

HATUA LIKONI ORGANIZATION

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

Lilian & Associates
Harbour House, 3rd Floor
Moi Avenue
P.O. Box 93519-80109
MOMBASA.

**HATUA LIKONI ORGANIZATION
REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019**

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**HATUA LIKONI ORGANIZATION
ORGANIZATION INFORMATION**

FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

- 1. BOARD OF TRUSTEES** : Chairman - Mr. Suleman Mwinyi Babu
: Treasurer - Mr. Mohammed Chamzuzu
: Secretary - Mr. Seif Reje
- 2. ADDRESS** : P.O Box 96690-80110
Likoni, Mombasa
- 3. INDEPENDENT AUDITOR** : Lilian & Associates
Harbour House, 3rd Floor
Moi Avenue
P.O. Box 93519-80109
MOMBASA.
- 4. BANKERS** : Cooperative Bank
Likoni Branch,
P. O. Box 96056 – 80110 Likoni,
MOMBASA.
: Rafiki Bank
Likoni Branch,
P.O. Box 12755 – 80110 Likoni,
MOMBASA.
- 5. PRINCIPAL ACTIVITY** : Promoting education and employment
through scholarship, mentorship and
career guidance.

**HATUA LIKONI ORGANIZATION
BOARD OF TRUSTEES REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019**

The Board of Trustees submit their report together with the audited financial statements for the year ended 30th September, 2019 which disclose the state of affairs of the organization.

General Review

The organization was registered on 9th December 2010. The constitution stipulates that the organization is to be controlled by the Board of Trustees who should administer all money obtained by way of donation, grants, loans or subsidies in such a manner as to further the objective of the organization subject to the terms of condition of the organization.

The principal activity

The principal activity of the organization is to promote education and employment through scholarship, mentorship and career guidance.

Financial result and state of affairs.

The financial results for the year under review are reflected in the statement of comprehensive income and statement of financial position as at 30th September, 2019.

Trustees.

The trustees who held office during the year are set out on page 1

Auditor:

Lilian & Associates who was appointed in the office during the year express their willingness to continue in office.

By order of the organization

Secretary

Date:2019

MOMBASA.

HATUA LIKONI ORGANIZATION

STATEMENT OF BOARD OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

The Organization constitution requires the Board of trustees to prepare financial statements for each financial year that give a true and fair view of the financial position of the Organization as at the end of the financial year and of the profit or loss for that year. It also requires the Board of trustees to ensure the Organization maintains proper accounting records that are sufficient to show and explain the transactions of the Organization and disclose with reasonable accuracy the financial position of the Organization. The Board of trustees are also responsible for safeguarding the assets of the Organization and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of trustees accept responsibility for the preparation and fair presentation of financial statements in accordance with International Financial Reporting Standards and in the manner required by the Organization constitution.

They also accept responsibility for:

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

Having made an assessment of the Organization's ability to continue as a going concern, the Board of trustees are not aware of any material uncertainties related to events or conditions that may cast doubt upon the Organization's ability to continue as a going concern.

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

Approved by the Board of trustees on2019 and signed on its behalf by:

.....

Mr. Suleman Mwinyi Babu

CHAIRMAN BOARD OF TRUSTEES

.....

Mr. Mohammed Chamzuzu

TREASURER BOAD OF TRUSTEES

HATUA LIKONI ORGANIZATION**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF HATUA LIKONI ORGANIZATION****FOR THE YEAR ENDED 30TH SEPTEMBER, 2019**

Opinion

We have audited the accompanying financial statements of Hatua Likoni Organization, set out on pages 6 to 16 which comprise the statement of financial position as at 30th September, 2019, and statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at 30th September, 2019, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the Organization Constitution.

Basis of opinion

We conducted our audit in accordance with International standards on auditing (ISAs). Our responsibilities under those standards are further described in the auditors responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have is sufficient and appropriate to provide a basis for our opinion.

Other Information

The board of trustees are responsible for other information. Other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Director's Responsibility for the Financial Statements

The board of trustees are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards and the requirements of the Organization's constitution, and for such internal controls as the board of trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatements, whether due to fraud or error.

In preparation the financial statements, the board of trustees are responsible for assessing the Organization's ability to continue as a going concern and using the going concern basis of accounting unless the board of trustees either intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility 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.

HATUA LIKONI ORGANIZATION**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF HATUA LIKONI ORGANIZATION****FOR THE YEAR ENDED 30TH SEPTEMBER, 2019****Auditor's Responsibility for the audit of the financial statements (continued)**

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- . Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from an 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 Organization's internal control.
- . Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- . Conclude on the appropriateness of the 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- . Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deviancies in internal control that we identify during our audit.

