

**HUMANITY ACTION KNOWLEDGE INTEGRITY IN AFRICA TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

*Humanity Action Knowledge Integrity In Africa Trust*  
*Annual report and financial statements*  
*For the year ended 31 December 2023*

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***Humanity Action Knowledge Integrity In Africa Trust***

***Trust information***

***For the year ended 31st December 2023***

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**Board of directors**

Najya Muhammed	- Chairperson (appointed on 13.01.2024)
Munir Mazrui	- Chairperson (resigned)
Yusuf Aboubakar	- Secretary (appointed on 13.01.2024)
Hussein Khalid	- Secretary (resigned on 31.12.2023)
George Collins	- Member (deceased)
Salome Nduta	- Member

**Registered office**

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

**Independent auditor**

RSM Eastern Africa LLP  
Certified Public Accountants  
Acacia centre, Mezanine 1  
Nyerere Avenue  
P.O. Box 87227 - 80100  
Mombasa,  
Kenya.

**Principal bankers**

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

KCB Bank Kenya Limited  
Mombasa  
Kenya.

**Humanity Action Knowledge Integrity In Africa Trust**  
**Trust information (continued)**  
**For the year ended 31 December 2023**

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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** : Yusuf Aboubakar
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 Africa.
  - : h) Any other legal activity that shall enable the achievement of its objectives.

8. **PROJECTS** : Humanity Action Knowledge Integrity in Africa Trust currently undertakes the following projects:

i) 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.

ii) Resilience, Peace and Stability Program (RPS)

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

**Humanity Action Knowledge Integrity In Africa Trust**  
**Trust information (continued)**  
**For the year ended 31 December 2023**

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**8. PROJECTS** : Humanity Action Knowledge Integrity in Africa Trust currently undertakes the following projects: (continued)

iii) Legal Aid and Human Rights Advocacy (NED III)

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

iv) Africa Social Sector Accountability Program (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.

v) Community Resilience Against Extremism (CREATE 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.

vi) Early Warning Early Response (EWER)

The project aimed to promote cohesion and nationhood before, during and after the 2023 general elections.

vii) Luminare

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

viii) 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.

ix) Social Justice Centres Working Group (SJCWG)

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

x) Wajibika Sikika (Climate Justice)

The goal of the project is to enhance human security by promoting climate justice and raising awareness of effects of environmental degradation.

xi) Article 19 PVE research

The purpose of the partnership is to jointly undertake a research project on the impact of prevention of violent extremism, counter-terrorism, and national security in Kenya.

xii) International Womens day

The purpose of the project is to honour the social, economic, cultural and political accomplishments of women.

xiii) Sports day program

The goal of this project is to use sports in strengthening social ties and promoting sustainable development and peace as well as solidarity and respect among the youth.

**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 project include the following:

- Act Change Transform -ECESS, RPS, RPS extension, International womens day & sports day
- a) program
  - b) National Cohesion and Integration Commission -EWER
  - c) National Endowment for Democracy (NED) - NEDIII
  - d) Forumeiv - Wajibika sikika
  - e) Foundation Open Society Institute (FOSI) - Assap ii & OSIEA
  - f) Luminare
  - g) The Netherlands - FORB III & SJCWG
  - h) Article 19 EA - Article 19 PVE research
  - i) PCPE - United Nation.

**Humanity Action Knowledge Integrity In Africa Trust**

**Report of the directors**

**For the year ended 31 December 2023**

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The directors have pleasure in presenting their report together with the audited financial statements of the Trust for the year ended 31st December 2023.

**Directors**

The names of the directors who held office during the year and to the date of this report are set out on page 1.

**Financial review**

The financial year 2023 was a period of substantial growth and consolidation for HAKI Africa. Despite the challenging economic environment, the organization has demonstrated resilience and a strong capacity to adapt. Total grants in 2023 were less compared to 2022 by Kes 14 Million, this is due to the fact that in 2022 the organization had programs related to voter education and elections. Moving forward, the organization plans to renew contracts with the existing funders due to its work resilience and also plan to expand funding opportunities with new partners who have shown interest in working with the organization. Looking ahead, the directors remain optimistic about the organization's prospects. Strategic priorities for the coming year include:

- Expanding Program Delivery: Increasing our impact by scaling successful programs.
- Enhancing Fundraising Efforts: Diversifying income sources and strengthening donor engagement.
- Investing in Capacity Building: Developing our infrastructure and human resources to support growth.

