

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

THE NATIONAL ASSEMBLY	
DATE:	18 SEP 2024 Wednesday
TABLED BY:	Hon. Owen Boya, MP Deputy Majority Party
CLERK OF THE TABLE:	Enky Muniki

**THE AUDITOR-GENERAL**

**ON**

**JUSTICE AND FREEDOM  
PARTY OF KENYA**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

16 APR 2024

RECEIVED



---

**JUSTICE AND FREEDOM PARTY OF KENYA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2023**

---

**Prepared in accordance with the Accrual Basis of Accounting Method under the International Public  
Sector Accounting Standards (IPSAS)**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

	<b>Page</b>
<b>Table of Contents.....</b>	
1. Acronyms, Abbreviations and Glossary of Terms .....	iv
2. Key JFPK Information and Management .....	v
3. The National Executive Committee.....	vii
4. Key Management Team .....	ix
5. Chairman's Statement .....	xi
7. Statement of Performance against Predetermined Objectives for FY 2022-2023 .....	xiii
8. Party Governance Statement .....	xiv
9. Party Discussion and Analysis .....	xv
10. Environmental and Sustainability Reporting.....	xvi
11. Report of the National Executive Committee .....	xvii
12. Statement of the National Executive Committee Responsibilities .....	xviii
13. Report of the Independent Auditor for the Financial Statements of Justice and Freedom Party of Kenya.....	xx
14. Statement of Financial Performance for the year ended 30 June 2023.....	21
15. Statement of Financial Position as at 30 June 2023 .....	2
16. Statement of Changes in Net Assets for the year ended 30 June 2023 .....	3
17. Statement of Cash Flows for the year ended 30 June 2023.....	4
18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023.....	5
19. Notes to the Financial Statements .....	6
20. Appendices .....	14

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**1. Acronyms, Abbreviations and Glossary of Terms**

**A: Acronyms and Abbreviations**

JFPK	Justice and Freedom Party of Kenya
NEC	National Executive Committee
KCB	Kenya Commercial Bank
HQ	Head Quarters
ORPP	Office of the Registrar of Political Parties
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OAG	Office of the Auditor General
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies

**B: Glossary of Terms**

**Fiduciary Management** - Members of Management directly entrusted with the responsibility of financial resources of the organisation

**Comparative Year** - Means the prior period.

**Elections Board** - Members appointed by NEC to oversee the party elections.

**Nomination** - Process of vetting candidates for elections.

**Membership** - Paid up members of the party.

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**2. Key JFPK Information and Management**

**(a) Background information**

Justice and Freedom Party of Kenya is established as per Section 3 of the Political Parties Act, 2011. JFPK was founded in 2017 for the restoration of justice in the land, to establish a prosperous, industrialized and modern nation, in which all citizens enjoy equal social, economic and democratic rights, and live in unity.

**(b) Principal Activities**

The principal activity/mission/ mandate of JFPK is to be a conduit to equip, nurture and protect social and democratic society for edifying of the citizen to unity till we be complete and effective globally.

**Key Management**

The JFPK day-to-day management is under the following key organs:

1.	Party Leader	Justus Juma
2.	Chairperson	Isaac Aluochier
3.	Secretary General	Jennifer Kanari
4.	National Treasurer	Nancy Nguru
5.	National Executive Director	Hellen Mtawali

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

1.	National Executive Director	Hellen Mtawali
2.	National Elections Director	Prof. Medo Misama
3.	Head of Finance	Nancy Nguru
4.	Head of ICT	Faith Nkatha
5.	Director of Programmes	Charles Macharia
6.	Director of Elections	Prof. Medo Misama

**JUSTICE AND FREEDOM PARTY OF KENYA**  
Annual Report and Financial Statements for the year ended June 30, 2023.

(d) **Fiduciary Oversight Arrangements**

- National Executive Committee
- National Governing Council

(e) **Party Headquarters**

**Justice and Freedom Party of Kenya**

Global Business Centre, 1<sup>st</sup> floor  
Argwings Kodhek Rd.  
P.O. Box 3365-00100  
Nairobi, KENYA

