

REPUBLIC OF KENYA

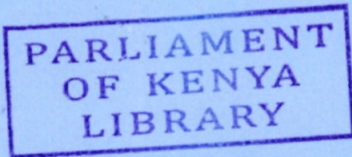


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL  
Enhancing Accountability

**REPORT**




**OF**

**THE AUDITOR-GENERAL**

**ON**

**UNITED DEMOCRATIC ALLIANCE (UDA)**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: 01 APR 2026	
DAY: WEDNESDAY	
TABLED BY:	HON. DR. ROBERT RUKOSE, MP
CLERK AT THE TABLE:	CHRISTINE NDIRITU



OFFICE OF THE AUDITOR GENERAL  
P.O. Box 30084 - 00100, NAIROBI  
RECORDS OFFICE  
23 DEC 2025  
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**UDA**  
KAZI NI KAZI

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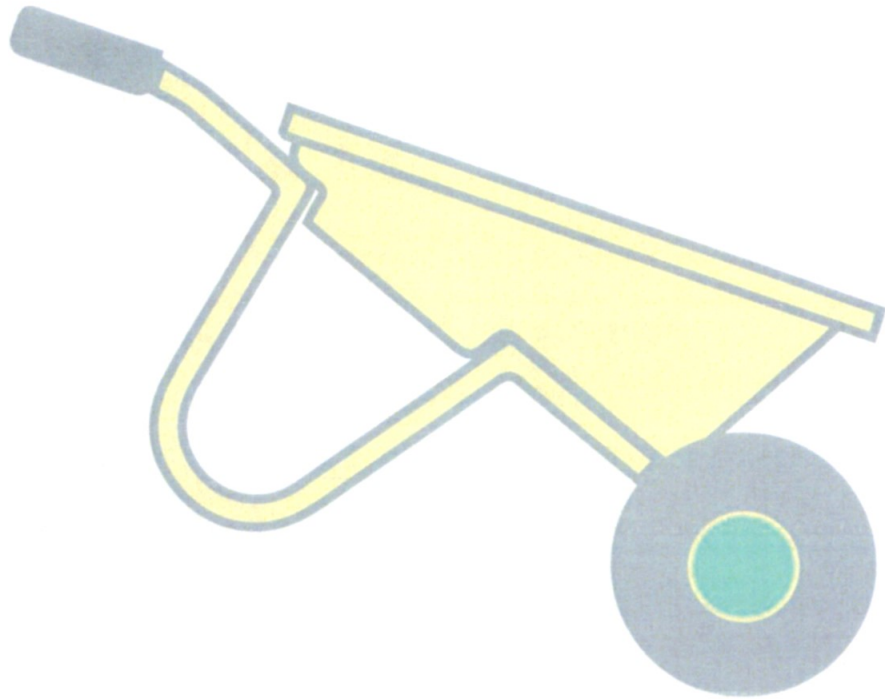
**UNITED DEMOCRATIC ALLIANCE  
(UDA)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025**

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



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**1. Acronyms and Definition of Key Terms**

**A: Acronyms**

SG	Secretary General
ED	Executive Director
CBK	Central Bank of Kenya
CPC	Communist Party of China.
NRM	National Resistance Movement
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
PPA	Political Parties Act
ORPP	Office of Registrar of Political Parties
IDRM	Internal Dispute Resolution Mechanism
NEC	National Executive Council
NDC	National Delegates Council
NGC	National Governing Council
PPF	Political Parties Fund
FY	Financial Year
GOK	Government of Kenya
IAS	International Accounting Standard
KK	Kenya Kwanza Coalition
M.P	Member of Parliament
MCA	Member of County Assembly
MOU	Memorandum of Understanding

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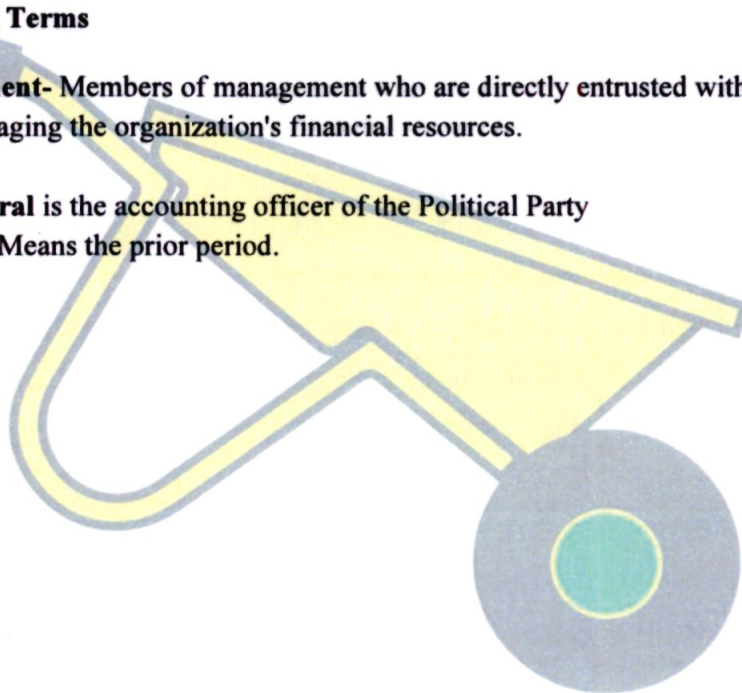
EDRC	Election Dispute Resolution Committee.
PG	Parliamentary Group
UDA	United Democratic Alliance
ORPP	Office of Registrar of Political Parties.
BETA	Bottom-Up Economic Transformation Agenda
ANC	Amani National Congress
NADCO	National Dialogue Committee

**B: Definition of Key Terms**

**Fiduciary Management-** Members of management who are directly entrusted with the responsibility of managing the organization's financial resources.

**The Secretary-General** is the accounting officer of the Political Party

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



## **2. Key Political Party Information and Management**

### **(a) Background information**

The United Democratic Alliance is the ruling political party registered with the Office of the Registrar of Political Parties (ORPP) under the Political Parties Act. The Party is funded by the National Treasury through the ORPP and also by the public. Our commitment to the national values and principles of governance is enshrined in the Constitution of Kenya.

The Party is a major shareholder in the Kenya Kwanza Alliance. The Party's registration number is 0015.

### **(b) Principal Activities**

The principal activity/mission of United Democratic Alliance (UDA) is to ensure a just and prosperous nation through good governance, nurturing the right political atmosphere for business and industries to thrive, development of human resource, foster stability and welfare of the people of Kenya. The party is founded on the principles of good governance including equality, diversity, love, unity, freedom, justice, accountability, transparency, and peace – Article 1 of the UDA Constitution.

### **Vision**

An equitably empowered Kenyan society living in a peaceful and united country.

### **Mission**

To facilitate the realisation of fundamental rights, freedoms, and potential of the Kenyan people through a devolved, accountable, and democratic government anchored on a bottom-up economic model that promotes equal opportunities, improved economic welfare, and shared prosperity.

### **Objectives of the Party**

1. To promote a just, democratic, constitutional, and equal society.
2. To build a fair, remunerative, and competitive economy that rewards effort and enterprise.
3. To transform state and governance from a system that protects the power and privilege of the few to a people-centered service-delivery system.

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4. To lead with humility, by faith and example, and inspire all to be the change we want to be.
5. To rise together as a nation that treasures and celebrates its diversity and affirms the dignity of every individual and community as equal before one another, as we are before God.
6. To establish a democratic, people-driven, and inclusive government of the people of Kenya, based on principles of integrity and equity.
7. To pursue and protect basic human rights and freedoms of life, worship, movement, association, and human dignity.
8. To promote constitutionalism, good governance, and protect the civil, political, economic, religious, and cultural rights of every Kenyan.

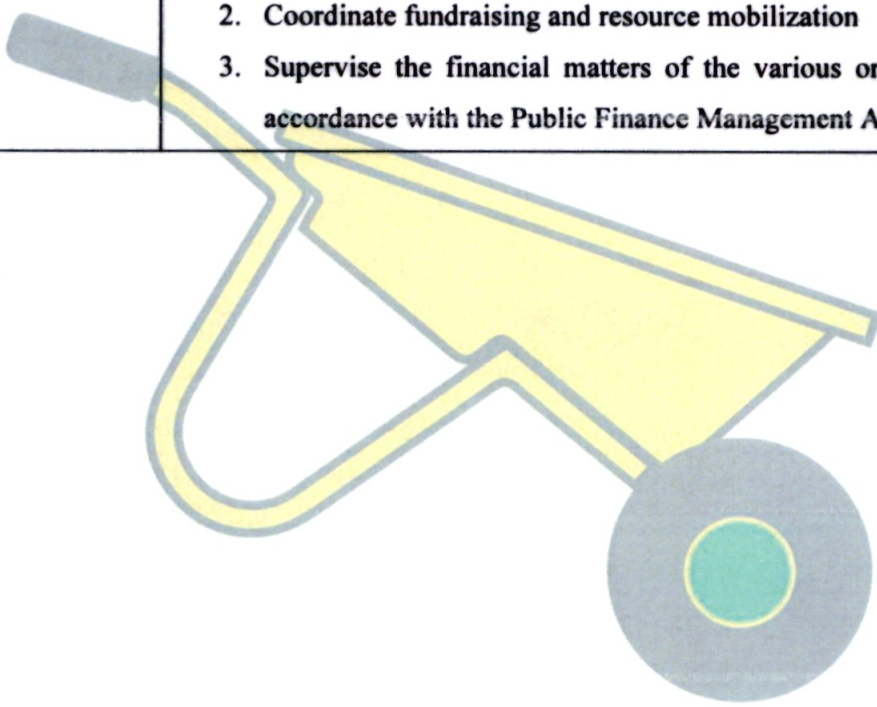
**(c) Key Management**

The Party's day-to-day management is under the following key organs:

No.	Designation	Responsibility
1.	NDC/NGC;	<ol style="list-style-type: none"> <li>1. reviews and/or formulate policies of the Party for the approval by the National Delegates Congress</li> <li>2. initiate all such activities as may further the objectives of the Party</li> <li>3. To monitor the general activities of the Party on behalf of the National Delegates Congress and to provide direction for such activities</li> </ol>
2.	NEC	<ol style="list-style-type: none"> <li>1.</li> <li>2. Be in charge of the Secretariat</li> <li>3. Provide Party policies, political guidance to the Party, Party membership, bodies and committees formed by the Party, communications made to state bodies and others, regional, international cooperation with governments, and partners.</li> <li>4. Appoint party officials as and when a vacancy arises pending ratification by the National Delegates Congress</li> </ol>
3.	SG	<ol style="list-style-type: none"> <li>1. Be the spokesperson of the Party</li> <li>2. Oversee the management of the Party under the general direction of the</li> </ol>

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No.	Designation	Responsibility
		<p>Party Leader, National Delegates Congress, National Governing Council and National Executive Committee</p> <p>3. Supervise, monitor and report on the implementation of Party policies and programs and provide quarterly reports to the appropriate Party organs</p>
4.	Treasurer	<p>1. responsible for management of finances of the Party under the general direction of the national organs of the Party</p> <p>2. Coordinate fundraising and resource mobilization</p> <p>3. Supervise the financial matters of the various organs of the Party in accordance with the Public Finance Management Act, 2012</p>



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**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Chairperson	H.E Cecily M. Mbarire
2.	Secretary General	Sen. Hassan Omar Hassan
3.	Treasurer	Hon. Japheth Nyakundi
4.	National Organising Secretary	Hon. Vincent Musau
5.	Deputy Chairperson	Sen. Hassan Omar Hassan
6.	Senate Majority Leader	Hon. Kimani Ichung'wa
7.	National Assembly Majority Leader	Sen. Aaron Cheruiyot
8.	Executive Director	Nicodemus Bore
9.	Deputy Executive Director	Brian Higgins K. Mbugua

**(e) Fiduciary Oversight Arrangements**

- Registrar of Political Parties
- Gover National Executive Committee
- Finance committee
- Audit and Risk Committee
- Parliamentary Oversight Committees
- National Steering Committee
- Procurement committee
- IDRC
- DC
- National Elections Board
- Budget committee
- Tender Committee
- Parliamentary Group
- Electoral Dispute & Resolution Committee

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*- Office of Auditor General*

**(f) Party Headquarters**

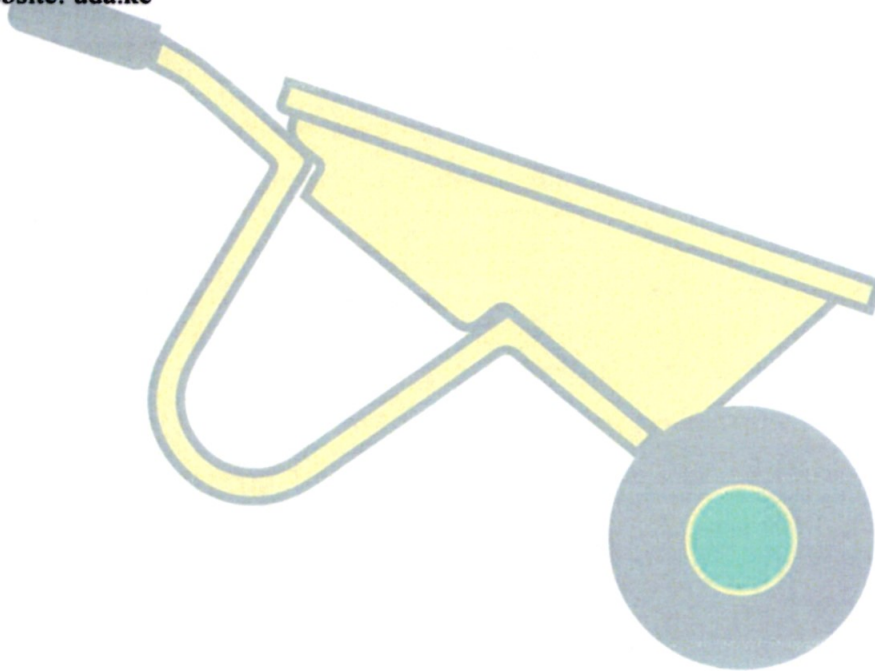
P.O. Box 37500 – 00100 Nairobi  
Hustler Plaza  
Ndemi Road,  
Off Ngong Road,  
Nairobi, KENYA

**(g) Party Contacts**

Telephone: (254) 746 - 568851

E-mail: [hello@UDA.ke](mailto:hello@UDA.ke)

Website: [uda.ke](http://uda.ke)



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**(h) Party Bankers**

1. EQUITY BANK LTD  
Supreme Branch Nairobi  
P.O. Box 75104  
City Square 00200  
NAIROBI, KENYA
  
2. ACCESS BANK (KENYA) PLC  
Mama Ngina Branch  
P.O. 34353-00100  
NAIROBI KENYA
  
3. KENYA COMMERCIAL BANK  
Prestige Plaza Branch  
P.O Box 41294-00100  
NAIROBI KENYA

**(i) Independent Auditor**

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

**(j) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**(k) Party Legal Advisor**

Adrian Kamotho Njenga & Co. Advocates  
First Floor, Garden City Mall  
P.O. Box 17429-00100  
Nairobi, Kenya


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**3. The National Executive Council/Committee**