The directors are confident that with prudent financial management and a clear strategic vision, HAKI Africa will continue to achieve its mission and deliver value to its stakeholders.

In conclusion, the directors wish to express their gratitude to all donors, volunteers, and staff for their unwavering support and dedication. The financial results for the year reflect the collective efforts and commitment of everyone involved with HAKI Africa.

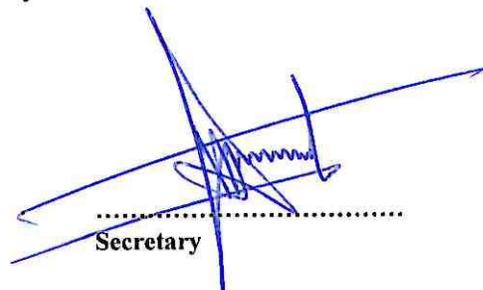
**Terms of appointment of auditor**

The directors approve the annual audit engagement contract, which sets out the terms of the auditor's appointment and the related fees. The agreed auditor's remuneration of Shs. 280,000 has been charged to profit or loss in the year.

**By order of the directors**



.....  
Chairperson



.....  
Secretary

Mombasa <sup>29<sup>th</sup></sup> June ..... 2024

**Humanity Action Knowledge Integrity In Africa Trust**  
**Statement of directors' responsibilities**  
**For the year ended 31 December 2023**

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The trust deed requires the directors 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 directors to ensure that the Trust maintains proper accounting records that disclose, with reasonable accuracy, the financial position of the Trust. The directors are also responsible for safeguarding the assets of the Trust.

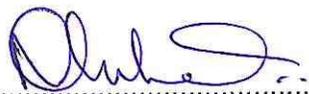
The directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

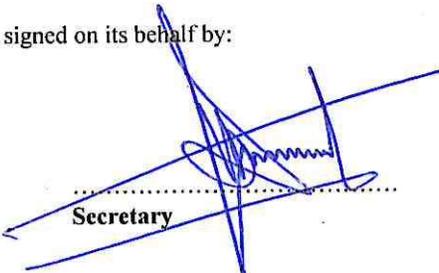
- i) designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting suitable accounting policies and applying them consistently; and
-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

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

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 ..... *29<sup>th</sup> June* ..... 2024 and signed on its behalf by:

  
.....  
**Chairperson**

  
.....  
**Secretary**



# RSM

**RSM Eastern Africa LLP**  
**Certified Public Accountants**

Acacia Center, Mezzanine 1,  
Nyerere Avenue  
P. O. Box 87227 - 80100, Mombasa, Kenya

T: +254 (0) 412311778/2224116

M: +254 (0) 707 613329

E: [infomsa@ke.rsm-ea.com](mailto:infomsa@ke.rsm-ea.com)

[www.rsm.global/kenya](http://www.rsm.global/kenya)

## **REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES 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 8 to 20, which comprise the balance sheet as at 31st December 2023, 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 2023 and of its financial performance and cash flows for the year then ended in accordance with the 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 directors 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.

### **Directors' responsibility for the financial statements**

The directors 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 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 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 directors either intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

**THE POWER OF BEING UNDERSTOOD**  
**AUDIT | TAX | CONSULTING**

Registration number: LLP-3A1VXM, a limited liability partnership under the Limited Liability Partnership Act, 2011.  
Partners: Ashif Kassam, Lina Ratansi, Nihla Mazrui, Elvis Ogeto, George Mutua

**REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES 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 Company'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 Company'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 Company 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 directors 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 **Nihla Mazrui**, Practising Certificate No. 2377

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

29<sup>th</sup> June ..... 2024  
M064/2024

*Humanity Action Knowledge Integrity In Africa Trust*

*Financial statements*

*For the year ended 31 December 2023*

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**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	2023 KSh	2022 KSh
Grants received	3	93,233,417	107,891,750
Project activities expenditure	4	<u>(93,233,417)</u>	<u>(107,891,750)</u>
<b>Surplus for the year</b>		<u><u>-</u></u>	<u><u>-</u></u>