(f) **Party Contacts**

Telephone: (+254) 0718 212888  
E-mail: [justiceandfreedompartyofkenya@gmail.com](mailto:justiceandfreedompartyofkenya@gmail.com)  
Website: [www.justiceandfreedompartyofkenya.com](http://www.justiceandfreedompartyofkenya.com)

(g) **Party Bankers**

Kenya Commercial Bank  
Lavington Branch  
P.O. Box 48400-00100  
Nairobi, Kenya




(h) **Independent Auditor**

Auditor-General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya



(i) **Principal Legal Adviser**

Waruhiu and Co. Advocates  
International House, 12<sup>th</sup> floor  
Nairobi, Kenya

3. The National Executive Committee




	<p><b>Justus Juma</b>  <b>Party Leader</b>  <b>Date of Appointment: March 2017</b>                  Justus Juma holds a Bachelor's degree in Community Health Science and Development from Great Lakes University. He provides leadership and vision to the Party.</p>
	<p><b>Isaac Aluochier</b>  <b>National Chair Person</b>  <b>Date of Appointment: June 2023</b>                  Isaac Aluochier Fellow of the Chartered Institute of Arbitrators, Certified Professional Mediator, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings.</p>
	<p><b>Jennifer Kanari</b>  <b>Secretary General</b>  <b>Date of Appointment: June 2023</b>                  Jennifer Kanari holds a certificate in Scriptural Exegesis from TaNakh Academy, Kenya. She ensures that all meetings including the National Executive Committee, National Governing Council and National Delegates Convention take place as provided for in the Constitution at such time as may be decided by the National Executive Committee.</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**  
Annual Report and Financial Statements for the year ended June 30, 2023.

	<p><b>Nancy Nguru</b> National Treasurer Date of Appointment: March 2017</p> <p>Nancy Nguru is a Certified Public Accountant (CPA-K). She manages the financial operations on behalf of the National Executive Committee.</p>
	<p><b>Prof. Medo Misama</b> National Executive Director Date of Appointment: June 2023</p> <p>Prof. Medo Misama is a legal officer, LLM, PHD.</p> <p>He coordinates and conducts all the election activities within the party.</p>





4. Key Management Team

	<p><b>Isaac Aluochier</b>  <b>National Chair Person</b>  <b>Date of Appointment: June 2023</b>                  Isaac Aluochier Isaac Aluochier Fellow of the Chartered Institute of Arbitrators, Certified Professional Mediator, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings, is an arbitrator, adjudicator, and mediator. He convenes and presides over National Executive Committee meetings.</p>
	<p><b>Jennifer Kanari</b>  <b>Secretary General</b>  <b>Date of Appointment: June 2023</b>                  Jennifer Kanari holds a certificate in Scriptural Exegesis from TaNakh Academy, Kenya. She ensures that all meetings including the National Executive Committee, National Governing Council and National Delegates Convention take place as provided for in the Constitution at such time as may be decided by the National Executive Committee</p>
	<p><b>Prof. Medo Misama</b>  <b>National Executive Director</b>  <b>Date of Appointment: June 2023</b>                  Prof. Medo Misama is a legal officer, Llb. He coordinates and conducts all the election activities within the party.</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**

**Annual Report and Financial Statements for the year ended June 30, 2023.**

	<p><b>Nancy Nguru</b> <b>National Treasurer</b> <b>Date of Appointment: March 2017</b></p> <p>Nancy Nguru is a Certified Public Accountant (CPA-K). She manages the financial operations on behalf of the National Executive Committee.</p>
	<p><b>Faith Nkatha</b> <b>Head of ICT</b> <b>Date of Appointment: June 2023</b></p> <p>Faith Nkatha, holder of BSc Physics &amp; Applied Mathematics - JKUAT Six Sigma Yellow Belt CISA passed Hibreed Canada Certified Business Analyst CCNA I</p>

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**5. Chairman's Statement**

I am pleased to present the Chairman's Statement for the Justice and Freedom Party of Kenya for the financial year ending June 30, 2023. This period has been marked by significant milestones and achievements as we continue to grow and strengthen our presence in Kenya's political landscape.

