

IIITEGEMEE CHILDREN'S PROGRAM

ANNUAL REPORT

AND

FINANCIAL STATEMENTS



FOR THE YEAR ENDED 31ST DECEMBER 2023

Audited by:  
PAHM & Company  
Certified Public Accountants,  
P.O. Box 3077-90100,  
Machakos

# JITEGEMEE CHILDREN'S PROGRAM

## TABLE OF CONTENTS

Page

Board of Directors and Administration

2

Report of the Board

3

Statement Of Board Responsibilities

4

Auditors Report

5

Income Statement

6

Statement of Financial Position

7

Statement of Changes in Fund Account

8

Statement of Cash flow

9

Notes to the Accounts

10-13

## ANNEXURES

JITEGEMEE UNRESTRICTED FUNDS

Annex 1

UNDP

Annex 2

JITEGEMEE CHILDREN'S PROGRAM

BOARD OF TRUSTEES AND ADMINISTRATION OFFICE

**BOARD OF DIRECTORS-YEAR 2023**

Agnes Mutuku	-	Chairperson
Joseph Mwongela	-	Secretary
Lydia Kimondo	-	Treasurer
Martina Amoth	-	Member
Dominic Muasya	-	Member
Chris Mutua	-	Member
Jenifer Mwikali Katiwa	-	CEO

**REGISTERED OFFICE**

Jitegemee Children's Program  
P.O Box 1100-90100  
MACHAKOS

**AUDITORS**

PAHM & Company  
Certified Public Accountants,  
P.O. Box 3077-90100,  
Machakos

**BANKERS**

**ABSA**  
Machakos Branch

**MAIN PARTNERS**

ELMA Masana wa Africa Foundation

Segal Family Foundation

Global Fund for Children

Jonaron Foundation

**IITEGEMEE CHILDREN'S PROGRAM**

**Report of the Board of Directors**

The Members of the board submit their report together with the audited financial statements for the period ended 31st December 2023 which disclose the state of affairs of the organization.

**INCORPORATION**

The organization is registered as a charitable organization by the NGO Cordination Board and is domiciled in Kenya .

**PRINCIPAL ACTIVITY**

To provide education and life skills to the less previledged children in the community in Machakos County.

**RESULTS**

The results of the NGO operations are shown on page 6.

**BOARD OF DIRECTORS**

The NGO's Trustees who served during the year are shown on page 2.

**AUDITORS**

The NGO Auditors Messrs PAHM & Company, Certified Public Accountants were appointed in the office for the year. They have expressed their willingness to continue providing their services as auditors in accordance with the law.

*By Order of the NGO's Officials*

*Joseph M. Mwangi*  
....., Secretary

*26th March*  
....., 2024

IITEGEMEE CHILDREN'S PROGRAM

STATEMENT OF BOARD OF DIRECTOR'S RESPONSIBILITIES

The Law 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 NGO as at the end of the financial year and of the operating results of the NGO for that year. It also requires the directors to ensure that the NGO keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the NGO. They are also responsible for safeguarding the assets of the NGO.

The directors accept responsibility for the annual financial statements that have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Accounting Standards and the requirements of the law. 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 NGO. The directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

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

ALBERT W. MUKURU Aborn.....) Chairperson  
26.3.2024

JOSEPH M. KWONGELA.....) Secretary

26th, March.....2024

**JITEGEMEE CHILDREN'S PROGRAM  
REPORT OF THE INDEPENDENT AUDITOR  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

We have audited the accompanying financial statements of Jitegemee Children's Program, set out on pages 6 to 11 which comprise the statement of financial position (balance sheet) at 31st December 2023 the statement of comprehensive income, the statement of changes in funds, Statement of Cashflows and the plant, property and equipment schedule

**Directors' responsibility for the financial statements**

The NGO's Board of Directors are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard for Non Governmental Organizations (IFRS for NGOs) and the requirements of the Kenyan Law. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted the audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control system. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion the accompanying financial statements give a true and fair view of the state of the financial affairs of the company as at 31 December 2023 and of its Income & Expenditure and cash flows for the year then ended in accordance with International Financial Reporting Standard for Non Governmental Organizations (IFRS for NGOs) and the Kenyan Law.

**Report on other legal requirements**

As required by the Kenyan law we report to you, based on our audit, that:

- i) we have obtained all the available information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) in our opinion proper books of account have been kept by the NGOs, so far as appears from our examination of those books; and
- iii) the NGO's statement of financial position and statement of comprehensive income are in agreement with the books of account.

