa Trust currently undertakes the following programmes:

i) Canadian (CFLI)

The goal is to strengthen the participation of women and youth in political processes such as civic education, training of women political aspirants and poll observation. To call for national cohesion through the undugu concept.

ii) Freedom of Religion and Belief (FORB III)

The goal of the project is to promote freedom of religion and belief by enhancing understanding of the right and promoting its enjoyment by all individuals and communities.

iii) Resilience, Peace and Stability Program (RPS)

The project aims at decreasing violent extremism, political and natural resource-based conflicts in Kenya

iv) Legal Aid and Human Rights Advocacy (NED II & III)

The project objective is to promote access to justice, respect for human rights and the rule of law.

v) Africa Social Sector Accountability Program (ASSAP I & ASSAP II)

The purpose is to harness the organization's already existing strengths as a youth mobilizer and enhancing strategies around working with security sector governance actors and with governments and regional economic communities.

vi) Electoral conflicts Mitigation & Civic/voter Education Support (ECESS)

The program seeks to ensure civil society, women and youth successfully participate in democratic processes, lead voter/civic education and implement local strategies to mitigate and respond to electoral violence.

vii) Community Resilience Against Extremism (CREATE III & IV)

The objective of the project is to support implementation structures of the County Action Plans (CAPs) in countering violent extremism (CVE) in selected counties.

viii) Early Warning Early Response (EWER)

The project aimed to promote cohesion and nationhood before, during and after the 2022 general elections.

ix) Promoting civic and political among youth through social justice and community centres(PCPE)

The goal of the project is to enhance civic engagement by the youth in electoral processes by supporting social justice and community centres to engage youth of their communities in civic and political education.

x) Luminare

The goal of this project is to support Haki Africa's programs intended at increasing the participation of Kenya's coastal youth and other marginalized groups in formal governance processes.

xi) Open Society Policy centre (OSIEA Support program)

The goal of this project is to support mobilizing and empowering of community social justice and human rights groups to support civilian oversight of an accountable security sector.

xii) Social Justice Centres Working Group (SJCWG)

The goal of the project is to strengthen social justice centres network (Haki Mtaani).

9. SUPPORT

Humanity Action Knowledge Integrity in Africa Trust activities are funded by donations from foreign governments and organisations.

The governments and organisations that have supported the Humanity Action Knowledge Integrity in Africa Trust programmes include the following:

- a) Act Change Transform - RPS, ECESS
- b) National Cohesion and Integration Commission -EWER
- c) National Endowment for Democracy (NED) - NED II&NEDIII
- d) Mercy Corps Europe - CREATE III & IV
- e) Foundation Open Society Institute (FOSI) - Assap I & II, OSIEA
- f) Luminare
- g) The Netherlands - FORB III & SJCWG
- h) The High Commission of Canada - CFLI
- i) Office Of the High Commissioner for Human Rights - PCPE

Humanity Action Knowledge Integrity In Africa Trust

Statement of trustees' responsibilities

For the year ended 31st December 2022

The trust deed requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Trust as at the end of the financial year and of its surplus or deficit for that year. It also requires the trustees to ensure that the Trust maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the Trust. The trustees are also responsible for safeguarding the assets of the Trust.

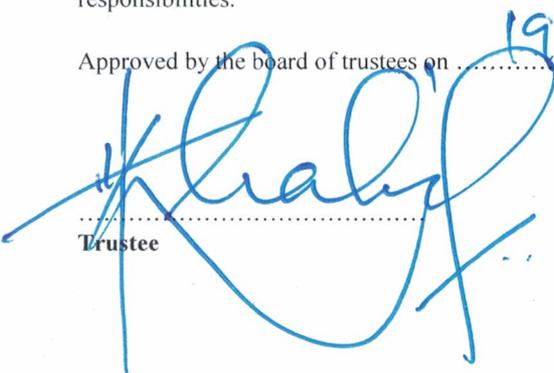
The trustees accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

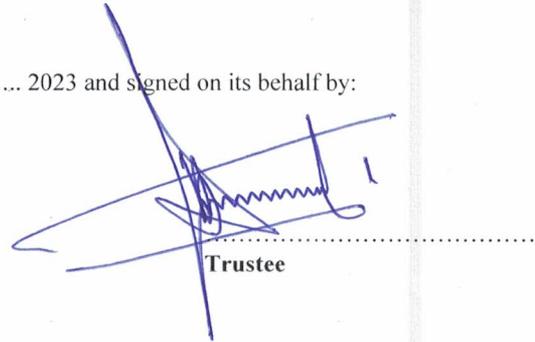
- i) designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting suitable accounting policies and applying them consistently; and
- iii) making accounting estimates and judgements that are reasonable in the circumstances.

