NGO INFORMATION

FOR THE PERIOD ENDED 31 AUGUST 2026

1 **REGISTRATION**

Under the NGO Co-ordination Board of Kenya
Reg NO: OP. 218/051/13-0442/9145

2 **PRINCIPAL PLACE OF BUSINESS**

Meru Maua Road-C16 off Kaithe Market, Diverson to Munithu Girls Secondary School.
P.O. Box 30200- 60200
MERU
Tel: +254 702468206
Email: ogfkenya@gmail,com

3 **MANAGEMENT COMMITTEE**

1	Eunice Gakii	**Chairperson**
2	Joyline Kagendo	**Hon Treasurer**
3	Job Kimathi	**Hon Secretary**
4	Everlyn kathure	**Executive Director**
5	Mrs. Elizabeth Muthoni	Member
6	Ms. Mary Wacera	Member

4 **CORPORATE MANAGEMENT TEAM**

Everlyn Kathure - **Executive Director**

5 **MAIN BANKERS**

ABSA BANK OF KENYA
P.O. Box 3100-60200
MERU.
Co-op Bank
P.O. Box 518-60300
ISIOLO

6 **AUDITORS**

Wachira Irungu & Associates
Certified Public Accountants
Meru Teachers House 4th floor
P.O Box 512 - 60200
MERU.

OPEN GATE FOUNDATION

REPORT OF DIRECTORS

FOR THE YEAR ENDED 31ST AUGUST 2026

The Board of Directors has the pleasure in presenting their report and the audited financial statements for the year ended 31st August, 2026

1 PRINCIPLE ACTIVITIES

Open Gate Foundation is a registered NGO dedicated to advancing social determinant of health for OVC affected by HIV & AIDS. The Organisation places special emphasis on holistic empowerment for youth, women, and persons living with disabilities. Its work is guided by cross-cuttings themes of gender equity, digital inclusion, climate justices, and human rights, ensuring that all interventions are inclusive, sustainable, and transformative.

2 RESULTS

The results for the year are set out on page 6.

3 DIRECTOR'S

The information on Directors is shown on page 2

AUDITOR'S

Wachira Irungu & Associates have expressed their willingness to continue in office

By order of the Board of Directors

Secretary Joh. Kimathi ....

DATE 07/09/2026 ....

OPEN GATE FOUND...
Date: 07/09/2026
P.O. Box 3020 - 60200, ME...

OPEN GATE FOUNDATION

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

FOR THE YEAR ENDED 31ST August 2026

The Directors are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Organisation as at the end of the financial year and of its operating results for that year. They are also required to ensure the Organisation keeps proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Organisation. They are also responsible for safeguarding the assets of the Organisation.

The Directors accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards. The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organisation and of its operating results. The Directors further accepts responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Directors to indicate The Organisation will not remain a going concern for at least the next twelve months from the date of this statement.

EVELYN KATHURE

Director ....)

)

) **Date** ...07/09/2026...

Director Janet Gachiuki)

REPORT OF THE INDEPENDENT AUDITOR

TO THE DIRECTORS OF OPEN GATE FOUNDATION

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the NGO set out on pages 5 to 22. Which comprise the balance sheet as at 31st August,2026 and the income statement, the statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

TRUSTEES' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Director's sare responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards .This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances. It also requires the directors to ensure that the Organization maintains proper books of accounts which are in agreement with the balance sheet

AUDITORS' RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on our professional judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risk assessments, we considered the internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the Organization's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

OPINION

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the Organization at 31st December 2025 in accordance with International Financial Reporting Standards.

REPORT ON OTHER REQUIREMENTS

We also 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 account have been kept by the Organization, so far as it appears from our examination of those books; and

iii) the Trust's balance sheet and income statement are in agreement with the books of account.

Wachira Irungu & Associates

Certified Public Accountants

MERU Wachira Irungu & Associates

DATE: September 8th 2026.