The partner responsible for the audit opinion above is CPA Peninah Ngina Mutuku Practicing Certificate no P/2298.

PAHM & Company  
Certified Public Accountants  
Machakos



JITEGEMEE CHILDREN'S PROGRAM  
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 Kshs	2022 Kshs
Income	[3]	25,727,142	21,685,964
Other Income	(3c)	1,461,013	93,330
Administrative	[4a]	(10,596,932)	(9,515,905)
Programme Costs	[4b]	(15,586,496)	(13,567,877)
Monitoring & Evaluation	[4c]	(696,104)	(654,459)
Other Costs	[4d]	(220,088)	(150,381)
<b>Surplus for the year</b>		<u>88,535</u>	<u>(2,109,328)</u>
<b>Reconciliations</b>			
Restricted Funds		(240,900)	(187,746)
General fund		329,435	(1,921,582)
		<u>88,535</u>	<u>(2,109,328)</u>

The notes set out on pages 10 to 13 forms an integral part of these accounts

JITEGEMEE CHILDREN'S PROGRAM  
 CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
 AS AT 31ST DECEMBER 2023

ASSETS	Notes	2023 Kshs	2022 Kshs
<b>Non current assets</b>			
Property & equipments	[2b]	2,936,683	2,997,426
Office Building	[2c]	23,758,996	23,758,996
		<u>26,695,679</u>	<u>26,756,422</u>
<b>Total Non Current Assets</b>		<u>26,695,679</u>	<u>26,756,422</u>
<b>Current assets</b>			
Cash & Cash Equivalents	[5]	1,235,512	1,459,787
<b>Total Current Assets</b>		<u>1,235,512</u>	<u>1,459,787</u>
<b>TOTAL ASSETS</b>		<u>27,931,191</u>	<u>28,216,209</u>
<b>FUND &amp; LIABILITIES</b>			
<b>Fund &amp; Reserves</b>			
General Fund		(639,932)	(945,018)
Restricted Fund		1,482,444	1,723,344
Asset Capital Fund		26,695,679	26,756,422
<b>Total Fund &amp; Reserves</b>		<u>27,538,191</u>	<u>27,534,748</u>
<b>Current Liabilities</b>			
Payables & Accruals	[6]	393,000	681,461
		<u>393,000</u>	<u>681,461</u>
<b>TOTAL FUND &amp; LIABILITIES</b>		<u>27,931,191</u>	<u>28,216,209</u>

The financial statements in pages 6 to 13 were approved by the Board of Directors on the  
 26.1.3.2024

and signed on its behalf by:

ALVIN W. MUKU .....Chairperson  
 26.3.24

JOSEPH M. TWONGELA .....Secretary

**JITEGEMEE CHILDREN'S PROGRAM  
STATEMENT OF CHANGES IN FUND ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<u>General Fund</u> <u>Fund</u> <u>Kshs</u>	<u>Restricted</u> <u>Funds</u> <u>Kshs</u>	<u>Asset</u> <u>Fund</u> <u>Kshs</u>	<u>Totals</u> <u>Kshs</u>
<b>YEAR 2023</b>				
Balance as at 01.01.2023	(945,018)	1,723,344	26,756,422	27,534,748
Changes during the year	390,178	(240,900)	(60,743)	88,535
Prior Year Adjustments	(85,092)	-	-	(85,092)
<b>Balance as at 31.12.2023</b>	<u>(639,932)</u>	<u>1,482,444</u>	<u>26,695,679</u>	<u>27,538,191</u>
<b>YEAR 2022</b>				
Balance as at 01.01.2022	906,183	1,911,090	26,826,802	29,644,075
Changes during the year	(1,851,201)	(187,746)	(70,381)	(2,109,327)
<b>Balance as at 31.12.2022</b>	<u>(945,018)</u>	<u>1,723,344</u>	<u>26,756,422</u>	<u>27,534,748</u>