NO.	NAME	DESIGNATION	Gender	Date Joined
1	H.E. Hon. William S. Ruto, CGH, PhD	Party Leader	Male	04/2022
2	H.E. Hon. Kithure A. Kindiki, EGH	Deputy Party Leader	Male	11/2024
3	H.E. Hon. Issa Timamy	2nd Deputy Party Leader	Male	01/2025
4	H.E. Hon. Cecily Mbarire, EGH	National Chairperson	Female	10/2022
5	Kelvin Lunani	Vice Chairperson	Male	01/2025
6	Hon. Sen. Hassan Omar Hassan	Secretary General	Male	07/2024
7	Hon. Omboko Milemba	Deputy Secretary General	Male	01/2025
8	Hon. Japheth Nyakundi;	National Treasurer	Male	10/2022
9	Hon. Vincent Kawayu;	National Organizing Secretary	Male	10/2022
10	Mr. Nicholas Kimathi Marete;	Deputy Chairperson - Strategy & Policy	Male	12/2021
11	Mr. Daniel Munturwa Ole Sambu;	Deputy Secretary General –Operations	Male	12/2021
12	Mr. Mohamed A. Sahal;	Deputy Secretary General –Strategy & Policy	Male	12/2021
14	Mr. David Kipkemoi Rotich;	Deputy National Treasurer-Operations	Male	12/2021
15	Hon. Otucho Mary Omase	Deputy National Treasurer - Strategy & Policy	Female	12/2021
16	Ms. Jamhuri Guyo Warda;	Deputy National Organizing Secretary	Female	12/2021
17	H.E. Hon. Anne Waiguru;	Chairperson, Governors' Caucus	Female	10/2022
18	H.E Hon. Stephen Sang;	Chief Whip, Governors' Caucus	Male	10/2022
19	Hon. Kimani Ichung'wah EGH;	Majority Leader, National Assembly	Male	10/2022
20	Hon. Sylvanus Osoro;	Chief Whip, National Assembly	Male	10/2022
21	Sen. Aaron Cheruiyot, EGH;	Majority leader, Senate	Male	10/2022
22	Sen. Boni Khalwale;	Chief Whip, Senate	Male	10/2022
23	Hon. Thuku Kiruga;	Chairperson, County Assembly Caucus	Male	10/2022
24	Hon. Hassan Haji;	Chief Whip, County Assembly Caucus	Male	10/2022
25	Mr. Nicodemus Bore;	Executive Director	Male	03/2023
27	Hon. Cecilia Asinyen Ngetit;	Secretary Transport and infrastructure	Female	12/2021
28	Ms. Leah Manyariki;	Secretary Health	Female	12/2021
29	Ms. Ipato Surum Korema;	Secretary Tourism, Environment and Natural Resources	Female	12/2021
30	Hon. Mary Wanjiku kabiru	Secretary Water and Sanitation	Female	12/2021
31	Hon. Mark Lemunokol;	Secretary Devolution and Intergovernmental Relations	Male	12/2021
32	Mr. Francis Ngotho Maina;	Secretary Energy, Petroleum and Mining	Male	12/2021
33	Hon. Daina Katile Mwangagi;	Secretary Youth Affairs, Sports & Culture	Female	12/2021

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34	Mr. Ronald Mwasambo Shako;	Secretary Lands, Housing and Urban planning	Male	12/2021
35	Hon. Ceciliah Wairimu Njathi;	Secretary Women Affairs	Female	12/2021
36	Mr. Robert Theuri Maina;	Secretary Education	Male	12/2021
37	Hon. Elina Mapenzi Samini;	Secretary ICT	Female	12/2021
38	Mr. Julius Mathenge Kabue;	Secretary Agriculture, Livestock and Fisheries	Male	12/2021

Ref	Management	Details
1	 <p><b>H.E Hon. Cecily Mutitu Mbarire.</b>  <b>MGH, EGH</b>  <b>National Chairperson.</b></p> <p>Academic Qualification:            Egerton University Bachelor in Arts            (Economics and Sociology)</p> <p>United States International University -            Global Executive Master of Business            Administration</p>	<p><b>Born:</b> 26<sup>th</sup> December 1972</p> <p>Hon. Cecily Mbarire is a seasoned Legislature and a profound public administrator with over twenty years' experience in national politics &amp; governance.</p> <p><b>Work Experience</b></p> <p><b>United Democratic Alliance</b> – Chairperson            Governor Embu County</p> <p><b>Kenya National Assembly</b> – Member of Parliament, Nominated (Special Interest) Majority Deputy Chief Whip. Member of Parliament Runyenjes Constituency</p> <p><b>Kenya Women Parliamentarians Association (KEWOPA)</b> – Chairperson and Treasurer</p> <p><b>Amani Forum</b> – Kenya Chapter (Regional Peace Initiative for East and Central Africa Parliamentarians)</p> <p><b>Professional Experience</b></p> <p><b>A. 11<sup>th</sup> Parliament</b></p> <p>Departmental Committee on Energy, Communication &amp; Information            Departmental Committee on Transport, Public Works &amp; Housing            Public Accounts Committee – Vice Chairperson</p> <p><b>B. 12<sup>th</sup> Parliament</b></p> <p>Departmental Committee on Energy-member            Committee on Appointments-member            Procedure and House Rules Committee member</p>

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2	 <p><b>Hon. Hassan Omar Hassan</b> Secretary General UDA Member of Parliament (MP), East Africa Legislative Assembly, EALA</p>	<p><b>DOB:</b> 23<sup>rd</sup> October 1975 Hon. Hassan Omar Hassan is a vibrant and acutely analytical legislator and debater. He brings deep wealth in party visibility, publicity, and marketing party ideologies. <b>Works Experience</b> <b>Vice Chairperson and Commissioner, Kenya National Commission on Human Rights (KNCHR).</b> <b>Senator - Mombasa County</b> <b>United Democratic Alliance – Secretary General and Vice-Chairperson.</b></p> <p>Moi University – Bachelor of Law (LL.B)</p>
3	 <p><b>Hon. Japheth Nyakundi</b> National Treasurer</p> <p><b>Academic Qualifications – United States International University (BSc International Business Administration)</b></p>	<p><b>Work Experience</b> Member of parliament – Kitutu Chache North (UDA Party) United Democratic Alliance – Treasurer Member - Budget Committee, National Assembly</p> <p><b>Professional experience</b> Astute and accomplished Legislator. He brings a wealth of strong networks and exceptional mobilization skills.</p> <p>Under his leadership, the Party has now set up a formidable Fundraising Committee that is instrumental in actualizing both Short and Long term projects of the party.</p>

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<p>4</p>	 <p><b>Hon. Eng. Vincent Musyoka Musau Kawayia.</b> <b>National Organizing Secretary</b></p> <p>Academic Qualifications: Massachusetts Institute of Technology (MIT), USA – Digital Fabrication</p> <p>University of Nairobi – Bachelor of Science (BSc) Electrical and Information Engineering</p>	<p>Hon. Vincent Musyoka is a consecutive three term MP for Mwala constituency.</p> <p>Eng. Musyoka is an outstanding figure with impeccable Leadership and organisational acumen.</p> <p>Currently, he is the Chairperson Committee on Environment, Forestry, and Mining in the National Assembly</p>
<p>5</p>	 <p><b>Nicodemus Bore</b> <b>Executive Director.</b></p> <p>Professional Qualification - Moi University</p>	<p>DoB – 15th September 1976</p> <p>Academic/Professional qualifications</p> <p>Primary - Uhuru Primary School</p> <p>Secondary - Rongai agricultural and technical high school nakuru</p> <p>Work – Director Membership Jubilee Party, CEO KESSHA</p> <p>CEO African Confederation of Principals</p> <p>Professional Experience</p> <p>Director NGO- Coordination Board</p> <p>Treasurer Political Parties Liason Committee</p> <p>Member Presidential working party on education reforms</p>

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**4. Key Management/Secretariat Team**

	<b>Management</b>	<b>Details</b>
1.	 <p><b>Nicodemus Bore</b> Executive Director</p> <p><b>Academic Qualification</b> Moi University- master's in education arts</p>	<p>In charge of the party secretariat and oversees the day-to-day operations of the Party;</p> <p>Chief Executive and Secretary to National Executive Committee, Head of Campaigns, Nominations and campaigns</p>
2.	 <p><b>Brian Mbugua</b> Deputy Executive Director</p> <p><b>Academic Qualification</b> Egerton University – Bachelor of Information and Communication Technology</p>	<p>Deputizes the ED and in charge of ICT &amp; Party Systems.</p> <p>Secretary to NEB.</p> <p>In charge of Party Primaries, Grassroots Elections, National Elections and By-Elections Management &amp; Strategies.</p>

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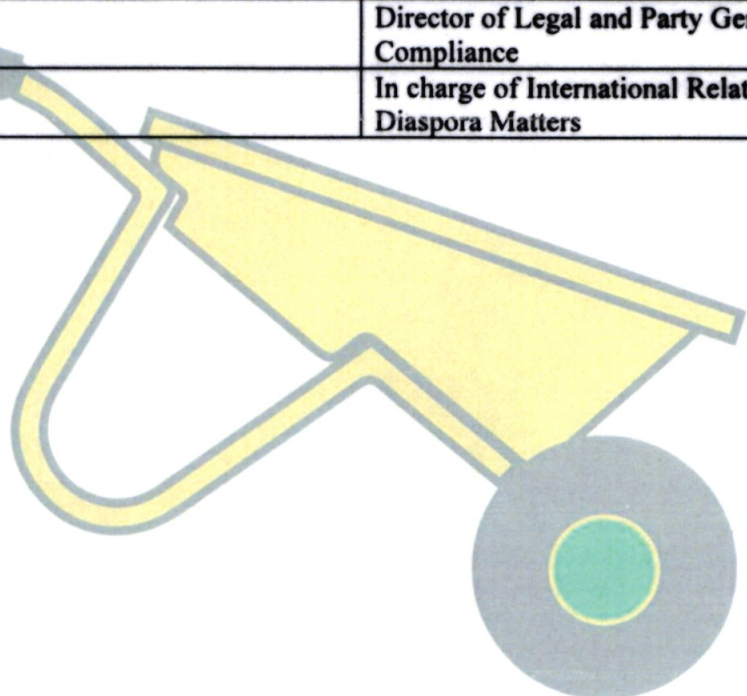
3.	 <p><b>Joseph Mulili</b> <b>Director Finance and Administration.</b></p> <p><b>Academic Qualification</b> The University of Nairobi – Bachelor of Commerce and CPA</p>	<p>Oversee and lead annual budgeting and planning process in conjunction with the ED; administer and review all financial plans and budgets; monitor progress and changes; and keep senior leadership team abreast of the organization's financial status. Manage organizational cash flow and forecasting.</p>
4.	 <p><b>CPA Marvin Wamukota.</b> <b>Internal Auditor.</b></p> <p><b>Academic Qualification</b> Strathmore University- (CPA-K) University of Nairobi - Master of Science (Finance) and: Kenyatta University - Bachelor of Economics and Finance.</p>	<p><b>Examine and analyses the party's records and financial documents.</b> Identify issues like compliance concerns, risks, fraud, and data inaccuracies. Review all records within the audit scope and investigate any problem(s) identified.</p> <p>Ensure adequacy of the party system of internal controls, and assess compliance with policies.</p>

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**Other Key Members of the Management Team**

No	Management	Details
5.	Director Programs & Partnership	Director Party Programs and Operational activities
6.	Director Media & Publicity	In charge of Media and general positive party image
7.	Membership Director	Head of Membership Activation & Head of Field Services
8.	Director Events & Logistics	Management of events and venues, Logistics, Supply Chain Management
9.	Director Legal	Director of Legal and Party General Compliance
10.	Director Diaspora	In charge of International Relations and Diaspora Matters



## **5. Chairperson's Statement**



Dear Members and General Stakeholders,

I am delighted and honored to present my statement on the annual report and financial statement of the United Democratic Alliance (UDA) Party for the year 2024-2025. With a deep sense of pride and responsibility, I share with you the tremendous achievements that we have made in realization of the goals we set for ourselves as we march towards fulfilling the promises we made to Kenyans, and as enshrined in our blueprint, the **Bottom-Up Economic Transformation Agenda (BETA)**.

For the Party, 2024 -2025 was a year of outstanding performance. It was a year we brought forth our true and realistic potential, emphatically stamping our UDA Party as a political outfit on a mission to claim its position among political party titans in Kenya and the region.

This was the year we recorded milestones in our performances, despite the turbulence occasioned by some changes to the party's leadership. This annual report not only details our financial stewardship but also chronicles our unwavering commitments to the principles upon which our Party was founded.

Members, allow me to briefly bring you to speed with some of the milestones we achieved over the year, some of which are still work in progress, but on an accelerated trajectory.

### **Strengthening our grassroots.**

We accelerated our mission for grassroots reach, engaging in activities that connects us with our esteemed members, even as we undertook membership drive to shore up our numbers and claim our rightful place as the largest political formation in the country. Our digital platforms have been revitalized to foster inclusive dialogue among our members, ensuring we get strategic feedback about how to move our party forward.

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**Strategic cross political Party Partnership and dissolution of ANC Party.**

In line with our party's philosophy, vision and mission statement of building a moribund political institution with a wider reach. Under the leadership of our Party Leader, His Excellency President William Ruto, the party signed an agreement with the Amani National Congress (ANC) Party. This arrangement saw the ANC fold up to join the UDA Party. The pact was approved by the National Executive Council (NEC) and ratified by the Office of the Registrar of Political Parties (ORPP), moving the entire membership of ANC to UDA . The net effect of this was the increased party membership and further provided further strength in numbers in our legislative assemblies.

**UDA - ODM Memorandum of Understanding.**

To foster national cohesion and stability in government, UDA and ODM, under their respective leaders, President William Ruto and Prime Minister Rt. Hon. Raila Odinga in March signed a 10- point Agenda and NADCO Report as part of a Memorandum of Understanding (MoU) on a joint working relationship both in the Executive and the Legislature to steer the country forward.

**Changes in NEC.**

The year in review also saw some changes in the composition of NEC and the Party's leadership structure, necessitated by particular changes, notably the decision by NEC to effect changes in the Deputy Party Leader's and Secretary General positions after the former holder was impeached by Parliament. This saw H.E Deputy President Kithure Kindiki automatically assume the position of First Deputy Party Leader, in line with the Party's Constitution. Other changes were also necessitated by the onboarding of the leadership of ANC Party, with H.E Issa Timamy assuming the position of Second Deputy Party Leader. Sen. Hassan Omar Hassan assumed the position of Secretary General, deputized by Hon. Omboko Milemba. Other changes are contained in the provided Organigram.

**Implementation of the Party's Strategic Plan.**

The year provided the Party with the chance to further implement its strategic plans. I can proudly confirm to you that we are on course to attain our set targets as we move towards the 2027 General Elections. We have been working closely with both our local and international partners to strengthen our structures and enhance our capacities through partnerships and collaborations with our peers, as follows.

**UDA - CPC collaboration**

Our partnership with the Communist Party of China (CPC) has been enhanced in the year 2024 -2025, with the climax of this partnership being the hosting of high-level China delegation led by H.E Li Xi; a great honor accorded to the UDA Party. This high-level

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visit was followed by a reciprocal visit of the UDA Party to CPC, in a delegation led by the Secretary General Sen. Hassan Omar. This Party-to-Party collaboration has opened significant ground for engagement and learning, especially on matters of political party management, ideology development, party mobilization and patriotism.

Collaboration between the two parties is still ongoing with more engagements planned and being rolled out in the current year.

**UDA - NRM Partnership.**

The year also saw a strong collaboration between the Party and Uganda's ruling Party, National Resistance Movement (NRM). With the guidance of the parties' two leaders, President Ruto and President Yoweri Museveni, UDA and NRM have engaged in partnerships on areas of mutual benefit for both political formations which will result in sending a delegation of over 100 members of UDA to Uganda for a month-long programme at NRM's National Leadership Institute (NALI).

The Party has also continued to work closely with other strategic partners such as Center for Multi-Party Democracy (CMD), Oslo Center, Programs for Young Politicians in Africa (PYPA), The Christian Democratic International Center (KIC) and International Republican Institute (IRI), who are valuable partners in providing the party with capacity to build a political party.

**Political Direction of the Party**

Members, let me assure you that the party is on a positive trajectory. Despite the turbulence we faced with the exit of the former Deputy Party Leader, we have made serious inroads in areas that were not perceived as our strongholds. We continue to engage other political formations as we work on possible building of political alliances, mergers and collaborations as we move towards achieving our goals.

**Appreciation**

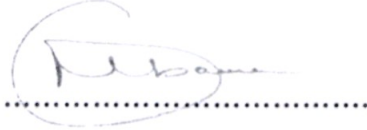
The successes and stellar performance we celebrate today would not have been achieved were it not for the immense support we received from our regulator the Office of the Registrar of Political Parties. As the Chairperson, I am greatly indebted to the office for their guidance. I wish to also express my sincere gratitude's to my colleagues with whom we serve in the National Executive Council (NEC) for their invaluable insights and support. I wish to salute the senior management of the Party; Directors and members of the Secretariat for their dedication and valuable support that has made us achieve our objectives. We appreciate all our partners and stakeholders and look forward to their great cooperation in the coming year and beyond.

Thank you and God bless you.