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

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

Approved by the board of trustees on 2023 and signed on its behalf by:

19th MAY

.....
Trustee


.....
Trustee



RSM Eastern Africa LLP
Certified Public Accountants

1st Floor, Pacis Centre, Slip Road
Off Waiyaki Way, Westlands
P. O. Box 349 – 00606, Nairobi, Kenya

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E: info@ke.rsm-ea.com

www.rsm.global/kenya

**REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF HUMANITY ACTION KNOWLEDGE INTEGRITY IN AFRICA TRUST**

Opinion

We have audited the accompanying financial statements of Humanity Action Knowledge Integrity in Africa Trust (the "Trust"), set out on pages 7 to 18, which comprise the balance sheet as at 31st December 2022, the income and expenditure account and cash flows for the year then ended, and notes to the financial statements.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st December 2022 and of its financial performance and cash flows for the year then ended in accordance with the modified cash basis accounting described in note 2 (a).

Basis for 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 trust in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. Other information comprises the information included in 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.

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.

Trustees' responsibility for the financial statements

The trustees are responsible for the preparation of the financial statements that give a true and fair view in accordance with the modified cash basis, and for such internal control as the trustees 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 trustees are responsible for assessing the Trust'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 trustees either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF HUMANITY ACTION KNOWLEDGE INTEGRITY IN AFRICA TRUST (CONTINUED)**

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 ISAs 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 ISAs, we exercise professional judgement and maintain professional scepticism 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 Trust's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- conclude on the appropriateness of management's 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 Trust'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 the auditor's report. However, future events or conditions may cause the Trust 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 the trustees 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 auditor's report is **CPA Elvis Ogeto**, Practising Certificate No. 2303



for and on behalf of RSM Eastern Africa LLP
Certified Public Accountants
Nairobi

16 May

..... 2023
147/2023

Humanity Action Knowledge Integrity In Africa Trust

Financial statements

For the year ended 31 December 2022

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST

	Notes	2022 KSh	2021 KSh
Grants received	3	131,167,231	62,375,920
Project activities expenditure	4	<u>(107,891,750)</u>	<u>(63,888,387)</u>
Surplus/(deficit) for the year		<u><u>23,275,481</u></u>	<u><u>(1,512,467)</u></u>

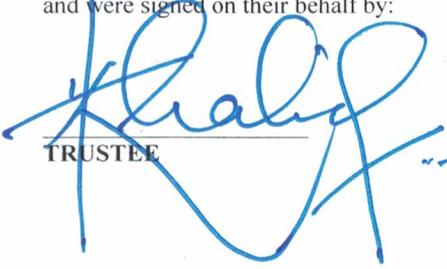
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BALANCE SHEET AT 31ST DECEMBER 2022

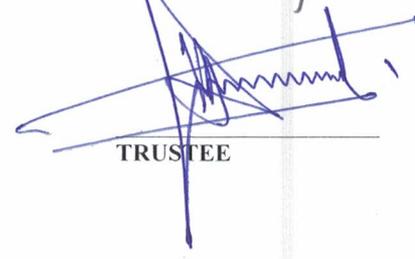
	Notes	2022 KSh	2021 KSh
CAPITAL EMPLOYED			
Accumulated fund	6	<u>40,674,145</u>	<u>17,398,664</u>
REPRESENTED BY			
Current assets			
Cash and cash equivalents	7	<u>40,674,145</u>	<u>17,398,664</u>

The financial statements on pages 7 to 18 were approved for issue by the board of trustees on 2023 and were signed on their behalf by:

