

**MUKURU PROMOTION CENTRE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

## **MUKURU PROMOTION CENTRE**

### **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **MUKURU PROMOTION CENTRE CORPORATE INFORMATION**

### **BOARD OF MANAGEMENT**

|                      |   |                         |
|----------------------|---|-------------------------|
| Mr Osiemo Onsando    | - | Chairperson             |
| Mr Bob Paterson      | - | Member                  |
| Br Patrick Norah     | - | Member                  |
| Sr Mary Killeen      | - | Member                  |
| Mr Frank Lawrence    | - | Member                  |
| Sr Joyce Oluoch      | - | Trustees Representative |
| Mrs. Priscilla Irimu | - | Member                  |
| Kaburu Muguika       | - | Member                  |
| Charles Muchiri      | - | Member                  |
| Angelica Muthoni     | - | Member                  |

### **REGISTERED OFFICE**

Likoni Road  
Off Mombasa Road  
P.O Box 30325-00100  
Nairobi

### **INDEPENDENT AUDITOR**

Kirenge & Associates  
Certified Public Accountants (K)  
P.O Box 6578-00200  
Nairobi

### **BANKERS**

Kenya Commercial Bank Limited  
Industrial Area Branch  
P.O Box 18031-00500  
Nairobi

Absa Bank Limited  
Enterprise Road  
P.O Box 18060-00500  
Nairobi

Diamond Trust Bank Kenya Limited  
Mombasa Road Branch  
P.O Box 27556-00506  
Nairobi

Stanbic Bank Limited  
Industrial Area Branch  
P.O Box 30550-00100  
Nairobi

**MUKURU PROMOTION CENTRE  
CORPORATE INFORMATION**

**BANKER**

Standard Chartered Bank Limited  
Mombasa Road Branch  
P.O Box 40984-00200  
Nairobi

**LEGAL ADVISORS**

Ciuri, Kirui & Rogo Advocates  
The Green House 1<sup>st</sup> Floor  
Adams, Ngong Road  
P.O Box 41499-00100  
Nairobi

## **MUKURU PROMOTION CENTRE**

### **REPORT OF THE REGISTERED TRUSTEES OF THE SISTERS OF MERCY**

Mukuru Promotion Centre, Nairobi Kenya, was started in 1985 by the Sisters of Mercy and is under the care of the Sisters of Mercy. The Registered Trustees of the Congregation of the Sisters of Mercy is a body incorporated under the provisions of the Land Perpetual Succession Act and is registered as a charitable body for all purposes.

As this is a Catholic Mercy body all policies and ethics of the Catholic Church and the Sisters of Mercy regarding the dignity of the human person are strictly adhered to. Mukuru Promotion Centre assets whether attained through payment for services or through fundraising or donations or grants are for the sole benefit of Mukuru Promotion Centre as determined by the Board.

The Board of Management of Mukuru Promotion Centre is accountable to the Registered Trustees of the Sisters of Mercy Kenya Province as stated in the By-laws of Board of Management revised and approved by the Registered Trustees in July 2020.

## **MUKURU PROMOTION CENTRE**

### **REPORT OF THE BOARD OF MANAGEMENT**

The Board of Management of Mukuru Promotion Centre submits its annual report together with the audited financial statements for the year ended 31 December 2021, which discloses the state of affairs of the organisation.

#### **1 INCORPORATION**

The organisation is domiciled in Kenya as a Charitable Organisation under The Land (Perpetual Succession) Ordinance (Chapter 163). The address of the registered office is set out on page 2.

#### **2 PRINCIPAL ACTIVITY**

To provide early childhood development, primary, secondary education, vocational skills, social rehabilitation and health services to the Mukuru Community.

#### **3 OPERATING RESULTS**

The operating results for the year are set out on page 10.

#### **4 BOARD OF MANAGEMENT**

The members of the Board who held office during the year and to the date of this report are listed on page 2.

#### **5 AUDITORS**

The Board of Management confirm that with respect to each member at the time of approval of this report:

- (a) there is, as far as each member is aware, no relevant audit information of which the organisation's auditor is unaware; and
- (b) each member had taken all steps that ought to have been taken as a member to be aware of any relevant audit information and to establish that the organisation's auditor is aware of that information

#### **TERMS OF APPOINTMENT OF AUDITORS**

Kirenge & Associates, Certified Public Accountants (K), continue in office.

The Board of Management monitor the effectiveness, objectivity and independence of the auditor. This responsibility includes the approval of the audit engagement contract and the associated fees.

#### **BY ORDER OF THE BOARD OF MANAGEMENT**

(For and on its behalf)



Mr Osiemo Onsando  
(Chairperson)

13/05/2022

## MUKURU PROMOTION CENTRE

### STATEMENT OF BOARD OF MANAGEMENT'S RESPONSIBILITIES

The Board of Management of Mukuru Promotion Centre is required to prepare financial statements for each financial year that gives a true and fair view of the financial position of the organisation as at the end of the financial year and of its operating results for that year. The Board of Management is required to ensure that the organisation maintains proper accounting records that are sufficient to show and explain the transactions of the organisation and disclose, with reasonable accuracy, the financial position of the organisation. The Board of Management is also responsible for safeguarding the assets of the organisation, and for taking reasonable steps for the prevention and detection of fraud and error.

The Board of Management accepts responsibility for the preparation and presentation of these financial statements in accordance with the International Financial Reporting Standards. It also accepts responsibility for:

- (i) Designing, implementing and maintaining such internal control as it determines 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.

Having assessed the organisation's ability to continue as a going concern, the Board of Management are not aware of any material uncertainties related to events or conditions that may cast doubt upon the organisation's ability to continue as a going concern except for the uncertainty associated with the global COVID-19 pandemic.

The Board of Management acknowledges that the independent audit of the financial statements does not relieve them of their responsibilities.

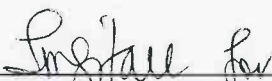
Approved by the Board of Management on 13/5/ 2022 and signed on its behalf by:



**Mr Osiemo Onsando**  
(Chairperson)



**Sr Mary Killeen**  
(Director)



**Sr Joyce Oluoch**  
(Trustee Representative)



# KIRENGE & ASSOCIATES

Certified Public Accountants (K)

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MUKURU PROMOTION CENTRE

### Report on the Audit of Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Mukuru Promotion Centre set out on pages 10 to 57, which comprise the statement of financial position as at 31 December 2021, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Mukuru Promotion Centre as at 31 December 2021 and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards ("IFRSs").

#### Basis for Opinion

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

#### Key audit matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

#### Other Information

The Board of Management is responsible for the other information, which comprises the report of Board of Management. The other information does not include the financial statements and our auditor's report thereon.

Partners: Joseph M. Kirenge  
Associates: J. Irungu, M. Kamau

P.O.Box 6578-00200, Nairobi, Kenya  
Cell: 0723 799 307 / 0722 374 906 / 0721 399 102  
Royal Office, 3rd Floor  
Mugotio Road, Westlands, Nairobi  
Email: [info@kkandassociates.co.ke](mailto:info@kkandassociates.co.ke)



## **REPORT OF THE INDEPENDENT AUDITORS (Continued) TO THE MEMBERS OF MUKURU PROMOTION CENTRE**

### **Other Information (Continued)**

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 on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of the Board of Management for the Financial Statements**

The Board of Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs) and for such internal controls as the Board of Management determines are 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 Board of Management is responsible for assessing the Organisation'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 Board of Management either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

### **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 judgements 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Management.

**INDEPENDENT AUDITORS' REPORT (Continued)**  
**TO THE MEMBERS OF MUKURU PROMOTION CENTRE**

**Auditor's Responsibilities for the Audit of the Financial Statements (Continued)**

- Conclude on the **appropriateness** of the Board 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 Organisation'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 our auditor's report. However, future events or conditions may cause the organisation 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 Board of Management, 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.

We are also required to provide the Board of Management with a statement that we have complied with the relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

*The engagement partner responsible for the audit resulting in this independent auditors' report is **CPA Joseph M Kirenge - P/No 1931**.*

**JKIRENGE**

**For and on behalf of :  
Kirenge & Associates  
Certified Public Accountants (Kenya)**

**Nairobi, Kenya**

**17<sup>th</sup> MAY, 2022**

**MUKURU PROMOTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STATEMENT OF COMPREHENSIVE INCOME**


|                                      |              | <b>2021</b>        | <b>2020</b>       |
|--------------------------------------|--------------|--------------------|-------------------|
|                                      | <b>Notes</b> | <b>Kshs</b>        | <b>Kshs</b>       |
| <b>INCOME</b>                        |              |                    |                   |
| Grants                               | 5 (a)        | 50,657,245         | 40,269,029        |
| Donations                            | 5 (d & e)    | 16,729,272         | 19,328,472        |
| Donations In Kind                    | 5 (f)        | 11,212,651         | 7,691,263         |
| Other Income                         | 5 (b i&ii )  | 25,960,960         | 14,623,401        |
| <b>Total Income</b>                  |              | <b>104,560,128</b> | <b>81,912,165</b> |
| <b>Expenditure</b>                   |              |                    |                   |
| Personnel Costs                      | 6 (a)        | 52,669,155         | 44,001,825        |
| Operating Costs                      | 6 (b)        | 37,209,815         | 31,627,908        |
| Finance Costs                        | 6 (c)        | 255,298            | 188,273           |
|                                      |              | <b>90,134,268</b>  | <b>75,818,006</b> |
| Balance before Capital Expenditure   |              | <b>14,425,860</b>  | <b>6,094,159</b>  |
| <b>Capital Income Funds</b>          |              |                    |                   |
| Capital Income                       | 5 (c)        | 38,502,769         | 41,872,179        |
| Capital Expenditure                  | 6 (d)        | 46,571,798         | 35,520,900        |
| (Deficit)/balance from capital funds |              | <b>(8,069,029)</b> | <b>6,351,278</b>  |
| <b>Balance for the year</b>          |              | <b>6,356,830</b>   | <b>12,445,437</b> |

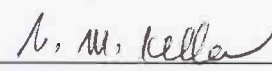
**MUKURU PROMOTION CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**AS AT 31 DECEMBER 2021**

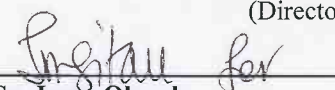
**STATEMENT OF FINANCIAL POSITION**

|                                      | Notes | 2021<br>Kshs                | 2020<br>Kshs                |
|--------------------------------------|-------|-----------------------------|-----------------------------|
| <b>ASSETS</b>                        |       |                             |                             |
| <b>Non-Current Assets</b>            |       |                             |                             |
| Property and equipment               | 7     | 1,286,020,282               | 1,249,747,036               |
|                                      |       | <u>1,286,020,282</u>        | <u>1,249,747,036</u>        |
| <b>Current Assets</b>                |       |                             |                             |
| Fees / Tuition and other receivables | 8     | 7,620,958                   | 6,872,915                   |
| Trust Investments                    | 9     | 13,448,391                  | 13,448,391                  |
| Other Investments                    | 10    | 28,390,676                  | 15,403,427                  |
| Cash and cash equivalents            | 11    | 12,488,443                  | 17,863,574                  |
|                                      |       | <u>61,948,469</u>           | <u>53,588,307</u>           |
| <b>TOTAL ASSETS</b>                  |       | <u><u>1,347,968,751</u></u> | <u><u>1,303,335,344</u></u> |
| <b>FUND BALANCES AND LIABILITIES</b> |       |                             |                             |
| <b>Fund and Reserves</b>             |       |                             |                             |
| Capital Assets Fund                  |       | 1,286,020,282               | 1,249,747,036               |
| Restricted Funds                     |       | 22,508,753                  | 16,151,923                  |
| General Reserve Fund                 |       | 13,977,126                  | 13,977,127                  |
| Trust Funds                          |       | 13,448,391                  | 13,448,391                  |
|                                      |       | <u>1,335,954,551</u>        | <u>1,293,324,476</u>        |
| <b>Fund balance</b>                  |       |                             |                             |
| <b>Current Liabilities</b>           |       |                             |                             |
| Other payables                       | 12    | 5,804,693                   | 4,599,065                   |
| Provision for Employee Benefits      | 13    | 6,209,503                   | 5,411,802                   |
|                                      |       | <u>12,014,196</u>           | <u>10,010,867</u>           |
| <b>TOTAL LIABILITIES</b>             |       | <u><u>12,014,196</u></u>    | <u><u>10,010,867</u></u>    |
| <b>TOTAL FUND AND LIABILITIES</b>    |       | <u><u>1,347,968,751</u></u> | <u><u>1,303,335,344</u></u> |

The financial statements on pages 10 to 57 were approved and authorised for issue by the Board of Management on .....12/12/2022 and signed on its behalf by:-

  
**Mr. Osiemo Onsando**  
 (Chairperson)

  
**Sr. Mary Killeen**  
 (Director)

  
**Sr. Joyce Oluoch**  
 (Trustees Representative)

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**STATEMENT OF CHANGES IN FUND BALANCES**

|   | Trust Fund        | Restricted<br>Project Funds | General Fund      | Capital Assets<br>Fund | Total                |
|---|-------------------|-----------------------------|-------------------|------------------------|----------------------|
|   | Kshs              | Kshs                        | Kshs              | Kshs                   | Kshs                 |
| As at 1 January 2020                    | 13,448,391        | 3,706,486                   | 13,977,127        | 1,216,826,004          | 1,247,958,008        |
| Balance Surplus for the year            | -                 | 12,445,437                  | -                 | -                      | 12,445,437           |
| Asset Additions                         | -                 | -                           | -                 | 35,520,900             | 35,520,900           |
| Depreciation Charge for the year        | -                 | -                           | -                 | (8,897,758)            | (8,897,758)          |
| Adjustments to Fixed Assets Opening NBV | -                 | -                           | -                 | 7,087,890              | 7,087,890            |
| Disposals                               | -                 | -                           | -                 | (790,000)              | (790,000)            |
| <b>As at 31 December 2020</b>           | <b>13,448,391</b> | <b>16,151,923</b>           | <b>13,977,127</b> | <b>1,249,747,036</b>   | <b>1,293,324,477</b> |
| <b>Year Ended 31 December, 2021</b>     |                   |                             |                   |                        |                      |
| As at 1 January 2021                    | 13,448,391        | 16,151,923                  | 13,977,127        | 1,249,747,036          | 1,293,324,477        |
| Balance Surplus for the year            | -                 | 6,356,830                   | (0)               | -                      | 6,356,830            |
| Asset Additions                         | -                 | -                           | -                 | 46,571,798             | 46,571,798           |
| Adjustments to Fixed Assets Opening NBV | -                 | -                           | -                 | (38,563)               | (38,563)             |
| Depreciation Charge for the year        | -                 | -                           | -                 | (10,259,990)           | (10,259,990)         |
| <b>As at 31 December 2021</b>           | <b>13,448,391</b> | <b>22,508,753</b>           | <b>13,977,127</b> | <b>1,286,020,282</b>   | <b>1,335,954,552</b> |

**MUKURU PROMOTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

|  |    | Opening Balance<br>01-01-2020 | Income             | Expenditure        | Closing Balance<br>Surplus / (Deficit)<br>31-12-2020 | Reallocation<br>from / to<br>General fund | TOTAL             |
|--|----|-------------------------------|--------------------|--------------------|--|---|-------------------|
| <b>RESTRICTED FUNDS BALANCE 2020</b>         |    | <b>Kshs</b>                   | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>  | <b>Kshs</b>                               | <b>Kshs</b>       |
| <b>DEPARTMENT</b>                            |    |                               |                    |                    |  |   |                   |
| Our Lady of Mercy Vocational Training Centre | 16 | 2,057,257                     | 14,890,245         | 10,081,064         | 6,866,438  | -   | 6,866,438         |
| Mary Immaculate Clinic                       | 17 | 4,005,106                     | 9,597,627          | 8,620,457          | 4,982,276  | -   | 4,982,276         |
| Mary Immaculate Rehabilitation Centre        | 18 | (1,032,132)                   | 9,753,880          | 8,246,199          | 475,550  | -   | 475,550           |
| Sponsorship Program                          | 19 | 5,107,544                     | 6,159,060          | 6,648,059          | 4,618,545  | -   | 4,618,545         |
| Social Office                                | 20 | (2,219,363)                   | 17,208,607         | 14,535,719         | 453,524  | -   | 453,524           |
| Four (4) Primary Schools Support Program     | 21 | (8,208,262)                   | 11,701,480         | 10,694,911         | (7,201,693)  | -   | (7,201,693)       |
| St Michael's Secondary School                | 22 | 4,429,770                     | 12,916,182         | 12,040,841         | 5,305,111  | -   | 5,305,111         |
| Songa Mbele na Masomo                        | 23 | (434,450)                     | 31,603,410         | 30,517,808         | 651,152  | -   | 651,152           |
| <b>Total</b>                                 |    | <b>3,706,487</b>              | <b>113,830,491</b> | <b>101,385,054</b> | <b>16,151,924</b>                                    | <b>-</b>                                  | <b>16,151,924</b> |

|                                  |    | Opening Balance<br>01-01-2020 | Income           | Expenditure      | Closing Balance<br>Surplus 31-12-<br>2020 | Reallocation<br>from / to<br>General fund | TOTAL             |
|----------------------------------|----|-------------------------------|------------------|------------------|---|---|-------------------|
| <b>GENERAL FUND BALANCE 2020</b> |    | <b>Kshs</b>                   | <b>Kshs</b>      | <b>Kshs</b>      | <b>Kshs</b>                               | <b>Kshs</b>                               | <b>Kshs</b>       |
| <b>DEPARTMENT</b>                |    |                               |                  |                  |   |   |                   |
| Head Office                      | 15 | 13,977,126                    | 9,953,853        | 9,953,853        | 13,977,126                                | -   | 13,977,126        |
| <b>Total</b>                     |    | <b>13,977,126</b>             | <b>9,953,853</b> | <b>9,953,853</b> | <b>13,977,126</b>                         | <b>-</b>                                  | <b>13,977,126</b> |

|  |    | Opening Balance<br>01-01-2021 | Income             | Expenditure        | Closing Balance<br>Surplus / (Deficit)<br>31-12-2021 | Reallocation<br>from / to<br>General fund | TOTAL             |
|--|----|-------------------------------|--------------------|--------------------|--|---|-------------------|
| <b>RESTRICTED FUNDS BALANCE 2021</b>         |    | <b>Kshs</b>                   | <b>Kshs</b>        | <b>Kshs</b>        | <b>Kshs</b>  | <b>Kshs</b>                               | <b>Kshs</b>       |
| <b>DEPARTMENT</b>                            |    |                               |                    |                    |  |   |                   |
| Our Lady of Mercy Vocational Training Centre | 16 | 6,866,438                     | 16,401,454         | 20,210,415         | 3,057,478  | -   | 3,057,478         |
| Mary Immaculate Clinic                       | 17 | 4,982,276                     | 10,048,592         | 9,090,741          | 5,940,127  | -   | 5,940,127         |
| Mary Immaculate Rehabilitation Centre        | 18 | 475,550                       | 10,841,792         | 11,373,842         | (56,500)   | -   | (56,500)          |
| Sponsorship Program                          | 19 | 4,618,545                     | 11,322,028         | 8,322,847          | 7,617,726  | -   | 7,617,726         |
| Social Office                                | 20 | 453,524                       | 10,711,747         | 9,533,716          | 1,631,555  | -   | 1,631,555         |
| Four (4) Primary Schools Support Program     | 21 | (7,201,693)                   | 19,809,620         | 20,239,919         | (7,631,992)  | -   | (7,631,992)       |
| St Michael's Secondary School                | 22 | 5,305,111                     | 19,602,412         | 15,103,811         | 9,803,712  | -   | 9,803,712         |
| Songa Mbele na Masomo                        | 23 | 651,152                       | 36,921,439         | 35,426,963         | 2,145,628  | -   | 2,145,628         |
| <b>Total</b>                                 |    | <b>16,151,924</b>             | <b>135,659,083</b> | <b>129,302,253</b> | <b>22,508,754</b>                                    | <b>-</b>                                  | <b>22,508,754</b> |

|                                  |    | Opening Balance<br>01-01-2021 | Income           | Expenditure      | Closing Balance<br>Surplus 31-12-<br>2021 | Reallocation<br>from / to<br>General fund | TOTAL             |
|----------------------------------|----|-------------------------------|------------------|------------------|---|---|-------------------|
| <b>GENERAL FUND BALANCE 2021</b> |    | <b>Kshs</b>                   | <b>Kshs</b>      | <b>Kshs</b>      | <b>Kshs</b>                               | <b>Kshs</b>                               | <b>Kshs</b>       |
| <b>DEPARTMENT</b>                |    |                               |                  |                  |   |   |                   |
| Head Office                      | 15 | 13,977,126                    | 7,403,813        | 7,403,813        | 13,977,126                                | -   | 13,977,126        |
| <b>Total</b>                     |    | <b>13,977,126</b>             | <b>7,403,813</b> | <b>7,403,813</b> | <b>13,977,126</b>                         | <b>-</b>                                  | <b>13,977,126</b> |