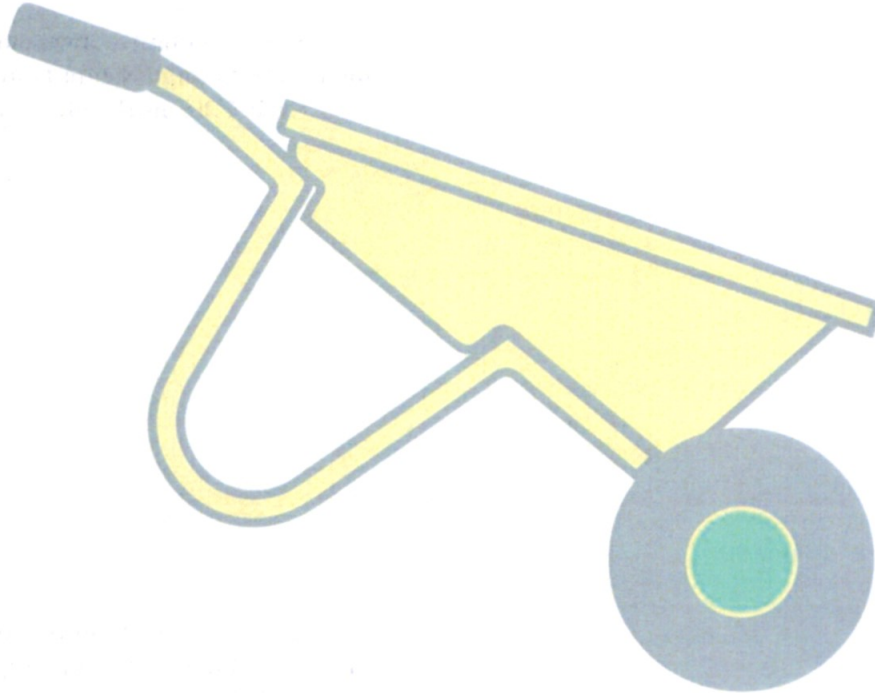
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Sincerely,



**H.E Hon. Cecily M. Mbarire  
National Chairperson.**



## **6. Report of the Secretary-General**



It is with great honor that I wish to draw to your attention key highlights of the party's performance for the year 2024/2025. I am indeed elated to be part of the team that has driven the party to the successes that we report over the past one year.

As the accounting officer and the chief spokesperson for the party, I can proudly say that we are on a positive trajectory and as our financial accounts reflect, we are in line of undertaking key programs that will propel us to a mega political outfit that we enshrined in our vision. Our performance over the last one year has been a testament that we are on course and in the right direction towards achieving our goals. Allow me to point out just a few areas that we have made great strides as we build our political brand.

### **1. Operational Performance of the Party.**

#### **a). Membership Recruitment.**

Our Directorate of Membership has continued to record growth in membership numbers. In 2024-2025, the Party took advantage of the many activities and programs it undertook to enlist new members, a trend we will continue with as we endeavor to meet our targets of bringing on board membership of about 15 million by 2027. Among the activities we undertook where we engaged in member recruitment were the Comrades Chapter, targeting potential members in our universities and tertiary colleges. By June 30, 2025, the official figures provided to the party as per the certified register of ORPP indicated UDA to have a membership of 7,410,542. We intend to grow this number.

#### **b). Grassroots Elections**

To ensure that the party has strong grounding in the grassroots, we have continued to hold our grassroots elections, where party members have the chance of electing their officials from as low as the polling stations levels, where 20 representatives are directly elected to represent different interest groups. The representative in turn elect their officials. UDA has employed electronic mode of elections - the first political party to do

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it - ensuring transparency and integrity of the elections. So far we have held grassroots elections in at least 27 counties. The election program is ongoing to ensure completion of the same in all the other 20 counties and upper level positions by June 2026.

**c). Opening of Party Offices**

The requirement by law of the Office of the Registrar of Political Parties is that the Party must have functional offices in at least 24 counties across the country. I am glad to report to members that in the last one year, we have continued to not only open more offices in our counties but also equip them with the personnel to handle party affairs in the counties. So far we have opened offices in 31 counties, which are all operational. Plans are underway to meet and surpass the requirements of the law.

**2. Status of Implementation of the Strategic Plan**

We plan to set up a Leadership Academy so as to continually train our ever growing Party Cadres. Significantly we have made Revenue Reserves of over Kshs. 160 Million for this noble course. I am glad to note that the Party is on course in the implementation of its Strategic Plan, with continuous progress noted in the following areas.

- \* Organizational restructuring
- \* Membership growth
- \* Ideological training and political education
- \* Communication and Digital Outreach.

**3. Financial Performance**

Our Annual Financial Statement presented here will indicate to you that our performance is greatly sound. Our accrued income grew from 586 Million to 657 Million in the year under review. This is despite the constraints we face due to limited resources that at times hinder the rolling out of our programs. This has remained our main challenge in 2024-2025, as it has limited the undertaking of our activities and programs which are contained in our annual plans. From time to time, we have had to adjust our plans and programs due to the budgetary constraints.


**Conclusion**

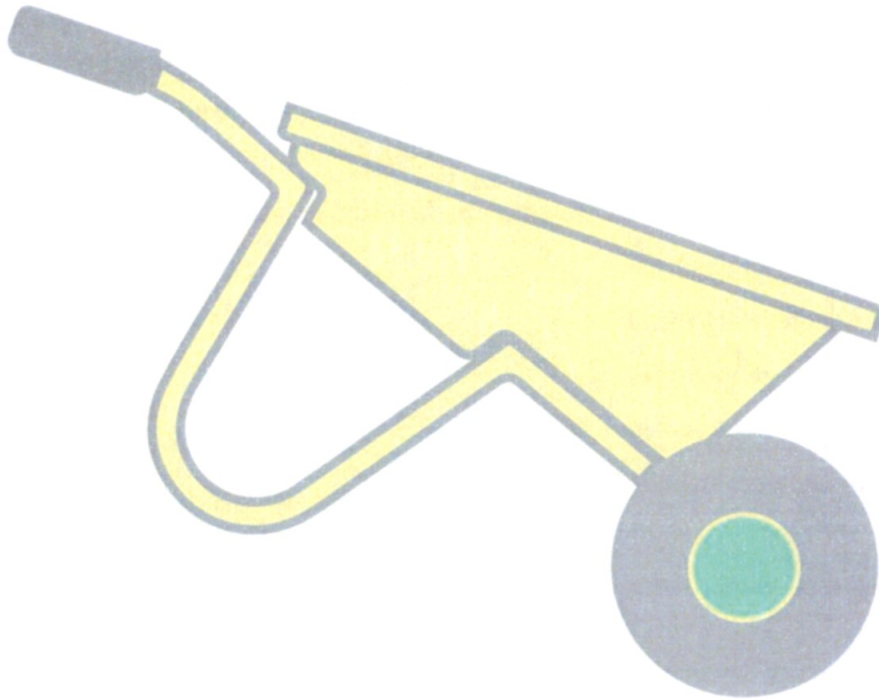
Members, I remain committed to enhancing the strategic leadership and the organizational excellence of the UDA party, guided by our Constitution, vision of the party and the blueprint. I intend to ensure that our collaborations with our key partners, CPC and NRM, who have offered invaluable trainings enriching our party leadership and operational strategies, other stakeholders; Oslo Center, Center for Multi-Party Democracy (CMD) and all other affiliates continues to flourish even more in the coming years.

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Thank you.

  
Sen. Hassan Omar Hassan  
Secretary General.



**7. Statement of Performance against Predetermined Objectives for FY 2024/2025.**

In the pursuit of our Party goals and commitment to democratic principles, we are pleased to present a comprehensive assessment of our performance against predetermined objectives. We are working tirelessly to ensure that we deliver to all the people as expected.

UDA has five strategic pillars/issues and objectives within the current Strategic Plan for the FY 2024/2025. These strategic objectives are as follows:

**1) Elections Management:**

Having undertaken fair, verifiable and accountable Party primaries, the party had a field of strong candidates to fly her flag in General elections 2022. We were assured of profound wins across the position thus need for safeguarding our votes.

A robust election monitoring mechanisms enables us to uphold the integrity of the electoral process. Voter education programs to enhance civic awareness and participation were put in place and facilitated.

The various levels of elections that our members participated in included;

- Presidential level-1 candidate
- Gubernatorial level-41 members
- Senatorial level-40 members
- County Women Representative level-43
- Member of National Assembly Level-261
- Member of County Assembly level-1286

The Party managed to garner the presidential seat, 20 Gubernatorial seats, 22 senatorial seats, 21 women representative seats, 119 Member of national Assembly seats and 518 Member of County Assembly seats.

**2) By-Elections:**

The culmination of the above Party Primaries would be confirmed or contradicted by IEBC's results. As predicted UDA's candidates in the three positions went ahead to defend the sets on behalf of the Party cementing the fact that the right choice by our supporters in Nominations was also confirmed in their By-Elections.

**3) Party Activations:**

In our strategic plan done in December 2021, the party identified membership recruitment as a key pillar post General elections 2022. There was a general realisation that parties go silent immediately after election only to resurface in the next election cycles.

So as to keep member informed with party matters, deliberate measures to market the parties are required. In this regard, party activations were successfully organized, engaging members and fostering a sense of unity and purpose.

There was implementation of targeted outreach initiatives to broaden the party's reach and strengthen grassroots connections. Our party embarked on a significant journey to increase our reach and impact many by conducting membership activations in twenty-five out of forty – seven counties. The target to recruit members to the party was set to increase to 10 million members. This remarkable achievement demonstrates the growing appeal of UDA and the trust that people have in our party's vision and leadership.

**4) Programs:**

Our manifesto, clearly outlines the Plan to achieve sustained economic growth & stability. In BETA proposal, NEC realigned its programs in synch with BETA. The party executed a diverse array of programs aimed at addressing the needs and concerns of our constituents. Innovation and flexibility in program design was demonstrated ensuring relevance to the evolving political society. The programs conducted were county field programs, grassroots meetings and voter mobilisations. The party is actively preparing for the upcoming grassroots elections scheduled for the month of April 2024. These elections are crucial in giving our members a voice and ensuring that their interests are represented at all levels of government. Through these elections, we aim to strengthen the democratic process and provide a platform for the people's voices to be heard

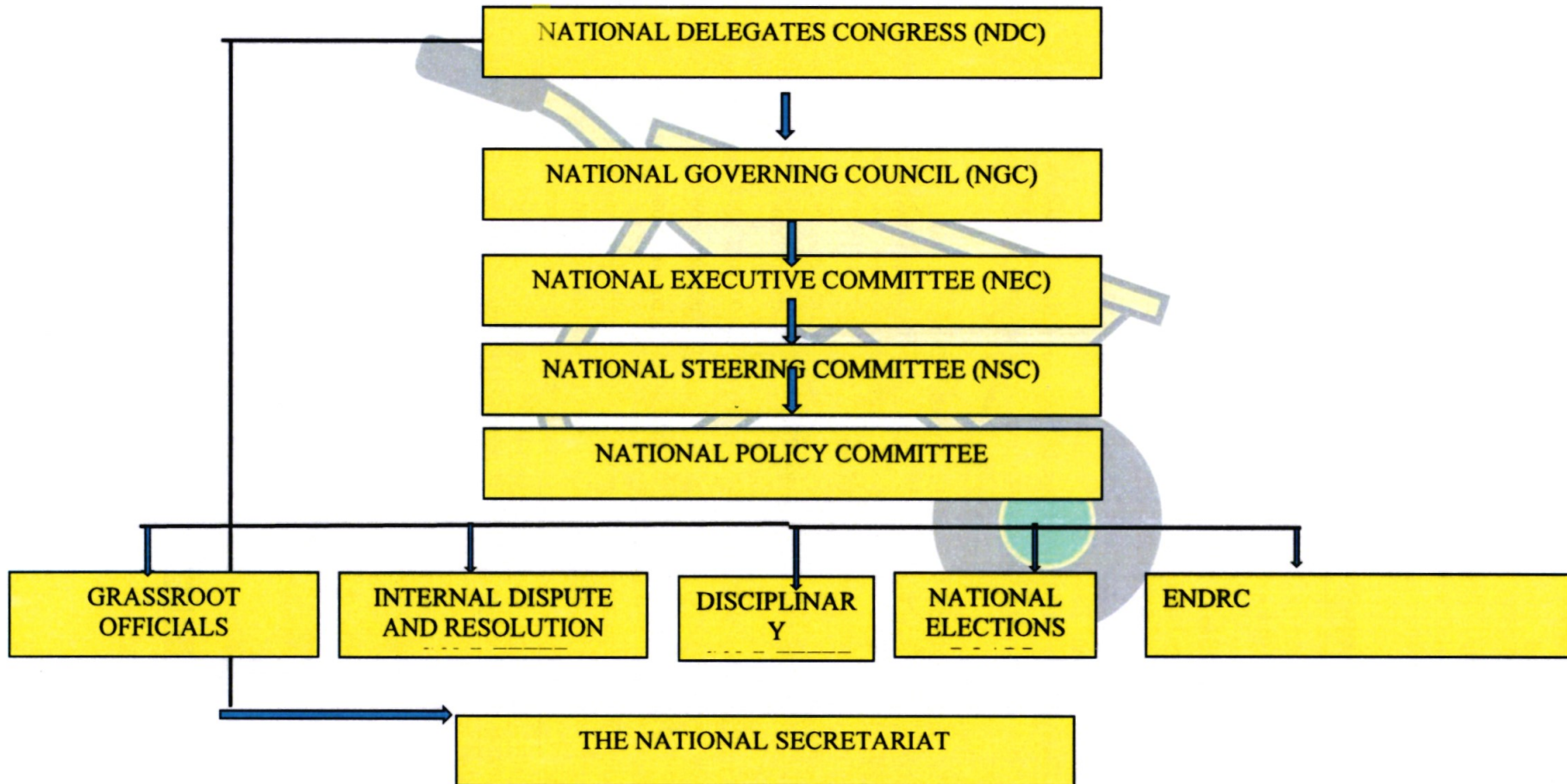
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UDA develops its annual work plans based on the above 5 pillars. Assessment of the Party’s performance against its annual work plan is done on a quarterly basis. The party achieved its performance targets set for the FY 2024 period for its five strategic pillars, as indicated in the table below:

No	Program/Activity	Key Performance Indicator	Target	Achievement	Remarks
1.	Membership Recruitment	No of Members	15,000,000	7,410,542	This is a target to be achieved by the year 2027.
2	Grassroot Elections	Counties and the Number of Officials Elected.	22 Counties	22 Counties	Grassroots-level at the polling Centre was completed successfully.
3	Party Primaries	Contact Credible By Elections	23 Positions	Successful Candidates	FY2025_26
4	Party Discipline	Party Order	All Members	Fast dispensation of all disciplinary matters	
5	Leadership Academy	Continuous training	Acquire Property	Reserves set aside	

**8. Governance Statement**

The Party structure of the party is presented in the diagram below:



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The primary responsibility of the Committee is to make binding decisions on party management and its policies. The NEC sets and oversees the overall policy, broad strategy and framework for the party and monitors the execution progress.

The NEC draws its powers and authority from party constitution. As the custodians of the party's governance structure, the NEC is committed to the principles of best practice in governance. The NEC continually strives to strengthen the party internal controls and management and promote a culture of integrity to support the party in achieving its strategic and financial objectives.

**NEC Responsibilities**

- i. The NEC is tasked with the following primary responsibilities in providing leadership and strategic direction to the party:
- ii. The National Executive Committee shall be in charge of the Secretariat.
- iii. The National Executive Committee shall provide Party policies, political guidance to the Party, Party membership, bodies and committees formed by the Party, communications made to state bodies and others, regional, international cooperation with governments, and partners.

**NEC Composition and Diversity**

The NEC is composed of diverse and seasoned professionals in the field of business management, engineering, finance, accounting, legal, policy, and banking with extensive knowledge and understanding in various sectors. Their combined experience is leveraged to help the party's strategic direction for improved party performance.

**NEC Committees**

The NEC has established five Committees to enhance its efficiency and effectiveness. Appointment to these NEC committees takes into consideration diversity of the members' skills, expertise and experience required to handle respective functions. The committees operate in accordance with specified terms of reference.

NEC in this year under review had 8 sittings.

**NEC Capacity Development**

The Committee underwent a comprehensive induction programme tailored to their individual needs to acquaint them with their responsibilities as well as keep them abreast of the party's strategy and operations. In the period, various capacity building programmes focusing on leadership, corporate governance, finance and other relevant areas were conducted for the NEC.

Each year the Committee prepares a training calendar where specific training needs are identified and scheduled. The trainings focus on leadership, governance, finance and other relevant areas.