**Election Success and Political Participation:**

I am delighted to announce that during this financial year, our party achieved its first success in elections for State office by securing a Member of County Assembly (MCA) seat. This victory is a testament to the hard work and dedication of our members and supporters across the country. Additionally, the party fielded a number of candidates in both parliamentary and county assembly elections, further solidifying our commitment to political participation and representation at all levels of governance.

**Membership Recruitment and Leadership Renewal:**

We embarked on membership recruitment drives in several counties, aiming to expand our grassroots support and strengthen our organizational capacity. Furthermore, the injection of new blood into our National Executive Committee, including in the offices of Chairman and Secretary General, has brought fresh perspectives and energy to our leadership team, positioning us for even greater success in the future.

**Engagement with Regulatory Authorities:**

Our party continues to maintain productive engagements with regulatory authorities, including the Office of the Registrar of Political Parties and the Office of the Auditor General. As a recipient of funds from the Political Parties Fund, we understand the importance of accountability and transparency in the utilization of public funds, and we are committed to ensuring legal compliance in all our financial transactions and activities.

**Financial Challenges and Fundraising Efforts:**

While we have made strides in our political journey, it is important to acknowledge the financial challenges we face. The funds received from the Political Parties Fund are not sufficient to finance all our essential activities, resulting in our officials serving on a voluntary basis and incurring out-of-pocket expenses. We continue to seek funds from legally acceptable sources and explore innovative fundraising strategies to sustain our operations and fulfill our mandate.

**Youth and Disability Inclusion:**

We recognize the importance of promoting the interests of the youth and persons living with disabilities. As such, we have embarked on programs specifically geared towards addressing their needs and concerns, ensuring their meaningful participation in our party activities and decision-making process.

**Collaboration and Planning for the Future:**

Our party remains committed to collaborating with other political parties in matters of common interest through the Political Parties Liaison Committee. Looking ahead, we are already planning measures to enhance our electoral performance in the next general elections scheduled for 2027, including strategic campaign initiatives and candidate selection processes.

In conclusion, I would like to express my gratitude to all our members, supporters, and stakeholders for their unwavering commitment and dedication to the ideals of justice and freedom. Together, we will continue to strive towards building a better future for the people of Kenya.

*Isaac Aluochier*

**Isaac Aluochier**

**Chairman, Justice and Freedom Party of Kenya**

Date: 15<sup>th</sup> April, 2024


**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**6. Report of the Party Leader**

I appreciate the provision of the political party fund in our constitution to enable political parties to develop good democracy, because good democracy leads to good economy, and bad democracy leads to bad economy. The PPF has been a key pillar to this realization, although as Justice and Freedom Party, the least funded of all the political parties, we have managed to utilize the fund to organize party NDC, to organize party popularization campaigns in various counties, and with key stakeholders, the party has managed to launch the JFPK Nationals Persons With Disability League which saw us awarded by Westminster Foundation as the party with the best Persons With Disability Inclusive program. In the overall ranking of the Persons With Disability programmes, we came 3<sup>rd</sup>, after Orange Democratic Movement, overall winner, and United Democratic Alliance, 2<sup>nd</sup> winner. We are elated that with more provision we can equip and nurture Kenyans to fully be effective nationally and globally in matters of political democracy.

The key challenges have been the late disbursement of Political Parties Funds and the perennial review and slashing of the budgetary allocation by the government, which has seen us receiving less than 50% of the gazetted allocation. This is a major affront to the constitutional provision of the Political Parties Act which states that the Political Parties Funds shall be 0.3% of the national revenue.

In conclusion, I would like to appreciate all stakeholders including the Registrar of Political Parties and the government of Kenya as we look forward to them enforcing the full constitutional provision for the Political Parties Fund. And finally, I thank all the JFPK officials who have relentlessly and tirelessly upheld the party vision, party mission and party goals.

