

NOTES TO THE FINANCIAL STATEMENTS
1. Accounting policies

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

a) Basis of preparation

The financial statements are prepared under the historical cost convention and are in accordance with the International Accounting Standards.

b) Revenue Recognition

Revenue comprises of amounts invoiced on goods sold and services rendered.

c) Cash and cash equivalent

For the purposes of cash flow statement, cash and cash equivalent comprises cash in hand and deposits held at call with the bank.

d) Interest bearing loans and bank overdraft

Interest bearing loans and bank overdraft are recorded at the net proceeds received. The finance cost is charged to profit and loss account at variable rate of interest on the outstanding amount of the debt.

e) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciation is calculated on the reducing balance basis to write off the cost of each asset in their residual values over their estimated useful life.

The rates in use are:

Furniture and fittings	12.5%
Motor Vehicles	25%
Equipments	12.5%





MAZINGIRA GREENS PARTY OF KENYA

P.O Box 100139-00100, Nairobi-Kenya Tel:+254796602322
Email:mazingiragreenpartyofkenya@gmail.com
Website:www.mazingiragreenparty.com

TO THE REGISTRAR OF POLITICAL PARTIES
LION PLACE 4TH FLOOR
P.O BOX 1131-00606
SARIT CENTRE, NAIROBI
DATE 20TH NOV 2025

24-11-2025

NAIROBI

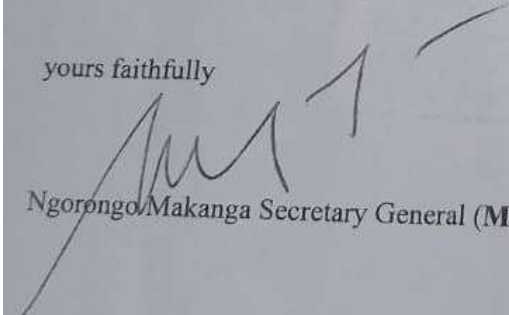


Dear sir

ADVERT IN NATION NEWSPAPER 24TH NOVEMBER 2025

1. **MAZINGIRA** Greens Party head office has moved from Mirema drive to Ruprani house room 302, Moktah Dadah Street, Nairobi
2. **MAZINGIRA** Greens Party of Kenya (MGP) audited financial report for 2024/2025 log on to
Web: www.mazingiragreenparty.com

yours faithfully


Ngorongo Makanga Secretary General (MGP)

Mazingira Greens party of Kenya
Audited Financial Statements
For the period 31st July 2025

STATEMENT OF FINANCIAL POSITION

	Notes	2025 Shs.
ASSETS		
NON-CURRENT ASSETS		
Furnitures	5	200,000
CURRENT ASSETS		
Cash and Bank Balance		-
Rent deposits	6	29,199
TOTAL ASSETS		<u>229,199</u>
CAPITAL AND LIABILITIES		
Capital	7	229,199
Accumulated Fund account		-
TOTAL CAPITAL AND RESERVES		<u>229,199</u>
CURRENT LIABILITIES		
Trade & other payables		-
TOTAL CAPITAL AND LIABILITIES		<u>229,199</u>

The financial statements on pages 6 to 11 were approved by the Committee

on.....2025 and were signed on its behalf by:-

.....
Chairperson

.....
Secretary

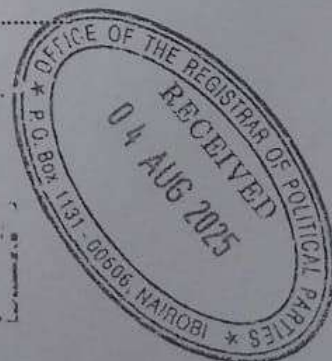
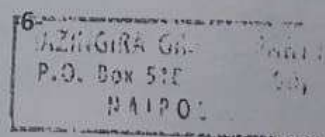
.....
Organising Secretary

Date.....

Date.....

Date.....

The notes on pages 9 to 11 from an integral part of these financial statements.



STATEMENT OF CHANGES IN CAPITAL

	Share capital Shs.	Retained earnings Shs.	Total Capitl Shs.
Balance at 1st January 2025			
Prior year adjustments	229,199		229,199
Surplus for the year	-		-
Balance at 31st July 2025	229,199		0
			229,199



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 on.....2025 and were signed on its behalf by:-

.....
Chairperson	Secretary	Organising Secretary
Date.....	Date.....	Date.....

The notes on pages 9 to 11 form an integral part of these financial statements.