**NEC Evaluation**

The committee undertook an annual self-assessment for continuous growth and development of individual members and to enhance collective performance.

**Governance Audit**

The Committee continued to implement the corporate governance audit recommendations from the audit done the previous year. This is to ensure that the party complies with relevant areas of corporate governance.

**Ethics and Code of Conduct**

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The party actively promotes a strong ethical culture of accountability and ‘doing the right thing’ among its members of staff and support partners. This is aimed at inculcating and sustaining a value-based approach in party operations and decision making.

To entrench ethics and integrity, the party conducts internal trainings and awareness campaigns. The trainings have enhanced standards of professional conduct and reinforced our core ethical values, and empowered staff to make ethical decisions and conduct themselves in the best interest of the organization. During the period under review our employees underwent training on maintaining ethics and integrity in the workplace.

The party has initiated a mandatory annual programme requiring all employees to declare any conflict of interest in the process of carrying out their official work. The purpose is to deter corrupt practices at the workplace and rally members of staff to work in the best interests of the party.

In addition, the party continued to implement its whistle blower protection policy to encourage employees and the public report on malpractices without fear of retaliation.

Whistle blowing is encouraged through the provision of various reporting channels including an anonymous online platform and telephone number 0791555222.

**9. Management Discussion and Analysis**

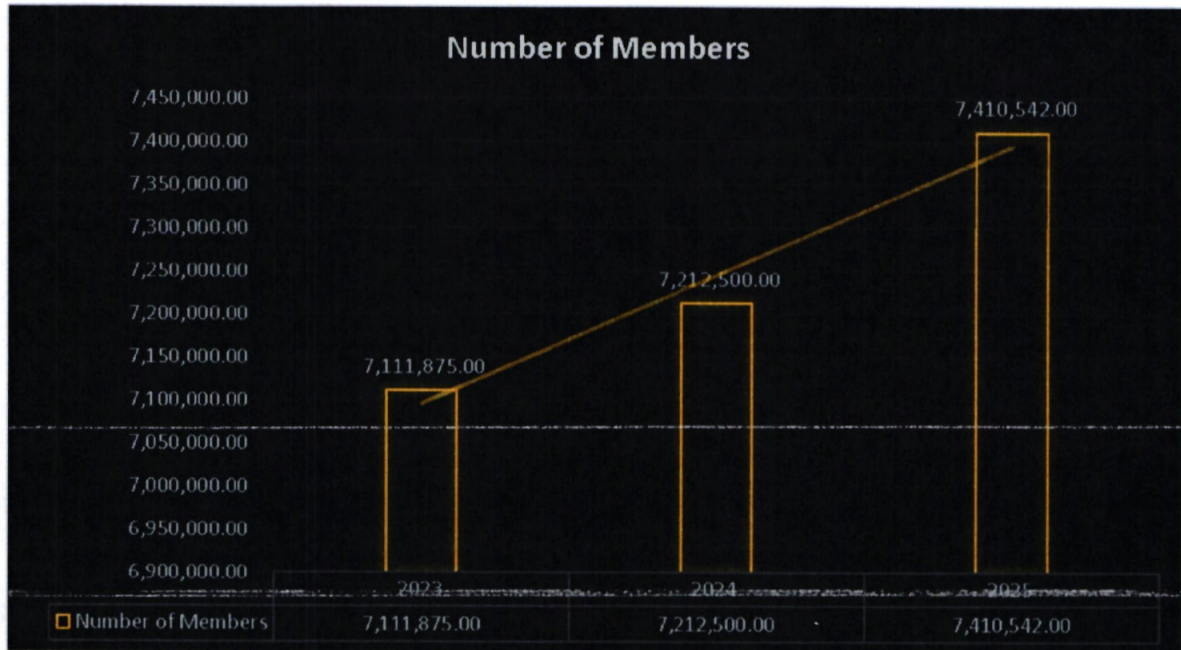
	2025	2024	2023
1. Number of Members	7,410,542	7,212,500	7,111,875
2. Budget per year	1,079,730,364.00	725,392,010.00	719,539,463.00
3. Revenue from Political Parties Fund (Funded Parties)	481,478,992.48	316,061,825.00	345,800,493.00
4. Members' subscriptions	154,800,000.40	162,000,000.00	117,789,000.00
5. Members' Contributions/Donations	11,904,114.00	22,430,000.00	241,451,812.72
6. Number of elected representatives, including SIGs	1,099.00	1,054.00	1,065.00
7. No of Party Office Branches	31	24	20

The table above indicates trends of the reported sections for the past three years. Furthermore, the following narrations examine how each specific area of reporting has been evolving, breaking down each component into detail.

**1. Membership**

Membership			
DETAILS	2025	2024	2023
Membership	7,410,542	7,212,500	7,111,875

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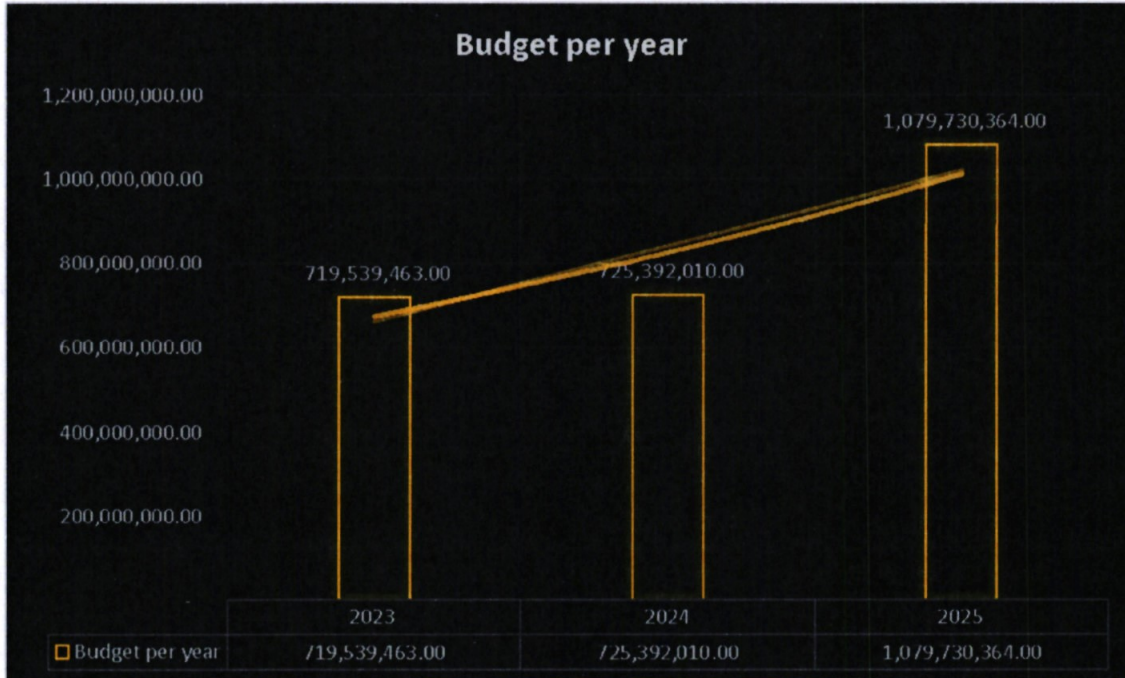


Membership registration has been having an upwards trend from 2023 to the current year 2025.

**2. Budgets**

DETAILS	Budget per year		
	2025	2024	2023
<b>Actual Budget: Income</b>	1,079,730,364.00	725,392,010.00	719,539,463.00
<b>Actual Budget: Expense</b>	1,043,930,364.00	709,392,010.00	345,800,493.00
<b>Actual Budget: Capital Expenditure</b>	35,800,000.00	16,000,000.00	27,717,500.00

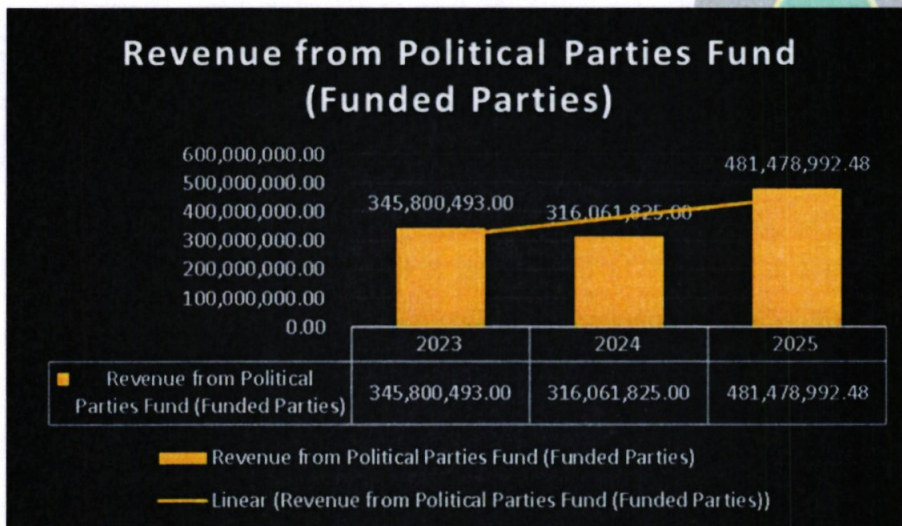
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The increase in PPF necessitated an increase in the budget over the years.

**3. Revenue from Political Parties Fund (Funded Parties)**

Revenue from Political Parties Fund (Funded Parties)			
DETAILS	2025	2024	2023
Revenue from Political Parties Fund (Funded Parties)	481,478,992.48	316,061,825.00	345,800,493.00

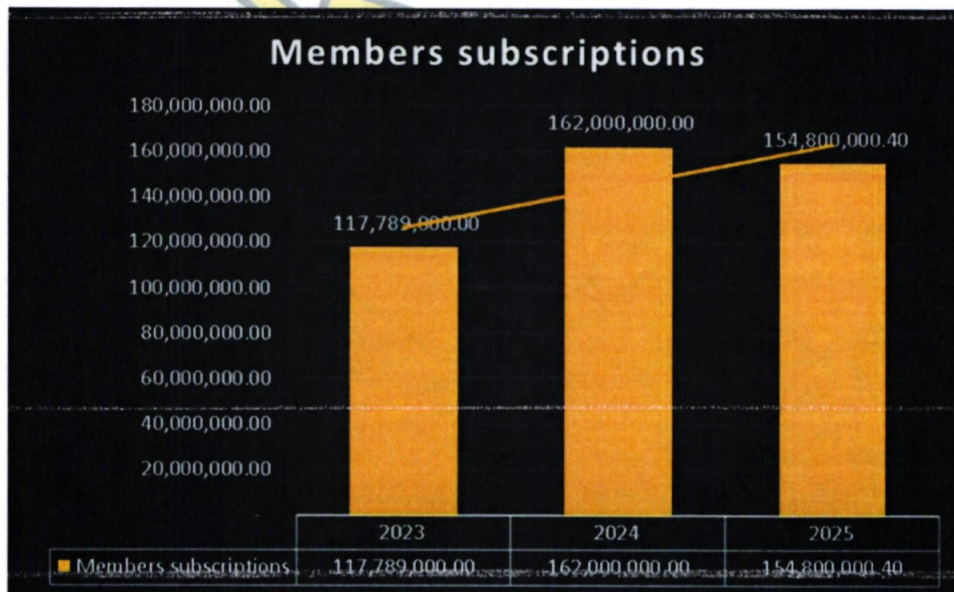


Similarly, there has been an increase in PPF over the years to date.

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**4. Members' subscriptions**

<b>Members subscriptions</b>			
<b>DETAILS</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>
Party Leaders Contribution	3,600,000.00	3,600,000.00	2,700,000.00
Governor and D. Governors	25,200,000.00	30,000,000.00	21,501,100.00
Senators Contributions	13,080,000.00	13,680,000.00	9,080,000.00
National Assembly Contribution	41,580,000.00	42,540,000.00	29,665,050.00
EALA Members	1,200,000.00	1,200,000.00	580,000.00
Speakers Contribution	2,124,910.00	5,280,000.00	2,255,000.00
MCA Contribution	68,015,090.40	65,700,000.00	52,007,850.00
<b>TOTAL</b>	<b>154,800,000.40</b>	<b>162,000,000.00</b>	<b>117,789,000.00</b>

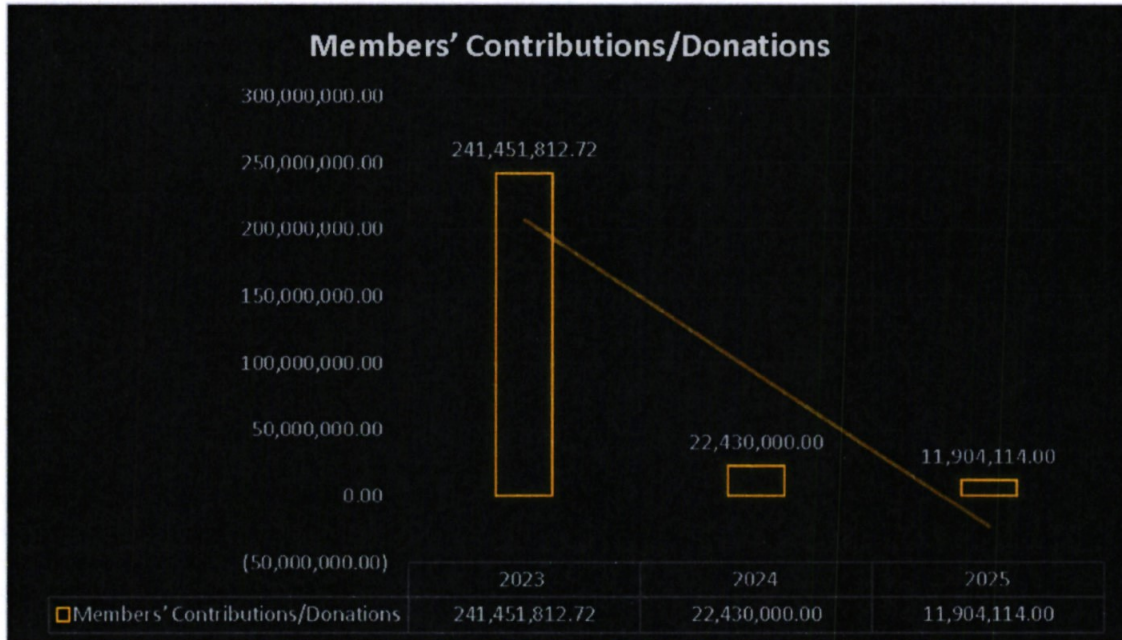


The political environment from 2024 to 2025 deepened the collections from members, as leadership in the houses of Parliament was realigned mid-term, meaning the contributions reduced due to revised rates of persons who were previously in leadership positions.

**5. Membership Donations and Contributions**

<b>Membership Donations and Contributions</b>			
<b>DETAILS</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>
Members' Contributions/Donations	11,904,114.00	22,430,000.00	241,451,812.72

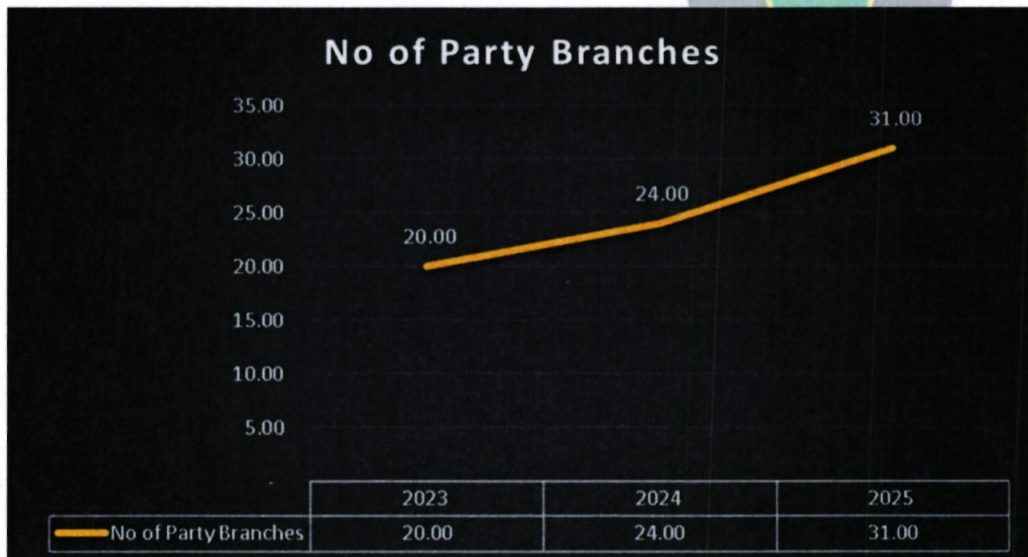
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As we moved away from the election period, that is the general elections of 2022 that fell in the financial year 2023-2022. The number of donations has reduced since the intensity of campaigns has also reduced.