  
**Justus Juma**

**Party Leader, Justice and Freedom Party of Kenya**

**Date: 15<sup>th</sup> April, 2024**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**7. Statement of Performance against Predetermined Objectives for FY 2022-2023**

JFPK has 2 main strategic pillars and objectives within the current Party Ideology and Strategic Plan for the FY 2022/2023. These strategic pillars/ themes/ issues are as follows:

Pillar 1: Education

Pillar 2: Governance

JFPK developed its annual work plans based on the above two Pillars. Assessment of the party's performance against its annual work plan is done on a quarterly basis. JFPK achieved its performance targets set for the FY 2022/2023 period for its strategic pillars, as indicated in the table below:

Strategic Pillar	Objectives	Activities	Outcomes
Pillar 1: Education	To foster the emergence of a relevant education system of knowledge dissemination at all levels based on truth principles and historical contexts of our African identity.	<ol style="list-style-type: none"> <li>1. Curriculum Development</li> <li>2. Conferences and Training</li> </ol>	<ol style="list-style-type: none"> <li>1. Curriculum Development</li> <li>2. Conferences and trainings</li> </ol>
Pillar 2: Governance	To share the JFPK vision and focus to raise-up a sanctified nation to The Almighty One, in order to stop the cause of all plagues and pestilence that have befallen us	<ol style="list-style-type: none"> <li>1. Restoring moral stock in leadership</li> <li>2. People Centred Governance</li> </ol>	<ol style="list-style-type: none"> <li>1. Membership recruitment</li> <li>2. Increased number of Aspirants</li> <li>3. Shaping the Kenya's Democratic landscape</li> </ol>

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**8. Party Governance Statement**

Due to limited resources, the party held various virtual meetings based on the electoral timelines and circumstantial demands which addressed various roles and functions, trainings including Strategic Plan development and review of the JFPK constitution as per the constitutional requirements, which is still ongoing.

**9. Party Discussion and Analysis**

As per the JFPK vision, mission, goals and objectives, we've outlined various compliance requirements, financial obligations, economic reviews and future development and information pertaining to the JFPK Strategic Plan.

## 10. Environmental and Sustainability Reporting

Environmental and Sustainability Report for the Justice and Freedom Party of Kenya for the years 2022-2023

### Introduction

The Justice and Freedom Party of Kenya is committed to environmental responsibility and sustainability.

### Environmental Impact Assessment

Identification of key environmental challenges and areas for improvement, largely through our grassroots Justice Forum.

### Sustainability Initiatives

Justice Forum is a dynamic catalytic forum whose goal is to provide suitable civic education to a platform of likeminded agents of justice to enable them to provide relevant and timely solutions to the people they serve in their realm of influence

The Education Forums identify the possible cause and effect of problems that Kenyan's face and offer practical solutions and a positive support system so as to avoid the pitfalls that derail lives.

### Partnerships and Collaborations

The forums are held by the Organizing Committee at venues provided by the partners nationally, as frequently as the partners are available. Our policy is to use the current infrastructure available to make civic education easily accessible to all at the least possible expense. We also conduct self-sponsored civic education initiatives nationally.

### Achievements and Successes

Justice Forum with other strategic partners, such as the Westminster Foundation for Development (WFD) is making every effort to respond directly to the growing number of people especially the poor that are either falling through the cracks in our society's systems or are already entangled with delinquent behavior, through our 7 pillared Ideology

1. Education
2. Religion
3. Economics/Wealth
4. Governance
5. Media
6. Health and Environment
7. Identity



**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**11. Report of the National Executive Committee**

The National Executive Committee submits their report together with the audited financial statements for the year ended June 30, 2023, which show the state of JFPK's affairs.

**i) Principal activities**

The principal activity of JFPK is the Restoration of justice in the land to establish a prosperous, industrialized and modern nation, in which all citizens enjoy equal social, economic and democratic rights, and live in unity.

**ii) Results**

The results of Justice and Freedom Party for the year ended June 30, 2023, are set out on page 1 -5.

**iii) The National Executive Committee**

The members of the National Executive Committee who served during the year are shown on page vii and viii. During the year 2023, new officials in the roles of National Chairperson, Secretary General, Deputy Secretary General, National Organizing Secretary, and Deputy National Organizing Secretary were appointed with effect from 1<sup>st</sup> June, 2023.