Maringira Greens Party of Kenya
Audited Financial Statements
For the period 31st July 2025

CASH FLOW STATEMENT

	Notes	2025 Shs.
Cash generated from operations		
Reconciliation of Profit before tax to cash generated from operations		
Profit for the year		0
adjustment for:		
Depreciation		0
Operating profit before working capital changes		0
Decrease /(Increase) in trade and other receivables		0
Increase /(Decrease) in trade and other payables		0
Net changes in working capital		0
Net cash used in operating activities		0
Investing activities		(29,199)
Rent deposit paid		(200,000)
purchase of furnitures		(229,199)
Net cash used in investing activities		
Financing activities		229,199
party's fund		229,199
Net cash from financing activities		0
Movement in cash and cash equivalent		0
Cash & cash equivalent at the start of year		0
Cash & cash equivalent at year end		0



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on.....2025 and were signed on its behalf by:-

.....
Chairperson	Secretary	Organising Secretary
Date.....	Date.....	Date.....

The notes on pages 9 to 11 from an intergral part of these financial statements.

Mazingira Greens Party of Kenya
Audited Financial Statements
For the period 31st July 2025



REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF MAZINGIRA GREENS PARTY OF KENYA

We have audited the financial statements set out on pages 9 to 11 which have been prepared on the basis of the accounting policies set out in note 1. 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 and to provide a reasonable basis for our opinion. The financial statements of the Political Party are in agreement with the books of accounts.

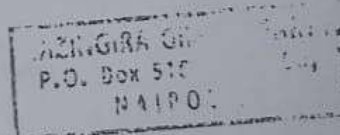
The Committee are responsible for the preparation of the financial statements which give a true and fair view of the state of affairs of the Political Party and of the operating results. Our responsibility is to express an independent opinion on the financial statements based on our audit and to report our opinion to you.

We conducted our audit in accordance with International Standards on Auditing. Those Standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes an examination, on a test basis, evidence supporting the amount and disclosures in the financial statements. It also includes assessing the accounting policies used and significant estimates made by the Members, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, proper books of account have been kept and the financial Statements give a true and fair view of the state of the Political Party's financial affairs at 31st July 2025 and of its results and cashflows for the year then ended in accordance with International Accounting Standards and comply with the Political Party Act.

The engagement partner responsible for the audit resulting in this independent auditor's report was CPA Robert Practising Number P/2737

Robert Philip & Associates
Certified Public Accountants
Nairobi



Mazingira Greens party of Kenya
Audited Financial Statements
For the period 31st July 2025



STATEMENT OF COMMITTEES' RESPONSIBILITIES

The Political Parties Act, 2011 requires the Member's to prepare financial statements for each year, which give a true and fair view of the state of the Political Party as at the end of the financial year and of its operating results for the year. It also requires the Member's to ensure that the Political Party keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Political Party. They are also responsible for the safeguarding of the assets of the Political Party.

The Member's accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgement and estimates, in conformity with International Financial Reporting Standards and in the manner required by the Kenya Political Parties Act, 2011. The Member's are of the opinion that the financial statements for the year ended 31st July, 2025 give a true and fair view of the state of the financial affairs of the Political Party and of its operating results for the year then ended. The Member's further accept 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 controls.

Nothing has come to the attention of the Member's to indicate that the Political Party will not remain a going concern for at least the next twelve months from the date of this statement.

Chairperson

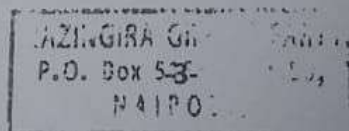
Secretary

Organising Secretary

Date.....

Date.....

Date.....



Mazingira Greens Party of Kenya
Audited Financial Statements
For the period 31st July 2025



REPORT OF THE BOARD

The Boards submit their report and the audited financial statements for the period ended 31st July, 2025 which disclose the state of affairs of the Party.

PRINCIPAL ACTIVITIES

The principal activity of the party is bringing people's together

RESULTS

The results for the the period ended 31st July 2025 are shown on page 6.

DOMICILE

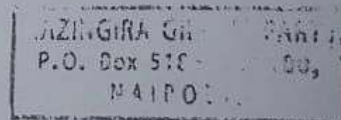
The party is registered and domiciled in Kenya

AUDITORS

The auditors Robert Philip & Associates were appointed as auditors of the year and have expressed their willingness to continue in office and do so under the provision of Section 159(2) of Political Party Act

BY ORDER OF THE BOARD

SECRETARY
NAIROBI



Mazingira Greens Party Of Kenya
Audited Financial Statements
For the period 31st July 2025



STATEMENT OF FINANCIAL PERFORMANCE

	Notes	2025 Shs.
Income		
Donations	2	1,081,795
Members contributions		
		<hr/> 1,081,795
Total income		
Expenditure		
Administrative expenses	3	879,000
Other operating expenses	4	202,795
		<hr/> 1,081,795
Total operating expenses		<hr/> <hr/> 0
Net surplus for the year		

The financial statements on pages 6 to 11 were approved by the Committee

on.....2025 and were signed on its behalf by:-

Chairperson

Secretary

Organising Secretary

Date.....

Date.....

Date.....

The notes on pages 9 to 11 form an integral part of these financial statements.