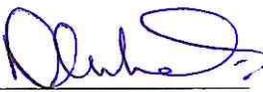
**Humanity Action Knowledge Integrity In Africa Trust**  
**Financial statements**  
**For the year ended 31 December 2023**

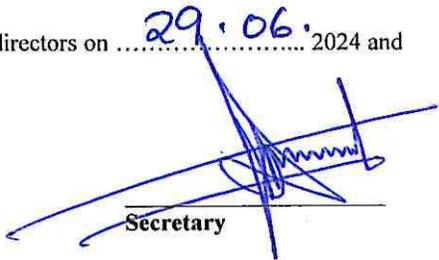
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**BALANCE SHEET AT 31ST DECEMBER 2023**

	Notes	2023 KSh	2022 KSh
<b>Current assets</b>			
Cash and cash equivalents	6	32,763,895	40,476,249
Receivable from the donor	7	<u>3,077,184</u>	<u>1,841,569</u>
		<u>35,841,079</u>	<u>42,317,818</u>
<b>Current liabilities</b>			
Unexpended grant	8	<u>35,841,079</u>	<u>42,317,818</u>
<b>Net current assets</b>		<u><u>-</u></u>	<u><u>-</u></u>

The financial statements on pages 7 to 19 were approved for issue by the board of directors on 29.06. 2024 and were signed on their behalf by:

  
 \_\_\_\_\_  
 Chairperson

  
 \_\_\_\_\_  
 Secretary

*Humanity Action Knowledge Integrity In Africa Trust*  
*Financial statements*  
*For the year ended 31 December 2023*

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**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Note	2023 KSh	2022 KSh
Surplus for the year		-	-
<b>Cash flows from operations</b>			
Receivable from the donor		(1,235,615)	-
Unexpended grant		<u>(6,476,739)</u>	<u>-</u>
Cash used in operations		<u>(7,712,354)</u>	<u>-</u>
<b>Decrease in cash and cash equivalents</b>		<u>(7,712,354)</u>	<u>-</u>
<b>Movement in cash and cash equivalents</b>			
Cash and cash equivalents at start of year		40,476,249	17,200,768
Net (decrease)/increase in cash and cash equivalents		<u>(7,712,354)</u>	<u>23,275,481</u>
Cash and cash equivalents at end of year	6	<u><u>32,763,895</u></u>	<u><u>40,476,249</u></u>

**Humanity Action Knowledge Integrity In Africa Trust**  
**Financial statements**  
**For the year ended 31 December 2023**

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**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.

**2 a) Basis of preparation**

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

**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.

**c) Income recognition**

Grants are received as and when the related expenses are to be incurred. It is recognised in the profit and loss on receipt basis in the period in which the entity recognises as expense, the related costs for which the donations are intended to compensate.

Grants for restricted purposes and for specified funded projects are recognised when received and spent on qualifying activities. Any unutilised grants are recognised as unexpended grant and any excess expenditure over income is recorded as receivable from the donor 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 2023**

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**NOTES (CONTINUED)**

3. Grants received	2023 KSh	2022 KSh
Act Change Transform - RPS, RPS extension, International womens day and sports day program	9,634,913	15,979,785
National Cohesion and Integration Commission -EWER	1,524,443	4,585,143
National Endowment for Democracy (NED) - NEDIII	10,277,318	9,489,725
Mercy Corps Europe - CREATE III	-	24,223,657
Forumciv - Wajibika sikika	5,792,261	-
Foundation Open Society Institute (FOSI) - Assap II & OSIEA	13,660,109	14,001,568
Luminate	13,383,302	12,334,710
United Nations	-	5,084,498
The Netherlands - FORB III & SJCWG	31,978,379	17,382,996
The High Commission of Canada - CFLI	-	4,809,668
Article 19 EA - Article 19 PVE research	3,128,406	-
Foreign exchange gain	3,854,286	-
	<u>93,233,417</u>	<u>107,891,750</u>

*Humanity Action Knowledge Integrity In Africa Trust*  
*Financial statements*  
*For the year ended 31 December 2023*

NOTES (CONTINUED)