**iv) Auditors**

The Auditor-General is responsible for the statutory audit of JFPK in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the year/period ended June 30<sup>th</sup>, 2023 in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the National Executive Committee



**Name: Jennifer Kanari**  
**Secretary General**  
**Justice and Freedom Party Kenya**  
**Date: 15<sup>th</sup> April, 2024**

## **12. Statement of the National Executive Committee Responsibilities**

Section 81 of the Public Finance Management Act, 2012 and section 38 of the Political Parties Act, 2011, requires the National Executive Committee to prepare financial statements in respect of JFPK, which give a true and fair view of the state of affairs of JFPK at the end of the financial year 2022/2023 and the operating results of JFPK for that year 2022/2023. The National Executive Committee is also required to ensure that JFPK keeps proper accounting records which disclose with reasonable accuracy the financial position of JFPK. The National Executive Committee is also responsible for safeguarding the assets of JFPK.

The National Executive Committee is responsible for the preparation and presentation of JFPK's financial statements, which give a true and fair view of the state of affairs of JFPK for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of JFPK; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of JFPK; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The National Executive Committee accepts responsibility for JFPK's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Political Parties Act, 2011. The National Executive Committee is of the opinion that JFPK's financial statements give a true and fair view of the state of JFPK's transactions during the financial year ended June 30, 2023, and of JFPK's financial position as at 30<sup>th</sup> June 2023. The National Executive Committee further confirms the completeness of the accounting records maintained JFPK, which have been relied upon in the preparation of JFPK's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the National Executive Committee has assessed JFPK's ability to continue as a going concern.

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

Nothing has come to the attention of the National Executive Committee to indicate that JFPK will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

The JFPK's financial statements were approved by the National Executive Committee on June 30<sup>th</sup>, 2023 and signed on its behalf by:

**Nancy Nguru**



**National Treasurer**

**Jennifer Kanari**



**Secretary General**

**Collins Marabi, CPA**



**ICPAK No. 9581**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON JUSTICE AND FREEDOM PARTY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2023**

---

### **PREAMBLE**

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of Justice and Freedom Party of Kenya set out on pages 1 to 14, which comprise of the statement of financial position as at 30 June, 2023, the statement of financial performance, statement of changes in net

assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

In my opinion, except for the effect of the matters described in the basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Justice and Freedom Party of Kenya as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1. Unsupported Expenditure**

The statement of financial performance reflects total expenses amounting to Kshs.205,900. However, the ledgers presented to support the amount did not include important information such as date of payment, payee, purpose, payment voucher number and cheque numbers.

In the circumstances, the accuracy and completeness of the expenses of Kshs.205,900 financial statements.

### **2. Unsupported Cash and Cash Equivalents**

The statement of financial position reflects cash and cash equivalent balance of Kshs.2,410 and as disclosed in Note 10 to the financial statements, comprise Kshs.507 and Kshs.1,903 for bank balance and cash in hand respectively. However, the balance was not supported by a cash book, board of survey report, bank reconciliation and bank confirmation certificate.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance and balance of Kshs.2,410 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Justice and Freedom Party of Kenya Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **1. Unaudited Comparative Balances**

I draw your attention to the fact that prior to 2022/2023 financial year, only the financial statements of political parties funded from public funds were being audited pursuant to Article 229(4)(f) of the Constitution of Kenya, which mandates the Auditor-General to audit

political parties funded from public funds. Although the financial statements presented for audit reflects comparative balances for the year ended 30 June, 2022, 2022/2023 financial year is considered as the first year of audit and the audit procedures undertaken did not cover the prior year balances.

## **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects budgeted revenue against equal actual amounts of Kshs.138,515, in respect of transfers from other Government entities and nil revenue from member contributions and donations. This indicates that the Party entirely relies on grants from the Political Parties Fund and may not sustain its services without the Government's support. The statement further reflects final expenditure budget and actual on a comparable basis of Kshs.138,518 and Kshs.205,900 respectively, resulting in an over-expenditure of Kshs.67,382. However, approval for the over-expenditure was not provided for audit.