OPEN GATE FOUNDATION

INCOME STATEMENT

FOR THE PERIOD ENDED 31 AUGUST 2026

	Note	AUGUST2026 kshs	DECEMBER, 2025 kshs
Income	**5**	**2,988,758**	**2,565,005**
EXPENDITURE			
Utilities	**6**	75,000	16,000
Administration Expenses	**7**	384,119	122,350
Health care support & related expenses	**8**	0	0
PSS,Advocacy & community outreach	**9**	903,200	19,000
Climate-Smart Agriculture	**10**	0	0
Women Epowerment	**11**	736,000	335,000
Nutriational support	**12**	0	0
Household economic strengthening	**13**	0	0
Olmis/QI/M&E	**14**	180,000	80,000
Professional, legal and financials	**15**	33,247	33,247
Personnel cost	**16**	688,480	250,650
TOTAL EXPENDITURE		**3,000,046**	**856,247**
Surplus / (Deficit) for the year		11,288	0

OPEN GATE FOUNDATION

BALANCE SHEET

AS AT 31 AUGUST, 2026

	Notes	AUGUST, 2026 Kshs	DECEMBER, 2025 Kshs
ASSETS			
NON-CURRENT ASSETS			
Property & Equipment	3	**552,781**	**631,750**
CURRENT ASSETS			
Staff advances (Field imprest)		0	0
Reinvestment (SILC)		0	0
Cash & Bank Balances	17	1,799,852	1,811,140
		1,799,852	**1,811,140**
		2,352,633	**2,442,890**
LIABILITIES AND FUND BALANCES			
FUND BALANCES			
General Reserves bal			204,132
Capital Donations	18	500,000	500,000
Surplus (Deficit) for the year		11,288	1,708,758
		488,712	**2,412,890**
CURRENT LIABILITIES			
Payables & Accruals	19	**30,000**	**30,000**
		2,352,633	**2,442,890**

EVELYN ~~KATHURE~~ ………) **CEO**

…Janet Gachuki……) **CHAIR PERSON**

Date:..17/09/2026

……………………………) **TREASURER**

OPEN GATE FO… P.O. Box 3020 - 60… MERU

OPEN GATE FOUNDATION

CASH FLOW STATEMENT

AS AT 31 AUGUST 2026

	Notes	AUGUST, 2026 Kshs	DECEMBER, 2025 Kshs	
Operating Activities				
Cash generated from (used in) operations	21	11,288	1,708,758	
Adjustment for Non cash items		0	0	
Depreciation		78,969	90,250	
Changes in working capital		30,000	30,000	
Net Cash from Operating Activities		1,829,008	1,829,008	
Investing Activities				
Purchase of property & equipment		0	0	
Reinvestment into SILC programme		0	0	
Office furniture & Fittings		0	0	
Office tools and equipments		0	0	
Cash used in investing activities		0	0	
Financing Activities				
Charges in general reserve capital		22,868	22,868	
Restricted fund inflows		0	0	
Net Increase/decrease in cash & cash equivalents		11,288	1,708,758	#
Cash & cash equivalents beginning of the year		1,811,140	400,100	
Cash & cash equivalent at the end of year		1,799,852	1,811,140	

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 AUGUST 2026

1 NATURE OF OPERATIONS

Open Gate Foundation is a registered NGO dedicated to advancing social determinant of health for OVC affected by HIV & AIDS. The Organisation places special emphasis on holistic empowerment for youth, women, and persons living with disabilities. Its work is guided by cross-cuttings themes of gender equity, digital inclusion, climate justices, and human rights, ensuring that all interventions are inclusive, sustainable, and

2 transformative.

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

a) ***Basis of presentation***

The financial statements are prepared on the historical cost basis. The financial statements have been prepared in accordance with and comply with standards issued by the International Accounting Standards Committee (IASC), and interpretations issued by Standing Interpretations Committee of the IASC.

b) Property, Plant & Equipments

Property, Plant & Equipments are stated at cost, less accumulated depreciation.

c) Depreciation

Depreciation is calculated on the reducing balance basis, at annual rates estimated to write off carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are :

Furniture & Fitting	12.5%
Machines & Equipments	12.5%

d) Revenue Recognition

The income is accounted for when received.

(i) Specific

The donations received for specific puproses and aquisation of assets are capitalized.