16th May



TRUSTEE



TRUSTEE

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
For the year ended 31 December 2022

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2022

	Note	2022 KSh	2021 KSh
Cash flows from operations			
Surplus/(deficit) for the year		<u>23,275,481</u>	<u>(1,512,467)</u>
Cash generated from/(used in) operations		<u>23,275,481</u>	<u>(1,512,467)</u>
Increase/(decrease) in cash and cash equivalents		<u>23,275,481</u>	<u>(1,512,467)</u>
Movement in cash and cash equivalents			
Cash and cash equivalents at start of year		17,398,664	18,911,131
Net increase/(decrease) in cash and cash equivalents		<u>23,275,481</u>	<u>(1,512,467)</u>
Cash and cash equivalents at end of year	7	<u><u>40,674,145</u></u>	<u><u>17,398,664</u></u>

NOTES

1. General information

The organisation is a Trust registered and domiciled in Kenya. The address of its registered office and its principal place of business is Mikindani Avenue, P.O. Box 42950 - 80100 Mombasa, Kenya. Their principal activity is that of promotion of human rights and rule of law.

2. Significant 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 the years presented, unless otherwise stated.

a) Basis of preparation

The financial statements of Humanity Action Knowledge Integrity in Africa Trust have been prepared on a cash basis.

Receipts are recognised when received while payments are recognised when incurred.

b) Key sources of estimation uncertainty and judgements

The organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below the estimates and assumptions set-out below consider the full potential impact of the Covid-19 pandemic however, the pandemic has not had a significant impact of this on the financial statements of the Trust as the events for projects were continued to be held virtually and in person after the ease of the Government restrictions in the current financial year.

- **Net prefinancing** - Net prefinancing comprises refundable expenditure on programs approved by donors.

c) Income recognition

Income comprises the fair value of the consideration received from donors.

Grants for restricted purposes and for specified funded projects are recognised when received and spent on qualifying activities. Any unutilised grants are recognised as deferred income and any excess expenditure over income is recorded as net prefinancing at year end where there is commitment of additional funds from grant providers to cover such expenditure.

d) 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 reporting date are translated using the closing rate. The resulting differences from conversion and translation are dealt with in income or expenditure in the year in which they arise.

e) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and cash at bank at bank.

f) Taxation

No taxation has been provided in these accounts, as the organisation is exempt from tax on its income as per management interpretation disclosed in Note 8.

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
For the year ended 31 December 2022

NOTES (CONTINUED)

3. Grants received	2022 KSh	2021 KSh
Open society policy centre (OSIEA Core Support)	2,411,526	-
Legal aid and human rights advocacy (NED II & NED III)	14,466,849	9,753,931
Africa Social Sector Accountability Program (ASSAP I & II)	26,737,209	8,822,000
Resilience, Peace and Stability program (RPS)	8,535,403	-
Promoting civic and political among youth through social justice and community centres(PCPE)	4,067,600	-
Mombasa peer to peer safe spaces project (PSS)	-	2,023,300
Promoting civic and political empowerment among youths through social justice and community centre (SJCWG)	17,107,167	-
Electoral conflicts mitigation and civic/voter education support (ECESS)	6,102,974	-
Early Warning Early Response (EWER)	4,593,350	-
Community Resilience Against Extremism (CREATE I & II)	-	9,354,303
Enhancing human rights in vulnerable communities during the Covid-19 pandemic.	-	1,187,329
Luminate core support	13,097,200	-
Community resilience and dialogue (ISS)	-	198,253
Canadian (CFLI)	2,103,457	3,323,237
Freedom of Religion and Belief (FORB III)	9,787,250	8,835,250
Community Resilience Against Extremism (CREATE III & IV)	22,157,246	18,878,317
	<u>131,167,231</u>	<u>62,375,920</u>

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
For the year ended 31 December 2022

NOTES (CONTINUED)