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Non-Compliance with the Law on Establishment of Party Offices**

An inspection conducted revealed that during the year under review, the Party had established only one office which also serve as its headquarters. This was contrary to Section 7(2)(f)(iii) of the Political Parties Act, 2011, which requires a political party to be fully registered if it has submitted to the Registrar of Political Parties the locations and addresses of the branch offices of the political party in more than half of the Counties.

In the circumstances, Management was in breach of the law.

#### **2. Presentation of Financial Statements**

Review of financial statements presented for audit revealed the following anomalies:

- i. The Annual Report and financial statements include blank pages referenced pages iii to xix and pages 1 to 14.
- ii. The Party's principal legal adviser was not indicated.
- iii. The financial statements were not signed by the Chairperson.
- iv. The statement of financial position did not include the net assets and accumulated surplus reflected in the statement of changes in net assets.

In the circumstances, the financial statements presented for audit did not comply with the prescribed reporting template by the Public Sector Accounting Standards Board.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of Management Policies and Procedures Manuals**

During the year under review, the Party did not have an approved Operations Policy expected to guide the operations of the Party. Further, there was no approved Communication Policy to guide on communication with the internal and external stakeholders.

In the circumstances, the effectiveness of internal controls and governance put in place by the Party for the delivery of services to the public could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Party's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Party or to cease operations.

The Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Party's reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

## **Auditor-General's Responsibilities for the Audit**

The audit 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 my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in



an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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.
- 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 applicable 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 Party's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Party to cease to continue to sustain its services.
- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Party to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.

  
FCPA Nancy Gathungu, SBS  
AUDITOR-GENERAL

Nairobi

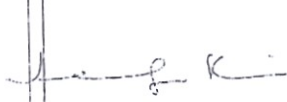
25 June, 2024


**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**14. Statement of Financial Performance for the year ended 30 June 2023**

<b>Revenue from non-exchange transactions</b>			
Transfers from other governments entities	6	138,518	
Member Contribution	7		1,053,000
<b>Total revenue</b>		<b>138,518</b>	<b>1,053,000</b>
<b>Expenses</b>			
Use of goods and services	8	162,100	536,000
Employee costs	9	43,800	529,000
<b>Total expenses</b>		<b>205,900</b>	<b>1,065,000</b>
<b>Surplus/ (deficit) before tax</b>		<b>(67,382)</b>	<b>(12,000)</b>
<b>Surplus/(deficit) for the period/year</b>		<b>(67,382)</b>	<b>(12,000)</b>
<b>Net Surplus for the year</b>		<b>(67,382)</b>	<b>(12,000)</b>

The notes set out on page 6 to 13 form an integral part of these Financial Statements. The Financial Statements set out on pages 1 to 5 were signed on behalf of National Executive Committee by:

  
**Name: Jennifer Kanari**  
**Secretary General**

  
**Name: Nancy Nguru**  
**National Treasurer**

**Date: 15<sup>th</sup> April, 2024**

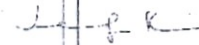
**Date: 15<sup>th</sup> April, 2024**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
Annual Report and Financial Statements for the year ended June 30, 2023.

**15. Statement of Financial Position as at 30 June 2023**

<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	10	2,410	69,792
<b>Total Current Assets</b>		<b>2,410</b>	<b>69,792</b>
<b>Total Assets</b>		<b>2,410</b>	<b>69,792</b>
<b>Total Net Assets and Liabilities</b>		<b>2,410</b>	<b>69,792</b>

The financial statements set out on pages 1 to 5 were signed on behalf of the National Executive Committee by:



**Name: Jennifer Kanari**  
**Accounting Officer**

**Date: 15<sup>th</sup> April, 2024**



**Name: Nancy Nguru**  
**National Treasurer**

**Date: 15<sup>th</sup> April, 2024**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**16. Statement of Changes in Net Assets for the year ended 30 June 2023**

	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>As at July 1, 2021</b>			-	81,792		-	81,792
Surplus/ deficit for the year	-	-	-	(12,000)	-	-	(12,000)
<b>As at June 30, 2022</b>	-	-	-	69,792	-	-	69,792
					-		
<b>As at July 1, 2022</b>	-	-	-	69,792	-	-	69,792
Surplus/ (deficit) for the year	-	-	-	(67,382)	-	-	(67,382)
<b>As at June 30, 2023</b>	-	-	-	2,410	-	-	2,410