**JITEGEMEE CHILDREN'S PROGRAM  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023 Kshs	2022 Kshs
<b>Cash Generated from Operations</b>		
Surpluses	88,535	(2,038,947)
<b>Adjustments for:</b>		
Depreciation charge	60,743	70,381
Prior year adjustments	(85,092)	-
Changes in payables	(288,462)	281,672
<b>Changes in Working Capital:</b>		
<b>Cash Generated from Operations</b>	<b>(224,276)</b>	<b>(1,686,894)</b>
<b>Cash flow from Investing Activities</b>		
Property, Plant & equipments	-	-
<b>Cash Generated from Financing/ Investing activities</b>	<b>-</b>	<b>-</b>
<b>Cash flow from financing Activities</b>	<b>-</b>	<b>(70,381)</b>
	<b>-</b>	<b>(70,381)</b>
<b>Movement in Cash and Cash Equivalents</b>		
Cash and Cash Equivalent Balance as at 1st January	1,459,788	3,217,062
<b>Net Increase in Cash and Cash Equivalents</b>	<b>(224,276)</b>	<b>(1,757,274)</b>
Cash and Cash Equivalent Balance as at 31st December	<b>1,235,512</b>	<b>1,459,788</b>

**JITEGEMEE CHILDREN'S PROGRAM  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**[1] SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant Accounting Policies adopted in the preparation of these general financial statements are set out below:

**[a] Basis of accounting**

The financial statements have been prepared on a going concern basis in compliance with International Financial Reporting Standards(IFRS). The measurement basis used is historical cost basis.

**[b] Accounting period**

The NGO has prepared its accounts for 12 months period ending 31st December 2022

**[c] Income Recognition**

Income comprises funds received from donors and partners and is recognised once received.

**[d] Consolidation**

The consolidated financial statements reflect the results of the Jitegemee Children's Programme financial statements of different project accounts.

**[e] Translation of foreign currencies**

The financial statements are presented in Kenya shillings (Kshs.) which is the official currency of the Republic of Kenya. Transactions in foreign currencies if any during the period are converted into the functional currency using the exchange rate prevailing at the transaction date. The resulting foreign exchange gains and losses if any from the settlement of such transactions and from year end translation are recognised on a net basis in the Income & Expenditure Account in the year in which they arise.

**[f] Comparatives**

Comparatives attached are for the year ended 31st December 2022

JITEGEMEE CHILDREN'S PROGRAM  
 NOTES TO THE FINANCIAL STATEMENTS - Cont'd  
 FOR THE YEAR ENDED 31ST DECEMBER 2023

[2] Property and Equipments

[2a] Depreciation

Property and equipment is stated at cost less accumulated depreciation.  
 Depreciation is calculated on reducing balance method to write off  
 the cost of the assets over their expected useful lives

Depreciation rates applicable

Buildings	-
Motor vehicles	25.0%
Furniture & Fittings	12.5%
Office Equipment	12.5%
Office Computers	30%

[2b] Property and Equipments Schedule(COST/VALUATION)

	Lease Hold Land Kshs.	Furniture & Fittings Kshs.	Computers & Equipments Kshs.	TOTAL Kshs.
<b>COST</b>				
Balance as at 01.01.2022	2,468,000	1,268,493	493,500	4,229,993
Additions During The Period	-	-	-	-
Balance as at 31.12.2022	2,468,000	1,268,493	493,500	4,229,993
<b>COST</b>				
Balance as at 01.01.2023	2,468,000	1,268,493	493,500	4,229,993
Additions During The Period	-	-	-	-
Balance as at 31.12.2023	2,468,000	1,268,493	493,500	4,229,993
<b>DEPRECIATION</b>				
01.01.2022	-	738,020	424,168	1,162,187
Charge for the year	-	(53,047)	(17,333)	(70,381)
Balance as at 31.12.2022	-	684,972	406,834	1,091,807
01.01.2023	2,468,000	-	-	2,468,000
Charge for the year	-	(47,743)	(13,000)	(60,743)
Balance as at 31.12.2022	2,468,000	(47,743)	(13,000)	2,407,257
<b>NET BOOK VALUE</b>				
Balance as at 31.12.2023	2,468,000	429,683	39,000	2,936,683
Balance as at 31.12.2022	2,468,000	477,426	52,000	2,997,426

[2c] Office Building

	2023 Kshs	2022 Kshs
01.01.2023	23,758,996	23,758,996
Additions	-	-
31.12.2023	23,758,996	23,758,996

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JITEGEMEE CHILDREN'S PROGRAM  
 DETAILED CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31ST DECEMBER 2023