Report on other Legal Requirements

As required by the Kenyan Societies Act we report to you, based on our audit, that

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

The engagement partner responsible for the audit resulting in this independent auditor's report was CPA Lilian Mumbi Ndengwa- P/2182

LILIAN & ASSOCIATES**CERTIFIED PUBLIC ACCOUNTANTS (K)****DATE: 2019****MOMBASA.**

HATUA LIKONI ORGANIZATION
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

	<u>NOTES</u>	2019 <u>KSHS</u>	2018 <u>KSHS</u>
<u>INCOMING RESOURCES</u>			
Grants and donations	3.	36,464,054	32,061,724
Hatua Likoni Incomes	4.	<u>17,453</u>	<u>149,248</u>
		<u>36,481,507</u>	<u>32,210,972</u>
<u>RESOURCES EXPENDED</u>			
Program costs		32,177,569	27,093,334
Management costs		3,591,791	2,450,690
Fundraising costs		1,388,438	1,035,181
Income generating activities		199,160	334,566
Depreciation		<u>447,228</u>	<u>446,211</u>
Total resources expended		<u>37,804,187</u>	<u>31,359,982</u>
<u>(DEFICIT)/SURPLUS FOR THE YEAR</u>		(1,322,679)	850,990
TAXATION	10.	<u>-</u>	<u>-</u>
<u>(DEFICIT)/SURPLUS AFTER TAXATION</u>		<u>(1,322,679)</u>	<u>850,990</u>
<u>NET CHANGE IN RESERVES</u>			
ACCUMULATED FUNDS		<u>(1,322,679)</u>	<u>851,000</u>
		<u>(1,322,679)</u>	<u>851,000</u>

Notes 1 to 11 form an integral part of these financial statements

HATUA LIKONI ORGANIZATION
STATEMENT OF FINANCIAL POSITION
AS AT 30TH SEPTEMBER, 2019

	<u>NOTES</u>	<u>2019</u> <u>KSHS</u>	<u>2018</u> <u>KSHS</u>
<u>ASSETS</u>			
<u>NON CURRENT ASSETS</u>			
Property, plant & equipment	5.	<u>16,445,984</u>	<u>16,460,070</u>
<u>CURRENT ASSETS</u>			
Receivable and prepayments	6.	-	2,364,977
Cash and bank	9.	<u>279,338</u>	<u>1,337,359</u>
		<u>279,338</u>	<u>3,702,336</u>
<u>CURRENT LIABILITIES</u>			
Bank overdraft	9.	-	660,828
Payable and accruals	7.	<u>109,000</u>	<u>1,562,578</u>
		<u>109,000</u>	<u>2,223,406</u>
<u>NET CURRENT ASSETS</u>		<u>170,338</u>	<u>1,478,930</u>
<u>NET ASSETS</u>		<u>16,616,321</u>	<u>17,939,000</u>
<u>FINANCED BY:</u>			
<u>Accumulated fund</u>			
General Reserve		<u>16,616,321</u>	<u>17,939,001</u>
		<u>16,616,321</u>	<u>17,939,001</u>

The financial statements on pages 6 to 16 were approved by the Board of Trustees

on2019 and were signed on its behalf by:

.....
Mr. Suleman Mwinyi Babu
CHAIRMAN BOARD OF TRUSTEES

.....
Mr. Mohammed Chamzuzu
TREASURER BOAD OF TRUSTEES

HATUA LIKONI ORGANIZATION

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

		Grants (donations in kind)	Accumulated fund	Total
	<u>NOTES</u>	<u>KSHS.</u>		<u>KSHS.</u>
As at 1st October, 2017		870,000	13,918,154	14,788,154
Prior year adjustment		-	143,856	143,856
Grants (donations in kind)	11.	2,156,000	-	2,156,000
Surplus for the year		-	850,990	850,990
As at 30th September, 2018		<u>3,026,000</u>	<u>14,913,000</u>	<u>14,913,000</u>
As at 1st October, 2018		3,026,000	14,913,000	17,939,000
(Deficit) for the year		-	(1,322,679)	(1,322,679)
As at 30th September, 2019		<u>3,026,000</u>	<u>13,590,321</u>	<u>16,616,321</u>