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**

**17. Statement of Cash Flows for the year ended 30 June 2023**

		2022/2023	2021/2022
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other governments entities	6	138,518	-
Member Contributions	7		1,053,000
<b>Total receipts</b>		<b>138,518</b>	<b>1,053,000</b>
<b>Payments</b>			
Use of goods and services	8	162,100	945,000
Employee costs	9	43,800	120,000
<b>Total payments</b>		<b>205,900</b>	<b>1,065,000</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>(67,382)</b>	<b>(12,000)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(67,382)</b>	<b>(12,000)</b>
Cash and cash equivalents at 1 July	10	69,792	81,792
<b>Cash and cash equivalents at 30 June</b>	<b>10</b>	<b>2,410</b>	<b>69,792</b>

JUSTICE AND FREEDOM PARTY OF KENYA  
Annual Report and Financial Statements for the year ended June 30, 2023.

18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2023

	a	B	C=(a+b)	d	e=(c-d)	f=d/c*100
<b>Revenue</b>						
Transfers from Other Governments entities	277,033	138,515	138,518	138,518	-	100
Member Contributions and Donations	-	-	-	-	-	-
<b>Total Income</b>	<b>277,033</b>	<b>138,515</b>	<b>138,518</b>	<b>138,518</b>	<b>-</b>	<b>100</b>
<b>Expenses</b>						
Use of Goods and Services	232,000	116,000	116,000	162,100	(46,100)	139
Employee costs	45,033	22,515	22,518	43,800	(21,282)	194
<b>Total Expenditure</b>	<b>277,033</b>	<b>138,515</b>	<b>138,518</b>	<b>205,900</b>	<b>(67,382)</b>	<b>148</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(67,382)</b>	<b>(67,382)</b>	<b>-</b>

Budget notes

There were no budgets during the financial year under review

## 19. Notes to the Financial Statements

### 1. General Information

Justice and Freedom Party of Kenya is established by and derives its authority and accountability from the Political Party Act, 2011. JFPK's principal activity is to be a conduit to equip, nurture and protect social and democratic society for edifying of the citizen to unity till we be complete and effective globally

### 2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying JFPK's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of JFPK. The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.



JUSTICE AND FREEDOM PARTY OF KENYA  
Annual Report and Financial Statements for the year ended June 30, 2023.

3. Adoption of New and Revised Standards

- i. New and amended standards and interpretations in issue effective in the year ended 30 June 2023.

Standard	Effective date and impact:
<p><b>IPSAS 41:</b> Financial Instruments</p>	<p><b>Applicable: 1<sup>st</sup> January 2023:</b></p> <p>The objective of IPSAS 41 is to establish principles for the financial reporting of financial assets and liabilities that will present relevant and useful information to users of financial statements for their assessment of the amounts, timing and uncertainty of an JFPK's future cash flows.</p> <p>IPSAS 41 provides users of financial statements with more useful information than IPSAS 29, by:</p> <ul style="list-style-type: none"> <li>• Applying a single classification and measurement model for financial assets that considers the characteristics of the asset's cash flows and the objective for which the asset is held;</li> <li>• Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing; and</li> <li>• Applying an improved hedge accounting model that broadens the hedging arrangements in scope of the guidance. The model develops a strong link between an JFPK's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.</li> </ul> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</p>
<p><b>IPSAS 42: Social Benefits</b></p>	<p><b>Applicable: 1<sup>st</sup> January 2023</b></p> <p>The objective of this Standard is to improve the relevance, faithful representativeness and comparability of the information that a reporting JFPK provides in its financial statements about social benefits. The information provided should help users of the financial statements and general-purpose financial reports assess:</p> <p>(a) The nature of such social benefits provided by the JFPK.</p>

JUSTICE AND FREEDOM PARTY OF KENYA

Annual Report and Financial Statements for the year ended June 30, 2023.