**MUKURU PROMOTION CENTRE  
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**STATEMENT OF CASH FLOWS**

|  | Notes | 2021<br>Kshs             | 2020<br>Kshs             |
|--|-------|--------------------------|--------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>              |       |                          |                          |
| Balance for the year                                     |       | 6,356,829                | 12,445,437               |
| Net cash generated from operating activities             |       | <u>6,356,829</u>         | <u>12,445,437</u>        |
| Adjustments for:   |       |                          |                          |
| Purchase of property and equipment                       | 7     | 39,819,779               | 35,520,900               |
| Interest from Investment                                 | 5     | <u>(2,926,839)</u>       | <u>(1,367,397)</u>       |
| Operating Balance before changes in working capital      |       | <u>43,249,770</u>        | <u>46,598,940</u>        |
| <b>CHANGES IN WORKING CAPITAL</b>                        |       |                          |                          |
| (Increase) in Receivables                                | 8     | (748,080)                | (1,002,904)              |
| Increase in Payables                                     | 12    | 1,205,628                | 2,609,267                |
| Increase in Provision for Employees Benefits             | 13    | 797,700                  | 974,525                  |
| Net cash used in Operating activities                    |       | <u>44,505,018</u>        | <u>49,179,829</u>        |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>               |       |                          |                          |
| Capital Expenditure                                      | 7     | (39,819,779)             | (35,520,900)             |
| Interest from Investment                                 | 5     | 2,926,839                | 1,367,397                |
| (Increase) in Investments                                | 10    | <u>(12,987,249)</u>      | <u>(5,946,517)</u>       |
| Net cash used in investing activities                    |       | <u>(49,880,189)</u>      | <u>(40,100,020)</u>      |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>              |       |                          |                          |
| Net Cash (used in) / generated from financing activities |       | <u>-</u>                 | <u>-</u>                 |
| Net (decrease)/increase in cash and cash equivalents     |       | (5,375,134)              | 9,079,810                |
| Cash and cash equivalents at beginning of the year       |       | <u>17,863,574</u>        | <u>8,783,764</u>         |
| Cash and cash equivalents at end of the year             | 11    | <u><u>12,488,443</u></u> | <u><u>17,863,574</u></u> |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS**

**1 BACKGROUND INFORMATION**

**a) Legal status**

Mukuru Promotion Centre is registered as a Charitable Organisation in Kenya under the The Land (Perpetual Succession) Act, Cap 163 (Laws of Kenya) , Certificate Serial No. 173/4 dated 3rd August 1981.

Mukuru Promotion Centre, Nairobi, Kenya, was started in 1985 by the Sisters of Mercy and is under the care of the Sisters of Mercy. The Registered Trustees of the Congregation of the Sisters of Mercy is a body incorporated under the provisions of the Land Perpetual Succession Act and is registered as a charitable body for all purposes.

As this is a Catholic Mercy body all policies and ethics of the Catholic Church and the Sisters of Mercy regarding the dignity of the human person are strictly adhered to. Mukuru Promotion Centre assets whether attained through payment for services or through fundraising or donations or grants are for the sole benefit of Mukuru Promotion Centre as determined by the Board.

The Board of Management of Mukuru Promotion Centre are accountable to the Registered Trustees of the Sisters of Mercy Kenya Province as stated in the By-laws of Board of Management revised and approved by the Registered Trustees in August 2016.

**2 ACCOUNTING POLICIES**

The significant accounting policies adopted in the preparation of these financial statements are set out below:

**(a) Statement of compliance**

The financial statements have been prepared under the historical cost convention in accordance with generally accepted non-profit accounting standards and applicable International Financial Reporting Standards (IFRS).

**(b) Basis of Preparation**

The financial statements are prepared on a going concern basis in compliance with International Financial Reporting Standards (IFRS). The measurement basis used is the historical cost basis except where otherwise stated in the accounting policies below. The financial statements are presented in Kenya Shillings (Shs), rounded to the nearest thousand, which is also the functional currency (see note 17 below).

The financial statements comprise a statement of comprehensive income, statement of financial position, statement of changes in fund balances, statement of cash flows, and notes. Reclassification adjustments are amounts reclassified to the income and expenditure in the current period that were recognised in other comprehensive income in the current or previous periods. Transactions with the owners of the organisation in their capacity as owners are recognised in the statement of changes in fund balances.

The preparation of financial statements in conformity with International Financial Reporting Standards requires the use of estimates and assumptions. It also requires management to exercise its judgement in the process of applying the accounting policies adopted by the organisation. Although such estimates and assumptions are based on the Trustee's best knowledge of the information available, actual results may differ from those estimates. The judgements and estimates are reviewed at the end of each reporting period, and any revisions to such estimates are recognised in the year in which the revision is made. The areas involving the judgements of most significance to the financial statements, and the sources of estimation uncertainty that have a significant risk of resulting in a material adjustment within the next financial year, are disclosed in financial statement.



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**NOTES TO THE FINANCIAL STATEMENTS**

**2 ACCOUNTING POLICIES (Continued)**

**(c) Revenue**

Revenue is recognised to the extent that is probable that the economic benefits will flow to the organisation and the revenue can be reliably measured. The following specific recognition criteria must be met before revenue is recognized.

i. Grants - Operating grants are recognised when received as adjusted by inclusion of confirmed pledges by a partner to release funds to

ii. Other income is recognised when received

iii. Interest income is accrued by reference to time in relation to the principal outstanding and the effective interest rate applicable.

**(d) Funding of program activities**

|  |             | <b>2021</b>                   | <b>2020</b>        |
|--|-------------|-------------------------------|--------------------|
|  |             | <b>Kshs</b>                   | <b>Kshs</b>        |
| The following are the categories of activities for which funds were allocated during the year (2021):- |             |                               |                    |
| <b>Category</b>  | <b>Note</b> | <b>Funds Allocation (KES)</b> |                    |
| Head Office  | 15          | 7,403,813                     | 9,953,853          |
| Our Lady of Mercy Vocational Training Centre   | 16          | 20,210,415                    | 10,081,064         |
| Mary Immaculate Clinic   | 17          | 9,090,741                     | 8,620,457          |
| Mary Immaculate Rehabilitation Centre  | 18          | 11,373,842                    | 8,246,198          |
| Sponsorship Program  | 19          | 8,322,847                     | 6,648,059          |
| Social Office  | 20          | 9,533,716                     | 14,535,720         |
| Primary Schools  | 21          | 20,239,919                    | 10,694,911         |
| St. Michael's Secondary School   | 22          | 15,103,811                    | 12,040,841         |
| Songa Mbele na Masomo  | 23          | 35,426,963                    | 30,517,807         |
| <b>Total Expenditure</b>   |             | <b>136,706,066</b>            | <b>111,338,907</b> |

## NOTES TO THE FINANCIAL STATEMENTS

### 1 ACCOUNTING POLICIES (Continued)

#### (e) Expenditure

Expenditure is recognized when paid. Accruals are made at year-end to account for expenditure incurred and not paid for at the date of the statement of financial position.

#### (f) Property and Equipment

All categories of property and equipment are initially recognised at cost. Cost includes expenditure directly attributable to the acquisition of the assets. Property, plant and equipment are subsequently carried at a revalued amount, based on valuations by external independent valuers less accumulated depreciation and accumulated impairment losses.

Items of property and equipment are stated at historical cost, less accumulated depreciation. Depreciation is charged on the straight line basis over the estimated useful lives of assets. The following annual rates of depreciation are used based on the estimated useful lives:-

|  |       |
|--|-------|
| Permanent buildings                      | 2.5%  |
| Motor Vehicles                           | 25.0% |
| Furniture and fittings                   | 12.5% |
| Computers                                | 33.3% |
| Land improvement                         | 12.5% |
| Management information System (Software) | 12.5% |

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the organisation and the cost can be measured reliably. All revenue repairs and maintenance costs are charged to the statement of comprehensive income during the financial period in which they are incurred.

Increases in the carrying amount arising on revaluation are recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus. Decreases that offset previous increases of the same asset are recognised in other comprehensive income. All other decreases are charged to the statement of comprehensive income. Annually, the difference between depreciation charge based on the revalued carrying amount of the asset charged to the statement of comprehensive income and depreciation based on the asset's original cost is transferred from the revaluation surplus reserve to fund balances.

Gain and losses on disposal of property and equipment are determined by reference to their carrying amounts and are taken in to account in determining operating profit. On disposal of a revalued assets, the amounts in the capital reserve relating to that asset are transferred to general funds.

#### (g) Intangible assets

Intangible assets with finite useful lives that are acquired separately are expensed on the year of purchase. Full amortization is recognized on the year of purchase. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES (Continued)**

**(h) Fee/tuition and other receivables**

Fee/tuition receivables are stated at invoice value. A provision is recognised in the profit and loss account in the year when the **recovery** of the amount due as per the original term is doubtful. The provision is based on the specific carrying amount.

Fee or tuition not collectible are written off subject to Board approval. Subsequent recoveries of amounts previously written off are credited to the statement of comprehensive income in the year of recovery.

**(i) Provisions**

Provisions are recognized when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that the entity will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (where the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

At the end of each reporting period, the remaining provision balance is reviewed and assessed to determine if the current best estimate is being recognized. If the existence of an obligation to transfer economic benefit is no longer probable, the related provision is reversed during the period.

**(j) Taxation**

No provision for corporate tax has been made in these financial statements. Mukuru Promotion Centre is exempted from income tax under the provisions of paragraph 10 to the 1st schedule of the Income Tax Act, cap 470 (Laws of Kenya) - Tax Exemption Certificate No. 20170619/12219 dated 19 June, 2017 due to expire on 19 June, 2022 under the Registered Trustees of Sisters of Mercy.

**(k) Financial instruments**

The entity classifies its financial instruments into the following :

**i) Held-to-maturity investments**, which comprise non-derivative financial assets with fixed or determinable payments and fixed maturity that the entity has a positive intention and ability to hold to maturity.

**ii) Loans and receivables**, which comprise non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, and excludes assets which the entity intends to sell immediately or in the near term or those which the entity upon initial recognition designates as at fair value through income and expenditure or as available-for-sale financial assets.

**iii) Financial liabilities**, which comprise all financial liabilities except financial liabilities at fair value through income and expenditure.

**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES (Continued)**

**Financial instruments (Continued)**

**Financial assets**

All financial assets are recognised initially using the trade date accounting which is the date the organisation commits itself to the purchase or sale. Financial assets carried at fair value through profit or loss are initially recognised at fair value and the transaction costs are expensed in the statement of comprehensive income. All other categories of financial assets are recorded at the fair value of the consideration given plus the transaction cost.

Subsequently, held-to-maturity investments and loans and receivables are carried at amortised cost using the effective interest method, while all other financial assets are carried at their fair values, without deduction for transaction costs that may be incurred on sale.

Amortised cost is the amount at which the financial asset or liability is measured on initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between the initial amount and the maturity amount, and minus any reduction for impairment or uncollectibility. Fair value is the amount for which an asset can be exchanged, or a liability settled, between knowledgeable willing parties in an arm's length transaction. The fair value for quoted shares is determined using the quoted bid price at the balance sheet date while that of non-quoted shares is determined using valuation techniques.

Financial assets are derecognised when the rights to receive cash flows from the investments have expired or the organisation has transferred substantially all risks and rewards of ownership.

Financial assets held during the year were classified as follows:

- Demand and term deposits with banking institutions'.

**Measurement basis**

For those assets and liabilities measured at fair value, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring the fair value of an asset or a liability, the organisation uses market observable data as far as possible. If the fair value of an asset or a liability is not directly observable, it is estimated by the organisation using valuation techniques that maximise the use of relevant observable inputs and minimise the use of unobservable inputs (e.g. by use of the market comparable approach that reflects recent transaction prices for similar items or discounted cash flow analysis). Inputs used are consistent with the characteristics of the asset / liability that market participants would take into account.

Fair values are categorised into three levels in a fair value hierarchy based on the degree to which the inputs to the measurement are observable and the significance of the inputs to the fair value measurement in its entirety:

- Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (ie as prices) or indirectly (ie derived from prices).
- Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Transfers between levels of the fair value hierarchy are recognised by the organisation at the end of the reporting period during which the change occurred.

**(I) Deferred income**

Income in the form of donated assets is deferred and shown under non-current liabilities on the statement of financial position. Subsequently, the income is recognized in the statement of comprehensive income based on the estimated useful life of the donated assets.

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 ACCOUNTING POLICIES (Continued)**

**(m) Accounting for leases**

Leases of assets under which a significant portion of the risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Payment made under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**(n) Translation of foreign currencies**

On initial recognition, all transactions are recorded in the functional currency (the currency of the primary economic environment in which the entity operates), which is Kenya Shillings.

Transactions in foreign currencies during the year are converted into the functional currency using the exchange rate prevailing at the transaction date. Monetary assets and liabilities at the balance sheet date denominated in foreign currencies are translated into the functional currency using the exchange rate prevailing as at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated. The resulting foreign exchange gains and losses from the settlement of such transactions and from year-end translation are recognised on a net basis in the profit and loss account in the year in which they arise, except for differences arising on translation of non-monetary available-for-sale financial assets, which are recognised in other comprehensive income.

**(o) Employees benefits**

The entity and the employees contribute to the National Social Security Fund, a national defined contribution scheme. Contributions are determined by local statute and the hospital's contributions are charged to the statement of comprehensive income in the year to which they relate.

**(p) Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and at bank. For the purposes of the cashflow statement, cash and cash equivalents comprise cash in hand and bank balances net of bank overdrafts.

**(q) Comparatives**

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year. In particular the comparatives have been adjusted or extended to take into account the requirements of International Financial Reporting Standards.



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**NOTES TO THE FINANCIAL STATEMENTS**

**3 a) FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The entity's activities expose it to a variety of financial risks including credit risks, liquidity risks, effects of changes in foreign **currency** and interest rates and changes in market prices of the entity's product and services. The entity's overall risk **management** programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effects of such risks on its performance by setting acceptable level of risks. The entity has in place policies to ensure that credit is extended to customers with an appropriate credit history.

The entity's **financial** risk management objectives and policies are detailed below:

**(i) Credit risk**

The entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as fee/tuition and other receivables and available-for-sale financial investments.

Management does not carry assessment of credit quality or history of their student as most of the customers are needy student from Mukuru area. The amounts presented in the statement of financial position are net of allowances for doubtful receivables.

The carrying amount of financial assets recorded in the financial statements representing the organisation's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as

|                            | Fully<br>performing<br>Kshs | Past<br>due<br>Kshs | Impaired<br>Kshs |
|----------------------------|-----------------------------|---------------------|------------------|
| <b>At 31 December 2021</b> |                             |                     |                  |
| Fee/ tuition receivables   | 7,620,958                   | -                   | -                |
| Bank balances              | 12,488,443                  | -                   | -                |
|                            | <u>20,109,401</u>           | <u>-</u>            | <u>-</u>         |
| <b>At 31 December 2020</b> |                             |                     |                  |
| Fee/ tuition receivables   | 6,872,915                   | -                   | -                |
| Bank balances              | 17,863,574                  | -                   | -                |
|                            | <u>24,736,489</u>           | <u>-</u>            | <u>-</u>         |

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The Board of Management sets the entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**(ii) Liquidity risk**

Ultimate responsibility for liquidity risk management rests with the Board of Management, who have built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

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**NOTES TO THE FINANCIAL STATEMENTS**

**3 a) FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)**

**(ii) Liquidity risk (Continued)**

The table below represents cash flows payable by the entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

| <b>Non-interest bearing liabilities</b> | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|---|----------------------|----------------------|
| Other payables                          | <u>5,804,693</u>     | <u>4,599,065</u>     |

**(iii) Market risk**

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the directors.

The organisation's Finance Department is responsible for the development of detailed risk management policies and for the day to day implementation of those policies.

There has been no change to the organisation exposure to market risks or the manner in which it manages and measures the risk.

Interest rate risk

Interest rate risk is the risk that the entity financial condition may be adversely affected as a result of changes in interest rate levels. The entity interest rate risk arises from bank deposits. This exposes the entity to cash flow interest rate risk.

The interest rate risk exposure arises mainly from interest rate movements on the entity deposits.

Foreign currency risk

Currency risk arises on financial instruments that are denominated in foreign currency. The entity has receivables, payables and borrowings which are denominated in foreign currency.

**b) CAPITAL MANAGEMENT**

Capital managed by the entity is the equity attributable to the equity holders. The primary objective of the organisation's capital management is to ensure that it maintains healthy capital ratio in order to support its business.

The organisation's objective when managing capital are:-

- (i). To safeguard the entity's ability to continue as a going concern, so that it can continue to benefit all stakeholders and fulfil its mission and vision.
- (ii). To maintain a strong asset base to support the development of the organisation's activities and programmes.
- (iii). To maintain an optimal funding structure to reduce the cost of operations.

**NOTES TO THE FINANCIAL STATEMENTS**

**3 a) FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES(Continued)**

**b) CAPITAL MANAGEMENT(Continued)**

The organisation sets the amount of funding in proportion to risk, manages the funding structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets.

The organisation manages its capital structure and makes adjustments to it, in light of changes in economic conditions. No changes were made in the objectives, policies or processes during the years ended 31 December 2020 and 31 December 2021.

The organisation monitors capital using a gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as total of interest bearing loans and borrowings, trade and other payables less cash and cash equivalents.

**4 CRITICAL ACCOUNTING AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

In the process of applying the organisation's accounting policies, the Board has made estimates and assumptions that affect the reported amounts of assets and liabilities within the next financial year. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The key areas of judgment in applying the organisation's accounting policies are dealt with below:

**(a) Property and equipment**

Critical estimates are made by the organisation's management, in determining depreciation rates for equipment.

**(b) Impairment losses**

At the end of each reporting period, the organisation reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of an individual asset, the organisation estimates the recoverable amount of the cash generating unit to which the asset belongs.

**(c) Classification of financial assets and liabilities**

Critical judgements are made by the organisation in classifying its financial assets and liabilities.

**(d) Key sources of estimation uncertainty**

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of each reporting period that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**(e) Useful lives of equipment**

As described above, the organisation reviews the estimated useful lives of equipment at the end of each annual reporting period.

**(f) Provisions and contingent liabilities**

The organisation reviews its obligations at the end of each reporting period to determine whether provisions need to be made and if there are any contingent liabilities.