Notes		2023 kshs	2022 kshs
[3]	Income		
(3a)	Unrestricted Funds	Annex 1 25,968,042	21,873,710
(3b)	Restricted Funds	Annex 2 (240,900)	(187,746)
		(240,900)	(187,746)
		25,727,142	21,685,964
(3c)	Other Income		
	Farming Income	34,229	78,330
	Sale of Kiondos	-	15,000
	SBS GIFT	99,133	-
	Fund raiser	1,327,651	-
		1,461,013	93,330
	<b>Total Income</b>	<b>27,188,155</b>	<b>21,779,294</b>
[4]	Grant Expenditure		
[4a]	Administrative		
	Administration costs	Annex 1 2,627,366	2,244,229
	Staff costs	Annex 1 7,969,567	7,271,675
	<b>Total Administrative</b>	<b>10,596,932</b>	<b>9,515,905</b>
[4b]	Programme Costs		
	1. School Support Programme		
	1.1 Primary School	Annex 1 1,409,070	1,841,832
	1.2 Secondary School	Annex 1 3,199,411	2,946,862
	1.3 Post Secondary	Annex 1 1,996,524	1,871,298
	2. Economic Empowerment		
	2.1 Rehabilitation and Vocational Program(40 Students)	Annex 1 1,259,930	1,078,970
	2.2 Youth Hub	Annex 1 1,641,550	1,054,410
	2.3 Care Givers Empowerment	Annex 1 1,169,550	836,880
	3. Health	Annex 1 4,910,461	3,937,625
	<b>Total Programme Costs</b>	<b>15,586,496</b>	<b>13,567,877</b>
[4c]	Monitoring & Evaluation		
	Non -operating items	Annex 1 696,104	654,459
	<b>Total Project Expenses</b>	<b>16,282,600</b>	<b>14,222,336</b>
[4d]	Other Costs		
	Audit fee	90,000	80,000
	Bank Charges	69,345	-
	Depreciation	60,743	70,381
		220,088	150,381
	<b>Total expenditure</b>	<b>27,099,620</b>	<b>23,888,621</b>
	Surplus/ Deficit	88,535	(2,109,328)

JITEGEMEE CHILDREN'S PROGRAM  
 NOTES TO THE FINANCIAL STATEMENTS - Cont'd  
 FOR THE YEAR ENDED 31ST DECEMBER 2023

Notes continued	2023 Kshs	2022 Kshs
<hr/>		
<b>[5] Cash &amp; Cash Equivalents</b>		
Cash in Hand	-	14,864
ABSA general	789,588	747,594
Visacard	-	10,506
ABSA UNDP AC	445,923	686,823
<b>Total Cash and Cash Equivalents</b>	<b>1,235,512</b>	<b>1,459,787</b>
<hr/>		
<b>[6] Payables</b>		
Payables	303,000	601,461
Accrued Audit fee	90,000	80,000
	<b>393,000</b>	<b>681,461</b>
<hr/>		