4. Project activities expenditures	2022 KSh	2021 KSh
i) Open Society Policy Centre (OSIEA Core Support)	3,211,045	-
ii) Legal aid and human rights advocacy (NED II)	6,836,364	8,739,889
iii) Legal aid and human rights advocacy (NED III)	2,653,361	-
iv) Community resilience and dialogue (ISS)	-	198,253
v) Africa Social Sector Accountability Program (ASSAP I)	8,886,975	11,018,224
vi) Africa Social Sector Accountability Program (ASSAP II)	1,903,548	-
vii) Resilience, Peace and Stability program (RPS)	9,877,500	-
viii) Mombasa peer to peer safe spaces project (PSS)	-	648,075
ix) Promoting civic and political empowerment among youths through social justice and community centre (SJCWG)	6,440,844	-
x) Wajibu wetu programme	-	3,789,058
xi) Enhancing Human Rights in vulnerable communities during the Covid-19 Pandemic. (Covid-19)	-	1,126,580
xii) Electoral conflicts mitigation and civic/voter education support (ECESS)	6,102,285	-
xiii) Freedom of Religion and Belief (FORB II)	-	10,572,737
xiv) Early Warning Early Response (EWER)	4,585,143	-
xv) Luminare core support	12,334,710	-
xvi) Community Resilience Against Extremism (CREATE II)	-	9,144,185
xvii) Community Resilience Against Extremism (CREATE III & IV)	12,501,033	16,754,107
xviii) Community resilience against extremism (CREATE IV)	11,722,624	-
xix) Canadian (CFLI)	4,809,668	642,179
xx) Freedom of Religion and Belief (FORB III)	10,942,152	1,255,100
xxi) Promoting civic and political among youth through social justice and community centres(PCPE)	5,084,498	-
	<u>107,891,750</u>	<u>63,888,387</u>

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
For the year ended 31 December 2022

NOTES (CONTINUED)

5. Project activities expenditures breakdown	2022 KSh	2021 KSh
i) Open Society Policy centre (OSIEA Core Support)		
Management costs	792,500	-
Flights	181,443	-
Car hire and fuel	1,066,000	-
Travel and subsistence	414,773	-
Meetings	166,000	-
Administration costs	590,329	-
	<u>3,211,045</u>	<u>-</u>
ii) Legal Aid and Human Rights Advocacy (NED II)		
Personnel costs	1,868,520	2,903,000
Space and utilities	177,060	899,130
Travel and per diem	2,487,027	681,408
Contractual services	933,134	1,228,000
Other direct costs	1,370,623	1,965,822
Benefit, taxes and allowances	-	690,000
Supplies and equipment	-	169,200
Communications and postage	-	203,329
	<u>6,836,364</u>	<u>8,739,889</u>
iii) Legal Aid and Human Rights Advocacy (NED III)		
Program management costs	491,600	-
Domestic travel	505,670	-
Induction training	626,696	-
CBO's learning and sharing	100,000	-
HR report	10,000	-
FM and social media	140,221	-
Public litigation	18,000	-
IEC material	118,892	-
Sub grantees	642,282	-
	<u>2,653,361</u>	<u>-</u>
iv) Community Resilience and Dialogue (ISS)		
Nairobi fieldwork	-	198,253
	<u>-</u>	<u>198,253</u>
v) Africa Social Sector Accountability Program (ASSAP I)		
Personnel costs	738,994	3,598,000
Strategic litigation	362,430	499,472
Documentations of HR violations	395,650	825,592
Kenya security sector meetings	52,800	766,548
Public sector accountability forums	218,500	1,442,120
Eastern Africa security sector meetings	302,363	2,074,160
African region security sectors meetings	6,731,746	407,077
Administrative and overhead costs	84,492	1,310,475
Induction meeting	-	94,780
	<u>8,886,975</u>	<u>11,018,224</u>

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
For the year ended 31 December 2022

NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)	2022	2021
	KSh	KSh
vi) Africa Social Sector Accountability Program (ASSAP II)		
Support to grassroots organisations	169,060	-
Security Sector	278,340	-
Staff benefits	625,100	-
Administration costs	831,048	-
	<u>1,903,548</u>	<u>-</u>
vii) Resilience, Peace and Stability Program (RPS)		
Local personnel	1,200,000	-
Travel, transportation and per diem	434,273	-
Business skills workshop	515,026	-
Business start up	967,775	-
Quarterly business review meetings	245,811	-
Intergenerational public baraza	813,161	-
Community focus discussions	384,916	-
Human rights training to monitors	556,213	-
Monthly state of human rights and election forums with authorities	251,974	-
Purchase of monitoring gadgets	1,072,330	-
Poll observations	221,585	-
Social media campaign	705,358	-
MERL	481,388	-
Social media advocacy	103,588	-
IEC materials	91,000	-
Equipment	414,160	-
Administrative costs	1,418,941	-
	<u>9,877,499</u>	<u>-</u>
viii) Mombasa Peer to Peer Safe Spaces Project (PSS)		
Personnel costs	-	300,000
Local transportation	-	95,548
Administrative costs	-	28,185
Program activities	-	224,342
	<u>-</u>	<u>648,075</u>
Promoting Civic and Political Empowerment Among Youths		
ix) Through Social Justice and Community Centre (SJCWG)		
Development of results framework	248,000	-
Training of steering committee members	105,359	-
Annual social justice centres symposium	79,100	-
Election monitoring and observations	2,347,320	-
16 days of activism	1,840,000	-
Monitoring documentation and reporting	155,344	-
Administration costs	1,665,720	-
	<u>6,440,843</u>	<u>-</u>

Humanity Action Knowledge Integrity In Africa Trust
Financial statements
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NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)	2022	2021
	KSh	KSh
x) Wajibu Wetu Programme		
Theatre against violent extremism	-	451,250
Millennials mentorship café's	-	125,930
IEC materials	-	229,112
Training of human rights, security and law	-	391,450
Intergenerational public barazas	-	362,770
Consultant M&E	-	124,600
Audit costs	-	325,000
Capacity development	-	100,000
Operational costs	-	153,935
Project support staff	-	650,000
Community policing and nyumba kumi forums	-	672,675
Final project evaluation	-	202,336
	<u>-</u>	<u>3,789,058</u>
xi) Enhancing Human Rights in vulnerable communities during the Covid-19 pandemic. (Covid-19)		
Human rights monitoring	-	165,000
Monthly community dialogue forums	-	277,553
COVID-19 outreach	-	172,752
Training on Covid 19 resilience	-	106,070
Monitoring and evaluation	-	170,205
Program oversight	-	160,000
Administration costs	-	75,000
	<u>-</u>	<u>1,126,580</u>
xii) Electoral conflicts Mitigation & Civic/voter Education Support (ECESS)		
Personnel costs	1,200,000	-
Travel and per diem	443,134	-
Program implementation and facilitation	2,949,587	-
Training and capacity building	607,728	-
Equipment	261,460	-
Other direct costs	643,376	-
	<u>6,105,285</u>	<u>-</u>
xiii) Freedom of Religion and Belief (FORB II)		
Intra religious forums	-	2,004,572
Community paralegalism	-	1,139,635
Inter religious forums	-	1,026,716
Family support group meetings	-	583,403
Radio campaign	-	641,422
Information, education and communication (IEC) materials	-	1,010,982
Freedom of religion festival	-	782,940
Monitoring and evaluation	-	618,703
Management costs	-	1,929,500
Administration costs	-	834,864
	<u>-</u>	<u>10,572,737</u>

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For the year ended 31 December 2022

NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)

	2022	2021
	KSh	KSh
xiv) Early Warning Early Response (EWER)		
Social media campaign	596,738	-
Undugu forums	949,900	-
Early warning early response	308,890	-
Undugu awards	443,293	-
IEC materials	670,000	-
Human rights centres	735,000	-
Monitoring and evaluations	192,222	-
Administration costs	689,100	-
	<u>4,585,143</u>	<u>-</u>
xv) Luminate core support		
Management costs	3,366,080	-
Financial system strengthening	1,451,392	-
Monitoring and evaluations	2,459,681	-
Program support costs	2,976,854	-
IEC materials	277,710	-
Operational costs	1,802,993	-
	<u>12,334,710</u>	<u>-</u>
xvi) Community Resilience Against Extremism (CREATE II)		
Transportation costs	-	1,222,909
Training of CEFs on HR guide on PCVE	-	1,217,742
Program support costs	-	2,531,074
Court users committee meetings	-	846,900
Monthly legal aid clinics	-	487,060
Law Society of Kenya (LSK) accreditation	-	500,000
Bi-annual justice actors and partners learning sessions	-	2,063,500
Consultant M&E	-	100,000
Consultant communication	-	175,000
	<u>-</u>	<u>9,144,185</u>
xvii) Community Resilience Against Extremism (CREATE III)		
Legal aid Act review	1,023,410	540,135
Law Society of Kenya (LSK) Accreditation	500,000	-
Legal aid clinics within at risk communities	248,118	-
Year 3 planning meetings	-	608,965
PCVE community paralegalism	1,627,648	4,095,699
Quarterly court Users committee meetings	595,485	504,198
Bi-annual justice actors and partners learning sessions	2,518,141	-
Publication and launch of best practise book	82,000	-
Probation department training on PCVE case management	-	1,498,596
Program support costs	3,600,666	8,542,459
Travel and accommodation	2,305,565	964,055
	<u>12,501,033</u>	<u>16,754,107</u>