**6. Number of Party Branch Offices.**

Branch Office			
DETAILS	2025	2024	2023
No of Party Offices Branches	31	24	20

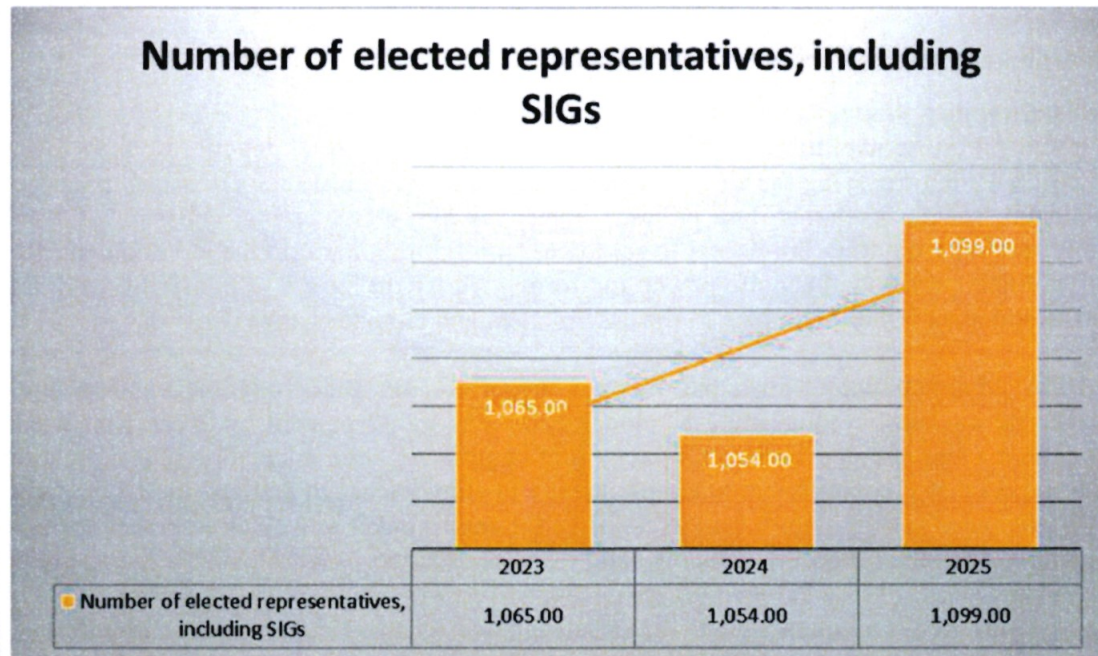


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The party has been increasing its grassroots reach through reopening of County offices from 20 Offices in 2023 to 31 Offices in 2025.

**7. Number of elected representatives, including SIGs**

<b>Number of elected representatives, including SIGs</b>			
<b>DETAILS</b>	<b>2025</b>	<b>2024</b>	<b>2023</b>
Party Leader (President)	1.00	1.00	1.00
Deputy Party Leader (Deputy President)	1.00	1.00	1.00
Governors	21.00	20.00	20.00
Deputy Governors	21.00	20.00	20.00
Senators (Elected)	6.00	6.00	6.00
Senator (Nominated)	10.00	10.00	10.00
Majority leader (SEN)	1.00	1.00	1.00
Chief whip (SEN)	1.00	1.00	1.00
Deputy chief whip (SEN)	1.00	1.00	1.00
Chair of committee (SEN)	12.00	12.00	12.00
Deputy chair of committee (SEN)	1.00	1.00	1.00
Deputy Speaker (MNA)	1.00	1.00	1.00
Majority leader (MNA)	1.00	1.00	1.00
Chief whip (MNA)	1.00	1.00	1.00
Deputy chief whip (MNA)	1.00	1.00	1.00
Chair of committee (MNA)	29.00	29.00	29.00
Deputy chair of committee (MNA)	24.00	24.00	24.00
Member of Parliament (Elected)	71.00	62.00	62.00
Member of Parliament (Nominated)	5.00	5.00	5.00
Women Representative	22.00	21.00	21.00
East Africa Legislative Assembly (EALA)	5.00	5.00	5.00
Speaker of County Assembly	21.00	21.00	21.00
Member of County Assembly (Elected)	532.00	518.00	524.00
Member of County Assembly (Nominated)	310.00	291.00	296.00
<b>TOTAL</b>	<b>1,099.00</b>	<b>1,054.00</b>	<b>1,065.00</b>



The number of Elected leaders reduced in 2024 due to a number of factors, including deaths. However, in 2025 the number increased after members of the dissolved ANC Party joined UDA.

## **10. Environmental and Sustainability Reporting**

### **i) Sustainability strategy and profile**

An environmental sustainability strategy focuses on the responsible use of natural resources to satisfy present needs while preserving the ability of future generations to meet theirs. It seeks to harmonize environmental, social, economic, and political objectives by cutting carbon emissions, advancing renewable energy, promoting fair access to resources, and limiting harm to the environment. toward this end, political parties that acquire power and form government have a responsibility and duty to address the attendant issues pertaining to the environment and climate change.

Under UDA administration, Kenya has focused her efforts on addressing the environment and climate change agenda by committing to reduce emissions by 32 percent by 2030. Kenya tackles climate change using a comprehensive strategy that emphasizes both adaptation and mitigation. in line with the country's commitment to environment and climate change matters, the UDA party has actively participated in initiatives meant to conserve the environment as well as embraced technology in its operations thereby purposely reducing solid waste production.

Importantly, the party's climate agenda action are guided by the Kenya Kwanza Manifesto (The Plan), the Climate Change Act, 2016, the National Climate Change Response Strategy, and the National Environmental Policy Framework.

### **ii) Environmental performance**

UDA's inclusion in the Jaza Miti campaign, which aims to plant 15 billion trees by 2032, signals an environmental commitment within its medium-term planning. In its broader development agenda articulated primarily via its manifesto, the UDA party commits to Vision 2030 and the UN SDGs, embedding sustainable development in its strategic framework. Programs like 'UDA Mashinani', while politically oriented, offer potential channels to communicate and co-create environmental interventions with communities, though currently not focused on sustainability narratives.

### **iii) Employee welfare**

Article 22 of the UDA Constitution establishes the National Secretariat as the principal administrative organ of the Party, mandated to give effect to and operationalize the policies, strategies, decisions, and programs adopted by the Party leadership. The Secretariat is placed under the overall authority of the Executive Director, who provides strategic guidance and oversight in the discharge of its functions. It is structured into various Directorates and Departments, each under the stewardship of a Director, thereby ensuring a clear framework for specialization, accountability, and coordinated service delivery. The Party regards its Secretariat not merely as a support mechanism, but as the backbone of institutional implementation, and accordingly recognizes its employees as the most important asset in the advancement of the Party's mission and objectives. In this regard, the well-being, professional development, and effective deployment of Secretariat staff are accorded the highest priority as essential to the realization of the Party's vision and long-term success.

To provide clarity and consistency in the management of its human capital, the Party has established a Human Resource Policies and Procedures Manual. This Manual, developed in conformity with the Constitution of Kenya, national labour laws, and internationally recognized best practices, serves as the authoritative framework governing the administration of staff matters within the Party. It outlines

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the fundamental principles, rights, duties, and obligations of employees, while prescribing the systems and processes through which staff are engaged, managed, and supported. In doing so, it ensures that human resource management is conducted with transparency, accountability, and fairness, while safeguarding the dignity, welfare, and professional aspirations of all staff members. The Manual also provides a mechanism for the continuous development and periodic review of human resource instruments, thereby ensuring that the Party's administrative practices remain responsive to evolving institutional needs and labour market dynamics.

The recruitment policy of the Party is anchored in the principles of merit, integrity, and inclusivity. It is the policy of UDA to engage staff members of the highest professional caliber through a competitive, transparent, and merit-based selection process. Appointments are made on the basis of objective criteria determined by the requirements of the position and the broader needs of the Party, with due consideration given to diversity and the imperative of building a Secretariat that reflects the national character. As an equal opportunity employer, the Party prohibits discrimination on any grounds and ensures that all applicants are considered fairly on the basis of loyalty, qualifications, demonstrated ability, relevant experience, and a commitment to the values and aspirations of UDA. This approach ensures that the Party is able to attract and retain a workforce that is not only competent and highly motivated, but also aligned with its mission, vision, and strategic objectives.

The Party further affirms its commitment to fostering a positive, inclusive, and enabling work environment in which every staff member is respected, valued, and empowered to contribute meaningfully to the advancement of the Party's objectives. UDA is committed to ensuring that all staff are treated equitably and justly in all aspects of their employment, including recruitment, deployment, appraisal, and career progression. In pursuit of this objective, the Party has established competitive compensation and benefits structures that reflect prevailing market standards while reinforcing motivation, performance, and retention. By doing so, UDA ensures that it continues to attract and sustain a pool of skilled, talented, and committed professionals dedicated to the realization of its vision.

Promotion within the Party is regarded as both a mechanism for career advancement and a formal recognition of individual merit and service. It entails a progression to greater responsibilities, accompanied by adjustments in remuneration, title, and grade in accordance with established Party policies. Promotions are conferred on the basis of performance, integrity, and demonstrated capacity to assume higher responsibilities, and are designed to serve as an incentive for continuous improvement, excellence in service delivery, and loyalty to the Party. In addition to enhancing staff motivation, the promotion framework fosters a culture of meritocracy, professional growth, and institutional continuity, thereby strengthening the Secretariat as a whole.

Through these measures, UDA affirms its unwavering commitment to the professional development, welfare, and empowerment of its Secretariat staff, recognizing that a strong, motivated, and well-supported workforce is indispensable to the effective implementation of Party policies, the achievement of its objectives, and the fulfillment of its historic mission.

**a) Responsible Supply chain and supplier relations**

The UDA Party is committed to maintaining a responsible, transparent, and ethical supply chain. In line with the principles outlined in the ORPP Procurement Manual and the

Public Procurement and Asset Disposal Act (PPADA), 2015, the Procurement Department ensures that all engagements with suppliers and service providers reflect the Party's core values of fairness, accountability, professionalism, and integrity.

### **1. Fair and Transparent Procurement Processes**

All supplier engagements begin with a clear and open procurement process, guided by:

Approved procurement thresholds

Use of appropriate procurement methods (e.g. open tendering, RFQ, framework agreements)

Publicly advertised calls for prequalification or quotations

Clear technical and financial evaluation criteria

This process not only ensures that all vendors are treated equally, but also helps the Party build long-term relationships with credible suppliers who meet quality and value-for-money standards.

### **2. Honouring of Contracts and Service Agreements**

UDA upholds the sanctity of contracts. Once a procurement process is concluded and an award issued, formal contracts or LPOs (Local Purchase Orders) are signed with the supplier. These contracts clearly outline:

Scope of work or items to be delivered

Delivery timelines

Payment terms

Dispute resolution mechanisms

Throughout the year, the Procurement Department ensured that:

All contracts were legally binding and aligned to the Party's financial plans

Delivery inspections were conducted before payments to verify compliance

Contract variations (where applicable) were documented and approved per procedure

No supplier was engaged without a formal commitment, preventing verbal or undocumented agreements that could risk the Party's accountability or lead to legal exposure.

### **3. Respecting Supplier Payment Practices**

One of the Department's core achievements in the 2024/2025 financial year was improving supplier payment timelines. Recognizing the importance of timely payments in maintaining strong supplier relations, the Party implemented several key measures:

Aligned procurement timelines with the Party's cash flow to prevent commitments without available funds

Implemented a procurement-finance coordination framework, which ensured that once goods or services were delivered and verified, invoices were processed promptly

Communicated proactively with suppliers on the status of their payments and provided feedback where there were delays beyond standard timelines

As a result, over 85% of payments for the year were processed within 30 days of invoice submission, with zero recorded disputes escalated to legal action due to non-payment.

#### **4. Promoting Ethical Sourcing and Inclusivity**

In alignment with national policy and ORPP recommendations, UDA Party continued to promote the inclusion of:

- Youth-, women-, and PWD-owned enterprises through simplified RFQ opportunities
- Regionally diverse suppliers to ensure procurement benefits are spread across counties
- Suppliers were also required to commit to ethical practices, including:
  - Zero tolerance for bribery or inducements
  - Compliance with environmental and labour laws
  - Respect for contractual terms and data confidentiality

#### **CONCLUSION**

The UDA Party's approach to responsible supply chain management is rooted in integrity, professionalism, and sustainability. By honouring contracts, maintaining timely payments, and fostering respectful relationships with suppliers, the Procurement Department has not only strengthened operational reliability but also enhanced the Party's reputation as a trustworthy and accountable institution.

These practices are essential as the Party grows and prepares for more complex logistical demands in the coming political cycle. The Department remains committed to continuous improvement and to deepening the culture of ethical procurement across all levels of the Party structure.

#### **b) Responsible marketing and advertising**

The United Democratic Alliance (UDA) Party of Kenya positions itself as a grassroots-focused political movement advancing the Bottom-Up Economic Transformation Agenda (BETA). Though political parties differ from commercial enterprises, UDA's activities can be assessed through the lenses of responsible marketing and product stewardship, since their "product" is leadership, policies, and governance. The party's communication strategies highlight a commitment to ethical practices by engaging citizens directly, promoting inclusivity, and safeguarding public trust.

In terms of responsible marketing and advertising, UDA has demonstrated efforts to communicate its policies transparently and inclusively. The UDA Mashinani program provides town halls and workshops where citizens—particularly women, youth, and persons with disabilities—can voice their concerns directly to officials, strengthening accountability and reducing misinformation. By integrating both digital platforms and traditional media, the party ensures broad reach across Kenya's diverse population. UDA has also taken steps to refute misinformation in its name and has consistently shaped messages that resonate with small businesses, hustlers, and marginalized groups, reinforcing diversity and fairness in its communication.

#### **c) Product stewardship**

UDA embraces product stewardship by ensuring its policies and governance frameworks promote public welfare and protect citizen rights. The BETA agenda prioritizes key sectors such as agriculture, MSMEs, housing, healthcare, and the digital economy, directly responding to grassroots socio-economic needs. Furthermore, the party has emphasized inclusivity in governance through

consultations with stakeholders and collaboration with opposition groups, signaling a willingness to pursue bipartisanship for national stability. Commitments to anti-corruption, oversight institutions, and prudent resource management further underscore its responsibility to safeguard citizens from exploitation and misuse of public resources.

The Party's policies extend stewardship to essential service delivery, including universal healthcare, affordable housing, electricity, clean water, and MSME support, reinforcing its role in protecting public welfare. By combining ethical marketing practices—through grassroots engagement, transparent messaging, and rejection of disinformation—with responsible stewardship of public interests, UDA demonstrates an alignment of political goals with ethical imperatives. This dual approach positions the party not only as a political actor but also as a custodian of sustainable development, underscoring that ethical communication and governance are central to Kenya's democratic and socio-economic progress.

**iv) Corporate Social Responsibility / Community Engagements**

The United Democratic Alliance (UDA) Party of Kenya has extended its mandate beyond politics to active participation in community development and social transformation. Guided by the principles of inclusivity and the Bottom-Up Economic Transformation Agenda (BETA), the party has embraced Corporate Social Responsibility (CSR) as a framework for uplifting communities and promoting social cohesion. These initiatives build trust, strengthen relationships with citizens, and reinforce the party's commitment to shared prosperity.

**Sports Development and Talent Nurturing**

Sports play a central role in UDA's CSR approach, offering an avenue for unity, youth empowerment, and talent development. The party has supported and organized football tournaments and related sporting activities at the grassroots level. These events not only promote healthy living and community spirit but also provide a platform for young people to nurture their talents while fostering peace and cohesion across diverse communities.

**Charity and Community Engagement**

UDA has consistently engaged in charitable initiatives aimed at supporting vulnerable groups and fostering compassion within society. The party has visited children's homes such as Light Connect and Nuru Children's Home, providing food and clothing. It has also supported families during funerals and moments of need, demonstrating solidarity with citizens during difficult times. Through these acts of charity and community engagement, UDA strengthens social bonds and underscores its commitment to care and inclusivity.