(ii) General

The donations received for general support are dealt with in the income statement for the year.

e) Expenditure

Program expenditures are recorded on accrual basis

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE PERIOD ENDED 31 AUGUST, 2026

f) Deferred taxation

No deferred taxation is provided as there are no timing differences.

g) Lease Charges

Operating lease charges are charged to the income statement on the accrual basis

h) Retirement Benefits

The Organisation and employees contribute to the National Social Security Fund, a statutory pension scheme.

i) Foreign Currency

Transactions during the year in foreign currency are converted into Kenya shillings at rates ruling at the transaction date. Assets and Liabilities denominated in foreign currency are translated into Kenya Shillings at the rates of exchange ruling at the balance sheet date.

j) Receivables

Accounts receivables are stated at their nominal value.

k) Payables

Payables are stated at their nominal value.

l) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank, in hand and short term deposits with a maturity of 6 months or less. For the purpose of the cash flow statement, cash and cash equivalents comprise of cash and cash equivalents as defined above, net of outstanding bank overdrafts.

m) Reserves

Surplus or Deficit from income statement is accumulated in the revenue reserve account

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (cont'd)

FOR THE PERIOD ENDED 31 AUGUST, 2026

n) Comparatives

Where necessary comparative fugures have been adjusted to conform with changes in presentation in the current year.

o) Provisions

Provisions are recognised when the Organisation has a legal or constructive obligation as a result of past events and is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

Where the Directors expects a provision to be reimbursed , for example under insurance, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually uncertain.

p) Impairment

At each balance sheet date, the Directors reviews the carrying amounts of its financial assets to determine whether there is any indication that these assets have suffered an impairment loss.

If such an indication exists, the recoverable amount is estimated . An impairment loss is recognized as an expense unless the relevant asset is carried at a revalued amount in which case the impairment loss is treated as a revaluation decrease.

2 CRITICAL ACCOUNTING ESTIMATES AND JUDGMENT

Estimates and judgment are continually evaluated and are based on historical experience and other factors, including experience of future events that are believed to be reasonable under the circumstances.

i) Critical accounting estimates and assumptions:

Property , plant and equipments

Critical estimates are made by the Directores in determining depreciation rates for property , plant and equipments.
The rates used are set out in note 1 (c) above.

ii) Critical judgment in applying the entity's accounting principles

In the process of applying the Organisation's accounting policies, the management has made judgment in determining:
- The classification of financial assets and leases.
- Whether the assets are impaired.

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

FOR THE PERIOD ENDED 31 AUGUST, 2026

3 PROPERTY & EQUIPMENTS

	Office Tools &Equipments	Furnitures & Fittings	TOTAL
	Kshs	Kshs	Kshs
Cost			
At 1.1.2026	378,000	253,750	631,750
Additions	0	-	0
At 31.08.2026	378,000	253,750	631,750
Depreciation			
At 1.1.2026	395,533	214,064	609,597
Charge for the yr 2026	47,250	31,719	78,969
At 31.08.2026	442,783	245,783	688,566
NET BOOK VALUE			
At 31.08.2026	**330,750**	**222,031**	**552,781**
At 31.12.2025	**378,000**	**253,750**	**631,750**

4 INVENTORIES	**Dec,2026** **Kshs**	***Dec, 2025*** ***Kshs***
School uniforms	-	-
		-
		-
Less: 6% provision for absolute	0	0
	0	**0**

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

AS AT 31ST AUGUST 2026

		Note	AUGUST, 2026 Kshs	DECEMBER, 2025 Kshs
5	**INCOME**	22		
	Christian Aid		0	0
	AWDF		2,988,758	2,560,000
	Bank interest		0	5,005
	Open Members Subscription		–	
	Other income		–	
			2,988,758	2,565,005
6	**UTILITIES**			
	Telephone, Internet access & Postage		75,000	16,000
	Electricity		–	
	Water		–	
			75,000	16,000.00
7	**ADMINISTRATION EXPENSES**			
	Printing & Stationary		67,320	4,600
	Hospitalities & toiletries		42,330	6,500
	Office Equipment Repairs & Maintenance		0	0
	Office Furnitures Repairs & Maintenance		–	0
	Security services		0	0
	Travel & Subsistence		15,000	1,000
	Occupancy		80,000	20,000
	Strengthen protection system/CHV stipend & startup activ		0	0
	Staff refrsher cause training		100,500	–
	Depreciation		78,969	90,250
	Bad Debts written off		–	–
	Transportation of supplies		–	0
	Establishment		–	–
	Provision for absolescence on stocks		–	–
	Property Insurance & Licences		–	–
			384,119	**122,350**