HATUA LIKONI ORGANIZATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

	NOTES	2019	2018
		<u>KSHS.</u>	<u>KSHS.</u>
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
Surplus/ (Deficit) for the year		(1,322,679)	850,990
Adjustments for: Depreciation	6.	447,228	446,211
Grants (donations in kind)		-	2,156,000
Prior year adjustment	8.	<u>-</u>	<u>143,856</u>
Surplus before working capital changes		(875,451)	3,597,057
<u>Working capital changes</u>			
decrease/(Increase) in receivable and prepayments		2,364,977	(2,364,977)
(decrease)/Increase in payables and accruals		<u>(1,453,578)</u>	<u>1,515,078</u>
Net cash flow from operating activities		<u>911,399</u>	<u>(849,899)</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>			
Purchase of assets		<u>(433,142)</u>	<u>(2,257,022)</u>
Net cash flow from investing activities		<u>(433,142)</u>	<u>(2,257,022)</u>
Net (decrease)/Increase in cash and cash equivalents		(397,194)	490,137
Cash and cash equivalents at the beginning of the year		<u>676,531</u>	<u>186,394</u>
Cash and cash equivalents at the end of the year	9.	<u><u>279,337</u></u>	<u><u>676,531</u></u>

HATUA LIKONI ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

1. GENERAL INFORMATION

Hatua Likoni Organization was registered by the NGO Coordination Board of Kenya on December 9, 2010 and is domiciled in Kenya.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The accompanying financial statements have been prepared on the accrued basis of accounting and comply with International Financial Reporting Standards (IFRS). Accordingly, revenues and assets are recognized when earned and incurred respectively

(b) Unrestricted Funds - Organisation Collection

The unrestricted funds for Hatua Likoni Organization arise from:-

- Income from computer lab, library registration and photocopy services.

(c) Foreign Currency Transactions

Hatua Likoni Organization financial statements are expressed in Kenya Shillings.

Transactions in other currencies have been treated as follows:-

- (i) Grant and donations are converted to Kenya shillings at the rate of exchange prevailing on the date of receipts.
- (ii) Expenditure are in local currencies i.e. Kenya Shillings.
- (iii) Assets and liabilities at the statement of financial position date which are expressed in foreign currency are converted at the appropriate rate of exchange ruling at the year end. The resulting difference from translation and conversion are dealt with in the statement of comprehensive income in the year which they arise.

(d) Donor Funds

The grants were recognized as income when received by Hatua Likoni Organization.

Though accrual method is generally adopted, grants expenses have been recognized and recorded when paid out to the recipients. Balance of unutilized/over utilized funds has been carried forward under reserves and as covered by Bank balance and property, plant and equipments.

(e) Property, plant and equipment

The organization property, plant and equipment are depreciated on a reducing balance method based on the estimated working life of the assets and charging a full year's depreciation in the year of introduction into service and no charge in the year of sale. The following rates of depreciation have been applied:-

Land and buildings	0.0%
Computers and electronic equipment	30%
Furniture and fittings	12.5%
Office equipment	12.5%
Kitchen equipment	30%

HATUA LIKONI ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, unutilized donor funds and demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value net of bank overdrafts.

(g) Receivables and Prepayments

Receivables and prepayments are recognized at fair values.

(h) Trade and other Payables

Trade and other payables are stated at their nominal values.

	2019	2018
	<u>KSHS.</u>	<u>KSHS.</u>
3. <u>GRANTS AND DONATIONS RECEIVED</u>		
Segal Family Foundation, US	10,646,265	9,690,642
Base Titanium Limited, Kenya	6,000,000	6,250,000
Hatua Network	5,805,407	700,796
International Individual Donors	3,543,343	7,282,353
Aall Foundation	3,029,479	2,493,000
Rotary Club Of Mombasa, Kenya	1,314,695	1,627,455
Mamujee Brothers Foundation, Kenya	1,648,880	644,950
AMI AFRICA KENYA LIMITED	1,507,500	-
Charity Golf Tournament	1,078,492	-
Jaffer Foundation	608,700	-
Sharrif Nassir Foundation	350,000	-
Thamani Youth Foundation	256,072	-
Kenyan Individual Donors	375,909	217,673
Total Tennis Ltd	274,312	-
AFK	25,000	-
Makers Hub	-	15,000
Alba Petroleum	-	250,000
SDL Foundation, UK	-	2,889,856
	<u>36,464,054</u>	<u>32,061,724</u>
4. <u>HATUA LIKONI ORGANIZATION INCOMES</u>		
Hatua Likoni Computer Laboratory	13,300	91,692
Hatua Likoni Library	-	10,400
Interest received	4,153	5,009
Exchange gain	-	22,147
Tuition Fee	-	20,000
	<u>17,453</u>	<u>149,248</u>

HATUA LIKONI ORGANIZATION
 NOTES TO THE FINANCIAL STATEMENTS (Continued)
 FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