**Environmental Stewardship: Tree Planting Initiatives**

As part of its responsibility to safeguard the environment, UDA has championed tree planting and environmental conservation campaigns across different counties. In particular,

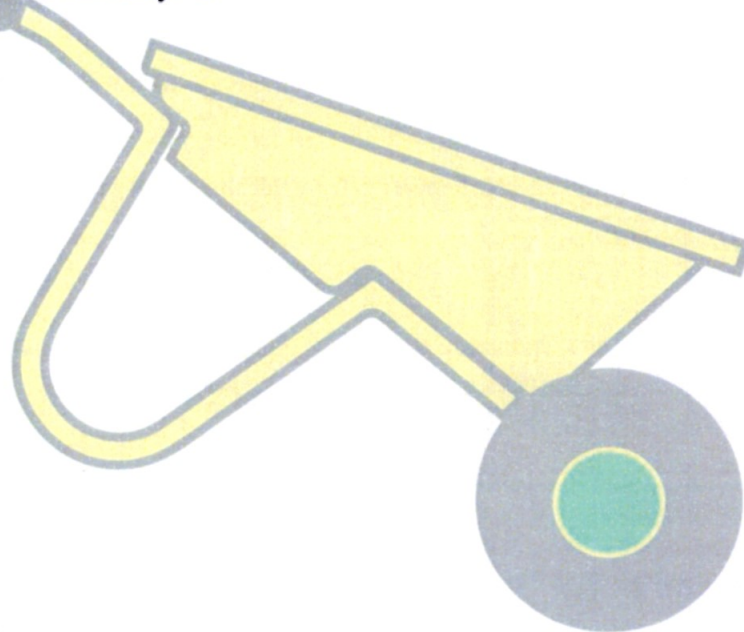
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the party has actively participated in the **National Tree Planting Holiday** declared by the government, mobilizing members and communities to plant trees as part of the national reforestation and climate action agenda. By integrating such activities into national observances, UDA not only contributes to ecological restoration but also aligns its efforts with Kenya's long-term environmental sustainability goals.

**Conclusion**

Through its CSR initiatives, UDA has demonstrated that leadership goes beyond political governance to include direct community involvement. By focusing on sports, charity, community engagement, and environmental sustainability through tree planting—especially during the National Tree Planting Holiday—the party contributes to national unity, social welfare, and ecological preservation. These initiatives reflect UDA's belief that political responsibility must be matched with tangible actions that uplift lives and secure a sustainable future for all Kenyans.



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**11. Report of the National Executive Committee (NEC).**

The Committee submits its report together with the audited financial statements for the year ended June 30, 2025, which show the state of the United Democratic Alliance (UDA) 's affairs.

**i) Principal activities**

The principal activities of the Party are reported on page (iv).

**ii) Results**

The results of the United Democratic Alliance (UDA) for the year ended June 30, 2025, are set out on pages (1) to (6).

**iii) Committee Members**

The members of the Governing body/NEC who served during the year are shown on pages (x) and (xi). During the financial year 2025/2024, 1 member was impeached, and 4 were appointed with effect from January 2025 and November 2024 after the dissolution of the ANC Party.

**iv) Auditors**

The Auditor-General is responsible for the statutory audit of the *United Democratic Alliance (UDA)* in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

By Order of the Council/Committee



**Name: Sen. Hassan Omar Hassan**  
**Secretary General**

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

Section 31 of the Political Parties Act Cap 7D and Article 22 section one (1) M “To receive and approve the annual financial budget, audited accounts and programs for the Party” It requires NEC to prepare financial statements in respect of that Party, which give a true and fair view of the state of affairs of the Party at the end of the financial year and the operating results of the Party for that year. The NEC is also required to ensure that the Party keeps proper accounting records which disclose with reasonable accuracy the Party's financial position. NEC is also responsible for safeguarding the assets of the Party.

The NEC is responsible for the preparation and presentation of the Party's financial statements, which give a true and fair view of the state of affairs of the Party for and as at the end of the financial year ended on June 30, 2025. 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 the Party; (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 the Party; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The NEC accepts responsibility for the Party'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 the Political Parties Act. The NEC is of the opinion that the Party's financial statements give a true and fair view of the state of the Party's transactions during the financial year ended June 30, 20xx, and of the Party's financial position as at that date. The NEC further confirms the completeness of the accounting records maintained for the Party, which have been relied upon in the preparation of the Party's financial statements, as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the NEC assessed the Party's ability to continue as a going concern. Nothing has come to the attention of the Directors to indicate that United Democratic

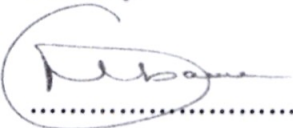
**United Democratic Alliance (UDA)  
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Alliance (UDA) will not remain a going concern for at least the next twelve months from the date of this statement.

**Approval of the financial statements**

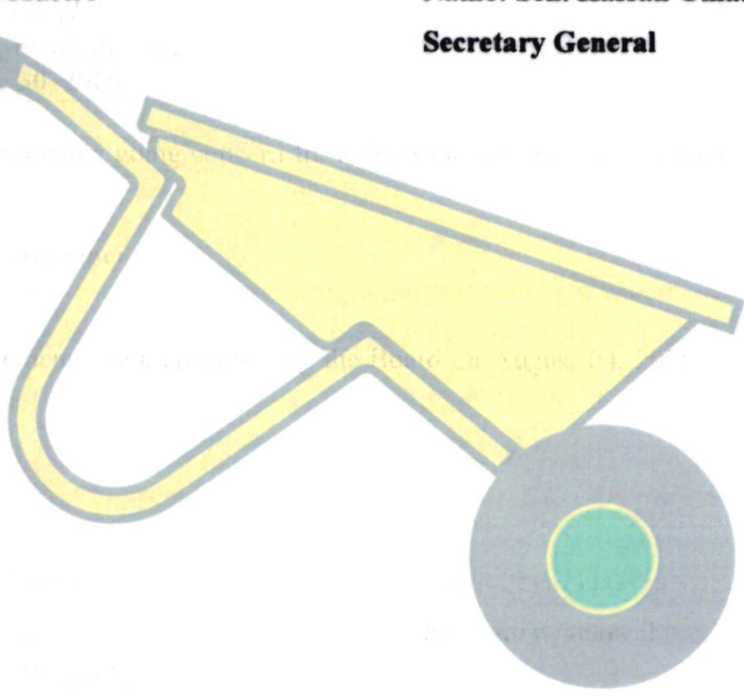
The Party's financial statements were approved by the Board on August 04, 2025 and signed on its behalf by:

  
.....

**Name: Hon. Cecily M. Mbarire  
NEC Chairperson**

  
.....

**Name: Sen. Hassan Omar Hassan  
Secretary General**



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON UNITED DEMOCRATIC ALLIANCE FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment, and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

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**

#### **Opinion**

I have audited the accompanying financial statements of United Democratic Alliance set out on pages 1 to 52, which comprise of the statement of financial position as at 30 June, 2025, and the statement of statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts, for the year then ended and a summary of significant accounting of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I

have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of United Democratic Alliance at 30 June, 2025 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 Political Parties Act, 2011 (Revised 2022) and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the United Democratic Alliance Management in accordance with ISSAI 130 on the 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 opinion.

### **Key Audit Matters**

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

### **Other Information**

Management is responsible for the Other Information set out on page iii to xliv, which comprise of Key Party Information and Management, National Executive Council, Key Management Team, Chairperson's Statement, Report of the Secretary-General, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the National Executive Committee and The Statement of National Executive Committee Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Party's financial statements, my responsibility is to read the Other Information and, in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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. Failure to Deduct and Remit Pay as You Earn and Other Statutory Deductions**

Review of the Party's financial statements revealed that the Party incurred expenditure totaling Kshs.128,208,145 in respect of employee costs, net pay. However, records indicate that the Party did not withhold any deductions in respect of Pay As You Earn (PAYE), National Social Security Fund (NSSF), Social Health Insurance Fund (SHIF), or Affordable Housing Levy. Analysis of payrolls revealed that statutory deductions totalling Kshs.69,830,714 should have been withheld and remitted to the respective authorities, comprising Kshs.35,003,822 and Kshs.34,826,892 for the financial years 2023/2024 and 2024/2025, respectively. As a result, the Party Management contravened the following laws:

- i. Section 37 (1) of the Income Tax Act, chapter 470 of the Laws of Kenya, which requires an employer to deduct tax from an employee's emoluments and account for the deductions.
- ii. Section 4 of The Affordable Housing Act, 2024, which requires a mandatory 1.5% contribution from the gross salary of an employee, with a matching 1.5% contribution from the employer, totaling to 3%; and
- iii. The National Social Security Fund (NSSF) Act, 2013, which establishes a two-tier contribution system with a standard contribution rate of 6% of pensionable earnings, split between the employee and employer.

Failure by the Party to deduct and remit the PAYE and other statutory deductions denies the exchequer revenue and exposes the Party to penalties arising from the unremitted taxes, and also denies the employees social protection, envisaged in the law.

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

### **2. Failure to Withhold and Remit Capacity Building Levy and Withholding Tax**

Review of the Party's financial statements revealed that the Party incurred expenditure totaling to Kshs.219,350,149 paid to suppliers for contracts relating to the supply of goods and services without withholding the mandatory 0.03% Public Procurement Capacity Building Levy. This was contrary to Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023, which requires a levy of 0.03% of the contract value (exclusive of applicable taxes) to be withheld and remitted on all procurement contracts signed between a supplier and a procuring entity.

Further, withholding tax was not remitted to the Kenya Revenue Authority. This was contrary to Section (23)(2)(a) of the Public Finance Management Act, 2012, which highlights the responsibilities of Accounting Officers designated under the Constitution of Kenya, 2010, the Act or any other Act, and states that Accounting Officers shall comply with any tax or levy as may be provided for by legislation.

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

### **3. Non-Compliance with Climate Change Financing Requirements**

Review of the annual work plans for the financial year 2024/2025 revealed that the Party did not integrate Climate Change considerations into its operational activities, nor were any resources allocated in the budget for Climate Change initiatives. This was contrary to Regulations 6(1)(d) and 15(2)(a) of the Climate Change Regulations, 2021, which require all public entities at both the National and County levels to allocate funds for Climate Change initiatives. The regulations also require each entity to establish a dedicated unit with adequate staff and financial resources, and appoint a senior officer to oversee the integration of the Climate Change action plan and related statutory duties into sectoral strategies for implementation.

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

### **4. Non-Compliance with Affirmative Action Requirements**

Review of Human Resource records revealed that the Party has no Person with Disabilities in its employment. This was contrary to Article 54(2) of the Constitution of Kenya, which requires progressive implementation of the principle that at least five percent of the members of the public in elective and appointive bodies are Persons with Disabilities.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE 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 nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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 effective 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 governance.

In preparing the financial statements, Management is responsible for assessing the Party's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply 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 financial 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

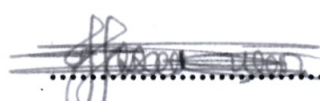
23 December, 2025


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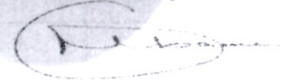
**14. Statement of Financial Performance for the year ended 30 June 2025**

	Notes	2025/2024	2024/2023
		Kshs	Kshs
<b>Revenue</b>			
Transfers from Political Parties Fund (PPF)	6	481,478,992	316,061,825
Membership Fees	7	154,920,650	163,861,689
Public contributions and donations	8	11,904,114	22,430,000
Investment Income	9	-	-
Miscellaneous Revenue	10	9,659,851	84,189,529
<b>Total Revenue</b>		<b>657,963,608</b>	<b>586,543,043</b>
<b>Expenses</b>			
Administrative Expenses	11	217,065,244	251,748,917
Special Interest Groups expenses	12	219,809,440	97,708,859
Advocacy and Electoral expenses	13	247,653,411	243,231,917
Finance Costs	14	-	-
<b>Total expenses</b>		<b>684,528,095</b>	<b>592,689,693</b>
<b>Other gains/(losses)</b>			
Leasehold improvements written off	15	(13,292,527)	-
Gain/Loss on foreign exchange transactions	16	-	-
Gain /Loss on fair value of investments	17	-	-
Impairment loss	18	-	-
<b>Surplus/Deficit</b>		<b>(39,857,014)</b>	<b>(6,146,650)</b>

The notes set out on pages (7) to (62) form an integral part of these Financial Statements. The Financial Statements set out on pages (1) to (6) were signed on behalf of the NEC by:

  
 Name: Sen. Hassan Omar  
 Secretary General  
 Date: 20.12.2025

  
 Name: Joseph Mulili  
 Head of Finance  
 Date: 20.12.2025




  
 Name: Hon. Cecily Mbarire  
 Chairman of the Party  
 Date: 20.12.2025

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**15. Statement of Financial Position as at 30 June 2025**

	Notes	2025/2024 Kshs	2024/2023 Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	19	189,565,262	269,731,712
Receivables and advances	20	51,066,621	59,433,520
Inventories	21	-	-
Investments (current)	22	-	-
<b>Total Current Assets</b>		<b>240,631,884</b>	<b>329,165,232</b>
<b>Non-Current Assets</b>			
Investments	22	-	-
Property Plant and Equipment	23	60,968,934	68,830,891
Intangible Assets	24	-	-
Investment Property	25	-	-
<b>Total Non- Current Assets</b>		<b>60,968,934</b>	<b>68,830,891</b>
<b>Total Assets (A)</b>		<b>301,600,818</b>	<b>397,996,123</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	26	5,365,254	21,566,154
Refundable Deposits from Customers	27	-	-
Current Provision	28	-	-
Finance Lease Obligation	29	-	-
Deferred Income	30	-	-
Current Portion of Borrowings	31	-	-
<b>Total Current Liabilities</b>		<b>5,365,254</b>	<b>21,566,154</b>
<b>Non-Current Liabilities</b>			
Non-Current Provisions	28	-	-
Borrowings	31	-	-
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>5,365,254</b>	<b>21,566,154</b>
<b>Net Assets (A-B)</b>		<b>296,235,564</b>	<b>376,429,969</b>
<b>Represented by:</b>			
Revaluation Reserves		18,160	13,418,194
Accumulated Surplus/deficits		296,217,405	363,011,775
<b>Net Assets</b>		<b>296,235,564</b>	<b>376,429,969</b>

The financial statements set out on pages (1) to (6) were signed on behalf of the NEC by:

		
Name: Sen. Hassan Omar	Name: Joseph Mulili	Name: Hon. Cecily Mbarire
Secretary General	Head of Finance	Chairman of the Party
Date: 20.12.2025	Date: 20.12.2025	Date: 20.12.2025

**United Democratic Alliance (UDA)  
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**16. Statement of Changes in Net Assets for the year ended 30 June 2025**

Description	Revaluation reserve	Accumulated Surplus (Retained Earning)	Total
	Kshs	Kshs	Kshs
<b>As at July 1, 2023</b>	27,400,751	355,175,867	<b>382,576,618</b>
Revaluation gain	-	-	-
Transfer of excess depreciation on revaluation	(13,982,558)	13,982,558	-
Surplus/ deficit for the year	-	(6,146,650)	<b>(6,146,650)</b>
<b>As at June 30, 2024</b>	<b>13,418,194</b>	<b>363,011,775</b>	<b>376,429,969</b>
<b>As at July 1, 2024</b>	<b>13,418,194</b>	<b>363,011,775</b>	<b>376,429,969</b>
Revaluation gain	-	-	-
Accounts Receivable W/O		(40,337,390)	<b>(40,337,390)</b>
Transfer of excess depreciation on revaluation	(13,400,034)	13,400,034	-
Surplus/ (deficit) for the year	-	(39,857,014)	<b>(39,857,014)</b>
<b>As at June 30, 2025</b>	<b>18,160</b>	<b>296,217,405</b>	<b>296,235,564</b>

**Note:**

1. For items not common in the financial statements, the United Democratic Alliance (UDA) should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. A prior-year adjustment should have an elaborate note describing what the amounts relate to. In such instances, a restatement of the opening balances is needed.