Standard	Effective date and impact
	<p>(b) The key features of the operation of those social benefit schemes; and</p> <p>(c) The impact of such social benefits provided on the JFPK's financial performance, financial position and cash flows.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</p>
<p>Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments</p>	<p><b>Applicable: 1st January 2023:</b></p> <p>a) Amendments to IPSAS 5, to update the guidance related to the components of borrowing costs which were inadvertently omitted when IPSAS 41 was issued.</p> <p>b) Amendments to IPSAS 30, regarding illustrative examples on hedging and credit risk which were inadvertently omitted when IPSAS 41 was issued.</p> <p>c) Amendments to IPSAS 30, to update the guidance for accounting for financial guaranteed contracts which were inadvertently omitted when IPSAS 41 was issued.</p> <p>d) Amendments to IPSAS 33, to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS which were inadvertently omitted when IPSAS 41 was issued.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</p>
<p>Other improvements to IPSAS</p>	<p><b>Applicable 1<sup>st</sup> January 2023</b></p> <ul style="list-style-type: none"> <li>• <i>IPSAS 22 Disclosure of Financial Information about the General Government Sector.</i> Amendments to refer to the latest System of National Accounts (SNA 2008).</li> <li>• <i>IPSAS 39: Employee Benefits.</i> Now deletes the term composite social security benefits as it is no longer defined in IPSAS.</li> <li>• <b>IPSAS 29: Financial instruments: Recognition and Measurement.</b> Standard no longer included in the 2023 IPSAS handbook as it is now superseded by IPSAS 41 which is applicable from 1<sup>st</sup> January 2023.</li> </ul> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</p>

ii. *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2023.*

IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <ul style="list-style-type: none"> <li>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an JFPK. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</li> </ul>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The above improvements did not have an impact in JFPK's financial statements in the period ended 30<sup>th</sup> June, 2023.</p>

iii. *Early adoption of standards*

JFPK did not early – adopt any new or amended standards in the financial.

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to JFPK and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

**b) Changes in accounting policies and estimates**

JFPK recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**c) Related parties**

JFPK regards a related party as a person or a party with the ability to exert control individually or jointly, or to exercise significant influence over JFPK, or vice versa. Members of key management are regarded as related parties and comprise the National Executive Committee.

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the Kenya Commercial Bank as at the end of the financial year.

**e) Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**f) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2023.

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of JFPK's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. JFPK based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of JFPK. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by JFPK.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset.

JUSTICE AND FREEDOM PARTY OF KENYA  
Annual Report and Financial Statements for the year ended June 30, 2023.

6. Transfers from Other Government entities

Description	2022-2023	2021-2022
Transfers from ORPP	138,518	0
<b>Total Government Grants And Subsidies</b>	<b>138,518</b>	<b>0</b>

7. Member Contributions and Donations

Description	2022-2023	2021-2022
<b>Total Transfers and Sponsorships</b>	<b>0</b>	<b>1,053,000</b>

8. Use of Goods and Services

Description	2022-2023	2021-2022
Admin Fees	12,500	0
Conferences and Delegations	82,600	114,500
Printing and Stationery	4,000	16,500
Rent expenses	45,000	360,000
Other General Expenses	18,000	45,000
<b>Total</b>	<b>162,100</b>	<b>536,000</b>

9. Employee Costs

Description	2022-2023	2021-2022
Salaries and wages	5,000	120,000
Travel, accommodation, subsistence, & other allowances	38,800	409,000
<b>Employee costs</b>	<b>43,800</b>	<b>529,000</b>

10. Cash and Cash Equivalents

Description	2022-2023	2021-2022
Cash and Cash Equivalents	2,410	0
<b>Total Cash And Cash Equivalents</b>	<b>2,410</b>	<b>0</b>

Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account Number	2022-2023	2021-2022
a) Current Account			
Kenya Commercial Bank	205216049	507	23,229


**20. Appendices**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Sl. No.	Department	Particulars	Amount	Remarks

**Jennifer Kanari**



**Secretary General**

**Date: 15<sup>th</sup> April, 2024**

**JUSTICE AND FREEDOM PARTY OF KENYA**  
**Annual Report and Financial Statements for the year ended June 30, 2023.**