5. PROPERTY, PLANT AND EQUIPMENT

	Land & Buildings KSHS.	Furniture & Fittings KSHS	Kitchen Equipment KSHS	Library KSHS	Office tools & Equipment KSHS	Electronic Equipments KSHS	Computers Office KSHS	Total KSHS
<u>At 1st October 2017</u>								
Cost /Valuation	3,400,365	709,423	69,228	11,679,841	165,198	412,350	320,415	16,756,820
Accumulated depreciation	-	298,863	53,420	1,280,141	66,642	156,984	251,511	2,107,561
Net book amount	3,400,365	410,560	15,808	10,399,701	98,556	255,365	68,904	14,649,259
<u>At 30th September 2018</u>								
Opening balance	3,400,365	410,560	15,808	10,399,701	98,556	255,365	68,904	14,649,259
Addition	-	-	23,343	2,209,679	24,000	-	-	2,257,022
Depreciation charge	-	51,320	11,745	315,234	15,319	31,921	20,671	446,211
Net book amount	3,400,365	359,240	27,406	12,294,145	107,236	223,445	48,233	16,460,070
<u>At 30th September 2018</u>								
Cost /Valuation	3,400,365	709,423	92,571	13,889,520	189,198	412,350	320,415	19,013,842
Accumulated depreciation	-	350,183	65,165	1,595,375	81,962	188,905	272,182	2,553,772
Net book amount	3,400,365	359,240	27,406	12,294,145	107,236	223,445	48,233	16,460,070
<u>Year ended 30th September 2019</u>								
Opening balance	3,400,365	359,240	27,406	12,294,145	107,236	223,445	48,233	16,460,070
Addition	-	-	-	284,847	112,795	5,300	30,200	433,142
Depreciation charge	-	44,905	8,222	314,475	27,504	28,593	23,530	447,228
Net book amount	3,400,365	314,335	19,184	12,264,517	192,528	200,152	54,903	16,445,984
<u>At 30th September 2019</u>								
Cost /Valuation	3,400,365	709,423	92,571	14,174,367	301,993	417,650	350,615	19,446,984
Accumulated depreciation	-	395,088	73,387	1,909,850	109,465	217,498	295,712	3,001,000
Net book amount	3,400,365	314,335	19,184	12,264,517	192,528	200,152	54,903	16,445,984

HATUA LIKONI ORGANIZATION
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

	2019	2018
	<u>KSHS.</u>	<u>KSHS.</u>
6. <u>RECEIVABLES AND PREPAYMENTS</u>		
Other receivables	-	2,364,977
	<u>-</u>	<u>2,364,977</u>
7. <u>PAYABLES AND ACCRUALS</u>		
Loan due to directors	-	1,209,555
Accounts payable	64,000	303,023
Audit fees	45,000	50,000
	<u>109,000</u>	<u>1,562,578</u>
8. <u>PRIOR YEAR ADJUSTMENT</u>	<u>-</u>	<u>143,856</u>
This refers to US bank balance initially omitted in the books.		
9. <u>CASH AND CASH EQUIVALENTS</u>		
For the purposes of the cash flow statement, cash and cash equivalents comprise the following:		
Cash in hand	13,199	-
Mpesa	5,593	103,475
Cash at bank	260,546	1,233,884
	<u>279,338</u>	<u>1,337,359</u>
Bank overdraft	<u>-</u>	<u>660,828</u>
10. <u>TAX STATUS</u>		
Hatua Likoni Organization is tax exempt under the income tax Act, Income tax exemptions certificate No.20131112/3696.		
11. <u>DONATION IN KIND</u>	<u>-</u>	<u>2,156,000</u>
These refers to donations received in non monetary terms. They include textbooks and furniture.		