4. Project activities expenditures	2023 KSh	2022 KSh
i) Open society policy centre (OSIEA Core Support)	2,870,295	3,211,045
ii) Legal aid and human rights advocacy (NED II)	-	6,836,364
iii) Legal aid and human rights advocacy (NED III)	10,277,318	2,653,361
iv) Canadian (CFLI)	-	4,809,668
v) Africa social sector accountability program (ASSAP I)	-	8,886,975
vi) Africa social sector accountability program (ASSAP II)	10,789,814	1,903,548
vii) Resilience, peace and stability program (RPS)	3,602,933	9,877,500
viii) Article 19 PVE research	3,128,406	-
ix) Promoting civic and political empowerment among youths through social justice and community centre (SJCWG)	15,484,107	6,440,844
x) Wajibu wetu III program	5,792,261	-
xi) International Women's day	1,060,852	-
xii) Electoral conflicts mitigation and civic/voter education support (ECESS)	-	6,102,285
xiii) Sports day program	1,976,236	-
xiv) Early warning early response (EWER)	1,524,443	4,585,143
xv) Luminate core support	13,383,302	12,334,710
xvi) RPS extension	2,994,892	-
xvii) Community resilience against extremism (CREATE III & IV)	-	12,501,033
xviii) Community resilience against extremism (CREATE IV)	-	11,722,624
xix) Freedom of religion and belief (FORB III)	16,494,272	10,942,152
xx) Promoting civic and political among youth through social justice and community centres(PCPE)	-	5,084,498
xxi) Project activities expenditure	3,854,286	-
	<u>93,233,417</u>	<u>107,891,750</u>

*Humanity Action Knowledge Integrity In Africa Trust*  
**Financial statements**  
**For the year ended 31 December 2023**

**NOTES (CONTINUED)**

5. Project activities expenditures breakdown	2023 KSh	2022 KSh
<b>i) Open Society Policy centre (OSIEA Core Support)</b>		
Management costs	1,802,190	792,500
Flights	277,605	181,443
Car hire and fuel	158,000	1,066,000
Travel and subsistence	-	414,773
Meetings	-	166,000
Administration costs	632,500	590,329
	<u>2,870,295</u>	<u>3,211,045</u>
<b>ii) Legal Aid and Human Rights Advocacy (NED II)</b>		
Personnel costs	-	1,868,520
Space and utilities	-	177,060
Travel and per diem	-	2,487,027
Contractual services	-	933,134
Other direct costs	-	1,370,623
	<u>-</u>	<u>6,836,364</u>
<b>iii) Legal Aid and Human Rights Advocacy (NED III)</b>		
Program management costs	2,480,400	491,600
Domestic travel	954,583	505,670
Induction training	59,024	626,696
CBO's learning and sharing	577,639	100,000
HR report	60,000	10,000
FM and social media	385,851	140,221
Public litigation	418,730	18,000
IEC material	530,800	118,892
Sub grantees	3,602,072	642,282
Staff medical contribution	540,000	-
Space and utilities	416,491	-
Grants management	130,728	-
Laptop purchase	121,000	-
	<u>10,277,318</u>	<u>2,653,361</u>
<b>iv) International Women's day</b>		
Sub county activity costs	449,672	-
County activity costs	374,832	-
FM radio programs	115,052	-
Other direct Costs	121,296	-
	<u>1,060,852</u>	<u>-</u>
<b>v) Africa Social Sector Accountability Program (ASSAP I)</b>		
Personnel costs	-	738,994
Strategic litigation	-	362,430
Documentations of HR violations	-	395,650
Kenya security sector meetings	-	52,800
Public sector accountability forums	-	218,500
Eastern Africa security sector meetings	-	302,363
African region security sectors meetings	-	6,731,746
Administrative and overhead costs	-	84,492

**Humanity Action Knowledge Integrity In Africa Trust**  
**Financial statements**  
**For the year ended 31 December 2023**