**United Democratic Alliance (UDA)**  
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**17. Statement of Cash Flows for the year ended 30 June 2025**

	Notes	2025/2024	2024/2023
		Kshs	Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from Political Parties Fund (PPF)		481,478,992	316,061,825
Membership Fees		124,138,740	163,861,689
Public contributions and donations		11,904,114	22,430,000
Investment Income		-	-
Miscellaneous Revenue		9,659,851	84,189,529
<b>Total receipts</b>		<b>627,181,698</b>	<b>586,543,043</b>
<b>Payments</b>			
Administrative Expenses		194,280,210	237,766,359
Special Interest Groups expenses		219,809,440	97,708,859
Advocacy and Electoral expenses		257,038,411	243,231,917
Finance Costs		-	-
<b>Total payments</b>		<b>671,128,061</b>	<b>578,707,135</b>
<b>Net cash flows from/(used in) operating activities</b>	32	<b>(61,335,845)</b>	<b>54,530,177</b>
<b>Cash flows from investing activities</b>			
Purchase of PPE and Intangible assets		(18,830,605)	(14,743,333)
Proceeds from sale of PPE		-	-
Purchase of investments		-	-
Sale of investments		-	-
<b>Net cash flows from/(used in) investing activities</b>		<b>(18,830,605)</b>	<b>(14,743,333)</b>
<b>Cash flows from financing activities</b>			
Proceeds from borrowings			
Repayment of borrowings		-	-
<b>Net cash flows from financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(80,166,450)</b>	<b>39,786,844</b>
Cash and cash equivalents at 1 July	19	269,731,712	229,944,868
<b>Cash and cash equivalents at 30 June</b>	19	<b>189,565,262</b>	<b>269,731,712</b>

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting).

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**18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2025**

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
<b>Carry Overs from the Previous Period</b>		-	-	-	-	
<b>Receipts</b>						
Transfers from Political Parties Fund (PPF)	558,494,500.00	(78,204,089.00)	480,290,411.00	481,478,992.48	(1,188,581.48)	100%
Membership Fees	144,000,000.00	-	144,000,000.00	154,920,650.40	(10,920,650.40)	108%
Public contributions and donations	328,288,000.00	(95,000,000.00)	233,288,000.00	11,904,114.00	221,383,886.00	5%
Investment Income	-	-	-	-	-	0%
Miscellaneous Revenue	105,000,000.00	117,151,953.00	222,151,953.00	9,659,851.00	212,492,102.00	4%
<b>Total</b>	<b>1,135,782,500.00</b>	<b>(56,052,136.00)</b>	<b>1,079,730,364.00</b>	<b>657,963,607.88</b>	<b>421,766,756.12</b>	<b>61%</b>
		-				
<b>Payments</b>						
Administrative Expenses	278,480,112.33	(82,359,161.33)	196,120,951.00	217,065,244.00	(11,559,293.00)	106%
Special Interest Groups expenses	544,762,887.67	19,684,413.00	564,447,300.67	219,809,440.00	344,637,860.67	39%
Advocacy and Electoral expenses	278,239,500.00	5,122,612.33	283,362,112.33	247,653,411.00	26,323,701.33	91%
Finance Costs	-	-	-	-	-	0%
Purchase of Assets	34,300,000.00	1,500,000.00	35,800,000.00	18,830,605.00	16,969,395.00	53%
Purchase of Intangible Assets	-	-	-	-	-	0%
Others specify	-	-	-	-	-	0%
<b>Total Expenditure</b>	<b>1,135,782,500.00</b>	<b>(56,052,136.00)</b>	<b>1,079,730,364.00</b>	<b>703,358,700.00</b>	<b>376,371,664.00</b>	<b>65%</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(45,395,092.12)</b>	<b>45,395,092.12</b>	<b>0%</b>

**Budget Notes**

**Income**

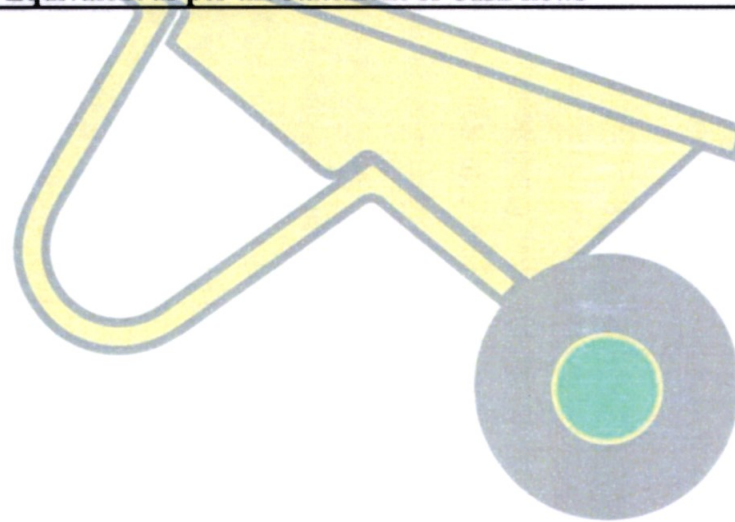
1. The PPF Funds as per budget reduced from Kshs. 558,494,500 to an Accrued amount of Kshs. 481,478,992.48. However, a total of Kshs. 1,188,581.48 remained outstanding as at June 30, 2025.
2. During the year, total elected members' contributions receipts reduced by 8%.

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**Budget Reconciliation**

No	Description	Kshs
	Actual Surplus Amounts as per the statement of Budget	(45,395,092.12)
1	Opening Balance b/f	269,731,712.04
2	Accrued Membership Fees Written Off	(40,337,390.00)
3	Depreciation Charge on Assets for the FY 2024/2025	13,400,034.00
4	Accounts Payable Increase in the FY 2024/2025	(16,200,900.00)
5	Accounts Receivable Decrease in the FY 2024/2025	8,366,898.52
	<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>189,565,262</b>



**19. Notes to the Financial Statements**

**1. General Information**

The United Democratic Alliance (UDA) was established by and derives its authority and accountability from the Political Parties Act. The Party is a Public United Democratic Alliance (UDA), and its operations are regulated by the Office of the Registrar of Political Parties, and it is domiciled in Kenya. The Organisation is a registered Political Party in Kenya under certificate number 0015.

**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 the *United Democratic Alliance (UDA)*'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 the Party. The financial statements have been prepared in accordance with the PFM Act, the Political Parties Act (PPA 2011 S 32 (3), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

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**Notes to the Financial Statements (Continued)**

**3. Adoption of New and Revised Standards**

**i. New and amended standards and interpretations in issue effective in the year ended 30 June 2025.**

There were no new and amended standards issued in the financial year.

**ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025**

Standard	Effective date and impact:
<p>IPSAS 43: Leases</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>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 United Democratic Alliance (UDA).</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></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>IPSAS 45: Property Plant and Equipment</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously</p>

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Standard	Effective date and impact:
	<p>excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46: Measurement</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47: Revenue</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an United Democratic Alliance (UDA) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48: Transfer Expenses</p>	<p><b>Applicable 1<sup>st</sup> January 2026</b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial</p>

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Standard	Effective date and impact:
	statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49: Retirement Benefit Plans	<b>Applicable 1<sup>st</sup> January 2026</b> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<b>Applicable 1<sup>st</sup> January 2027</b> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>iii. Disclosures that identify and explain the amounts in the United Democratic Alliance (UDA)'s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>

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Standard	Effective date and impact:
<p>IPSAS 43: Leases</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>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 United Democratic Alliance (UDA).</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></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>IPSAS 45: Property Plant and Equipment</p>	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g. valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

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<p><b>IPSAS 46: Measurement</b></p>	<p><b><i>Applicable 1<sup>st</sup> January 2025</i></b></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>ii. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>iii. Clarifying transaction costs guidance to enhance consistency across IPSAS.</li> <li>iv. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p><b>IPSAS 47: Revenue</b></p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an United Democratic Alliance (UDA) shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p><b>IPSAS 48: Transfer Expenses</b></p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p><b>IPSAS 49: Retirement Benefit Plans</b></p>	<p><b><i>Applicable 1<sup>st</sup> January 2026</i></b></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>

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<p>IPSAS 50: Exploration For &amp; Evaluation of Mineral Resources</p>	<p><b>Applicable 1<sup>st</sup> January 2027</b></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>iv. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> <li>v. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.</li> <li>vi. Disclosures that identify and explain the amounts in the United Democratic Alliance (UDA)'s financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</li> </ul>
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**iii. Early adoption of standards**

The United Democratic Alliance (UDA) did not early – adopt any new or amended standards in the financial year. However a new template was introduced thus necessitating reclassification of accounts.

**Notes to the financial statements (continued)**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

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

**Transfers from The Political Parties Fund**

Revenues transfers from the Political Parties Fund 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 the Party 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 upon meeting the set conditions.

**ii) Revenue from exchange transactions**

**Rendering of services**

The United Democratic Alliance (UDA) recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

**Sale of goods**

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the party.

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the United Democratic Alliance (UDA)'s right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for the Current FY was approved by NEC. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the party upon receiving the respective approvals in order to conclude the final budget. Accordingly, UDA recorded additional appropriations of **-78 M** on the 2024/2025 budget following the governing body's approval.

**Budget information (continued)**

The United Democratic Alliance (UDA)'s budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actual cash and cash equivalents from the statement of cash flows.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 20 year period or investment property is measured at fair value with gains and losses recognised through surplus or deficit. (United Democratic Alliance (UDA) to amend appropriately based on the model adopted Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the United Democratic Alliance (UDA) recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration, the asset is initially measured at its fair value.

**e) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the party. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. UDA also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the United Democratic Alliance (UDA) will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the United Democratic Alliance (UDA). Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

**f) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

**g) Research and development costs**

The United Democratic Alliance (UDA) expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the United Democratic Alliance (UDA) can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale.
- ii) Its intention to complete and its ability to use or sell the asset.
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset.
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**h) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. A financial instrument is any contract that gives rise to a financial asset of one United Democratic Alliance (UDA) and a financial liability or equity instrument of another United Democratic Alliance (UDA). At initial recognition, the United Democratic Alliance (UDA) measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**a) Financial assets**

**Classification of financial assets**

The United Democratic Alliance (UDA) classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the United Democratic Alliance (UDA)'s management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless a United Democratic Alliance (UDA) has made irrevocable election at initial recognition for particular investments in equity instruments.

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**Subsequent measurement**

Based on the business model and the cash flow characteristics, the United Democratic Alliance (UDA) classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the United Democratic Alliance (UDA) manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The United Democratic Alliance (UDA) assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The United Democratic Alliance (UDA) recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 18.

**b) Financial liabilities**

**Classification**

The United Democratic Alliance (UDA) classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**i) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of United Democratic Alliance (UDA).

**j) Provisions**

Provisions are recognized when the United Democratic Alliance (UDA) has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the United Democratic Alliance (UDA) expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**k) Contingent liabilities**

The United Democratic Alliance (UDA) does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

**l) Contingent assets**

The United Democratic Alliance (UDA) does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the United Democratic Alliance (UDA) in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**m) Nature and purpose of reserves**

The United Democratic Alliance (UDA) creates and maintains reserves in terms of specific requirements. For the year under review Reserves were made towards acquisition of a Party Leadership School.

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

The United Democratic Alliance (UDA) recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**o) Employee benefits**

**Retirement benefit plans**

The United Democratic Alliance (UDA) provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an United Democratic Alliance (UDA) pays fixed contributions into a separate United Democratic Alliance (UDA) (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**p) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**United Democratic Alliance (UDA)  
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**Notes to the Financial Statements (Continued)**

**Summary of Significant Accounting Policies (Continued)**

**q) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**r) Related parties**

The United Democratic Alliance (UDA) regards a related party as a person or an United Democratic Alliance (UDA) with the ability to exert control individually or jointly, or to exercise significant influence over the United Democratic Alliance (UDA), or vice versa. Members of key management are regarded as related parties and comprise NEC Members and other officials as per the Party's constitution and the Political Parties Act.

**s) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**t) Comparative figures**

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

**u) 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, 2025.

**Summary of Significant Accounting Policies (Continued)**

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

The preparation of the UDA'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. The United Democratic Alliance (UDA) 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 the United Democratic Alliance (UDA). 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 the United Democratic Alliance (UDA).
- 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

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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**Notes to the Financial Statements (Continued)**

**6. Transfers from Political Parties Fund (PPF)**

Particulars	2025	2024
	Kshs	Kshs
4010 · Political Parties Funds	481,478,992	316,061,825
<b>Total Transfers from Political Parties Fund (PPF)</b>	<b>481,478,992</b>	<b>316,061,825</b>

**7. Membership Fees**

Particulars	2025	2024
	Kshs	Kshs
4020 · Membership Subscriptions:4021 · Party Leaders Contribution	3,600,000	3,600,000
4020 · Membership Subscriptions:4022 · Governor and D. Governors	25,200,000	30,000,000
4020 · Membership Subscriptions:4023 · Senators Contributions	13,080,000	13,680,000
4020 · Membership Subscriptions:4026 · Speakers Contribution	2,124,910	5,280,000
4020 · Membership Subscriptions:4024 · National Assembly Contribution	41,580,000	42,540,000
4020 · Membership Subscriptions:4025 · EALA Members	1,200,000	1,200,000
4020 · Membership Subscriptions:4027 · MCA Contribution	68,015,090	65,700,000
4040 · Special Membership Fees	120,650	1,861,689
<b>Total Membership Fees</b>	<b>154,920,650</b>	<b>163,861,689</b>

**8. Public Contributions and Donations**

Particulars	2025	2024
	Kshs	Kshs
4050 · Gifts and Donations Income:4053 · Donations_(Unrestricted)	11,904,114	22,430,000
<b>Total Public contributions and donations</b>	<b>11,904,114</b>	<b>22,430,000</b>

**9. Investment Income**

Description	2025	2024
	KShs	KShs
Interest income	0.00	0.00
Rental Income	0.00	0.00
Dividends Income	0.00	0.00
Others specify	0.00	0.00
<b>Total Investment Income</b>	<b>0.00</b>	<b>0.00</b>

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**10. Miscellaneous Revenue**

Particulars	2025	2024
	Kshs	Kshs
4030 · Nomination and Grassroot Fees	8,247,451	84,189,529
4060 · Other Income:4066 · Uncategorized Income	1,412,400	-
<b>Total Miscellaneous Revenue</b>	<b>9,659,851</b>	<b>84,189,529</b>

**11. Administrative Expenses**

Particulars	2025	2024
	Kshs	Kshs
5000 · Administration Expenses:5010 · Rent and Rates:5011 · Headquarters (Hustler Plaza)	23,051,520	23,051,520
5000 · Administration Expenses:5010 · Rent and Rates:5012 · County Offices	10,862,400	5,145,000
5000 · Administration Expenses:5040 · Office Running Expense:5041 · Water and Electricity	2,200,066	2,223,057
5000 · Administration Expenses:5040 · Office Running Expense:5042 · Office General Expenses	9,548,520	7,105,150
5000 · Administration Expenses:5040 · Office Running Expense:5043 · Office Cleaning Services	7,846,600	5,422,240
5000 · Administration Expenses:5040 · Office Running Expense:5044 · Office Consumables	2,418,300	1,417,398
5000 · Administration Expenses:5040 · Office Running Expense:5045 · Office Security Services	1,356,000	225,000
5000 · Administration Expenses:5070 · Internet Charges	1,738,491	1,641,992
5000 · Administration Expenses:5091 · Membership Subscription	100,000	70,000
5000 · Administration Expenses:5093 · Insurance Expense	2,912,532	986,710
5300 · Employee Cost:5310 · Net Pay	137,593,146	173,736,851
5401 · Staff Welfare Cost	550,000	221,625
5500 · Professional Fees:5520 · Legal Fees	2,755,355	16,057,354
5500 · Professional Fees:5520 · Audit Fees	-	350,000
5500 · Professional Fees:5530 · Consultancy Services:5531 · Net Pay	640,500	-
5600 · Finance Cost:5610 · Bank Charges	91,780	112,462
6240 · Depreciation Expense	13,400,034	13,982,558
<b>Total Administration Expenses</b>	<b>217,065,244</b>	<b>251,748,917</b>

**United Democratic Alliance (UDA)**  
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**11(a) Salaries and Wages**

Description	2025	2024
	Kshs	Kshs
Salaries and wages	137,593,146	173,736,851
Employer contribution to health insurance schemes	0.00	0.00
Employer contribution to pension schemes	0.00	0.00
Volunteer allowances	0.00	0.00
Housing benefits and allowances	0.00	0.00
Overtime payments	0.00	0.00
Performance and other bonuses	0.00	0.00
Social contributions	0.00	0.00
Gratuity	0.00	0.00
<b>Total Salaries and Wages</b>	<b>137,593,146</b>	<b>173,736,851</b>