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|   |        | <b>2021</b>        | <b>2020</b>       |
|---|--------|--------------------|-------------------|
|   |        | <b>Kshs</b>        | <b>Kshs</b>       |
| <b>5 MPC INCOME BREAKDOWN</b>                         |        |                    |                   |
| <b>(a) Grants</b>                                     |        |                    |                   |
| DKA Austria   |        | 7,829,247          | 1,252,000         |
| JP McManus Charitable Foundation                      |        | 6,133,750          | 520,000           |
| Sisters of Mercy, Kenyan Province                     |        | 6,127,400          | 2,607,000         |
| Kindermissionswerk                                    |        | 4,724,790          | 4,640,000         |
| eRko Slovakia   |        | 4,695,301          | -                 |
| Sisters of Mercy Solidarity Fund                      |        | 4,676,695          | 1,692,776         |
| Spanish Friends                                       |        | 3,081,499          | 364,659           |
| Brothers & Sisters in Need                            |        | 2,575,000          | 980,000           |
| R .D (Bob) Paterson & Friends                         |        | 1,654,159          | 1,308,390         |
| Sr Assumpta Walsh & Friends                           |        | 1,468,000          | 434,000           |
| Cheshire Disability Society Kenya                     |        | 1,311,250          | 8,289,396         |
| Missionaries of Africa -Fr Helmut Huber Memorial Fund |        | 1,297,725          | 4,183,750         |
| Anonymous   |        | 1,152,000          | 4,485,844         |
| Combined Services Third World Fund                    |        | 752,817            | 3,043,701         |
| Embassy of Ireland                                    |        | 625,000            | -                 |
| Airtel Networks Kenya Ltd                             |        | 550,000            | 550,000           |
| Trocaire  |        | 520,000            | -                 |
| Pro Victimis Foundation                               |        | 405,685            | 700,000           |
| Inigo Barrena Urieta                                  |        | 392,578            | -                 |
| Embassy of Slovak Republic                            |        | 384,350            | 1,958,850         |
| Victoria Commercial Bank Charitable Trust             |        | 300,000            | -                 |
| Manos Unidas  |        | -                  | 2,187,204         |
| Mukuru Child Wellness Centre (Child Fund Kenya)       |        | -                  | 814,688           |
| Waves Trust   |        | -                  | 299,771           |
| Other Donors  | 5( d ) | 14,891,342         | 17,113,135        |
| Other Grouped Donors                                  | 5( e ) | 1,837,930          | 2,215,338         |
| Donations - in kind                                   | 5( f ) | 11,212,651         | 7,648,263         |
| <b>Total Donations and Contributions</b>              |        | <b>78,599,167</b>  | <b>67,288,764</b> |
| <b>(b) Other Income</b>                               |        |                    |                   |
| Catering Income Generating Activities                 |        | 233,166            | 400,430           |
| Catering Practicals                                   |        | 144,204            | 25,670            |
| Consultation Fees                                     |        | 1,099,385          | 933,126           |
| Exchange Gain or Loss                                 |        | (36,255)           | 84,526            |
| Interest Income                                       |        | 2,926,839          | 1,367,397         |
| Laboratory Tests                                      |        | 1,161,685          | 865,445           |
| Program Income  |        | 2,887,017          | 2,052,790         |
| Other Incomes:Sale of 2 containers to MPC skills      |        | 300,000            | -                 |
| Other Incomes:Insurance Compensation                  |        | 664,329            | -                 |
| Admission & Monthly fees                              |        | 245,400            | 64,800            |
| Therapy Fees  |        | 14,300             | 7,850             |
| School Fees   |        | 13,435,390         | 6,785,000         |
| Tuition Fees  |        | 2,885,500          | 2,036,367         |
| <b>Total Other Income</b>                             |        | <b>25,960,960</b>  | <b>14,623,401</b> |
| <b>TOTAL INCOME</b>                                   |        | <b>104,560,128</b> | <b>81,912,165</b> |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

| <b>5 MPC INCOME BREAKDOWN (Continued)</b>    | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>(c) Capital Income</b>                    |                      |                      |
| <b>(i) Capital Fund</b>                      |                      |                      |
| The Kenyan Child Foundation                  | 23,917,827           | 21,827,925           |
| Manos Unidas                                 | 5,660,909            | 6,492,075            |
| Mukuru Project Liverpool                     | 1,503,000            | -                    |
| Salvatore & Carmela Lobue                    | 1,243,085            | 1,521,065            |
| Frank and Paula Cullen and Friends           | 675,163              | 625,422              |
| Cullen Communications                        | 657,500              | -                    |
| Embassy of Slovak Republic                   | 545,229              | -                    |
| Mukuru Project Liverpool                     | 459,759              | -                    |
| John & Patsy Coghlan                         | 397,595              | -                    |
| Cheshire Disability Services Kenya           | 393,700              | 1,653,496            |
| Oakville Rotary Club, Canada                 | 365,400              | -                    |
| Calary Church, Co. Wicklow                   | 328,750              | -                    |
| Focolare Teens for Unity                     | 167,185              | -                    |
| Donnie O'Shea                                | 127,800              | -                    |
| Sr. Ann Doherty                              | 75,125               | 432,750              |
| Sisters of Mercy Solidarity Fund             | 63,305               | -                    |
| MIVA Austria                                 | -                    | 3,309,600            |
| Noreen Walsh                                 | -                    | 1,342,022            |
| Marcellus Zuzarte                            | -                    | 1,060,000            |
| Sr. Mary Killeen & Friends                   | -                    | 960,000              |
| Africa Direct                                | -                    | 642,414              |
| Dr. Monica Palolkova                         | -                    | 160,000              |
| Audrey Fernandez                             | -                    | 155,858              |
| Hyacinth Zuzarte                             | -                    | 21,800               |
| <b>Total Capital funds donations</b>         | <b>36,581,331</b>    | <b>40,204,427</b>    |
| <b>(ii) Donations in Kind-Capital Income</b> |                      |                      |
| Safaricom Ltd                                | 1,409,500            | -                    |
| National Water Conservation Corporation      | 390,000              | -                    |
| KCB Bank                                     | 30,000               | -                    |
| June Nganga                                  | 25,000               | -                    |
| R.D (Bob) Paterson & Friends                 | 22,200               | -                    |
| BOC Gas                                      | 13,838               | -                    |
| Desny Consulting Engineers Ltd               | 10,000               | -                    |
| Wycliff Otanya Morae                         | 9,000                | -                    |
| Eco Bank                                     | 7,900                | -                    |
| Everlyne Mudeizi                             | 4,000                | -                    |
| Capital Centre                               | -                    | 9,999                |
| Cynthia Abdallah                             | -                    | 10,000               |
| Friends of Mukuru, Western Australia         | -                    | 39,990               |
| Gyavira Namulanda                            | -                    | 430,263              |
| Junior Hearts Academy                        | -                    | 10,000               |
| Mr. Ephraim                                  | -                    | 9,000                |
| SDB Development Office ProFuturo             | -                    | 813,500              |
| ISMAPNG Sisters of Mercy                     | -                    | 345,000              |
| <b>Total Capital Donations In-kind</b>       | <b>1,921,438</b>     | <b>1,667,752</b>     |
| <b>Total Capital Income</b>                  | <b>38,502,769</b>    | <b>41,872,179</b>    |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

| <b>5 MPC INCOME BREAKDOWN (Continued)</b>             | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|---|----------------------|----------------------|
| <b>d) Other Donations</b>                             |                      |                      |
| Salvatore & Carmela Lobue                             | 4,001,916            | 2,627,295            |
| Mukuru Project Liverpool                              | 1,043,241            | -                    |
| Sr Ann Doherty & Friends                              | 1,051,175            | 144,250              |
| Sr Dervilla Byrne & Friends                           | 870,100              | -                    |
| Frank and Paula Cullen and Friends                    | 598,529              | 1,584,192            |
| The Kenyan Child Foundation                           | 41,451               | -                    |
| Whistle (Caroline Cullen)                             | 502,631              | 148,692              |
| Kenya Wines Agencies Ltd                              | 500,000              | 500,640              |
| Sr Vincent Finnerty                                   | 648,401              | 500,000              |
| John & Patsy Coghlan                                  | 46,405               | -                    |
| Healix Health Services Ltd                            | 440,400              | -                    |
| Sisters of Mercy South Central Province               | 359,550              | -                    |
| Friends of Mukuru, Western Australia                  | 348,150              | 1,934,751            |
| Prionnsias Killeen & Friends                          | 301,000              | -                    |
| Vivo Energy Kenya Limited.                            | 250,000              | -                    |
| Fr Seamus Kelly                                       | 218,978              | -                    |
| John S. Hoff Fund at the Greater Milwaukee Foundation | 215,600              | -                    |
| Joseph Otieno Siengo                                  | 210,000              | -                    |
| Jerry Killeen Family and Friends                      | 199,240              | 1,387,700            |
| Adrian Ennis  | 192,000              | -                    |
| Stella Urieta   | 190,200              | -                    |
| Nesselside Builders US                                | 184,185              | -                    |
| Peter Crayford  | 174,082              | -                    |
| HL-Siftung Joachimstry                                | 147,919              | 260,000              |
| Ambrose Agbeko  | 140,000              | -                    |
| Fr Manuel Gordejuela                                  | 130,000              | 110,550              |
| Focolare Teens for Unity                              | 128,314              | -                    |
| Sandro Paoletti & Family                              | 384,000              | 260,000              |
| Sr. Louise Roche & Friends                            | 126,500              | -                    |
| Catherine O' Sullivan & Amy                           | 126,000              | -                    |
| Mr Alec Reid  | 125,850              | -                    |
| Anne Kenna Family & Friends                           | 124,330              | -                    |
| Margaret & Michael Cooper                             | 122,775              | -                    |
| John Fitzsimons                                       | 122,419              | -                    |
| Peter & Ger Sreenan                                   | 120,935              | 241,264              |
| MPC Alumni  | 105,000              | 70,000               |
| Ian Plunkett  | 100,067              | -                    |
| Alex Kunyiha Maingi                                   | 100,000              | -                    |
| Catholic Staff of DTB                                 | 100,000              | -                    |
| Eco Bank Head Office                                  | 100,000              | -                    |
| Fidel Goetz Foundation                                | -                    | 2,464,800            |
| Noreen Walsh  | -                    | 1,253,906            |
| Sr Mary Killeen & Friends                             | -                    | 690,000              |
| Kerry Kenya Ltd                                       | -                    | 400,000              |
| Sr Imelda O'Loughlin                                  | -                    | 397,890              |
| Africa Direct   | -                    | 373,810              |
| The 3 Musketeers Children Funds                       | -                    | 367,064              |
| John O'Brien.   | -                    | 292,714              |
| MOA Interfaith IRDIS Team                             | -                    | 220,000              |
| Association of Sisterhoods of Kenya                   | -                    | 200,000              |
| Catriona Hargreaves Charitable Trust                  | -                    | 151,234              |
| Brendan Burns   | -                    | 147,884              |
| Raja Charitable Trust                                 | -                    | 132,000              |
| Helen Daly  | -                    | 129,500              |
| Maria Farrell   | -                    | 123,000              |
| <b>Total Other Donations</b>                          | <b>14,891,342</b>    | <b>17,113,135</b>    |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

| <b>5 MPC INCOME BREAKDOWN (Continued)</b> | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|---|----------------------|----------------------|
| <b>e) Other Grouped Donors</b>            |                      |                      |
| Colette Murphy                            | 99,016               | -                    |
| Dessie Lawlor                             | 94,500               | -                    |
| John & Catherine Nolan                    | 85,268               | -                    |
| Mrs Thathi Satwant Kaur                   | 80,000               | 40,000               |
| St. Martin's Church, England              | 70,201               | 91,494               |
| Sinead Killeen & Colleagues               | 69,760               | -                    |
| Paul & Jo Ennis                           | 64,000               | -                    |
| Alan Donohoe                              | 63,900               | 64,000               |
| Michael Lynne                             | 63,650               | -                    |
| Catherine Lonergan                        | 62,925               | -                    |
| Mr Stephen Nganga                         | 60,160               | 18,500               |
| Gurkirit Birdi                            | 59,955               | -                    |
| Adrianne Keeley                           | 52,172               | -                    |
| Sr Kathleen <b>Conneally</b>              | 50,280               | -                    |
| Andrew O' Rorke                           | 50,000               | -                    |
| Beverly Cheserem                          | 50,000               | 130,000              |
| Daniel Candel                             | 48,365               | -                    |
| Sr Angela Hartigan & Friends              | 46,605               | -                    |
| Mary Killeen Meelich                      | 44,800               | -                    |
| Cherry Grant                              | 38,593               | -                    |
| Magella Curtain                           | 38,400               | -                    |
| Lauren Walsh                              | 37,800               | -                    |
| OLSG Enfield Third World in Need          | 37,223               | 28,432               |
| Sr Cora Ferriter                          | 35,995               | -                    |
| Katarina Reisinger                        | 31,500               | -                    |
| Vera Mayr                                 | 30,000               | -                    |
| Margaret Rustle                           | 27,600               | -                    |
| James Maweu                               | 27,000               | 50,000               |
| Irmgard Boehm                             | 26,000               | -                    |
| Sr Sally Mounsey & Friends                | 24,400               | 142,325              |
| Sr Carmel Byrne                           | 23,970               | -                    |
| Ruth Katsenga                             | 18,000               | -                    |
| Phil Murphy                               | 15,517               | -                    |
| Caroline Simon                            | 15,276               | -                    |
| The Robert's Family                       | 15,102               | 3,210                |
| Mr Terry Loo Chin Moy                     | 13,475               | -                    |
| Johannes Schwaiger                        | 13,017               | 12,827               |
| Beatrice Dondio                           | 12,784               | -                    |
| <b>Sub Total Other Grouped Donors</b>     | <b>1,697,209</b>     | <b>580,787</b>       |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

| <b>5 MPC INCOME BREAKDOWN (Continued)</b>  | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>e) Other Grouped Donors (Continued)</b> |                      |                      |
| Moir & John Burns                          | 12,745               | 237,081              |
| Deirdre Goss                               | 11,288               | -                    |
| Correl Ltd                                 | 11,000               | -                    |
| Sisters of Mercy Mid Atlantic community    | 10,780               | -                    |
| Rosemary Wanjia                            | 10,000               | 10,650               |
| Bertha Lawrence                            | 10,000               | -                    |
| Hiten Suryakant Patel                      | 10,000               | -                    |
| Anonymous                                  | 9,263                | 52,128               |
| Florence Muthoni                           | 7,800                | -                    |
| Ann Marie                                  | 7,447                | -                    |
| Hilary Madden                              | 6,406                | -                    |
| Tomas O'Cillin                             | 6,400                | -                    |
| Deirdre Captain                            | 6,087                | -                    |
| Cooperative Bank Team                      | 5,000                | -                    |
| Joseph Kuria                               | 4,000                | -                    |
| Purity Makena                              | 3,200                | -                    |
| Rodgers Obare                              | 3,000                | -                    |
| Yasmin Martens                             | 2,156                | -                    |
| Irene Wanjira Kanyoro                      | 2,000                | -                    |
| Mr & Mrs J S Birdi                         | 1,100                | 14,900               |
| Friends of MIRC                            | 1,000                | -                    |
| Antony Karugu                              | 50                   | -                    |
| Michelle Rocchiccioli                      | -                    | 75,000               |
| Sean Burns                                 | -                    | 74,370               |
| Breanna Stillman                           | -                    | 70,293               |
| John & Mary Healy                          | -                    | 68,150               |
| Eileen Cassidy & John Gallagher            | -                    | 67,275               |
| Ambrose Agbeko                             | -                    | 60,000               |
| Sr Barbara Dooley                          | -                    | 59,000               |
| Mark Burns                                 | -                    | 55,530               |
| J M Mburu Archtectic Ltd                   | -                    | 50,000               |
| RCD Arundel Brighton Parish                | -                    | 49,725               |
| Anne Doyle                                 | -                    | 49,000               |
| Joseph Otieno                              | -                    | 41,000               |
| Paul Burns                                 | -                    | 41,000               |
| Mr & Mrs Gideon Njoroge Macharia           | -                    | 40,200               |
| Bridget McAteer                            | -                    | 32,500               |
| Frank & Kelvin c/o Stew Crombie            | -                    | 32,000               |
| Sr Theresa Burke and Friends               | -                    | 30,688               |
| Maria Cummings                             | -                    | 30,000               |
| SlumAid Limited                            | -                    | 29,835               |
| <b>Sub Total Other Grouped Donors</b>      | <b>140,721</b>       | <b>1,270,325</b>     |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

|  | <b>2021</b>      | <b>2020</b>      |
|--|------------------|------------------|
| <b>5 MPC INCOME BREAKDOWN (Continued)</b>  | <b>Kshs</b>      | <b>Kshs</b>      |
| <b>e) Other Grouped Donors (Continued)</b> |                  |                  |
| Elizabeth Mary Gabrielle                   | -                | 29,000           |
| Alex Banovich                              | -                | 27,400           |
| Donnie O'Shea                              | -                | 26,880           |
| Seamus Molloy                              | -                | 26,646           |
| Margaret Gardi                             | -                | 25,500           |
| Gernot Haider                              | -                | 25,385           |
| Moirra Jackie Payne                        | -                | 21,600           |
| Sisters of Mercy Kenyan Mazinga Road       | -                | 20,000           |
| Margaret Kamuyu Maina                      | -                | 17,000           |
| Deirdre Bergin                             | -                | 14,400           |
| Manuel Goncalves                           | -                | 14,400           |
| Reisinger Andrea                           | -                | 13,519           |
| Mary Purser                                | -                | 13,000           |
| Jose Antonio Revuelta San                  | -                | 11,589           |
| Elizabeth MG & Hellen Spyropoulos          | -                | 10,000           |
| Maasai Mara University                     | -                | 10,000           |
| Luiza Vasquez                              | -                | 8,860            |
| Mrs. Saitoti                               | -                | 6,000            |
| Maria Garcia                               | -                | 5,795            |
| Cheril Barich                              | -                | 5,357            |
| Christine Elavoga                          | -                | 5,000            |
| Sr Margaret Tallon                         | -                | 3,500            |
| Jan Maddick                                | -                | 3,345            |
| Center for Public Health and Development   | -                | 3,000            |
| Martin Githaiga                            | -                | 3,000            |
| Michael Njeru                              | -                | 3,000            |
| Sally Lumadi                               | -                | 3,000            |
| Phillip Dale                               | -                | 2,880            |
| Mary Richardson                            | -                | 2,022            |
| Kirin Taylor                               | -                | 1,648            |
| Emmanuel Chebukati                         | -                | 999              |
| Patrick Nyaga                              | -                | 500              |
| <b>Sub Total Other Grouped Donors</b>      | <b>-</b>         | <b>364,225</b>   |
| <b>Total Other Grouped Donors</b>          | <b>1,837,930</b> | <b>2,215,338</b> |

**MUKURU PROMOTION CENTRE  
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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