**NOTES (CONTINUED)**

	<b>2023</b>	<b>2022</b>
	<b>KSh</b>	<b>KSh</b>
<b>5. Project activities expenditures breakdown (continued)</b>		
<b>vi) Africa social sector accountability program (ASSAP II)</b>		
Support to grassroots organisations	1,212,000	169,060
Security Sector	2,605,178	278,340
Staff benefits	4,720,000	625,100
Administration costs	1,730,636	831,048
Collaborstion with justice centres	522,000	-
	<u>10,789,814</u>	<u>1,903,548</u>
<b>vii) Resilience, peace and stability program (RPS)</b>		
Local personnel	500,000	1,200,000
Travel, transportation and per diem	443,155	434,273
Business skills workshop	-	515,026
Business start up	-	967,775
Quarterly business review meetings	165,062	245,811
Intergenerational public baraza	469,033	813,161
Community focus discussions	588,251	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	310,000	705,358
MERL	81,890	481,388
Social media advocacy	160,460	103,588
IEC materials	-	91,000
Equipment	230,700	414,160
Administrative costs	589,562	1,418,941
Election forums with authority members	64,820	-
	<u>3,602,933</u>	<u>9,877,499</u>
<b>viii) Sports day program</b>		
Salaries and fringe benefits	185,000	-
Travel, accomodation and per diem	120,094	-
Activity launch	440,974	-
Weekly sports tournament	338,578	-
Peace dialogue forums	123,640	-
Final awarding ceremony	544,518	-
FM radio programs	120,052	-
Other direct costs	103,380	-
	<u>1,976,236</u>	<u>-</u>
<b>ix) Promoting civic and political empowerment among youths through social justice and community centre (SJCWG)</b>		
Development of results framework	-	248,000
Training of steering committee members	428,000	105,359
Annual social justice centres symposium	962,970	79,100
Election monitoring and observations	-	2,347,320
16 days of activism	1,760,000	1,840,000
Monitoring documentation and reporting	1,302,012	155,344
Administration costs	6,666,950	1,665,720
National justice stakeholders confrence/ mediation	1,262,175	-
Community dialogue sessions	1,572,888	-

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**NOTES (CONTINUED)**

5. Project activities expenditures breakdown (continued)	2023	2022
	KSh	KSh
<b>xvii) Community Resilience Against Extremism (CREATE IV)</b>		
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>-</u>	<u>11,722,624</u>
<b>xviii) Canadian (CFLI)</b>		
Civic education	-	1,082,225
Social media campaign	-	703,973
Training of political women aspirants	-	1,268,088
General election observations	-	1,237,382
Administrative costs	-	518,000
	<u>-</u>	<u>4,809,668</u>
<b>xix) Freedom of Religion and Belief (FORB III)</b>		
Project evaluation	-	359,373
Monthly intra religious dialogue forums	3,284,767	1,135,641
Women and youth quarterly dialogue forum	1,334,943	711,309
Quarterly dialogue forums	1,325,005	1,116,983
Annual national conference	1,627,743	1,166,023
Social media campaign	732,297	781,000
IEC material	1,340,200	890,007
Monitoring and evaluation	3,039,317	1,250,315
Program management costs	960,000	1,056,500
Administrative costs	2,850,000	2,475,000
	<u>16,494,272</u>	<u>10,942,151</u>

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**NOTES (CONTINUED)**

	<b>2023</b>	<b>2022</b>
	<b>KSh</b>	<b>KSh</b>
<b>5. Project activities expenditures breakdown (continued)</b>		
<b>xiii) Early Warning Early Response (EWER)</b>		
Social media campaign	175,000	596,738
Undugu forums	266,328	949,900
Early warning early response	-	308,890
Undugu awards	-	443,293
IEC materials	288,900	670,000
Human rights centres	210,000	735,000
Monitoring and evaluations	37,660	192,222
Administration costs	154,679	689,100
Interparties mediation meetings	391,876	-
	<u>1,524,443</u>	<u>4,585,143</u>
<b>xiv) Luminate core support</b>		
Management costs	3,797,278	3,366,080
Financial system strengthening	1,480,678	1,451,392
Monitoring and evaluations	2,616,904	2,459,681
Program support costs	3,975,161	2,976,854
IEC materials	526,730	277,710
Operational costs	1,286,551	1,802,993
	<u>13,683,302</u>	<u>12,334,710</u>
<b>xv) Electoral conflicts mitigation and civic/voter education support (ECESS)</b>		
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	-	640,376
	<u>-</u>	<u>6,102,285</u>
<b>xvi) Community resilience against extremism (CREATE III)</b>		
Legal aid Act review	-	1,023,410
Law Society of Kenya (LSK) accreditation	-	500,000
Legal aid clinics within at risk communities	-	248,118
PCVE community paralegalism	-	1,627,648
Quarterly court users committee meetings	-	595,485
Bi-annual justice actors and partners learning sessions	-	2,518,141
Publication and launch of best practise book	-	82,000
Program support costs	-	3,600,666
Travel and accommodation	-	2,305,565
	<u>-</u>	<u>12,501,033</u>