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NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)	2022	2021
	KSh	KSh
xviii) Community Resilience Against Extremism (CREATE IV)		
Training of legal Act aid	647,068	-
Good practice booklet	1,365,885	-
Legal aid clinics	976,653	-
Learning and sharing colloquium forum	1,245,596	-
PCVE community paralegalism	960,000	-
Management fees	4,807,306	-
Travel and accommodation	1,720,116	-
	<u>11,722,624</u>	<u>-</u>
xix) Canadian (CFLI)		
Civic education	1,082,225	-
Social media campaign	703,973	-
Training of political women aspirants	1,268,088	-
General election observations	1,237,382	-
Facilitation fees	-	41,048
Hall hire	-	22,690
Hire of chairs	-	9,172
Refreshments	-	13,184
Purchase of PPE's	-	26,100
Transport reimbursement	-	224,788
Staff transport	-	13,000
Mobilisation costs	-	5,918
Video production	-	12,180
Graphics production	-	7,500
Internet costs	-	5,499
Administrative costs	518,000	261,100
	<u>4,809,668</u>	<u>642,179</u>
xx) Freedom of Religion and Belief (FORB III)		
Project evaluation	359,373	-
Monthly intra religious dialogue forums	1,135,641	119,000
Women and youth quarterly dialogue forum	711,309	-
Quarterly dialogue forums	1,116,983	262,100
Annual national conference	1,166,023	-
Social media campaign	781,000	9,000
IEC material	890,007	49,200
Monitoring and evaluation	1,250,315	258,300
Program management costs	1,056,500	257,500
Administrative costs	2,475,000	300,000
	<u>10,942,151</u>	<u>1,255,100</u>

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NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)	2022 KSh	2021 KSh
xxi) Promoting civic and political among youth through social justice and community centres(PCPE)		
Network and paralegals identification	259,805	-
Civic education	131,743	-
Paralegals trainings	957,999	-
Safe space forum	422,599	-
Youth and women dialogue forums	385,902	-
Public awareness on human rights	969,486	-
FM radio and social media advocacy	499,848	-
Monthly status analysis report	465,517	-
Monitoring, evaluation and learning	291,600	-
Administration costs	700,000	-
	<u>5,084,499</u>	<u>-</u>
6. Accumulated fund		
At start of year	17,398,664	18,911,131
Surplus/(deficit) for the year	<u>23,275,481</u>	<u>(1,512,467)</u>
At end of year	<u>40,674,145</u>	<u>17,398,664</u>
7. Cash and cash equivalents		
Bank balances	<u>40,674,145</u>	<u>17,398,664</u>

For the purposes of the statement of cash flows, the year end cash and cash equivalents comprise the above balances.

8. Taxation

No provision for taxation has been recognised in these financial statements, as management of the organisation considers it to be exempt from tax on its entire income. In arriving at its conclusion, the management has taken into consideration Part II Section 3 (2) and Section 10 of the First Schedule of the Kenya Income Tax Act. Section 3 (2) does not recognise grant income as chargeable income while Section 10 exempts organisation that are established solely for the purpose of relief of poverty or distress of the public or for advancement of religion or education for the benefit of residents in Kenya.

Presentation currency

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