**5 MPC INCOME BREAKDOWN (Continued)**

|  | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>f) Donations in Kind</b>                                |                      |                      |
| Team Pankaj  | 8,888,448            | 2,991,173            |
| Sisters of Mercy, Kenyan Province                          | 387,000              |                      |
| Action in Focus  | 380,690              | 134,950              |
| Kamani Foundation  | 175,130              | 5,520                |
| Friends of MIRC  | 124,429              | 109,982              |
| Devkan Enterprises Ltd                                     | 64,554               | 55,354               |
| Sisters of Mercy Institute England                         | 56,410               | -                    |
| Dr Monica Palolkova  | 53,910               | -                    |
| Association for the Physically Disabled                    | 52,416               | -                    |
| USIU Africa  | 48,919               | 25,188               |
| Rotary Club Magharibi                                      | 47,744               | 51,000               |
| Day of African Child                                       | 44,200               | -                    |
| Frank and Paula Cullen and Friends                         | 42,835               | 18,250               |
| Eco Bank Head Office                                       | 42,783               | -                    |
| William Macharia   | 37,870               | -                    |
| Sr Mary Killeen & Friends                                  | 37,798               | 68,220               |
| Peris Thuku & Nasibo Libani                                | 36,820               | 4,550                |
| Friends of Mukuru, Western Australia                       | 32,744               | 255,808              |
| Edith Mulama   | 28,500               | -                    |
| Blackhood hodge  | 28,261               | -                    |
| Victoria Commercial Bank Limited Lunga Lunga road, Nairobi | 27,116               | -                    |
| Hass Petroleum   | 26,780               | -                    |
| Braeburn School  | 26,000               | -                    |
| Mr. Meshack  | 24,400               | -                    |
| BOC Gas  | 20,946               | -                    |
| Claire Wagio   | 19,247               | -                    |
| Terry Gathu  | 18,840               | -                    |
| Vivo Energy Kenya Limited.                                 | 18,021               | -                    |
| Ajab Limited   | 18,000               | -                    |
| Our Lady of Visitation Catholic Church                     | 17,961               | -                    |
| Mr Kuria's Family  | 17,186               | -                    |
| Joseph Anyanga   | 16,000               | -                    |
| Mr Stephen Nganga  | 15,760               | 32,187               |
| Mr & Mrs J S Birdi   | 15,388               | 56,053               |
| St. Michael Small Christian Community                      | 15,338               | -                    |
| June Nganga  | 15,200               | 6,710                |
| St Margaret Catholic Church                                | 14,750               | -                    |
| Gopal Patel  | 14,709               | -                    |
| TextBook Centre Ltd  | 13,150               | -                    |
| Vine Harvest Education & Shoe                              | 12,962               | -                    |
| British Airways Staff                                      | 10,955               | 7,970                |
| Safaricom Ltd  | 10,500               | -                    |
| Zena Munyau & Christine Nduta                              | 10,450               | -                    |
| The Kenya Red Cross Society                                | 10,153               | -                    |
| Mrs. June Awour  | 9,998                | -                    |
| Mr Andres Cande  | 9,880                | -                    |
| Mary Bushell   | 9,580                | -                    |
| Tongo Fit Club   | 9,528                | 25,810               |
| Stephen Kariuki  | 9,119                | -                    |
| Serah Wanja  | 8,963                | -                    |
| Railway Training Institute                                 | 8,275                | -                    |
| Super Contractors  | 8,000                | -                    |
| <b>Sub Total Donations in Kind</b>                         | <b>11,094,616</b>    | <b>3,848,725</b>     |



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**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

**5 MPC INCOME BREAKDOWN (Continued)**

|   | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|---|----------------------|----------------------|
| <b>f) Donations in Kind (Continued)</b>   |                      |                      |
| Purity Mogire, Hillary Raini & Friends    | 7,606                | 2,025                |
| Foot Wear Solutions Enterprises           | 7,270                | -                    |
| Reuben Waweru's Family                    | 6,980                | -                    |
| Colleen Rotich                            | 6,119                | -                    |
| Gladys Chemuati                           | 6,000                | -                    |
| Osho Grain Millers                        | 5,770                | 15,558               |
| Bliss Medical Healthcare                  | 5,560                | -                    |
| Our Lady Queen of Peace Catholic Church   | 5,500                | -                    |
| Amal Butchery                             | 5,450                | -                    |
| G4S Kenya Limited                         | 5,120                | -                    |
| Bharti Raja                               | 5,040                | -                    |
| Mwangi South C                            | 4,237                | -                    |
| Sr Barbara Dooley                         | 4,000                | 1,200                |
| Karin Radauscher                          | 3,680                | -                    |
| Lilly Nyawira                             | 3,000                | 900                  |
| Beverly Cheserem                          | 2,790                | -                    |
| Jesse Gitere & Brenda Nduta               | 2,500                | -                    |
| Penji Pyari                               | 2,390                | -                    |
| Nobel Retreat Butchery                    | 2,002                | -                    |
| Kellen Ndegwa                             | 2,000                | -                    |
| Nick Shah                                 | 1,980                | -                    |
| Sisters of Notre Dame Coesfield Mlolongo  | 1,880                | -                    |
| Sr. Akeza Hagas                           | 1,870                | -                    |
| Joginda Company                           | 1,800                | 6,405                |
| Jane Kinyotu                              | 1,700                | -                    |
| Margaret Oyugi                            | 1,650                | -                    |
| Sr Rose Macharia                          | 1,600                | 1,850                |
| Sham syed                                 | 1,460                | -                    |
| OCPD Hazina Police post                   | 1,425                | -                    |
| Friends of Songa Mbele                    | 1,359                | -                    |
| Technical University Of Kenya             | 1,324                | 2,400                |
| Edwin Rioba                               | 1,000                | -                    |
| Purity Wairimu                            | 1,000                | -                    |
| Pauleen Macharia                          | 880                  | -                    |
| Gurdian Salama                            | 650                  | -                    |
| Missionaries of Africa Development Office | 550                  | -                    |
| Selina Elima                              | 530                  | -                    |
| Agnes Chera                               | 528                  | -                    |
| Emmah Wanjiku                             | 500                  | -                    |
| Sr Patricia Moran                         | 485                  | 1,950                |
| Claire Muriuki                            | 450                  | 630                  |
| Samuel Waweru                             | 400                  | -                    |
| <b>Sub Total Donations in Kind</b>        | <b>118,035</b>       | <b>32,918</b>        |



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| <b>5 MPC INCOME BREAKDOWN (Continued)</b>  | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>f) Donations in Kind (Continued)</b>    |                      |                      |
| Alex Brustolon                             | -                    | 29,960               |
| Alfred Bundi                               | -                    | 4,200                |
| Aquil & Mohammed                           | -                    | 27,825               |
| Association of Sisterhoods of Kenya        | -                    | 47,659               |
| Beatrice Ongus                             | -                    | 720                  |
| Binal Patel                                | -                    | 2,851                |
| Bob Paterson                               | -                    | 5,000                |
| CADENA 100                                 | -                    | 6,630                |
| Capital Centre                             | -                    | 88,449               |
| CDF Starehe Constituency                   | -                    | 62,750               |
| Center for Public Health and Development   | -                    | 1,335,350            |
| Children Services Store                    | -                    | 9,900                |
| Ciara Mccarrick & Paula Kelley             | -                    | 6,600                |
| Concern Worlwide                           | -                    | 25,000               |
| Crown Plaza                                | -                    | 7,340                |
| Daniel Wahugo                              | -                    | 12,730               |
| Deliverance Church-Langata                 | -                    | 9,850                |
| Fr. James Morrisio                         | -                    | 132,337              |
| Frank Lawrence                             | -                    | 20,000               |
| Fransiscan Brothers & Sisters, Sheikh Khan | -                    | 24,500               |
| Friends of Mukuru-MPC                      | -                    | 66,280               |
| Grain Industry Ltd                         | -                    | 5,800                |
| GRT Boresha Maisha                         | -                    | 1,250                |
| Jackline Mideva                            | -                    | 45,800               |
| Jacob Gitonga                              | -                    | 1,400                |
| James Mburu                                | -                    | 9,497                |
| JOF Seventy Seven Stationers               | -                    | 2,200                |
| Kenya School of Business                   | -                    | 37,036               |
| Kenya Wines Agencies Ltd                   | -                    | 12,000               |
| Khiral Shah                                | -                    | 330,000              |
| Klaus Rauber                               | -                    | 6,500                |
| Langata Barracks                           | -                    | 21,018               |
| Lelo Hostels                               | -                    | 26,730               |
| London Distillers                          | -                    | 3,020                |
| Sylvia Gitau                               | -                    | 2,496                |
| Make an Orphan Smile Group South B         | -                    | 11,060               |
| Malteser International                     | -                    | 336,400              |
| Mary Richardson                            | -                    | 2,565                |
| <b>Sub Total Donations in Kind</b>         | <b>-</b>             | <b>2,780,703</b>     |

**MUKURU PROMOTION CENTRE  
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| <b>5 MPC INCOME BREAKDOWN (Continued)</b>    | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>f) Donations in Kind (Continued)</b>      |                      |                      |
| Mater Misericordiae Hospital                 | -                    | 4,000                |
| Mathew Muema                                 | -                    | 2,000                |
| Melvin Marsh International Ltd               | -                    | 61,500               |
| Merlik Foundation                            | -                    | 11,460               |
| Milkah Mugo                                  | -                    | 1,264                |
| Mistra Model World Wide                      | -                    | 1,766                |
| Nairobi Street Children & Youth Consortium   | -                    | 2,200                |
| Naivas Ltd                                   | -                    | 76,447               |
| Nurdin Rhama                                 | -                    | 1,170                |
| Oshwal Mahila Mandal, Nairobi                | -                    | 102,644              |
| Our Lady of Fatima Small Christian Community | -                    | 7,625                |
| Patrick Maina Biruri                         | -                    | 65,460               |
| Paul & Florence Chepkwen                     | -                    | 16,470               |
| Paul Mureithi                                | -                    | 1,560                |
| Sai Seva Group                               | -                    | 9,100                |
| SDB Development Office ProFuturo             | -                    | 10,100               |
| Sisters of Mercy Kenyan, Province            | -                    | 10,280               |
| Spotlight Publishers EA Limited              | -                    | 3,500                |
| Stahito Commuters Sacco                      | -                    | 8,090                |
| Star Kids Initiative                         | -                    | 572,628              |
| Visa Oshwal Community, Nairobi,              | -                    | 16,653               |
| <b>Sub Total Donations in Kind</b>           | <b>-</b>             | <b>985,917</b>       |
| <b>Total Donations in Kind</b>               | <b>11,212,651</b>    | <b>7,648,263</b>     |

**MUKURU PROMOTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

|   | <b>2021</b>       | <b>2020</b>       |
|---|-------------------|-------------------|
|   | <b>Kshs</b>       | <b>Kshs</b>       |
| <b>6 MPC EXPENDITURE</b>                    |                   |                   |
| <b>a) Personnel Costs</b>                   |                   |                   |
| Capacity Building and Training              | 106,660           | 90,595            |
| Casual & Locums                             | 865,416           | 614,100           |
| Leave Allowance                             | 535,567           | 10,738            |
| Salaries & Wages                            | 48,508,638        | 40,949,606        |
| Staff Amenities                             | 151,249           | 110,460           |
| Staff Uniforms                              | 107,210           | 111,744           |
| Staff Welfare Expenses                      | 39,574            | 39,466            |
| Stipends                                    | -                 | 20,000            |
| Provision for Employee Benefits             | 1,938,822         | 1,641,435         |
| WIBA Insurance                              | 416,019           | 413,681           |
| <b>Total Personnel Expenses</b>             | <b>52,669,155</b> | <b>44,001,825</b> |
| <b>b) OTHER ADMINISTRATION COSTS</b>        |                   |                   |
| Advertising, Promotion & Public relations   | 263,934           | 145,624           |
| Audit Fee                                   | 439,548           | 387,000           |
| Buildings Insurance                         | 9,647             | -                 |
| Bus Fares                                   | 203,137           | 97,903            |
| Catering IGA Expenses                       | 40,737            | 164,297           |
| Cleaning                                    | 80,995            | 100,409           |
| Clothing / Uniforms                         | 156,430           | 424,152           |
| College & Vocational Fees                   | 1,296,139         | 1,008,553         |
| Computer Expenses                           | 14,500            | 147,519           |
| Consultancy Fees                            | 95,000            | 602,600           |
| Drugs & Medicines                           | 1,278,844         | 923,990           |
| Electricity                                 | 1,236,466         | 689,411           |
| Equipment & Tools                           | 380,905           | 324,113           |
| Exam Fees                                   | 726,150           | 47,500            |
| Excursions                                  | 64,900            | 16,700            |
| Extra Curricular Activities                 | 36,409            | 33,860            |
| Facilitation Fees                           | 24,000            | 38,000            |
| Firewood                                    | 42,017            | 5,500             |
| First Aid                                   | -                 | 1,290             |
| Fuel & Oil Motor Vehicle                    | 372,606           | 253,291           |
| Fuel Other                                  | 6,026             | 14,732            |
| Gardening Expenses                          | 16,170            | 5,000             |
| <b>Sub-total Other administration Costs</b> | <b>6,784,559</b>  | <b>5,431,444</b>  |

**MUKURU PROMOTION CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

|  | <b>2021</b>       | <b>2020</b>       |
|--|-------------------|-------------------|
|  | <b>Kshs</b>       | <b>Kshs</b>       |
| <b>6 MPC EXPENDITURE (Continued)</b>             |                   |                   |
| <b>b) OTHER ADMINISTRATION COSTS (Continued)</b> |                   |                   |
| Gas and Charcoal                                 | 87,135            | 52,480            |
| Generator Fuel                                   | 44,027            | 10,828            |
| Graduation                                       | 17,090            | -                 |
| Home Searches                                    | 48,240            | -                 |
| Hygiene & Sanitation                             | 348,951           | 859,102           |
| Internet Services                                | 919,599           | 699,422           |
| Laboratory Supplies                              | 644,250           | 359,142           |
| Legal Fees                                       | -                 | (69,600)          |
| Levy Fees  | 218,570           | 5,815             |
| Licences & Registrations                         | 64,685            | 140,974           |
| Meals  | 9,103,462         | 1,921,957         |
| Meals & Refreshments                             | 1,157,617         | 1,546,569         |
| Meetings Board                                   | 17,865            | 15,338            |
| Meetings Management & Staff                      | 2,262             | 1,952             |
| Motor Vehicle Insurance                          | 290,011           | 272,998           |
| Needs Support                                    | 4,388,318         | 8,935,179         |
| Parking  | 17,270            | 11,560            |
| Personal Items & Upkeep                          | 593,405           | 492,079           |
| Postage  | 50,241            | 17,713            |
| Primary School Fees                              | 933,600           | 459,160           |
| Printing & Stationery                            | 555,087           | 689,537           |
| Professional & Legal Fee                         | 40,800            | 60,000            |
| Program Materials                                | 29,434            | 155,840           |
| Provision for Bad Debts                          | 695,325           | 1,507,751         |
| Recruitment Program                              | 5,020             | 9,030             |
| Reintegration Program                            | 13,440            | 57,660            |
| Repairs & Maintenance-Buildings                  | 29,170            | 56,354            |
| Repairs & Maintenance-Computers                  | 260,620           | 110,100           |
| Repairs & Maintenance-Electrical                 | 129,164           | 12,685            |
| Repairs & Maintenance-Equipment and tools        | 351,428           | 91,142            |
| Repairs & Maintenance-Furniture & Fittings       | 162,075           | 10,060            |
| Repairs & Maintenance-General                    | 305,046           | 146,658           |
| Repairs & Maintenance-Generator                  | 300               | -                 |
| Repairs & Maintenance-Motor Vehicles             | 108,150           | 332,100           |
| Repairs & Maintenance-Sewerage System            | 40,950            | 3,300             |
| Repairs & Maintenance-Water System               | 288,485           | 1,200             |
| Secondary School Fees                            | 4,402,275         | 4,101,791         |
| Security   | 970,485           | 498,382           |
| Special Fees                                     | 498,560           | 256,707           |
| Students Welfare Expenses                        | 23,877            | 18,850            |
| Taxis  | 18,340            | 5,440             |
| Telephone  | 129,477           | 112,257           |
| Text Books                                       | 161,814           | 943,899           |
| Training Materials                               | 313,396           | 188,544           |
| Training-Parents/Guardians                       | 203,014           | 208,714           |
| Transport  | 16,190            | 32,735            |
| Uniforms   | 59,293            | 63,440            |
| Water  | 674,797           | 510,595           |
| <b>Sub-total Other administration Costs</b>      | <b>30,425,257</b> | <b>26,196,463</b> |
| <b>Total Other Administration Costs</b>          | <b>37,209,816</b> | <b>31,627,908</b> |

**MUKURU PROMOTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**NOTES TO THE FINANCIAL STATEMENTS ( Continued)**

|  | <b>2021<br/>Kshs</b> | <b>2020<br/>Kshs</b> |
|--|----------------------|----------------------|
| <b>6 MPC EXPENDITURE (Continued)</b>       |                      |                      |
| <b>c) Finance Costs</b>                    |                      |                      |
| Bank Charges                               | 255,298              | 188,273              |
| <b>Total Finance Costs</b>                 | <b>255,298</b>       | <b>188,273</b>       |
| <b>Total Costs Before Capital Expenses</b> | <b>90,134,269</b>    | <b>75,818,006</b>    |
| <b>d) Capital Expenses</b>                 | <b>46,571,798</b>    | <b>35,520,900</b>    |
| <b>Total Expenditure</b>                   | <b>136,706,067</b>   | <b>111,338,907</b>   |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 PROPERTY AND EQUIPMENT

| Costs or valuation    | Land<br>Kshs  | Improvement to<br>Land | Permanent<br>Building<br>Kshs | Semi<br>Permanent<br>Building<br>Kshs | Furniture &<br>Fittings and<br>Equipments<br>Kshs | Management<br>information<br>System<br>(Software) | Motor<br>Vehicles<br>Kshs | Computers<br>Kshs | Work in<br>Progress<br>Kshs | Totals<br>Kshs |
|-----------------------|---------------|------------------------|-------------------------------|---------------------------------------|---|---|---------------------------|-------------------|-----------------------------|----------------|
| At 1st January 2020   | 1,141,625,100 | -                      | 61,676,913                    | 6,365,400                             | 21,188,342  | -   | 6,755,000                 | 4,796,629         | 848,000                     | 1,243,255,384  |
| Additions             | -             | 581,850                | 495,938                       | 195,422                               | 3,317,255   | -   | 3,318,151                 | 1,924,365         | 25,687,919                  | 35,520,900     |
| Adjustment            | -             | 3,666,856              | -                             | (3,997,500)                           | -   | -   | (2,175,000)               | 2,313,840         | -                           | (191,804)      |
| Disposals             | -             | -                      | -                             | -                                     | -   | -   | (790,000)                 | -                 | -                           | (790,000)      |
| Transfer from WIP     | -             | 848,000                | -                             | -                                     | -   | -   | -                         | -                 | (848,000)                   | -              |
| At 31st December 2020 | 1,141,625,100 | 5,096,706              | 62,172,851                    | 2,563,322                             | 24,505,597  | -   | 7,108,151                 | 9,034,834         | 25,687,919                  | 1,277,794,480  |
| At 1st January 2021   | 1,141,625,100 | 5,096,706              | 62,172,851                    | 2,563,322                             | 24,505,597  | -   | 7,108,151                 | 9,034,834         | 25,687,919                  | 1,277,794,480  |
| Additions             | -             | 3,043,442              | 24,090,307                    | 506,640                               | 4,999,933   | 250,000   | -                         | 774,880           | 12,906,594                  | 46,571,798     |
| Adjustment            | -             | -                      | -                             | -                                     | -   | -   | -                         | (6,752,019)       | -                           | (6,752,019)    |
| Transfer from WIP     | -             | -                      | 22,195,563                    | 38,200                                | -   | -   | -                         | -                 | (22,233,763)                | -              |
| At 31st December 2021 | 1,141,625,100 | 8,140,148              | 108,458,721                   | 3,108,162                             | 29,505,530  | 250,000   | 7,108,151                 | 3,057,695         | 16,360,750                  | 1,317,614,259  |
| Depreciation          |               |                        |                               |                                       |   |   |                           |                   |                             |                |
| At 1st January 2020   | -             | -                      | 5,204,251                     | 1,274,080                             | 8,182,350   | -   | 6,755,000                 | 5,013,699         | -                           | 26,429,380     |
| Charge for the year   | -             | 637,088                | 1,554,321                     | 128,166                               | 3,063,200   | -   | 503,673                   | 3,011,310         | -                           | 8,897,758      |
| Adjustment            | -             | 305,571                | -                             | (199,875)                             | -   | -   | (6,755,000)               | (630,390)         | -                           | (7,279,694)    |
| At 31st December 2020 | -             | 942,659                | 6,758,572                     | 1,202,371                             | 11,245,550  | -   | 503,673                   | 7,394,619         | -                           | 28,047,444     |
| At 1st January 2021   | -             | 942,659                | 6,758,572                     | 1,202,371                             | 11,245,550  | -   | 503,673                   | 7,394,619         | -                           | 28,047,444     |
| Charge for the year   | -             | 1,017,519              | 2,711,468                     | 155,408                               | 3,688,191   | 31,250  | 1,777,038                 | 879,117           | -                           | 10,259,990     |
| Adjustment            | -             | -                      | -                             | -                                     | -   | -   | -                         | (6,713,457)       | -                           | (6,713,457)    |
| At 31st December 2021 | -             | 1,960,178              | 9,470,040                     | 1,357,779                             | 14,933,741  | 31,250  | 2,280,711                 | 1,560,279         | -                           | 31,593,977     |
| Net Book Value        |               |                        |                               |                                       |   |   |                           |                   |                             |                |
| At 31st December 2020 | 1,141,625,100 | 4,154,047              | 55,414,279                    | 1,360,951                             | 13,260,047  | -   | 6,604,478                 | 1,640,215         | 25,687,919                  | 1,249,747,036  |
| At 31st December 2021 | 1,141,625,100 | 6,179,971              | 98,988,681                    | 1,750,383                             | 14,571,789  | 218,750   | 4,827,440                 | 1,497,417         | 16,360,750                  | 1,286,020,282  |