ANNEX 1

JITEGEMEE UNRESTRICTED FUNDS

FUND ACCOUNTABILITY STATEMENTS

JITEGEMEE CHILDREN'S PROGRAM  
 FUND ACCOUNTABILITY STATEMENT  
 FOR THE YEAR ENDED 31ST DECEMBER 2023  
 PARTICULARS

	2023 Kshs	2022 Kshs
Funds received		
Donations Unrestricted	25,968,042	21,873,710
Net Income	25,968,042	21,873,710
<b>ADMINISTRATIVE</b>		
<b>Staff Salaries</b>		
Management	2,020,830	1,851,142
Program staff	3,281,022	3,048,868
Administrative Staff	1,204,874	1,079,603
Support Staff	937,048	826,717
Staff Bonus	167,750	152,500
Payroll Taxes	-	-
NSSF Employer Contribution	358,043	-
NHIF/ NSSF	-	312,846
<b>Total Staff Salaries</b>	<b>7,969,567</b>	<b>7,271,675</b>
<b>Administrative Expenses</b>		
Staff Health Expenses	-	350,000
Travel and Accomodation	308,000	202,980
Kenya Utilities	294,907	262,635
Kenya office expense	797,759	557,449
Local Support	331,600	37,500
Local Fundraising Efforts	-	300,040
Board Capacity Building	664,000	533,625
Professional Development/ staff capacity Building	179,100	-
Stakeholders support	52,000	-
<b>Total Staff Administrative expenses</b>	<b>2,627,366</b>	<b>2,244,229</b>
<b>TOTALS ADMINISTRATIVE</b>	<b>10,596,932</b>	<b>9,515,905</b>
<b>1. School Support Programme</b>		
<b>1.1 Primary School</b>		
Tuition	273,820	309,460
Exam fee	71,170	102,930
Recruitment of Primary school students	-	60,000
Shoes-primary	57,198	230,506
Uniforms-Primary	279,850	227,580
Recreation(Field trip, Children's Christmas Day) Primary	135,800	-
School Supplies Including books, stationery)primary	313,462	510,676
School Feeding Prohgram	221,350	312,730
Schools Visit	41,870	57,950
Head Teachers' Meeting	14,550	30,000
<b>Primary School Sub total</b>	<b>1,409,070</b>	<b>1,841,832</b>
<b>1.2 Secondary School</b>		
Teaching fees	2,276,493	2,099,881
Upkeep	780,868	721,281
Career Day	142,050	125,700
<b>Secondary School Subtotal</b>	<b>3,199,411</b>	<b>2,946,862</b>
<b>1.3 Post Secondary</b>		
College teaching fees	1,177,308	1,187,248
Upkeep	819,216	679,550
Graduation Celebration	-	4,500
<b>Post Secondary Subtotal</b>	<b>1,996,524</b>	<b>1,871,298</b>
<b>2. Economic Empowerment</b>		
<b>2.1 Rehabilitation and Vocational Program(40 Students)</b>		
Attachment fees	447,950	406,700
Starting materials and uniforms	274,200	250,250
Exam booking fee	100,000	120,000
Exam Materials	20,000	24,000
Exam Center fee	16,750	29,350
Trade Choosing Workshop	40,000	40,000
Theory Classes	85,880	85,000
Catering Course	-	64,620
Rehabilitation Curriculum Development	-	-
Vocational Field Trip	181,150	-
Recruitment for next class	60,000	45,000
Exchange program	34,000	14,050
<b>Rehabilitation and Vocational Program(40 Students) Sub total</b>	<b>1,259,930</b>	<b>1,078,970</b>

JITEGEMEE CHILDREN'S PROGRAM  
 FUND ACCOUNTABILITY STATEMENT  
 FOR THE YEAR ENDED 31ST DECEMBER 2023

**Continued**

	2023 Kshs	2022 Kshs
<b>2.2 Youth Hub</b>		
Vocational Mental Training	-	35,400
Kaplan's Foundation Youth Hub	1,641,550	1,019,010
	<u>1,641,550</u>	<u>1,054,410</u>
<b>2.3 Care Givers Empowerment</b>		
SBS Training	1,103,950	836,880
Entrepreneurship Training(Vocational, Alumni, mentors)	-	-
Alumni putreach and Alumni day	65,600	-
	<u>1,169,550</u>	<u>836,880</u>
<b>Total Economic Empowerment</b>	<u>4,071,030</u>	<u>2,970,260</u>
<b>3. Health</b>		
Feeding program-Health	3,625,436	2,963,600
Annual Health Day-Children	428,150	390,750
Annual Health Day-Parents	266,800	259,000
Routine Medical Check ups, referrals	21,050	18,150
Emergency covid -19 support	-	-
SRH trainings and workshops	349,900	306,125
SRH materials, sanitary wear etc	171,525	-
Art and sports Activities	47,600	-
<b>Health Sub total</b>	<u>4,910,461</u>	<u>3,937,625</u>
<b>Monitoring &amp; Evaluation</b>		
<b>NON -OPERATING ITEMS</b>		
Non -operating items	-	2,600
Building Expenses	384,204	264,550
Technical	135,700	202,589
Repair & Maintenance	176,200	184,720
<b>Total Non Operating</b>	<u>696,104</u>	<u>654,459</u>
<b>Total Expenses</b>	<u>26,879,532</u>	<u>23,738,241</u>
<b>Surplus/Deficit</b>	<u>(911,490)</u>	<u>(1,864,531)</u>

ANNEX 2

UNDP

FUND ACCOUNTABILITY STATEMENTS

UNDP  
 FUND ACCOUNTABILITY STATEMENT  
 FOR THE YEAR ENDED 31ST DECEMBER 2023

PARTICULARS	2023 Kshs	2022 Kshs
opening Balance	686,823	874,569
Funds Received	-	-
<b>Net Income</b>	<b>686,823</b>	<b>874,569</b>
<b>UNDP Program Expenses</b>		
Training & Products	-	-
Graduation	-	-
Meals	240,900	-
Monitoring & Evaluation	-	136,000
Administrative	-	1,746
Programming	-	50,000
<b>Total UNDP Costs</b>	<b>240,900</b>	<b>187,746</b>
<b>Surplus</b>	<b>445,923</b>	<b>686,823</b>