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

AS AT 31 AUGUST 2026

		AUGUST,2026	DECEMBER,2025
		kshs	kshs
8	**HEALTH CARE SUPPORT & RELATED EXPENSES**		
	Referral for care & treatment	-	-
	Treatment & care	-	-
	HCT and Health screaning	-	-
	Anti FGM & Boys intiation package	-	-
	OVC open days	-	-
	Sanitation & Hygiene	-	-
	MUAC	-	-
	Counseling sessions	-	-
	Treatment continuum care and support (CCC)	-	-
	NHIF for PLWHIV&AIDs	-	-
		-	-
9	**PSS, ADVOCACY & COMMUNITY OUTREACH**		
	Pyschocial(trauma informed service)	90,000	10,000
	Counselling and Mental Health	-	-
	Community mobilization (theatre trouphsRoadshow caravan)	241,200	-
	Civic education & Peace Building	-	-
	Media coverage & Awareness campaign	240,000	-
	Street Children Outreach		-
	Drug Addiction Recovery Support		-
	Prison Outreach & Reintergration		-
	Human Right Education		-
	Assistive Tech for PWDs		-
	Inclusive Access Audit(PWD Focus)		-
	Documentary Development	260,000	-
	SASA model training		-
	Women Legal protection	72,000	9,000
		903,200	**19,000**
10	**Climate-Smart Agriculture & Food Systems**		
	Climate Resilient Seed bBank & Community Nurseries	0	0
	Regenerative Farming Practice(Cover crops & Agroforestry)	0	0
			0
		0	**0**
11	**WOMEN & YOUTH EMPOWEREMENT**		
	Stakeholders Capacity Building Workshop	0	112,500
	Legal & policy Alignment Workshop	0	112,500
	Community Sensitization meeting/outreach	668,000	45000
	Developing & Hosting Secure GBV Reporting platform	65,000	65,000
	Youth Mobilization & Leadership		0
	Street Girls Reintegration	-	0
	Referral for care & treatment	3,000	0
	Church-Fiscally Sponsored Project		0
	SILC Groups		0
	Climate Smart Agriculture	0	0
	Economic Empowerment Workshop		0
	Reproductive Kit	0	0
	GBV Survivor Support		0
	Sanitary towels	0	0
		736,000	**335,000**
12	**Nutriational support**		
	Galla goats	0	0
	Unedr 5-reach quality nutrition and/ Unimix	0	0
	Kari Kienyeji chicken (kroiler)		
		0	**0**
13	**Household Economic Strengthening**		
	PVCA	0	0
	Promote innovation	0	0
	VSLA Capacity building	0	0
	Conduct PMSD meeting	0	0
13	**Household Economic Strengthening**	**0**	**0**
14	**Education Support**		
	School uniform	0	0
	Book	0	0
		0	**0**

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

AS AT 31 AUGUST 2026

	AUGUST,2026 kshs	DECEMBER,2025 kshs
8 HEALTH CARE SUPPORT & RELATED EXPENSES		
Referral for care & treatment	-	-
Treatment & care	-	-
HCT and Health screaning	-	-
Anti FGM & Boys intiation package	-	-
OVC open days	–	–
Sanitation & Hygiene	–	–
MUAC	–	–
Counseling sessions	-	-
Treatment continuum care and support (CCC)	–	-
NHIF for PLWHIV&AIDs	–	-
	-	-
9 PSS, ADVOCACY & COMMUNITY OUTREACH		
Pyschocial(trauma informed service)	90,000	10,000
Counselling and Mental Health	–	-
Community mobilization (theatre trouphsRoadshow caravan)	241,200	-
Civic education & Peace Building	-	-
Media coverage & Awareness campaign	240,000	-
Street Children Outreach		-
Drug Addiction Recovery Support		-
Prison Outreach & Reintergration		-
Human Right Education		-
Assistive Tech for PWDs		-
Inclusive Access Audit(PWD Focus)		-
Documentary Development	260,000	-
SASA model training		-
Women Legal protection	72,000	9,000
	903,200	**19,000**
10 Climate-Smart Agriculture & Food Systems		
Climate Resilient Seed bBank & Community Nurseries	0	0
Regenerative Farming Practice(Cover crops & Agroforestry)	0	0
		0
	0	**0**
11 WOMEN & YOUTH EMPOWEREMENT		
Stakeholders Capacity Building Workshop	0	112,500
Legal & policy Alignment Workshop	0	112,500
Community Sensitization meeting/outreach	668,000	45000
Developing & Hosting Secure GBV Reporting platform	65,000	65,000
Youth Mobilization & Leadership		0
Street Girls Reintegration		0
Referral for care & treatment	3,000	0
Church-Fiscally Sponsored Project		0
SILC Groups		0
Climate Smart Agriculture	0	0
Economic Empowerment Workshop		0
Reproductive Kit	0	0
GBV Survivor Support		0
Sanitary towels	0	0
	736,000	**335,000**
12 Nutriational support		
Galla goats	0	0
Unedr 5-reach quality nutrition and/ Unimix	0	0
Kari Kienyeji chicken (kroiler)		
	0	**0**
13 Household Economic Strengthening		
PVCA	0	0
Promote innovation	0	0
VSLA Capacity building	0	0
Conduct PMSD meeting	0	0
13 Household Economic Strengthening	**0**	**0**
14 Education Support		
School uniform	0	0
Book	0	0
	0	**0**