**MUKURU PROMOTION CENTRE  
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|  | 2021              | 2020              |
|--|-------------------|-------------------|
| <b>8 FEE/TUITION AND OTHER RECEIVABLE</b>  | <b>KES</b>        | <b>KES</b>        |
| Accounts Receivable-St Michael's   | 5,507,756         | 2,402,419         |
| Accounts Receivable-Our Lady of Mercy Vocational Training Centre   | 883,024           | 589,874           |
| Accounts Receivable-Songa Mbele  | 182,300           | 70,800            |
| Accounts Receivable-Others   | 138,904           | 68,348            |
| Deposits and Prepayments   | 803,588           | 3,582,715         |
| Due from Related Parties   | 105,386           | 156,408           |
| Outstanding Imprest  | -                 | 2,350             |
|  | <u>7,620,958</u>  | <u>6,872,915</u>  |
| <b>9 TRUST INVESTMENT</b>  |                   |                   |
| Trust Investment   | 13,448,391        | 13,448,391        |
|  | <u>13,448,391</u> | <u>13,448,391</u> |
| The trust investments comprise of funds placed on term deposits. MPC is allowed to use the income generated by the Trust investments.                |                   |                   |
| The funds are to be liquidated in case of MPC wind up hence not to be used for operational expenses.   |                   |                   |
| <b>10 OTHER INVESTMENT</b>   |                   |                   |
| <b>Investments</b>   |                   |                   |
| MPC Dry Associates Ltd   | 10,795,246        | 11,017,447        |
| MPC Dry Associates Ltd SBM Bank  | -                 | 2,668,499         |
| Investment in Absa Bank  | 5,019,657         | 6,000,000         |
| Diamond Trust Bank   | 9,412,788         | 9,165,873         |
| Treasury Bonds   | 16,611,376        | -                 |
| Trust Investment   | (13,448,391)      | (13,448,391)      |
|  | <u>28,390,676</u> | <u>15,403,427</u> |
| Other investments comprise of funds on term deposits that have been partly liquidated to sustain various activities and meet short fall in donations |                   |                   |
| <b>11 CASH AND BANK</b>  |                   |                   |
| Sisters of Mercy ABSA MPC - Kshs   | 5,908,356         | 6,991,182         |
| Sisters of Mercy ABSA MPC - Sterling   | 27,608            | 130,047           |
| Sisters of Mercy ABSA MPC - USD  | 71,709            | 63,689            |
| Sisters of Mercy ABSA MPC - Euro   | 208,898           | 1,275,350         |
| Diamond Trust Bank - Ksh   | 1,147,932         | 1,060,836         |
| Diamond Trust Bank-EUR   | 53,376            | 42,410            |
| Kenya Commercial Bank - Ksh  | 801,633           | 401,827           |
| St. Michael's Sec Sch Mukuru - petty cash  | -                 | 30                |
| Undeposited Funds  | 5,040             | 100               |
| Standard Chartered Bank-Euro   | 1,362,051         | 2,948,285         |
| Standard Chartered Bank-Ksh  | 12,364            | 1,677,586         |
| Standard Chartered Bank -GBP   | 3,034             | 1                 |
| Clinic Float   | 2,000             | 2,000             |
| Stanbic Bank-Kshs  | 757,758           | 3,091,371         |
| Stanbic Bank-Euro  | 1,868,121         | 158,249           |
| Songa Mbele -Petty cash  | 3,721             | 1,460             |
| Petty Cash - MPC   | 7,186             | 19,151            |
| Cash on Hand   | 247,656           | 0                 |
|  | <u>12,488,443</u> | <u>17,863,574</u> |
| <b>12 OTHER PAYABLES</b>   |                   |                   |
| Due to Related Parties   | 26,050            | 168,333           |
| Project Creditors  | 4,787,688         | 3,786,932         |
| Payroll Liability  | 990,955           | 643,800           |
|  | <u>5,804,693</u>  | <u>4,599,065</u>  |
| <b>13 PROVISION FOR EMPLOYEE BENEFITS</b>  |                   |                   |
| At the start of the year   | 5,411,802         | 4,437,277         |
| Provision for the year   | 1,950,120         | 1,641,435         |
| Paid during the year   | (1,152,419)       | (666,910)         |
| <b>At the close of the year</b>  | <u>6,209,503</u>  | <u>5,411,802</u>  |



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**14 INCOME AND EXPENDITURE BY CATEGORY - DESIGNATED AND GENERAL**

|  | 2021<br>Restricted<br>Funds<br>Kshs |          | 2021<br>General<br>Funds<br>Kshs |   | 2021<br>Total<br>Kshs |  | 2020<br>Total<br>Kshs |
|--|-------------------------------------|----------|----------------------------------|---|-----------------------|--|-----------------------|
| <b>INCOME</b>                                  |                                     |          |                                  |   |                       |  |                       |
| <b>Contributions and Donations</b>             |                                     |          |                                  |   |                       |  |                       |
| Grants   | 48,529,845                          | #        | 2,127,400                        | # | 50,657,245            |  | 40,269,029            |
| Donations                                      | 15,959,356                          | #        | 769,916                          | # | 16,729,272            |  | 19,328,472            |
| Donations In Kind                              | 11,106,526                          | #        | 106,125                          | # | 11,212,651            |  | 7,691,263             |
| <b>Total Contributions and Donations</b>       | <b>75,595,727</b>                   |          | <b>3,003,440</b>                 |   | <b>78,599,167</b>     |  | <b>67,288,764</b>     |
| Exchange Gain/(Loss)                           | (19,067)                            |          | (17,188)                         |   | (36,255)              |  | 84,526                |
| Interest Income - Investments                  | -                                   |          | 2,926,839                        |   | 2,926,839             |  | 1,367,397             |
| Other Income                                   | 2,390,624                           |          | 1,460,722                        |   | 3,851,346             |  | 2,052,790             |
| Program Income - Catering Income               | 377,370                             |          | -                                |   | 377,370               |  | 426,100               |
| Program Income - Consultation Fees             | 1,099,385                           |          | -                                |   | 1,099,385             |  | 933,126               |
| Program Income - Laboratory Tests              | 1,161,685                           |          | -                                |   | 1,161,685             |  | 865,445               |
| Program Income - School Fees                   | 13,435,390                          |          | -                                |   | 13,435,390            |  | 6,785,000             |
| Program Income - Tuition Fees                  | 2,885,500                           |          | -                                |   | 2,885,500             |  | 2,036,367             |
| Admission & Monthly Fees                       | 245,400                             |          | -                                |   | 245,400               |  | 64,800                |
| Therapy Charges                                | 14,300                              |          | -                                |   | 14,300                |  | 7,850                 |
| <b>Total Other Income</b>                      | <b>21,590,587</b>                   |          | <b>4,370,373</b>                 |   | <b>25,960,960</b>     |  | <b>14,623,401</b>     |
| <b>TOTAL INCOME</b>                            | <b>97,186,314</b>                   |          | <b>7,373,813</b>                 |   | <b>104,560,128</b>    |  | <b>81,912,165</b>     |
| <b>EXPENDITURE</b>                             |                                     |          |                                  |   |                       |  |                       |
| <b>Personnel Costs</b>                         |                                     |          |                                  |   |                       |  |                       |
| Capacity Building and Training                 | 53,310                              |          | 53,350                           |   | 106,660               |  | 90,595                |
| Casual & Locums                                | 767,916                             |          | 97,500                           |   | 865,416               |  | 614,100               |
| Leave Allowance                                | 439,731                             |          | 95,836                           |   | 535,567               |  | 10,738                |
| Salaries & Wages                               | 39,352,216                          |          | 9,156,422                        |   | 48,508,638            |  | 40,949,606            |
| Staff Amenities                                | 95,921                              |          | 55,328                           |   | 151,249               |  | 110,460               |
| Staff Uniforms                                 | 107,210                             |          | -                                |   | 107,210               |  | 111,744               |
| Staff Welfare Expenses                         | 19,718                              |          | 19,856                           |   | 39,574                |  | 39,466                |
| Stipends                                       | -                                   |          | -                                |   | -                     |  | 20,000                |
| Provision for Employee Benefits                | 1,586,772                           |          | 352,050                          |   | 1,938,822             |  | 1,641,435             |
| WIBA Insurance                                 | 342,847                             |          | 73,172                           |   | 416,019               |  | 413,681               |
| <b>Total Personnel Expenses</b>                | <b>42,765,640</b>                   |          | <b>9,903,515</b>                 |   | <b>52,669,155</b>     |  | <b>44,001,825</b>     |
| <b>Other Administration Costs</b>              |                                     |          |                                  |   |                       |  |                       |
| Percentage of Head Office cost                 | 5,482,195                           |          | (5,482,195)                      |   | (0)                   |  | 0                     |
| Advertising, Promotion & Public relations      | 228,253                             |          | 35,681                           |   | 263,934               |  | 145,624               |
| Audit Fee                                      | 390,709                             |          | 48,839                           |   | 439,548               |  | 387,000               |
| Buildings Insurance                            | 9,647                               |          | -                                |   | 9,647                 |  | -                     |
| Bus Fares                                      | 188,149                             |          | 14,988                           |   | 203,137               |  | 97,903                |
| Catering IGA Expenses                          | 40,737                              |          | -                                |   | 40,737                |  | 164,297               |
| Cleaning                                       | 66,817                              |          | 14,178                           |   | 80,995                |  | 100,409               |
| Clothing / Uniforms                            | 156,430                             |          | -                                |   | 156,430               |  | 424,152               |
| College & Vocational Fees                      | 1,296,139                           |          | -                                |   | 1,296,139             |  | 1,008,553             |
| Computer Expenses                              | 7,500                               |          | 7,000                            |   | 14,500                |  | 147,519               |
| Consultancy Fees                               | -                                   |          | 95,000                           |   | 95,000                |  | 602,600               |
| Drugs & Medicines                              | 1,278,844                           |          | -                                |   | 1,278,844             |  | 923,990               |
| Electricity                                    | 1,088,970                           |          | 147,496                          |   | 1,236,466             |  | 689,411               |
| Equipment & Tools                              | 348,706                             |          | 32,199                           |   | 380,905               |  | 324,113               |
| <b>Sub-total Other Administration Expenses</b> | <b>10,583,095</b>                   | <b>#</b> | <b>(5,086,814)</b>               |   | <b>5,496,281</b>      |  | <b>5,015,571</b>      |



**MUKURU PROMOTION CENTRE  
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**14 INCOME AND EXPENDITURE BY CATEGORY - DESIGNATED AND GENERAL**

|  | 2021<br>Restricted Funds<br>Kshs | 2021<br>General Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Total<br>Kshs |
|--|----------------------------------|-------------------------------|-----------------------|-----------------------|
| <b>Other Administration Costs (Continued)</b>  |                                  |                               |                       |                       |
| Exam Fees                                      | 726,150                          | -                             | 726,150               | 47,500                |
| Excursions                                     | 64,900                           | -                             | 64,900                | 16,700                |
| Extra Curricular Activities                    | 36,409                           | -                             | 36,409                | 33,860                |
| Facilitation Fees                              | 24,000                           | -                             | 24,000                | 38,000                |
| Firewood                                       | 42,017                           | -                             | 42,017                | 5,500                 |
| First Aid                                      | -                                | -                             | -                     | 1,290                 |
| Fuel & Oil Motor Vehicle                       | 196,530                          | 176,076                       | 372,606               | 253,291               |
| Fuel Other                                     | 6,026                            | -                             | 6,026                 | 14,732                |
| Gardening Expenses                             | 14,970                           | 1,200                         | 16,170                | 5,000                 |
| Gas and Charcoal                               | 66,035                           | 21,100                        | 87,135                | 52,480                |
| Generator Fuel                                 | 34,483                           | 9,544                         | 44,027                | 10,828                |
| Graduation                                     | 17,090                           | -                             | 17,090                | -                     |
| Home Searches                                  | 48,240                           | -                             | 48,240                | -                     |
| Hygiene & Sanitation                           | 331,006                          | 17,945                        | 348,951               | 859,102               |
| Internet Services                              | 499,745                          | 419,853                       | 919,599               | 699,422               |
| Laboratory Supplies                            | 644,250                          | -                             | 644,250               | 359,142               |
| Legal Fees                                     | -                                | -                             | -                     | (69,600)              |
| Levy Fees                                      | 213,969                          | 4,601                         | 218,570               | 5,815                 |
| Licences & Registrations                       | 63,635                           | 1,050                         | 64,685                | 140,974               |
| Meals  | 9,103,462                        | -                             | 9,103,462             | 1,921,957             |
| Meals & Refreshments                           | 1,157,617                        | -                             | 1,157,617             | 1,546,569             |
| Meetings Board                                 | 1,760                            | 16,105                        | 17,865                | 15,338                |
| Meetings Management & Staff                    | 1,129                            | 1,133                         | 2,262                 | 1,952                 |
| Motor Vehicle Insurance                        | 179,292                          | 110,719                       | 290,011               | 272,998               |
| Needs Support                                  | 3,755,243                        | 633,075                       | 4,388,318             | 8,935,179             |
| Parking  | 2,410                            | 14,860                        | 17,270                | 11,560                |
| Personal Items & Upkeep                        | 593,405                          | -                             | 593,405               | 492,079               |
| Postage  | 25,339                           | 24,902                        | 50,241                | 17,713                |
| Primary School Fees                            | 933,600                          | -                             | 933,600               | 459,160               |
| Printing & Stationery                          | 432,280                          | 122,807                       | 555,087               | 689,537               |
| Professional & Legal Fee                       | -                                | 40,800                        | 40,800                | 60,000                |
| Program Consumables                            | 239,377                          | -                             | 239,377               | 51,796                |
| Program Materials                              | 29,434                           | -                             | 29,434                | 155,840               |
| Provision for Bad Debts                        | 695,325                          | -                             | 695,325               | 1,507,751.00          |
| Recruitment Program                            | 5,020                            | -                             | 5,020                 | 9,030.00              |
| Reintegration Program                          | 13,440                           | -                             | 13,440                | 57,660.00             |
| <b>Sub-total Other Administration Expenses</b> | <b>20,197,587</b>                | <b>1,615,769</b>              | <b>21,813,357</b>     | <b>18,680,155</b>     |

**MUKURU PROMOTION CENTRE**  
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**FOR THE YEAR ENDED 31 DECEMBER, 2021**

**14 INCOME AND EXPENDITURE BY CATEGORY - DESIGNATED AND GENERAL**

|  | 2021               | 2021               | 2021               | 2020              |
|--|--------------------|--------------------|--------------------|-------------------|
|  | Restricted         | General Funds      | Total              | Total             |
| INCOME                                     | Funds              | Kshs               | Kshs               | Kshs              |
|  | Kshs               | Kshs               | Kshs               | Kshs              |
| Repairs & Maintenance-Buildings            | 29,170             | -                  | 29,170             | 56,354            |
| Repairs & Maintenance-Computers            | 163,570            | 97,050             | 260,620            | 110,100           |
| Repairs & Maintenance-Electrical           | 126,361            | 2,803              | 129,164            | 12,685            |
| Repairs & Maintenance-Equipment and tools  | 308,602            | 42,826             | 351,428            | 91,142            |
| Repairs & Maintenance-Furniture & Fittings | 162,075            | -                  | 162,075            | 10,060            |
| Repairs & Maintenance-General              | 265,998            | 39,048             | 305,046            | 146,658           |
| Repairs & Maintenance-Generator            | 300                | -                  | 300                | -                 |
| Repairs & Maintenance-Motor Vehicles       | 26,930             | 81,220             | 108,150            | 332,100           |
| Repairs & Maintenance-Sewerage System      | 40,950             | -                  | 40,950             | 3,300             |
| Repairs & Maintenance-Water System         | 288,485            | -                  | 288,485            | 1,200             |
| School Materials                           | 753,271            | -                  | 753,271            | 227,230           |
| Secondary School Fees                      | 4,402,275          | -                  | 4,402,275          | 4,101,791         |
| Security                                   | 680,229            | 290,256            | 970,485            | 498,382           |
| Special Fees                               | 498,560            | -                  | 498,560            | 256,707           |
| Students Welfare Expenses                  | 23,877             | -                  | 23,877             | 18,850            |
| Taxis                                      | 16,160             | 2,180              | 18,340             | 5,440             |
| Telephone                                  | 66,250             | 63,227             | 129,477            | 112,257           |
| Text Books                                 | 161,814            | -                  | 161,814            | 943,899           |
| Training Materials                         | 313,396            | -                  | 313,396            | 188,544           |
| Training-Parents/Guardians                 | 203,014            | -                  | 203,014            | 208,714           |
| Transport                                  | 163,100            | 2,990              | 166,090            | 32,735            |
| Uniforms                                   | 59,293             | -                  | 59,293             | 63,440            |
| Water                                      | 627,250            | 47,547             | 674,797            | 510,595           |
| <b>Total Other Administration Costs</b>    | <b>40,011,713</b>  | <b>(2,801,898)</b> | <b>37,209,815</b>  | <b>31,627,908</b> |
| <b>Finance Costs</b>                       |                    |                    |                    |                   |
| Bank Charges                               | 117,901            | 137,397            | 255,298            | 188,273           |
| <b>Total Finance Costs</b>                 | <b>117,901</b>     | <b>137,397</b>     | <b>255,298</b>     | <b>188,273</b>    |
| <b>Total Expenditure</b>                   | <b>82,895,255</b>  | <b>7,239,013</b>   | <b>90,134,268</b>  | <b>75,818,009</b> |
| <b>Balance Before Capital Expenditure</b>  | <b>14,291,059</b>  | <b>134,800</b>     | <b>14,425,859</b>  | <b>6,094,156</b>  |
| <b>CAPITAL FUNDS</b>                       |                    |                    |                    |                   |
| Capital Income                             | 38,472,769         | 30,000             | 38,502,769         | 41,872,179        |
| Capital Expenses                           | 46,406,998         | 164,800            | 46,571,798         | 35,520,900        |
| <b>Balance of capital fund</b>             | <b>(7,934,229)</b> | <b>(134,800)</b>   | <b>(8,069,029)</b> | <b>6,351,278</b>  |
| <b>Balance for the year</b>                | <b>6,356,830</b>   | <b>(0)</b>         | <b>6,356,830</b>   | <b>12,445,434</b> |