**HATUA LIKONI ORGANIZATION
SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019**

TOTAL RESOURCES EXPENSED

Program costs	2019	2018
<u>HATUA SCHOLARSHIP FUNDS</u>	<u>KSHS.</u>	<u>KSHS.</u>
College/ university room, board and transport	3,099,449	2,491,487
College/ university fees	5,854,694	6,891,968
Computer classes	72,850	80,000
Meeting Expenses	1,188	-
Printing and stationary	83,652	21,534
Meeting Expense	136,590	106,550
Salaries,taxes and benefits	1,993,905	1,508,046
Secondary books and stationary	377,787	251,875
Secondary school fees	9,363,368	7,486,041
Secondary school shopping	12,885	24,620
Secondary student hostel	36,161	29,065
Secondary student transport	8,285	15,315
Secondary tution	31,000	37,240
Secondary uniforms and shoes	466,050	689,292
Staff airtime and transport	117,094	86,020
Staff benefits	270,138	175,440
Staff development	50,000	65,900
Staff training and conference	21,550	9,240
Student medical	22,550	52,589
Sub total Hatua scholarship funds	<u>22,019,196</u>	<u>20,022,222</u>
<u>MENTORING</u>		
Career trips	30,710	-
Consultancy fee	672,570	84,040
Alumni programing	-	17,385
Codding class	-	102,000
Gap year mentoring	238,948	321,302
Hatua students unions	3,650	8,597
Printing and stationary	16,375	1,452
Professional mentoring	45,256	141,311
Salaries, taxes and benefits	1,960,364	1,424,169
Schools outreach	1,194,777	1,325,796
Secondary mentoring	556,316	457,990
Staff airtime and transport	104,787	67,545
Staff benefits	232,963	168,769
Staff Training & Conference	7,250	-
Students annual trips	347,980	248,355
Alumni programing	206,241	-
University mentoring	364,383	196,160
Sub total mentoring	<u>5,982,570</u>	<u>4,564,871</u>

**HATUA LIKONI ORGANIZATION
SUPPLEMENTARY INFORMATION (Continued)
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019**

TOTAL RESOURCES EXPENSED

	2019	2018
	<u>KSHS.</u>	<u>KSHS.</u>
<u>LIBRARY</u>		
Books cataloguing and maintenance	425	-
Books transport	43,270	14,550
Building maintenance	493,240	80,376
Cleaning	26,580	17,510
Daily newspapers	36,000	38,420
Electricity	339,229	220,100
Library assistants	212,100	132,200
Library association membership	1,500	5,850
Library Rent	15,000	-
Printing and stationary	33,284	12,076
Publicity	6,550	-
Salaries, taxes and benefits	1,834,908	1,003,961
Sate lite library	30,020	-
Security	9,000	-
Staff benefits	356,620	258,828
Staff development	50,000	125,000
Staff transport and airtime	99,070	28,710
Training and conferences	18,830	2,600
Water bill	21,165	11,600
Sub total library	<u>3,626,791</u>	<u>1,951,780</u>
<u>COMPUTER LABORATORY</u>		
Technology and maintenance	19,200	53,100
Lab assistant	228,173	203,401
Internet	93,876	105,560
Staff benefits	97,302	83,719
Photocopy supplies	51,980	72,440
Sub total Computer laboratory	<u>490,532</u>	<u>518,220</u>
<u>PROJECT AND EVENTS</u>		
Charitable contribution	39,480	30,400
Civic education	-	118,360
Community events	19,000	-
Scouting	-	5,830
Subtotal Projects and events	<u>58,480</u>	<u>154,590</u>
Total program costs	<u>32,177,569</u>	<u>27,211,684</u>

HATUA LIKONI ORGANIZATION
SUPPLEMENTARY INFORMATION (Continued)
FOR THE YEAR ENDED 30TH SEPTEMBER, 2019

TOTAL RESOURCES EXPENSED

	2019	2018
	<u>KSHS.</u>	<u>KSHS.</u>
Management costs		
Auditor's fees	45,000	50,000
ExchangeL loss	101	-
Bank fees and safety deposit box	116,862	53,909
Consultancy Fee	22,500	-
Electricity	1,050	-
Internet	125,796	109,060
Legal and Professional fees	220,100	91,800
Meeting expenses	59,555	67,300
Office maintenance	250,010	12,513
Office Rent	107,500	-
Office refreshment	64,665	67,357
Postage	2,480	4,320
Printing and stationary	45,833	12,261
Registrations	245,600	39,514
Salaries,taxes and benefits	1,890,865	1,642,462
Staff airtime and tranport	96,822	67,101
Staff benefits	171,183	157,607
Staff developments	54,200	57,300
Team building and staff appreciation	46,200	2,566
Technology	10,650	5,620
Trainings and conferences	14,820	10,000
Total management costs	<u>3,591,791</u>	<u>2,450,690</u>
Fundraising costs		
10/- Campaign	39,426	33,254
Consultancy services	660,955	1,650
Event	187,456	50,000
Internet	-	20,550
Printing and stationary	7,010	26,060
Publicity Materials	62,000	51,200
Salaries,taxes and benefits	366,481	557,468
Staff airtime and transport	55,110	152,941
Staff Benefits	10,000	106,059
Stipend	-	36,000
Total Fundraising costs	<u>1,388,438</u>	<u>1,035,181</u>
Income generating activities		
Property maintenance and fencing	122,000	-
Volunteer program	77,160	216,206
Total Income generating activities costs	<u>199,160</u>	<u>216,206</u>