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

AS AT 31ST AUGUST 2026

		AUGUST,2026	DECEMBER, 2025
		Kshs	Kshs
14 OLMIS/QI/M&E			
Digital Literacy & MEL tools			0
Quarterly teams meeting			0
Monitoring,learning&Evaluation		180,000.00	80,000
		180,000	**80,000**
15 PROFESSIONAL, LEGA AND FINANCIALS			
Consultancy		-	-
VAT		0	0
Bank charges		1,461	3,247
Audit fee & Accountancy		30,000	30,000
		33,247	**33,247**
16 PERSONNEL EXPENSES			
Staff Salaries-Net Pay		628,238	235,589
Interns allowance		-	0
Health Insurance-SHA		18,933	**15,491**
Fringe benefits		41,309	7,100
		688,480	**258,180**
17 CASH & BANK BALANCES			
Cash at Bank (actual balance)		32,384	18,132
M Pesa Bulk			200
Restricted/Designated balance c/f from 2025		1,708,758	**0**
Adjustment for accruals & reconciliation		78,969	
ABSa Bank		0	1,792,808
		1,820,111	**1,811,140**
18 CAPITAL DONATIONS			
Balance b/f	**28**	500,000	
Additions from:			
Donations from friends of OGF	**25**		500,000
Miscellaneous Incomes	**27**		
		500,000	**500,000**
19 PAYABLES & ACCRUALS			
Staff December salaries			
Archers post Catholic Church			
Elimu Bookshop			
Orange Ltd			
staff transport			
Audit Fees		30,000	30,000
		30,000	**30,000**
21 RECONCILIATIONS OF SURPLUS TO CASH GENERATED			
Surplus / (Deficit) for the year		-11,288	1,708,758
Adjustment for:			
Depreciation		78,969	90,250
(Increase) Decrease in debtors		30,000	30,000
(Increase) Decrease in stock			
Increase (decrease) in creditors			
		1,829,008	1,829,008
22 RECEIVABLES			
Staff advances(field impresst)		0	0
		0	**0**

OPEN GATE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

FOR THE YEAR ENDED 31 AUGUST 2026

	AUGUST, 2026 Kshs	DECEMBER, 2025 Kshs
23 OTHER INCOME/GRANT		
ST. johns	0	2,560,000
African Women Development Fund(AWDF)		5,000
Bank interest & others		
Friends of Open Gate Foundation		
Amount transferred to capital donations		
	0	**2565000**
24 African Women Development Fund(AWDF)		
	1,708,758	
Disgnated funds b/f	1,280,000	-
Amount of grant received FY 2026	-	100,000
Furniture & Fitting	-	400,000
Donation in kind		
Less: capital donations (furnitures)	**2,988,758**	**500,000**

NOTES TO THE FINANCIAL STATEMENTS(cont'd)

FOR THE YEAR ENDED 31 AUGUST 2026

25 STATEMENT OF CHANGES IN EQUITY

Particulars	Capital fund	General reserves	Surplus for the year	Total equity
Balance as at 1st Jan 2025	2,500,000	396,798	-	2,896,798.00
Surplus for 2025	0	0.00	1708758	1,708,758.00
Balance as at 31st Dec, 2026	**2,500,000.00**	**396,798.00**	**459,000.00**	**4,605,556.00**
Balance as at 1st Jan, 2026	**500,000**	**204,132**	**1,708,758**	**2,412,890**
Surplus for 2026	0	0	-11,288	-11,288
Balance at 31st Dec, 2026	**500,000**	204,132	**-11,288**	**692,844**

26 CURRENCY

The financial statements are presented in Kenya shillings (Kshs.)

27 INCORPORATION

The Organization is incorporated in Kenya under NGO Act as a Non -Govermental Organisation. Reg NO.OP.218/051/13-0442/9145