**MUKURU PROMOTION CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
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**15 HEAD OFFICE DEPARTMENT INCOME AND EXPENDITURE**

|  | <b>2021<br/>General<br/>Funds<br/>Kshs</b> | <b>2021<br/>Total Head<br/>Office<br/>Kshs</b> | <b>2020<br/>Total Head<br/>Office<br/>Kshs</b> |
|--|--|--|--|
| <b>INCOME</b>                                  |  |  |  |
| <b>Contributions and Donations</b>             |  |  |  |
| Grants   | 2,127,400                                  | 2,127,400                                      | 903,518  |
| Donations                                      | 769,916                                    | 769,916  | 2,510,271                                      |
| Donations In Kind                              | 106,125                                    | 106,125  | 63,486   |
| <b>Total Contributions and Donations</b>       | <b>3,003,440</b>                           | <b>3,003,440</b>                               | <b>3,477,275</b>                               |
| Exchange Gain/(Loss)                           | (17,188)                                   | (17,188)                                       | 143,356  |
| Interest Income - Investments                  | 2,926,839                                  | 2,926,839                                      | 1,367,397                                      |
| Other Income                                   | 1,460,722                                  | 1,460,722                                      | 1,405,907                                      |
| <b>Total Other Income</b>                      | <b>4,370,373</b>                           | <b>4,370,373</b>                               | <b>2,916,659</b>                               |
| <b>Total Income (General)</b>                  | <b>7,373,813</b>                           | <b>7,373,813</b>                               | <b>6,393,934</b>                               |
| <b>EXPENDITURE</b>                             |  |  |  |
| <b>Personnel Costs</b>                         |  |  |  |
| Capacity Building and Training                 | 53,350                                     | 53,350   | 5,250  |
| Casual & Locums                                | 97,500                                     | 97,500   | 61,350   |
| Leave Allowance                                | 95,836                                     | 95,836   | -  |
| Salaries & Wages                               | 9,156,422                                  | 9,156,422                                      | 7,821,707                                      |
| Staff Amenities                                | 55,328                                     | 55,328   | 32,398   |
| Staff Uniforms                                 | -  | -  | 4,259  |
| Staff Welfare Expenses                         | 19,856                                     | 19,856   | 16,278   |
| Provision for Employee Benefits                | 352,050                                    | 352,050  | 320,956  |
| WIBA Insurance                                 | 73,172                                     | 73,172   | 70,279   |
| <b>Total Personnel Expenses</b>                | <b>9,903,515</b>                           | <b>9,903,515</b>                               | <b>8,332,477</b>                               |
| <b>Other Administration Costs</b>              |  |  |  |
| Percentage of Head Office cost                 | (5,482,195)                                | (5,482,195)                                    | (4,029,646)                                    |
| Advertising, Promotion & Public relations      | 35,681                                     | 35,681   | 54,224   |
| Audit Fee                                      | 48,839                                     | 48,839   | 43,000   |
| Bus Fares                                      | 14,988                                     | 14,988   | 7,430  |
| Cleaning                                       | 14,178                                     | 14,178   | 12,465   |
| Computer Expenses                              | 7,000                                      | 7,000  | 8,500  |
| Consultancy Fees                               | 95,000                                     | 95,000   | 500,000  |
| Electricity                                    | 147,496                                    | 147,496  | 132,032  |
| Equipment & Tools                              | 32,199                                     | 32,199   | 32,877   |
| <b>Sub-total Other Administration Expenses</b> | <b>(5,086,814)</b>                         | <b>(5,086,814)</b>                             | <b>(3,239,118)</b>                             |

**MUKURU PROMOTION CENTRE  
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FOR THE YEAR ENDED 31 DECEMBER, 2021**

**15 HEAD OFFICE DEPARTMENT INCOME AND EXPENDITURE**

|  | 2021                  | 2021                      | 2020                  |
|--|-----------------------|---------------------------|-----------------------|
|  | General Funds<br>Kshs | Total Head Office<br>Kshs | General Funds<br>Kshs |
| <b>Other Administration Costs (Continued)</b>  |                       |                           |                       |
| Fuel & Oil Motor Vehicle                       | 176,076               | 176,076                   | 171,543               |
| Fuel Other                                     | 0                     | -                         | 3,893                 |
| Gardening Expenses                             | 1,200                 | 1,200                     | 3,000                 |
| Gas and Charcoal                               | 21,100                | 21,100                    | 13,750                |
| Generator Fuel                                 | 9,544                 | 9,544                     | 3,784                 |
| Hygiene & Sanitation                           | 17,945                | 17,945                    | 21,255                |
| Internet Services                              | 419,853               | 419,853                   | 330,672               |
| Levy Fees                                      | 4,601                 | 4,601                     | 5,815                 |
| Licences & Registrations                       | 1,050                 | 1,050                     | 51,574                |
| Meetings Board                                 | 16,105                | 16,105                    | 14,062                |
| Meetings Management & Staff                    | 1,133                 | 1,133                     | 0                     |
| Motor Vehicle Insurance                        | 110,719               | 110,719                   | 52,014                |
| Needs Support                                  | 633,075               | 633,075                   | 0                     |
| Parking  | 14,860                | 14,860                    | 9,440                 |
| Postage  | 24,902                | 24,902                    | 10,748                |
| Printing & Stationery                          | 122,807               | 122,807                   | 64,888                |
| Professional & Legal Fee                       | 40,800                | 40,800                    | 30,000                |
| Repairs & Maintenance-Computers                | 97,050                | 97,050                    | 39,200                |
| Repairs & Maintenance-Electrical               | 2,803                 | 2,803                     | 300                   |
| Repairs & Maintenance-Equipment and tools      | 42,826                | 42,826                    | 22,780                |
| Repairs & Maintenance-General                  | 39,048                | 39,048                    | 19,610                |
| Repairs & Maintenance-Motor Vehicles           | 81,220                | 81,220                    | 85,062                |
| Repairs & Maintenance-Water System             | -                     | -                         | 1,200                 |
| Security                                       | 290,256               | 290,256                   | 183,068               |
| Taxis  | 2,180                 | 2,180                     | 0                     |
| Telephone                                      | 63,227                | 63,227                    | 39,815                |
| Transport                                      | 2,990                 | 2,990                     | 10,000                |
| Water  | 47,547                | 47,547                    | 23,662                |
| <b>Sub-total Other Administration Expenses</b> | <b>2,284,916</b>      | <b>2,284,916</b>          | <b>1,211,136</b>      |
| <b>Total Other Administration Costs</b>        | <b>(2,801,898)</b>    | <b>(2,801,898)</b>        | <b>(2,027,982)</b>    |
| <b>Finance Costs</b>                           |                       |                           |                       |
| Bank Charges                                   | 137,397               | 137,397                   | 70,713                |
| <b>Total Finance Costs</b>                     | <b>137,397</b>        | <b>137,397</b>            | <b>70,713</b>         |
| <b>Total Expenditure</b>                       | <b>7,239,013</b>      | <b>7,239,013</b>          | <b>6,375,208</b>      |
| <b>Balance Before Capital Expenditure</b>      | <b>134,800</b>        | <b>134,800</b>            | <b>18,726</b>         |
| <b>CAPITAL FUNDS</b>                           |                       |                           |                       |
| Capital Income                                 | 30,000                | 30,000                    | 3,559,918             |
| Capital Expenses                               | 164,800               | 164,800                   | 3,578,644             |
| <b>Balance of capital fund</b>                 | <b>-134,800</b>       | <b>-134,800</b>           | <b>-18,727</b>        |
| <b>Balance for the year</b>                    | <b>-0</b>             | <b>-0</b>                 | <b>-0</b>             |

# 16 OUR LADY OF MERCY VOCATIONAL TRAINING CENTRE - INCOME AND EXPENDITURE

|  | 2021<br>Restricted<br>Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Restricted<br>Funds<br>Kshs |
|--|-------------------------------------|-----------------------|-------------------------------------|
| <b>INCOME</b>                                  |                                     |                       |                                     |
| <b>Contributions and Donations</b>             |                                     |                       |                                     |
| Grants   | 3,259,501                           | 3,259,501             | 2,402,138                           |
| Donations                                      | 333,217                             | 333,217               | 480,969                             |
| Donations In Kind                              | 172,848                             | 172,848               | 221,858                             |
| <b>Total Contributions and Donations</b>       | <b>3,765,566</b>                    | <b>3,765,566</b>      | <b>3,104,964</b>                    |
| Exchange Gain/(Loss)                           |                                     | -                     | (34,461)                            |
| Interest Income - Investments                  |                                     | -                     |                                     |
| Other Income                                   | 346,845                             | 346,845               | 406,000                             |
| Program Income - Catering Income               | 377,370                             | 377,370               | 426,100                             |
| Program Income - Tuition Fees                  | 2,885,500                           | 2,885,500             | 2,036,367                           |
| <b>Total Other Income</b>                      | <b>3,609,715</b>                    | <b>3,609,715</b>      | <b>2,834,006</b>                    |
| <b>Total Income (Restricted)</b>               | <b>7,375,281</b>                    | <b>7,375,281</b>      | <b>5,938,971</b>                    |
| <b>EXPENDITURE</b>                             |                                     |                       |                                     |
| <b>Personnel Costs</b>                         |                                     |                       |                                     |
| Capacity Building and Training                 | -                                   | -                     | 1,050                               |
| Casual & Locums                                | 115,400                             | 115,400               | 70,800                              |
| Leave Allowance                                | 39,395                              | 39,395                | -                                   |
| Salaries & Wages                               | 3,602,967                           | 3,602,967             | 3,199,298                           |
| Staff Amenities                                | 16,450                              | 16,450                | 11,084                              |
| Staff Uniforms                                 | 460                                 | 460                   | -                                   |
| Provision for Employee Benefits                | 142,686                             | 142,686               | 123,196                             |
| WIBA Insurance                                 | 30,527                              | 30,527                | 32,443                              |
| <b>Total Personnel Expenses</b>                | <b>3,947,884</b>                    | <b>3,947,884</b>      | <b>3,437,870</b>                    |
| <b>Other Administration Costs</b>              |                                     |                       |                                     |
| Percentage of Head Office cost                 | 1,174,111                           | 1,174,111             | 574,416                             |
| Advertising, Promotion & Public relations      | 18,720                              | 18,720                | 58,800                              |
| Audit Fee                                      | 48,839                              | 48,839                | 43,000                              |
| Bus Fares                                      | 3,590                               | 3,590                 | 5,480                               |
| Catering IGA Expenses                          | 40,737                              | 40,737                | 164,297                             |
| Cleaning                                       | 1,800                               | 1,800                 | 6,027                               |
| Clothing / Uniforms                            | 7,260                               | 7,260                 | 4,310                               |
| College & Vocational Fees                      | -                                   | -                     | 204,000                             |
| Computer Expenses                              | 1,000                               | 1,000                 | 59,500                              |
| Electricity                                    | 185,005                             | 185,005               | 114,709                             |
| Equipment & Tools                              | 37,230                              | 37,230                | 8,590                               |
| Exam Fees                                      | 619,600                             | 619,600               | 35,000                              |
| Firewood                                       | 6,100                               | 6,100                 | -                                   |
| <b>Sub-total Other Administration Expenses</b> | <b>2,143,991</b>                    | <b>2,143,991</b>      | <b>1,278,128</b>                    |

**MUKURU PROMOTION CENTRE  
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**16 OUR LADY OF MERCY VOCATIONAL TRAINING CENTRE - INCOME AND EXPENDITURE**

|  | 2021               | 2021               | 2020             |
|--|--------------------|--------------------|------------------|
|  | Restricted Funds   | Total              | Restricted Funds |
| Other Administration Costs (Continued)         | Kshs               | Kshs               | Kshs             |
| Fuel & Oil Motor Vehicle                       | 14,500             | 14,500             | 8,000            |
| Fuel Other                                     | 1,067              | 1,067              | 637              |
| Gas and Charcoal                               | 5,000              | 5,000              | 10,780           |
| Hygiene & Sanitation                           | 667                | 667                | 18,930           |
| Internet Services                              | 22,736             | 22,736             | 26,680           |
| Licences & Registrations                       | 15,050             | 15,050             | 32,850           |
| Meals  | 54,788             | 54,788             | 15,706           |
| Meetings Management & Staff                    | 929                | 929                | 546              |
| Motor Vehicle Insurance                        | 142,382            | 142,382            | 179,393          |
| Needs Support                                  | 45,800             | 45,800             |                  |
| Postage  | 10,025             | 10,025             | 1,585            |
| Printing & Stationery                          | 35,881             | 35,881             | 17,777           |
| Program Consumables                            | 239,377            | 239,377            | 51,796           |
| Program Materials                              | 14,780             | 14,780             | 155,840          |
| Provision for Bad Debts                        | 147,750            | 147,750            | 325,328          |
| Repairs & Maintenance-Buildings                | 23,290             | 23,290             |                  |
| Repairs & Maintenance-Computers                | 12,200             | 12,200             | 8,500            |
| Repairs & Maintenance-Electrical               | 2,951              | 2,951              | -                |
| Repairs & Maintenance-Equipment and tools      | 38,471             | 38,471             | 2,880            |
| Repairs & Maintenance-General                  | 37,042             | 37,042             | 2,075            |
| Repairs & Maintenance-Motor Vehicles           | 26,930             | 26,930             | 247,038          |
| Security                                       | 247,203            | 247,203            | 150,795          |
| Taxis  | 1,590              | 1,590              | -                |
| Telephone                                      | -                  | -                  | 1,543            |
| Text Books                                     | 5,500              | 5,500              | 39,465           |
| Training Materials                             | 220,489            | 220,489            | 90,145           |
| Training-Parents/Guardians                     | -                  | -                  | 500              |
| Transport                                      | 12,000             | 12,000             | 350              |
| Water  | 73,460             | 73,460             | 21,872           |
| <b>Sub-total Other Administration Expenses</b> | <b>1,451,858</b>   | <b># 1,451,858</b> | <b>1,411,010</b> |
| <b>Total Other Administration Costs</b>        | <b>3,595,849</b>   | <b>3,595,849</b>   | <b>2,689,138</b> |
| <b>Finance Costs</b>                           |                    |                    |                  |
| Bank Charges                                   | 25,127             | 25,127             | 16,797           |
| <b>Total Finance Costs</b>                     | <b>25,127</b>      | <b>25,127</b>      | <b>16,797</b>    |
| <b>Total Expenditure</b>                       | <b>7,568,860</b>   | <b>7,568,860</b>   | <b>6,143,806</b> |
| <b>Balance Before Capital Expenditure</b>      | <b>(193,580)</b>   | <b>(193,580)</b>   | <b>(204,838)</b> |
| <b>CAPITAL FUNDS</b>                           |                    |                    |                  |
| Capital Income                                 | 9,026,173          | 9,026,173          | 8,951,274        |
| Capital Expenses                               | 12,641,554         | 12,641,554         | 3,937,256        |
| <b>Balance of capital fund</b>                 | <b>(3,615,381)</b> | <b>(3,615,381)</b> | <b>5,014,019</b> |
| <b>(Deficit)/Balance for the year</b>          | <b>-3,808,961</b>  | <b>-3,808,961</b>  | <b>4,809,181</b> |



**MUKURU PROMOTION CENTRE  
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**17 MARY IMMACULATE CLINIC - INCOME AND EXPENDITURE**

|  | <b>2021<br/>Restricted<br/>Funds<br/>Kshs</b> | <b>2021<br/>Total<br/>Kshs</b> | <b>2020<br/>Restricted<br/>Funds<br/>Kshs</b> |
|--|---|--------------------------------|---|
| <b>INCOME</b>                                  |   |                                |   |
| <b>Contributions and Donations</b>             |   |                                |   |
| Grants   | 4,659,053                                     | 4,659,053                      | 4,555,829                                     |
| Donations                                      | 786,387                                       | 786,387                        | 611,790                                       |
| Donations In Kind                              | 138,180                                       | 138,180                        | 93,060  |
| <b>Total Contributions and Donations</b>       | <b>5,583,620</b>                              | <b>5,583,620</b>               | <b>5,260,678</b>                              |
| Exchange Gain/(Loss)                           | (2,526)                                       | (2,526)                        | -   |
| Other Income                                   | 251,699                                       | 251,699                        | 14,385  |
| Program Income - Consultation Fees             | 1,099,385                                     | 1,099,385                      | 933,126                                       |
| Program Income - Laboratory Tests              | 1,161,685                                     | 1,161,685                      | 865,445                                       |
| <b>Total Other Income</b>                      | <b>2,510,243</b>                              | <b>2,510,243</b>               | <b>1,812,956</b>                              |
| <b>Total Income (Restricted)</b>               | <b>8,093,863</b>                              | <b>8,093,863</b>               | <b>7,073,634</b>                              |
| <b>EXPENDITURE</b>                             |   |                                |   |
| <b>Personnel Costs</b>                         |   |                                |   |
| Capacity Building and Training                 | -   | -                              | 1,050   |
| Casual & Locums                                | 258,500                                       | 258,500                        | 73,200  |
| Leave Allowance                                | 27,000  | 27,000                         | 10,738  |
| Salaries & Wages                               | 3,227,776                                     | 3,227,776                      | 3,227,893                                     |
| Staff Amenities                                | 19,390  | 19,390                         | 15,786  |
| Staff Uniforms                                 | 21,050.00                                     | 21,050                         | 36,690.00                                     |
| Provision for Employee Benefits                | 129,411                                       | 129,411                        | 120,408                                       |
| WIBA Insurance                                 | 31,689  | 31,689                         | 30,929  |
| <b>Total Personnel Expenses</b>                | <b>3,714,816</b>                              | <b>3,714,816</b>               | <b>3,516,694</b>                              |
| <b>Other Administration Costs</b>              |   |                                |   |
| Percentage of Head Office cost                 | 530,732                                       | 530,732                        | 482,843                                       |
| Advertising, Promotion & Public relations      | 2,160   | 2,160                          | -   |
| Audit Fee                                      | 48,839  | 48,839                         | 43,000  |
| Bus Fares                                      | 1,130   | 1,130                          | 1,250   |
| Cleaning                                       | 4,615   | 4,615                          | 12,011  |
| Computer Expenses                              | 1,000   | 1,000                          | 59,800  |
| Consultancy Fees                               | -   | -                              | 102,600                                       |
| Drugs & Medicines                              | 1,159,271                                     | 1,159,271                      | 879,650                                       |
| Electricity                                    | 116,428                                       | 116,428                        | 117,000                                       |
| Equipment & Tools                              | 4,618   | 4,618                          | 18,262  |
| <b>Sub-total Other Administration Expenses</b> | <b>1,868,792</b>                              | <b>1,868,792</b>               | <b>1,716,416</b>                              |

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**17 MARY IMMACULATE CLINIC - INCOME AND EXPENDITURE**

|  | <b>2021<br/>Restricted<br/>Funds<br/>Kshs</b> | <b>2021<br/>Total<br/>Kshs</b> | <b>2020<br/>Restricted<br/>Funds<br/>Kshs</b> |
|--|---|--------------------------------|---|
| <b>Other Administration Costs (Continued)</b>  |   |                                |   |
| Fuel & Oil Motor Vehicle                       | 81,530  | 81,530                         | 60,748  |
| Gas and Charcoal                               | 3,660   | 3,660                          | 4,000   |
| Generator Fuel                                 | 28,966  | 28,966                         | 7,044   |
| Hygiene & Sanitation                           | 7,370   | 7,370                          | 106,831                                       |
| Internet Services                              | 130,200                                       | 130,200                        | 115,920                                       |
| Laboratory Supplies                            | 644,250                                       | 644,250                        | 359,142                                       |
| Licences & Registrations                       | 12,585  | 12,585                         | 25,000  |
| Meetings Management & Staff                    | 100   | 100                            | -   |
| Motor Vehicle Insurance                        | 36,910  | 36,910                         | 41,592  |
| Needs Support                                  | 192,090                                       | 192,090                        | -   |
| Parking  | 200   | 200                            | 2,120   |
| Printing & Stationery                          | 65,703  | 65,703                         | 50,068  |
| Repairs & Maintenance-Buildings                | 5,300   | 5,300                          | 34,565  |
| Repairs & Maintenance-Computers                | 50,690  | 50,690                         | 59,500  |
| Repairs & Maintenance-Electrical               | 53,650  | 53,650                         | 9,385   |
| Repairs & Maintenance-Equipment and tools      | 224,758                                       | 224,758                        | 44,550  |
| Repairs & Maintenance-General                  | 41,320  | 41,320                         | -   |
| Repairs & Maintenance-Generator                | 300   | 300                            | -   |
| Security                                       | 1,515   | 1,515                          | -   |
| Telephone                                      | 8,600   | 8,600                          | 13,400  |
| Water  | 73,458  | 73,458                         | 71,012  |
| <b>Sub-total Other Administration Expenses</b> | <b>1,663,155</b>                              | <b>1,663,155</b>               | <b>1,004,877</b>                              |
| <b>Total Other Administration Costs</b>        | <b>3,531,947</b>                              | <b>3,531,947</b>               | <b>2,721,293</b>                              |
| <b>Finance Costs</b>                           |   |                                |   |
| Bank Charges                                   | 25,299  | 25,299                         | 27,126  |
| <b>Total Finance Costs</b>                     | <b>25,299</b>                                 | <b>25,299</b>                  | <b>27,126</b>                                 |
| <b>Total Expenditure</b>                       | <b>7,272,061</b>                              | <b>7,272,061</b>               | <b>6,265,113</b>                              |
| <b>Balance Before Capital Expenditure</b>      | <b>821,802</b>                                | <b>821,802</b>                 | <b>808,521</b>                                |
| <b>CAPITAL FUNDS</b>                           |   |                                |   |
| Capital Income                                 | 1,954,729                                     | 1,954,729                      | 2,523,993                                     |
| Capital Expenses                               | 1,818,680                                     | 1,818,680                      | 2,355,344                                     |
| <b>Balance of capital fund</b>                 | <b>136,049</b>                                | <b>136,049</b>                 | <b>168,649</b>                                |
| <b>Balance for the year</b>                    | <b>957,851</b>                                | <b>957,851</b>                 | <b>977,170</b>                                |