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## NOTES (CONTINUED)

	2023	2022
	KSh	KSh
<b>5. Project activities expenditures breakdown (continued)</b>		
<b>x) Wajibu Wetu III Program</b>		
Induction meeting	698,806	-
Setting up of CCJC	213,700	-
Quarterly meeting for CCJC	360,763	-
Launch of the project	194,850	-
Environment walking meetings	46,500	-
Modern farming training	15,884	-
Environment conservation activities	220,955	-
Rapid response to climate injustice	287,984	-
Climate justice festival	168,228	-
Planning, monitoring, evaluation and learning	538,812	-
Annual audit	349,503	-
Capacity development	59,024	-
Networking and linkages	78,818	-
Administration cost	292,434	-
Program management	2,266,000	-
	<u>5,792,261</u>	<u>-</u>
<b>xi) Resilience, peace and stability extension program (RPS extension)</b>		
Local personnel cost	510,000	-
Mentors and mentees meet up	130,148	-
Training of mentors on human rights and conflict	315,756	-
Weekly community victims' safe space dialogues	993,490	-
Business start up kitty for youth at risk	719,143	-
Administrative costs	326,355	-
	<u>2,994,892</u>	<u>-</u>
<b>xii) Article 19 PVE research</b>		
Transport and travel	267,574	-
Communication costs	10,000	-
Data collection costs	192,000	-
Research assistant costs	260,314	-
Data analyst costs	50,000	-
Key informant interviews	148,706	-
Focus group discussions	120,672	-
Desktop review	30,000	-
Personnel costs	1,119,820	-
Administration costs	929,320	-
	<u>3,128,406</u>	<u>-</u>

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NOTES (CONTINUED)

5. Project activities expenditures breakdown (continued)	2023 KSh	2022 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>-</u>	<u>5,084,499</u>
	<u>-</u>	<u>5,084,499</u>
6. Cash and cash equivalents		
Restricted funds.	14,259,200	16,436,387
Unrestricted funds	<u>18,504,695</u>	<u>24,039,862</u>
Bank balances	<u>32,763,895</u>	<u>40,476,249</u>

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**NOTES (CONTINUED)**

	<b>2023</b>	<b>2022</b>
	<b>KSh</b>	<b>KSh</b>
<b>7. Other receivables</b>		
Open society policy centre (OSIEA Core Support)	-	799,517
Resilience, peace and stability program (RPS)	135,863	-
PCPE	6,651	1,016,898
Canadian (CFLI)	25,154	25,154
Receivable from NED/ASAP bank accounts	2,909,516	-
	<u>3,077,184</u>	<u>1,841,569</u>
<b>8. Unexpended grant</b>		
Open society policy centre (OSIEA Core Support)	5,188	-
Resilience, peace and stability program (RPS)	-	33,127
Legal aid and human rights advocacy (NED II and NED III)	12,437,646	6,941,202
Africa social sector accountability program (ASSAP I and II)	6,690,718	17,480,532
Promoting civic and political empowerment among youths through social justice and community centre (SJCWG)	4,980,692	10,666,323
Electoral conflicts mitigation and civic/voter education support (ECESS)	689	689
Resilience, peace and stability program extension (RPS extension)	5,108	-
Early warning early response (EWER)	13,764	8,207
Luminate core support	-	762,490
Freedom of religion and belief (FORB III)	9,453,835	6,425,248
Wajibika sikika program (Climate justice)	2,098,517	-
International Women's day	9,648	-
Sports day program	764	-
Article 19 PVE research	46,594	-
Luminate core support	97,916	-
	<u>35,841,079</u>	<u>42,317,818</u>

**10. 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