**MUKURU PROMOTION CENTRE  
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**18 MARY IMMACULATE REHABILITATION CENTRE - INCOME AND EXPENDITURE**

|   | 2021<br>Restricted<br>Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Restricted<br>Funds<br>Kshs |
|---|-------------------------------------|-----------------------|-------------------------------------|
| <b>INCOME</b>                             |                                     |                       |                                     |
| <b>Contributions and Donations</b>        |                                     |                       |                                     |
| Grants                                    | 5,157,515                           | 5,157,515             | 5,530,038                           |
| Donations                                 | 1,312,716                           | 1,312,716             | 1,008,618                           |
| Donations In Kind                         | 1,287,446                           | 1,287,446             | 1,704,616                           |
| <b>Total Contributions and Donations</b>  | <b>7,757,677</b>                    | <b>7,757,677</b>      | <b>8,243,271</b>                    |
| Exchange Gain/(Loss)                      | (888)                               | (888)                 | -                                   |
| Other Income                              | 663,480                             | 663,480               | 31,688                              |
| <b>Total Other Income</b>                 | <b>662,592</b>                      | <b>662,592</b>        | <b>31,688</b>                       |
| <b>Total Income (Restricted)</b>          | <b>8,420,269</b>                    | <b>8,420,269</b>      | <b>8,274,959</b>                    |
| <b>EXPENDITURE</b>                        |                                     |                       |                                     |
| <b>Personnel Costs</b>                    |                                     |                       |                                     |
| Capacity Building and Training            | 1,100                               | 1,100                 | 1,650                               |
| Casual & Locums                           | 179,250                             | 179,250               | 94,000                              |
| Leave Allowance                           | 46,336                              | 46,336                | -                                   |
| Salaries & Wages                          | 3,659,967                           | 3,659,967             | 3,615,733                           |
| Staff Amenities                           | 12,275                              | 12,275                | 16,050                              |
| Staff Uniforms                            | 21,650                              | 21,650                | 1,500                               |
| Staff Welfare Expenses                    | 2,888                               | 2,888                 | -                                   |
| Provision for Employee Benefits           | 149,243                             | 149,243               | 141,056                             |
| WIBA Insurance                            | 34,766                              | 34,766                | 32,834                              |
| <b>Total Personnel Expenses</b>           | <b>4,107,475</b>                    | <b>4,107,475</b>      | <b>3,902,823</b>                    |
| <b>Other Administration Costs</b>         |                                     |                       |                                     |
| Percentage of Head Office cost            | 664,213                             | 664,213               | 469,866                             |
| Advertising, Promotion & Public relations | 1,588                               | 1,588                 | 10,000                              |
| Audit Fee                                 | 48,839                              | 48,839                | 43,000                              |
| Bus Fares                                 | 20,775                              | 20,775                | 8,980                               |
| Cleaning                                  | 23,460                              | 23,460                | 54,545                              |
| Clothing / Uniforms                       | 101,820                             | 101,820               | 273,072                             |
| Computer Expenses                         | -                                   | -                     | 6,719                               |
| Electricity                               | 245,024                             | 245,024               | 61,000                              |
| Equipment & Tools                         | 118,065                             | 118,065               | 163,365                             |
| Exam Fees                                 | 100,400                             | 100,400               | -                                   |
| Excursions                                | 57,700                              | 57,700                | -                                   |
| Extra Curricular Activities               | 7,435                               | 7,435                 | 270                                 |
| Firewood                                  | 8,900                               | 8,900                 | -                                   |
| First Aid                                 | -                                   | -                     | 1,290                               |
| Gardening Expenses                        | 11,420                              | 11,420                | 2,000                               |
| Gas and Charcoal                          | 12,350                              | 12,350                | 11,550                              |
| Graduation                                | 17,090                              | 17,090                | -                                   |
| Home Searches                             | 48,240                              | 48,240                | -                                   |
| Hygiene & Sanitation                      | 28,715                              | 28,715                | 70,516                              |

**MUKURU PROMOTION CENTRE  
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**18 MARY IMMACULATE REHABILITATION CENTRE - INCOME AND EXPENDITURE**

|  | 2021<br>Restricted<br>Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Restricted<br>Funds<br>Kshs |
|--|-------------------------------------|-----------------------|-------------------------------------|
| <b>Other Administration Costs (Continued)</b>  |                                     |                       |                                     |
| Internet Services                              | 130,200                             | 130,200               | 115,920                             |
| Legal Fees                                     | -                                   | -                     | (69,600)                            |
| Levy Fees                                      | 213,969                             | 213,969               | -                                   |
| Licences & Registrations                       | -                                   | -                     | 31,550                              |
| Meals & Refreshments                           | 1,157,617                           | 1,157,617             | 1,546,569                           |
| Needs Support                                  | 7,840                               | 7,840                 | 4,377                               |
| Personal Items & Upkeep                        | 44,863                              | 44,863                | 3,650                               |
| Postage  | 13,764                              | 13,764                | -                                   |
| Printing & Stationery                          | 39,465                              | 39,465                | 85,051                              |
| Recruitment Program                            | 5,020                               | 5,020                 | 9,030                               |
| Reintegration Program                          | 13,440                              | 13,440                | 9,660                               |
| Repairs & Maintenance-Buildings                | 200                                 | 200                   | -                                   |
| Repairs & Maintenance-Computers                | 12,230                              | 12,230                | -                                   |
| Repairs & Maintenance-Electrical               | 58,980                              | 58,980                | 2,000                               |
| Repairs & Maintenance-Equipment and tools      | 4,807                               | 4,807                 | 2,699                               |
| Repairs & Maintenance-Furniture & Fittings     | 500                                 | 500                   | 7,500                               |
| Repairs & Maintenance-General                  | 118,614                             | 118,614               | 38,500                              |
| Repairs & Maintenance-Sewerage System          | 3,300                               | 3,300                 | 3,300                               |
| Repairs & Maintenance-Water System             | 2,760                               | 2,760                 | -                                   |
| School Materials                               | 2,700                               | 2,700                 | 23,606                              |
| Security                                       | 1,515                               | 1,515                 | -                                   |
| Students Welfare Expenses                      | -                                   | -                     | 5,000                               |
| Telephone                                      | 2,400                               | 2,400                 | 4,600                               |
| Text Books                                     | 11,910                              | 11,910                | 2,250                               |
| Training Materials                             | 29,827                              | 29,827                | 65,497                              |
| Transport                                      | -                                   | -                     | 1,360                               |
| Water  | 146,918                             | 146,918               | 142,023                             |
| <b>Sub-total Other Administration Expenses</b> | <b>2,022,839</b>                    | <b>2,022,839</b>      | <b>2,034,542</b>                    |
| <b>Total Other Administration Costs</b>        | <b>3,538,871</b>                    | <b>3,538,871</b>      | <b>3,210,715</b>                    |
| <b>Finance Costs</b>                           |                                     |                       |                                     |
| Bank Charges                                   | 11,785                              | 11,785                | 11,895                              |
| <b>Total Finance Costs</b>                     | <b>11,785</b>                       | <b>11,785</b>         | <b>11,895</b>                       |
| <b>Total Expenditure</b>                       | <b>7,658,132</b>                    | <b>7,658,132</b>      | <b>7,125,433</b>                    |
| <b>Balance Before Capital Expenditure</b>      | <b>762,137</b>                      | <b>762,137</b>        | <b>1,149,526</b>                    |
| <b>CAPITAL FUNDS</b>                           |                                     |                       |                                     |
| Capital Income                                 | 2,421,523                           | 2,421,523             | 1,478,921                           |
| Capital Expenses                               | 3,715,710                           | 3,715,710             | 1,120,765                           |
| <b>Balance of capital fund</b>                 | <b>(1,294,187)</b>                  | <b>(1,294,187)</b>    | <b>358,156</b>                      |
| <b>(Deficit)/Balance for the year</b>          | <b>(532,050)</b>                    | <b>(532,050)</b>      | <b>1,507,682</b>                    |

**MUKURU PROMOTION CENTRE**  
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**19 SPONSORSHIP PROGRAMME - INCOME AND EXPENDITURE**

|   | <b>2021</b>       | <b>2021</b>       | <b>2020</b>       |
|---|-------------------|-------------------|-------------------|
|   | <b>Restricted</b> | <b>Total</b>      | <b>Restricted</b> |
|   | <b>Funds</b>      |                   | <b>Funds</b>      |
|   | <b>Kshs</b>       | <b>Kshs</b>       | <b>Kshs</b>       |
| <b>INCOME</b>                             |                   |                   |                   |
| <b>Contributions and Donations</b>        |                   |                   |                   |
| Grants                                    | 6,310,066         | 6,310,066         | 2,394,676         |
| Donations                                 | 4,950,593         | 4,950,593         | 3,756,384         |
| Donations in Kind                         | 43,000            | 43,000            |                   |
| <b>Total Contributions and Donations</b>  | <b>11,303,658</b> | <b>11,303,658</b> | <b>6,151,060</b>  |
| Exchange Gain/(Loss)                      | (215)             | (215)             | -                 |
| Other Income                              | 18,585            | 18,585            | 8,000             |
| <b>Total Other Income</b>                 | <b>18,370</b>     | <b>18,370</b>     | <b>8,000</b>      |
| <b>Total Income (Restricted)</b>          | <b>11,322,028</b> | <b>11,322,028</b> | <b>6,159,060</b>  |
| <b>EXPENDITURE</b>                        |                   |                   |                   |
| <b>Personnel Costs</b>                    |                   |                   |                   |
| Capacity Building and Training            | -                 | -                 | 1,050             |
| Casual & Locums                           | 10,000            | 10,000            | -                 |
| Leave Allowance                           | 5,000             | 5,000             | -                 |
| Salaries & Wages                          | 418,333           | 418,333           | 362,400           |
| Staff Amenities                           | -                 | -                 | 600               |
| Provision for Employee Benefits           | 17,083            | 17,083            | 15,000            |
| WIBA Insurance                            | 3,427             | 3,427             | 3,556             |
| <b>Total Personnel Expenses</b>           | <b>453,843</b>    | <b>453,843</b>    | <b>382,606</b>    |
| <b>Other Administration Costs</b>         |                   |                   |                   |
| Percentage of Head Office cost            | 486,211           | 486,211           | 378,804           |
| Advertising, Promotion & Public relations | 152,120           | 152,120           | -                 |
| Audit Fee                                 | 48,839            | 48,839            | 43,000            |
| Bus Fares                                 | 69,304            | 69,304            | 24,680            |
| College & Vocational Fees                 | 1,189,239         | 1,189,239         | 734,053           |
| Computer Expenses                         | 4,500             | 4,500             | 3,000             |
| Exam Fees                                 | 6,150             | 6,150             | 12,500            |
| Needs Support                             | 83,877            | 83,877            | 8,650             |
| Personal Items & Upkeep                   | 503,242           | 503,242           | 488,429           |
| Postage                                   | 1,550             | 1,550             | -                 |
| Primary School Fees                       | 852,150           | 852,150           | 421,940           |
| Printing & Stationery                     | 4,582             | 4,582             | 5,060             |
| Secondary School Fees                     | 4,368,275         | 4,368,275         | 4,071,391         |
| Students Welfare Expenses                 | 23,677            | 23,677            | 3,600             |
| Telephone                                 | -                 | -                 | 806               |
| Text Books                                | 11,090            | 11,090            | -                 |
| Uniforms                                  | 59,293            | 59,293            | 63,440            |
| <b>Total Other Administration Costs</b>   | <b>7,864,099</b>  | <b>7,864,099</b>  | <b>6,259,353</b>  |
| <b>Finance Costs</b>                      |                   |                   |                   |
| Bank Charges                              | 4,904             | 4,904             | 6,100             |
| <b>Total Finance Costs</b>                | <b>4,904</b>      | <b>4,904</b>      | <b>6,100</b>      |
| <b>Total Expenditure</b>                  | <b>8,322,847</b>  | <b>8,322,847</b>  | <b>6,648,059</b>  |
| <b>Balance Before Capital Expenditure</b> | <b>2,999,181</b>  | <b>2,999,181</b>  | <b>(488,999)</b>  |
| <b>CAPITAL FUNDS</b>                      |                   |                   |                   |
| <b>Balance of capital fund</b>            | <b>-</b>          | <b>-</b>          | <b>-</b>          |
| <b>Balance/(deficit) for the year</b>     | <b>2,999,181</b>  | <b>2,999,181</b>  | <b>-488,999</b>   |

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**20 SOCIAL OFFICE DEPARTMENT - INCOME AND EXPENDITURE**

|  | 2021<br>Restricted<br>Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Restricted Funds<br>Kshs |
|--|-------------------------------------|-----------------------|----------------------------------|
| <b>INCOME</b>                              |                                     |                       |                                  |
| <b>Contributions and Donations</b>         |                                     |                       |                                  |
| Grants                                     | 7,753,344                           | 7,753,344             | 7,632,144                        |
| Donations                                  | 2,792,519                           | 2,792,519             | 3,460,036                        |
| Donations in Kind                          | 128,075                             | 128,075               | 4,501,530                        |
| <b>Total Contributions and Donations</b>   | <b>10,673,939</b>                   | <b>10,673,939</b>     | <b>15,593,711</b>                |
| Exchange Gain/(Loss)                       | (3,358)                             | (3,358)               | (4,282)                          |
| Other Income                               | 41,166                              | 41,166                | 76,000                           |
| <b>Total Other Income</b>                  | <b>37,808</b>                       | <b>37,808</b>         | <b>71,718</b>                    |
| <b>Total Income (Restricted)</b>           | <b>10,711,747</b>                   | <b>10,711,747</b>     | <b>15,665,429</b>                |
| <b>EXPENDITURE</b>                         |                                     |                       |                                  |
| <b>Personnel Costs</b>                     |                                     |                       |                                  |
| Capacity Building and Training             | 30,970                              | 30,970                | 76,225                           |
| Casual & Locums                            | 5,333                               | 5,333                 | -                                |
| Leave Allowance                            | 52,000                              | 52,000                | -                                |
| Salaries & Wages                           | 3,282,234                           | 3,282,234             | 2,911,062                        |
| Staff Amenities                            | 16,935                              | 16,935                | 10,709                           |
| Staff Uniforms                             | 2,100                               | 2,100                 | 67,795                           |
| Staff Welfare Expenses                     | -                                   | -                     | 7,072                            |
| Stipends                                   | -                                   | -                     | 20,000                           |
| Provision for Employee Benefits            | 116,412                             | 116,412               | 119,858                          |
| WIBA Insurance                             | 24,743                              | 24,743                | 26,847                           |
| <b>Total Personnel Expenses</b>            | <b>3,530,727</b>                    | <b>3,530,727</b>      | <b>3,239,568</b>                 |
| <b>Other Administration Costs</b>          |                                     |                       |                                  |
| Percentage of Head Office cost             | 557,088                             | 557,088               | 828,241                          |
| Advertising, Promotion & Public relations  | 15,000                              | 15,000                | 15,983                           |
| Audit Fee                                  | 48,839                              | 48,839                | 43,000                           |
| Bus Fares                                  | 54,050                              | 54,050                | 29,993                           |
| Cleaning                                   | 520                                 | 520                   | 2,996                            |
| Clothing / Uniforms                        | -                                   | -                     | 111,070                          |
| College & Vocational Fees                  | 106,900                             | 106,900               | 70,500                           |
| Computer Expenses                          | -                                   | -                     | 2,500                            |
| Drugs & Medicines                          | 32,308                              | 32,308                | 3,000                            |
| Electricity                                | 12,000                              | 12,000                | 12,000                           |
| Equipment & Tools                          | 21,152                              | 21,152                | 60,084                           |
| Facilitation Fees                          | 8,000                               | 8,000                 | 16,000                           |
| Fuel & Oil Motor Vehicle                   | -                                   | -                     | 13,000                           |
| Hygiene & Sanitation                       | 2,930                               | 2,930                 | 522,819                          |
| Meals                                      | -                                   | -                     | 262,826                          |
| Needs Support                              | 3,151,050                           | 3,151,050             | 8,331,748                        |
| Personal Items & Upkeep                    | 45,300                              | 45,300                | -                                |
| Primary School Fees                        | 78,450                              | 78,450                | 37,220                           |
| Printing & Stationery                      | 122,777                             | 122,777               | 71,424                           |
| Repairs & Maintenance-Buildings            | -                                   | -                     | 21,589                           |
| Repairs & Maintenance-Computers            | 4,100                               | 4,100                 | 2,700                            |
| Repairs & Maintenance-Equipment and tools  | 11,165                              | 11,165                | 3,000                            |
| Repairs & Maintenance-Furniture & Fittings | -                                   | -                     | 400                              |
| Secondary School Fees                      | 34,000                              | 34,000                | 30,400                           |
| Special Fees                               | 446,960                             | 446,960               | 256,707                          |
| Students Welfare Expenses                  | -                                   | -                     | 5,250                            |
| Taxis                                      | 3,420                               | 3,420                 | -                                |
| Telephone                                  | 32,750                              | 32,750                | 29,143                           |
| Training Materials                         | 32,850                              | 32,850                | -                                |
| Training-Parents/Guardians                 | 116,400                             | 116,400               | 152,648                          |
| Transport                                  | 1,000                               | 1,000                 | 21,025                           |
| <b>Total Other Administration Costs</b>    | <b>4,939,008</b>                    | <b>4,939,008</b>      | <b>10,957,266</b>                |
| <b>Finance Costs</b>                       |                                     |                       |                                  |
| Bank Charges                               | 5,901                               | 5,901                 | 20,380                           |
| <b>Total Finance Costs</b>                 | <b>5,901</b>                        | <b>5,901</b>          | <b>20,380</b>                    |
| <b>Total Expenditure</b>                   | <b>8,475,636</b>                    | <b>8,475,636</b>      | <b>14,217,213</b>                |
| <b>Balance Before Capital Expenditure</b>  | <b>2,236,111</b>                    | <b>2,236,111</b>      | <b>1,448,215</b>                 |
| <b>CAPITAL FUNDS</b>                       |                                     |                       |                                  |
| Capital Income                             | -                                   | -                     | 1,543,178                        |
| Capital Expenses                           | 1,058,080                           | 1,058,080             | 318,506                          |
| <b>Balance of capital fund</b>             | <b>(1,058,080)</b>                  | <b>(1,058,080)</b>    | <b>1,224,672</b>                 |
| <b>Balance for the year</b>                | <b>1,178,031</b>                    | <b>1,178,031</b>      | <b>2,672,887</b>                 |



**MUKURU PROMOTION CENTRE  
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**21 FOUR PRIMARY SCHOOLS SUPPORT PROGRAMME - INCOME AND EXPENDITURE**

|   | 2021<br>Restricted<br>Funds<br>Kshs | 2021<br>Total<br>Kshs | 2020<br>Restricted<br>Funds<br>Kshs |
|---|-------------------------------------|-----------------------|-------------------------------------|
| <b>INCOME</b>                             |                                     |                       |                                     |
| <b>Contributions and Donations</b>        |                                     |                       |                                     |
| Grants                                    | 9,400,416                           | 9,400,416             | 7,934,113                           |
| Donations                                 | 2,504,789                           | 2,504,789             | 3,746,917                           |
| Donations in Kind                         | 7,637,904                           | 7,637,904             | 19,100                              |
| <b>Total Contributions and Donations</b>  | <b>19,543,109</b>                   | <b>19,543,109</b>     | <b>11,700,131</b>                   |
| Exchange Gain                             | 596                                 | 596                   | -                                   |
| Other Income                              | 106,996                             | 106,996               | 1,349                               |
| <b>Total Other Income</b>                 | <b>107,592</b>                      | <b>107,592</b>        | <b>1,349</b>                        |
| <b>Total Income (Restricted)</b>          | <b>19,650,700</b>                   | <b>19,650,700</b>     | <b>11,701,480</b>                   |
| <b>EXPENDITURE</b>                        |                                     |                       |                                     |
| <b>Personnel Costs</b>                    |                                     |                       |                                     |
| Casual & Locums                           | 112,800                             | 112,800               | 307,350                             |
| Leave Allowance                           | 129,000                             | 129,000               | -                                   |
| Salaries & Wages                          | 9,803,551                           | 9,803,551             | 7,767,314                           |
| Staff Uniforms                            | 42,910                              | 42,910                | -                                   |
| Staff Welfare Expenses                    | 11,030                              | 11,030                | 5,216                               |
| Provision for Employee Benefits           | 400,699                             | 400,699               | 322,855                             |
| WIBA Insurance                            | 84,527                              | 84,527                | 82,031                              |
| <b>Total Personnel Expenses</b>           | <b>10,584,516</b>                   | <b>10,584,516</b>     | <b>8,484,765</b>                    |
| <b>Other Administration Costs</b>         |                                     |                       |                                     |
| Percentage of Head Office cost            | 1,182,970                           | 1,182,970             | 609,393                             |
| Advertising, Promotion & Public relations | -                                   | -                     | 6,216                               |
| Audit Fee                                 | 48,839                              | 48,839                | 43,000                              |
| Bus Fares                                 | 2,070                               | 2,070                 | 100                                 |
| Clothing / Uniforms                       | -                                   | -                     | 35,700                              |
| Equipment & Tools                         | 37,683                              | 37,683                | -                                   |
| Firewood                                  | 19,800                              | 19,800                | 5,500                               |
| Fuel & Oil Motor Vehicle                  | 79,000                              | 79,000                | -                                   |
| Fuel Other                                | 2,318                               | 2,318                 | 1,401                               |
| Meals                                     | 7,605,564                           | 7,605,564             | 1,084,792                           |
| Meetings Board                            | 599                                 | 599                   | -                                   |
| Meetings Management & Staff               | -                                   | -                     | 936                                 |
| Needs Support                             | 20,000                              | 20,000                | 5,000                               |
| Parking                                   | 2,160                               | 2,160                 | -                                   |
| Printing & Stationery                     | 7,085                               | 7,085                 | 47,379                              |
| Repairs & Maintenance-Equipment and tools | 3,000                               | 3,000                 | -                                   |
| Repairs & Maintenance-General             | 28,685                              | 28,685                | 32,140                              |
| Repairs & Maintenance-Water System        | 265,405                             | 265,405               | -                                   |
| School Materials                          | -                                   | -                     | 81,648                              |
| Security                                  | 183,529                             | 183,529               | -                                   |
| Telephone                                 | -                                   | -                     | 208                                 |
| Text Books                                | -                                   | -                     | 220,913                             |
| <b>Total Other Administration Costs</b>   | <b>9,488,705</b>                    | <b>9,488,705</b>      | <b>2,174,325</b>                    |
| <b>Finance Costs</b>                      |                                     |                       |                                     |
| Bank Charges                              | 7,778                               | 7,778                 | 10,019                              |
| <b>Total Finance Costs</b>                | <b>7,778</b>                        | <b>7,778</b>          | <b>10,019</b>                       |
| <b>Total Expenditure</b>                  | <b>20,080,999</b>                   | <b>20,080,999</b>     | <b>10,669,109</b>                   |
| <b>Balance Before Capital Expenditure</b> | <b>(430,299)</b>                    | <b>(430,299)</b>      | <b>1,032,371</b>                    |
| <b>CAPITAL FUNDS</b>                      |                                     |                       |                                     |
| Capital Income                            | 158,920                             | 158,920               | -                                   |
| Capital Expenses                          | 158,920                             | 158,920               | 25,800                              |
| <b>Balance of capital fund</b>            | <b>-</b>                            | <b>-</b>              | <b>(25,800)</b>                     |
| <b>(Deficit)/Balance for the year</b>     | <b>(430,299)</b>                    | <b>(430,299)</b>      | <b>1,006,571</b>                    |

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**22 ST. MICHAEL'S SECONDARY SCHOOL - INCOME AND EXPENDITURE**

|  | 2021              | 2021              | 2020              |
|--|-------------------|-------------------|-------------------|
|  | Restricted Funds  | Total             | Restricted Funds  |
|  | Kshs              | Kshs              | Kshs              |
| <b>INCOME</b>                                  |                   |                   |                   |
| <b>Contributions and Donations</b>             |                   |                   |                   |
| Grants   | 4,616,908         | 4,616,908         | 2,774,444         |
| Donations                                      | 66,486            | 66,486            | 3,043,318         |
| Donations in Kind                              | 865,821           | 865,821           | 228,788           |
| <b>Total Contributions and Donations</b>       | <b>5,549,215</b>  | <b>5,549,215</b>  | <b>6,046,550</b>  |
| Exchange Gain /(Loss)                          | (346)             | (346)             | (4,726)           |
| Other Income                                   | 618,153           | 618,153           | 49,368            |
| Program Income - School Fees                   | 13,435,390        | 13,435,390        | 6,785,000         |
| <b>Total Other Income</b>                      | <b>14,053,197</b> | <b>14,053,197</b> | <b>6,829,642</b>  |
| <b>Total Income (Restricted)</b>               | <b>19,602,412</b> | <b>19,602,412</b> | <b>12,876,192</b> |
| <b>EXPENDITURE</b>                             |                   |                   |                   |
| <b>Personnel Costs</b>                         |                   |                   |                   |
| Capacity Building and Training                 | 14,940            | 14,940            | 1,050             |
| Casual & Locums                                | 13,500            | 13,500            | 7,400             |
| Leave Allowance                                | 64,000            | 64,000            | -                 |
| Salaries & Wages                               | 9,925,200         | 9,925,200         | 7,337,658         |
| Staff Amenities                                | 30,871            | 30,871            | 23,834            |
| Staff Uniforms                                 | 600               | 600               | -                 |
| Staff Welfare Expenses                         | 5,800             | 5,800             | 5,900             |
| Provision for Employee Benefits                | 407,346           | 407,346           | 283,975           |
| WIBA Insurance                                 | 85,875            | 85,875            | 84,179            |
| <b>Total Personnel Expenses</b>                | <b>10,548,131</b> | <b>10,548,131</b> | <b>7,743,997</b>  |
| <b>Other Administration Costs</b>              |                   |                   |                   |
| Percentage of Head Office cost                 | 886,871           | 886,871           | 686,083           |
| Advertising, Promotion & Public relations      | 25,838            | 25,838            | 401               |
| Audit Fee                                      | 48,839            | 48,839            | 43,000            |
| Bus Fares                                      | 9,530             | 9,530             | 4,700             |
| Cleaning                                       | 19,366            | 19,366            | 12,365            |
| Clothing / Uniforms                            | 16,700            | 16,700            | -                 |
| Computer Expenses                              | 1,000             | 1,000             | -                 |
| Electricity                                    | 212,288           | 212,288           | 194,619           |
| Equipment & Tools                              | 21,857            | 21,857            | 24,369            |
| Excursions                                     | 7,200             | 7,200             | 16,700            |
| Extra Curricular Activities                    | 28,974            | 28,974            | 33,590            |
| Firewood                                       | 6,100             | 6,100             | -                 |
| Fuel & Oil Motor Vehicle                       | 21,500            | 21,500            | -                 |
| Fuel Other                                     | 2,641             | 2,641             | 8,802             |
| Gas and Charcoal                               | 9,800             | 9,800             | 10,750            |
| Generator Fuel                                 | 5,517             | 5,517             | -                 |
| Hygiene & Sanitation                           | 10,020            | 10,020            | 19,854            |
| <b>Sub-total Other Administration Expenses</b> | <b>1,334,040</b>  | <b>1,334,040</b>  | <b>1,055,233</b>  |

MUKURU PROMOTION CENTRE  
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22 ST. MICHAEL'S SECONDARY SCHOOL - INCOME AND EXPENDITURE

|  | 2021              | 2021              | 2020              |
|--|-------------------|-------------------|-------------------|
|  | Restricted Funds  | Total             | Restricted Funds  |
| INCOME (Restricted)                            | Kshs              | Kshs              | Kshs              |
| Internet Services                              | 162,750           | 162,750           | 92,230            |
| Licences & Registrations                       | 35,000            | 35,000            | -                 |
| Meals  | 825,361           | 825,361           | 242,601           |
| Meetings Board                                 | 448               | 448               | 290               |
| Meetings Management & Staff                    | 100               | 100               | 470               |
| Needs Support                                  | 5,000             | 5,000             | -                 |
| Parking  | 50                | 50                | -                 |
| Printing & Stationery                          | 113,367           | 113,367           | 315,642           |
| Professional & Legal Fee                       | -                 | -                 | 30,000            |
| Provision for Bad Debts                        | 547,575           | 547,575           | 1,132,853         |
| Repairs & Maintenance-Computers                | 76,550            | 76,550            | -                 |
| Repairs & Maintenance-Electrical               | 5,500             | 5,500             | -                 |
| Repairs & Maintenance-Equipment and tools      | 17,461            | 17,461            | 2,667             |
| Repairs & Maintenance-General                  | 22,853            | 22,853            | 34,885            |
| School Materials                               | 750,571           | 750,571           | 92,457            |
| Security                                       | 246,467           | 246,467           | 164,518           |
| Students Welfare Expenses                      | 200               | 200               | 5,000             |
| Taxis  | 10,500            | 10,500            | -                 |
| Telephone                                      | 500               | 500               | 3,143             |
| Text Books                                     | 133,314           | 133,314           | 681,271           |
| Training-Parents/Guardians                     | 9,023             | 9,023             | -                 |
| Water  | 254,884           | 254,884           | 196,738           |
| <b>Sub-total Other Administration Expenses</b> | <b>3,217,474</b>  | <b>3,217,474</b>  | <b>2,994,766</b>  |
| <b>Total Other Administration Costs</b>        | <b>4,551,514</b>  | <b>4,551,514</b>  | <b>4,049,998</b>  |
| <b>Finance Costs</b>                           |                   |                   |                   |
| Bank Charges                                   | 4,165             | 4,165             | 4,685             |
| <b>Total Finance Costs</b>                     | <b>4,165</b>      | <b>4,165</b>      | <b>4,685</b>      |
| <b>Total Expenditure</b>                       | <b>15,103,811</b> | <b>15,103,811</b> | <b>11,798,680</b> |
| <b>Balance Before Capital Expenditure</b>      | <b>4,498,601</b>  | <b>4,498,601</b>  | <b>1,077,511</b>  |
| <b>CAPITAL FUNDS</b>                           |                   |                   |                   |
| Capital Income                                 | -                 | -                 | 39,990            |
| Capital Expenses                               | -                 | -                 | 242,162           |
| <b>Balance of capital fund</b>                 | <b>-</b>          | <b>-</b>          | <b>(202,172)</b>  |
| <b>Balance for the year</b>                    | <b>4,498,601</b>  | <b>4,498,601</b>  | <b>875,339</b>    |

**MUKURU PROMOTION CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER, 2021**

**23 SONGA MBELE NA MASOMO CHILDREN CENTRE - INCOME AND EXPENDITURE**

|  | 2021              | 2021              | 2020             |
|--|-------------------|-------------------|------------------|
|  | Restricted Funds  | Total             | Restricted Funds |
|  | Kshs              | Kshs              | Kshs             |
| <b>INCOME</b>                                  |                   |                   |                  |
| <b>Contributions and Donations</b>             |                   |                   |                  |
| Grants   | 7,373,042         | 7,373,042         | 6,142,129        |
| Donations                                      | 3,212,650         | 3,212,650         | 710,170          |
| Donations in Kind                              | 833,253           | 833,253           | 858,825          |
| <b>Total Contributions and Donations</b>       | <b>11,418,944</b> | <b>11,418,944</b> | <b>7,711,123</b> |
| Exchange Gain/(Loss)                           | (12,330)          | (12,330)          | (15,361)         |
| Other Income                                   | 343,701           | 343,701           | 60,093           |
| Admission & Monthly Fees                       | 245,400           | 245,400           | 64,800           |
| Therapy Charges                                | 14,300            | 14,300            | 7,850            |
| <b>Total Other Income</b>                      | <b>591,071</b>    | <b>591,071</b>    | <b>117,382</b>   |
| <b>Total Income (Restricted)</b>               | <b>12,010,015</b> | <b>12,010,015</b> | <b>7,828,506</b> |
| <b>EXPENDITURE</b>                             |                   |                   |                  |
| <b>Personnel Costs</b>                         |                   |                   |                  |
| Capacity Building and Training                 | 6,300             | 6,300             | 3,270            |
| Casual & Locums                                | 73,133            | 73,133            | -                |
| Leave Allowance                                | 77,000            | 77,000            | -                |
| Salaries & Wages                               | 5,432,188         | 5,432,188         | 4,706,541        |
| Staff Uniforms                                 | 18,440            | 18,440            | 1,500            |
| Staff Welfare Expenses                         | -                 | -                 | 5,000            |
| Provision for Employee Benefits                | 223,892           | 223,892           | 194,131          |
| WIBA Insurance                                 | 47,294            | 47,294            | 50,583           |
| <b>Total Personnel Expenses</b>                | <b>5,878,248</b>  | <b>5,878,248</b>  | <b>4,961,025</b> |
| <b>Other Administration Costs</b>              |                   |                   |                  |
| Advertising, Promotion & Public relations      | 12,828            | 12,828            | -                |
| Audit Fee                                      | 48,839            | 48,839            | 43,000           |
| Buildings Insurance                            | 9,647             | 9,647             | -                |
| Bus Fares                                      | 27,700            | 27,700            | 15,290           |
| Cleaning                                       | 17,056            | 17,056            | -                |
| Clothing / Uniforms                            | 30,650            | 30,650            | -                |
| Computer Expenses                              | -                 | -                 | 7,500            |
| Drugs & Medicines                              | 87,266            | 87,266            | 41,340           |
| Electricity                                    | 318,225           | 318,225           | 58,051           |
| Equipment & Tools                              | 108,101           | 108,101           | 16,566           |
| Facilitation Fees                              | 16,000            | 16,000            | 22,000           |
| Firewood                                       | 1,117             | 1,117             | -                |
| Gardening Expenses                             | 3,550             | 3,550             | -                |
| Gas and Charcoal                               | 35,225            | 35,225            | 1,650            |
| Hygiene & Sanitation                           | 281,305           | 281,305           | 98,897           |
| <b>Sub-total Other Administration Expenses</b> | <b>997,508</b>    | <b>997,508</b>    | <b>304,294</b>   |

**MUKURU PROMOTION CENTRE  
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**23 SONGA MBELE NA MASOMO CHILDREN CENTRE - INCOME AND EXPENDITURE**

|  | 2021               | 2021               | 2020             |
|--|--------------------|--------------------|------------------|
|  | Restricted Funds   | Total              | Restricted Funds |
|  | Kshs               | Kshs               | Kshs             |
| <b>INCOME (Restricted)</b>                     |                    |                    |                  |
| Internet Services                              | 53,859             | 53,859             | 18,000           |
| Licences & Registrations                       | 1,000              | 1,000              | -                |
| Meals  | 617,749            | 617,749            | 316,031          |
| Meetings Board                                 | 713                | 713                | 986              |
| Needs Support                                  | 249,586            | 249,586            | 585,404          |
| Postage  | -                  | -                  | 5,380            |
| Primary School Fees                            | 3,000              | 3,000              | -                |
| Printing & Stationery                          | 43,419             | 43,419             | 32,247           |
| Program Materials                              | 14,654             | 14,654             | -                |
| Provision for Bad Debts                        | -                  | -                  | 49,570           |
| Reintegration Program                          | -                  | -                  | 48,000           |
| Repairs & Maintenance-Buildings                | 380                | 380                | 200              |
| Repairs & Maintenance-Computers                | 7,800              | 7,800              | 200              |
| Repairs & Maintenance-Electrical               | 5,280              | 5,280              | 1,000            |
| Repairs & Maintenance-Equipment and tools      | 8,940              | 8,940              | 12,567           |
| Repairs & Maintenance-Furniture & Fittings     | 161,575            | 161,575            | 2,160            |
| Repairs & Maintenance-General                  | 17,484             | 17,484             | 19,448           |
| Repairs & Maintenance-Sewerage System          | 37,650             | 37,650             | -                |
| Repairs & Maintenance-Water System             | 20,320             | 20,320             | -                |
| School Materials                               | -                  | -                  | 29,519           |
| Special Fees                                   | 51,600             | 51,600             | -                |
| Taxis  | 650                | 650                | 5,440            |
| Telephone                                      | 22,000             | 22,000             | 19,600           |
| Training Materials                             | 30,230             | 30,230             | 32,902           |
| Training-Parents/Guardians                     | 77,591             | 77,591             | 55,566           |
| Transport                                      | 200                | 200                | -                |
| Water  | 78,530             | 78,530             | 55,287           |
| <b>Sub-total Other Administration Expenses</b> | <b>1,504,211</b>   | <b>1,504,211</b>   | <b>1,289,507</b> |
| <b>Total Other Administration Costs</b>        | <b>2,501,719</b>   | <b>2,501,719</b>   | <b>1,593,801</b> |
| <b>Finance Costs</b>                           |                    |                    |                  |
| Bank Charges                                   | 32,943             | 32,943             | 20,558           |
| <b>Total Finance Costs</b>                     | <b>32,943</b>      | <b>32,943</b>      | <b>20,558</b>    |
| <b>Total Expenditure</b>                       | <b>8,412,909</b>   | <b>8,412,909</b>   | <b>6,575,384</b> |
| <b>Balance Before Capital Expenditure</b>      | <b>3,597,106</b>   | <b>3,597,106</b>   | <b>1,253,122</b> |
| <b>CAPITAL FUNDS</b>                           |                    |                    |                  |
| Capital Income                                 | 24,911,424         | 24,911,424         | 23,774,904       |
| Capital Expenses                               | 27,014,054         | 27,014,054         | 23,942,423       |
| <b>Balance of capital fund</b>                 | <b>(2,102,630)</b> | <b>(2,102,630)</b> | <b>(167,519)</b> |
| <b>Balance for the year</b>                    | <b>1,494,476</b>   | <b>1,494,476</b>   | <b>1,085,603</b> |

**INCOME AND EXPENDITURE BY CATEGORY-DESIGNATED AND GENERAL**

**24 EMPLOYEES**

The staff complement as at 31 December, 2021 was 153 employees (2020: 141 employees).

**25 PRESENTATION CURRENCY**

The financial statements are presented in Kenya Shillings (Kshs) and rounded to the nearest one shilling.

**26 ABBREVIATIONS**

|       |   |   |
|-------|---|---|
| Cap   | - | Chapter   |
| IFRS  | - | International Financial Reporting Standards                 |
| IFRIC | - | International Financial Reporting Interpretations Committee |
| NSSF  | - | National Social Security Fund                               |