**11(b) Utilities**

Description	2025	2024
	Kshs	Kshs
Water, Sewerage and Electricity	2,200,066.00	2,223,057.00
Garbage Collections and Cleaning Services	7,846,600.00	5,422,240.00
<b>Total Utilities</b>	<b>10,046,666.00</b>	<b>7,645,297.00</b>

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**11(c) Professional Fees**

Description	2025	2024
	Kshs	Kshs
Audit	-	350,000
Legal	2,755,355	16,057,354
Accountancy	-	-
Professional Consultancy	640,500	-
<b>Total Professional Fees</b>	<b>3,395,855</b>	<b>16,407,354</b>

**12. Special Interest Groups**

Particulars	2025	2024
	Kshs	Kshs
5000 · Administration Expenses:5020 · Repairs and Maintenance	19,385,105	6,294,258
5000 · Administration Expenses:5030 · Travel and Meetings	25,278,622	6,601,240
5000 · Administration Expenses:5090 · Stationery	3,679,490	72,660
5100 · Grassroot (GR) Expenses:5140 · Party Capacity Building	64,779,978	25,607,176
5100 · Grassroot (GR) Expenses:5120 · GR Support & Representations	30,074,974	13,093,142
5200 · Party Organs Meetings:5210 · National Delegate Convention NDC	3,265,000	12,991,440
5200 · Party Organs Meetings:5220 · National Executive Committee NEC	9,554,230	13,303,463
5200 · Party Organs Meetings:5230 · National Election Board (NEB)	1,820,000	545,000
5200 · Party Organs Meetings:5240 · National Disiplinary Committee	3,899,982	-
5200 · Party Organs Meetings:5250 · Youth Congress	48,771,750	-
5200 · Party Organs Meetings:5270 · PWD League	-	295,000
5200 · Party Organs Meetings:5260 · Women Congress	2,630,309	11,944,480
5400 · Volunteer Allowances	6,670,000	6,961,000
<b>Total Special Interest Group Expenses</b>	<b>219,809,440</b>	<b>97,708,859</b>

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**13. Advocacy and Electoral Expenses**

Particulars	2025	2024
	Kshs	Kshs
5000 · Administration Expenses:5080 · ICT and Communication Expenses	12,845,821	8,417,966
5000 · Administration Expenses:5092 · Motor vehicle Running Expenses	9,438,970	6,259,374
5000 · Administration Expenses:5010 · Rent and Rates:5013 · Warehouse Facility (Materials)	11,843,321	2,620,000
5100 · Grassroot (GR) Expenses:5130 · County Field Services	32,472,080	27,225,390
5100 · Grassroot (GR) Expenses:5150 · Media Publications and Advocacy	11,618,070	1,707,389
5100 · Grassroot (GR) Expenses:5170 · Party Branded Merchandise	28,224,370	30,642,708
5100 · Grassroot (GR) Expenses:5160 · Membership Recruitment Drive	-	8,223,900
5100 · Grassroot (GR) Expenses:5180 · Grassroot & Nomination Expenses:5181 · Elections /Nomination Materials	18,049,179	62,907,528
5100 · Grassroot (GR) Expenses:5180 · Grassroot & Nomination Expenses:5182 · Nomination Personnel	63,567,200	40,631,700
5100 · Grassroot (GR) Expenses:5180 · Grassroot & Nomination Expenses:5183 · Transport Costs	35,457,500	4,956,784
5100 · Grassroot (GR) Expenses:5180 · Grassroot & Nomination Expenses:5184 · Other Nomination Costs	24,136,900	49,639,178
<b>Total Advocacy and Electoral expenses</b>	<b>247,653,411</b>	<b>243,231,917</b>

**14. Finance Costs**

Description	2025	2024
	Kshs	Kshs
Borrowings (amortized cost) *	0.00	0.00
Finance leases (amortized cost)	0.00	0.00
Unwinding of discount on lease liabilities	0.00	0.00
Interest on bank overdrafts	0.00	0.00
Interest on loans from commercial banks	0.00	0.00
<b>Total finance costs</b>	<b>0.00</b>	<b>0.00</b>

**15. Leasehold improvements written off**

Description	2025	2024
	Kshs	Kshs
Property, plant and equipment	(13,292,527)	-
Intangible assets	-	-
Other assets not capitalised	-	-
<b>Total leasehold improvements written off</b>	<b>(13,292,527)</b>	<b>-</b>

*NOTE: The loss reported was as a result of the Building being written off (an office that was previously occupied by the Party, known as Hustler Centre). The accumulated depreciation costs stood at Kshs. 3,712,473.00 against a historical cost of Kshs 17,005,000.00.*

**United Democratic Alliance (UDA)**  
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**Notes to the Financial Statements (Continued)**

**16. Gain/Loss on foreign exchange transactions**

Description	2025	2024
	Kshs	Kshs
specify	0.00	0.00
	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*(Provide a brief explanation of gain/loss on foreign exchange transactions)*

**17. Gain/ (loss) on Fair Value Investments**

Description	2025	2024
	Kshs	Kshs
specify	0.00	0.00
	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*(Provide a brief explanation of fair value valuation on investment assets)*

**18. Impairment Loss**

Description	2025	2024
	Kshs	Kshs
PPE	0.00	0.00
Intangible Assets	0.00	0.00
Others specify	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

*Provide a brief explanation on the impairment loss.*

**19. Cash and Cash Equivalent**

Description	2023-2024	2022-2023
	Kshs	Kshs
Current Account	189,499,729	269,731,712
Savings Account	0.00	0.00
On - Call Deposits	0.00	0.00
Fixed Deposits Account	0.00	0.00
<b>Others (Specify)</b>		
Cash In Hand Account	35,284	65,534
Mobile Money Accounts	30,250	
<b>Total Cash and Cash Equivalent</b>	<b>189,565,262</b>	<b>269,797,245</b>

**United Democratic Alliance (UDA)**  
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**Detailed Analysis of the Cash and Cash Equivalents**

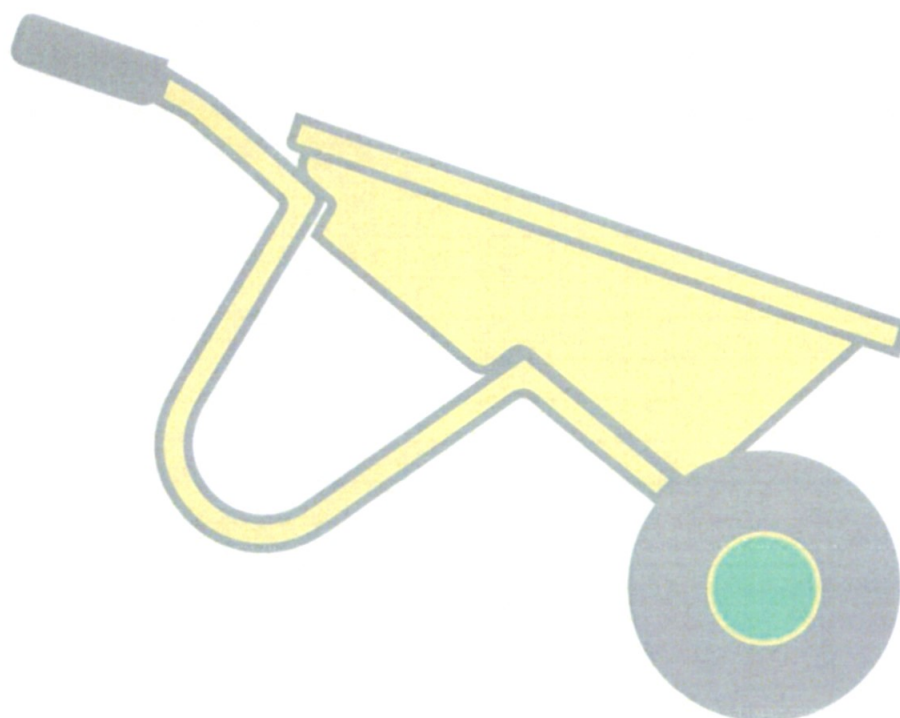
Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
<b>a) Current Account</b>			
Access Bank Ltd	001-010-000-1252	46,482	795,202
<b>TOTAL ACCESS BANK</b>		<b>46,482</b>	<b>795,202</b>
<b>Equity Bank Account</b>			
Political Parties Fund	081-028-338-3487	499,792	159,295,955
Equity Bank Ltd 8414 main	081-028-078-8414	3,347,166	3,224,016
Equity Bank Ltd Special Membership	081-028-118-1434	296,718	646,183
Equity Bank Ltd Donations usd	081-028-118-1541	39,173	39,173
Equity Bank Ltd Donations kshs	081-028-118-1452	347,947	847,997
Equity Elected Members Account	081-028-204-6266	4,492,867	104,817,653
<b>TOTAL EQUITY BANK</b>		<b>9,023,663</b>	<b>268,870,977</b>
<b>Kenya Commercial Bank (KCB)</b>			
UDA- Political Parties Funds	131-935-5072	14,916,442	
UDA- Elected Members Account	131-935-8845	161,737,424	
UDA- Elections Fees Account	131-935-8888	310	
UDA-Special Membership Account	131-935-9027	310	
UDA-Donations Account (KSHS)	131-935-9086	3,774,789	
UDA- Merchandise Account	131-935-9175	310	
<b>TOTAL KCB BANK</b>		<b>180,429,585</b>	<b>-</b>
<b>TOTAL CURRENT ACCOUNTS</b>		<b>189,499,729</b>	<b>269,666,178</b>
<b>Others</b>			
Cash In Hand Account		35,284	65,534
Mobile Money Accounts		30,250	-
<b>Sub- Total</b>		<b>65,534</b>	<b>65,534</b>
<b>Grand Total</b>		<b>189,565,262</b>	<b>269,731,712</b>

**United Democratic Alliance (UDA)  
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**20. Receivables and advances**

Description	2025-2024	2024-2023
	Kshs	Kshs
<b>Receivables</b>		
Elected Members Contribution	49,878,040	54,428,520
PPF Receivable	1,188,581	-
Rent Deposits	-	5,005,000
<b>Total Current Receivables</b>	<b>51,066,621</b>	<b>59,433,520</b>



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**Notes to the Financial Statements (Continued)**

**21. Inventories**

Description	2025-2024	2024-2023
	Kshs	Kshs
Consumable stores	0.00	0.00
Medical supplies	0.00	0.00
Spare parts and meters	0.00	0.00
Water for distribution	0.00	0.00
Other goods held for resale	0.00	0.00
Catering	0.00	0.00
Less: allowance for impairment	(0.00)	(0.00)
<b>Total inventories at the lower of cost and net realizable value</b>	<b>0.00</b>	<b>0.00</b>

**Detailed disclosure on inventories**

Description	2025-2024	2024-2023
	Kshs	Kshs
Opening balance	0.00	0.00
Additional Inventory in the year	0.00	0.00
Inventory expensed in the year	0.00	0.00
Write-downs in the year	0.00	0.00
Others specify	0.00	0.00
Closing balance	0.00	0.00

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**Notes to the Financial Statements (Continued)**

**22. Investments**

Description	2025-2024	2024-2023
	Kshs	Kshs
<b>a) Investment in Treasury bills and bonds</b>		
Financial institution		
CBK	0.00	0.00
CBK	0.00	0.00
Sub- total	<b>0.00</b>	<b>0.00</b>
<b>b) Investment with Financial Institutions</b>		
Bank x	0.00	0.00
Bank y	0.00	0.00
Sub- total	<b>0.00</b>	<b>0.00</b>
<b>c) Equity investments (specify)</b>		
Equity/ shares in United Democratic Alliance (UDA)	0.00	0.00
Sub- total	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>
<b>Categorization of Investments</b>		
Current Investments	0.00	0.00
Longterm Investments	0.00	0.00
<b>Grand total</b>	<b>0.00</b>	<b>0.00</b>

*(United Democratic Alliance (UDA) did not make any investment during the financial year 2025/2024 of in the previous years)*

**d) Movement of Equity Investments**

Impairment allowance/ provision	2025-2024	2024-2023
	Kshs	Kshs
At the beginning of the year	0.00	0.00
Purchase of investments in the year	0.00	0.00
Sale of investments during the year	(0.00)	(0.00)
Gain/(loss) in fair value of investments through surplus or deficit	0.00	0.00
At the end of the year	0.00	0.00

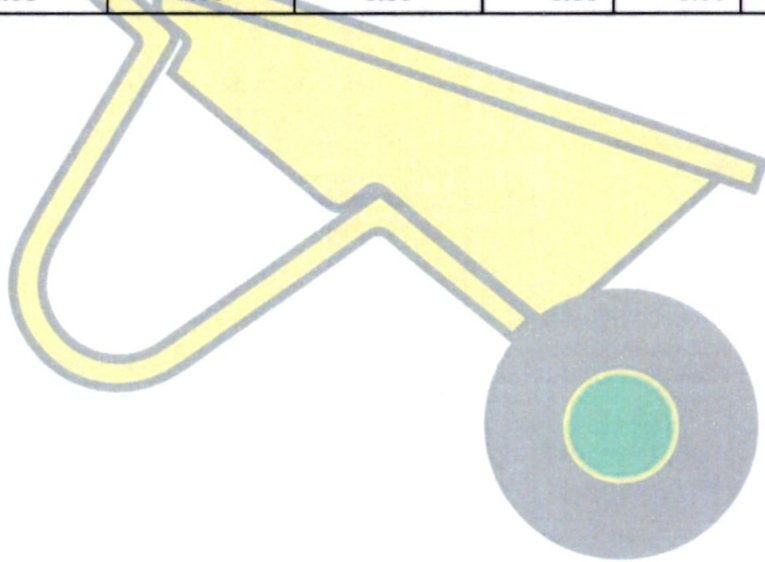
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**e) Shareholding in other entities**

For investments in equity share listed under note 33 above, list down the equity investments under the following categories:

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Comparative year
	%	%	%	Kshs	Kshs	Kshs
Entity A	0.00	0.00	0.00	0.00	0.00	0.00
Entity B	0.00	0.00	0.00	0.00	0.00	0.00
Entity C	0.00	0.00	0.00	0.00	0.00	0.00
	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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**23. Property, Plant and Equipment**

Cost	Land Kshs	Buildings 5% Kshs	Motor vehicles 25% Kshs	Furniture and fittings 13% Kshs	Computers 30% Kshs	Other Assets (Office Equipment) 13% Kshs	Capital Work in progress 8% Kshs	Total Kshs
Depreciation Rate								
As At 1 July 2023	-	17,005,000	27,350,000	29,003,486	7,605,825	2,276,331	-	83,240,642
Additions	-	-	-	5,862,717	3,586,500	5,294,116	-	14,743,333
Disposals	-	-	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-	-	-
Revaluation Adjustments	-	-	-	-	-	-	-	-
As at 30th June 2024	-	17,005,000	27,350,000	34,866,203	11,192,325	7,570,447	-	97,983,975
1st July 2024	-	17,005,000	27,350,000	34,866,203	11,192,325	7,570,447	-	97,983,975
Additions	-	-	-	6,206,095	3,753,000	8,871,510	-	18,830,605
Disposals	-	(17,005,000)	-	-	-	-	-	(17,005,000)
Transfer/Adjustments	-	-	-	-	-	-	-	-
Revaluation adjustments	-	-	-	-	-	-	-	-
As at 30th June 2025	-	-	27,350,000	41,072,298	14,945,325	16,441,957	-	99,809,580
Depreciation And Impairment								
At 1st July 2023	-	3,012,866	-	7,456,826	3,983,544	717,291	-	15,170,527
Depreciation	-	699,607	6,837,500	3,426,172	2,162,634	856,645	-	13,982,558
Impairment	-	-	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-	-	-
As At 30th June 2024	-	3,712,473	6,837,500	10,882,998	6,146,178	1,573,936	-	29,153,085
1st July 2024	-	3,712,473	6,837,500	10,882,998	6,146,178	1,573,936	-	29,153,085
Depreciation	-	-	5,128,125	3,773,662	2,639,744	1,858,503	-	13,400,034
Disposals	-	(3,712,473)	-	-	-	-	-	(3,712,473)
Impairment	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-
As at 30th June 2025	-	-	11,965,625	14,656,661	8,785,922	3,432,438	-	38,840,646
Net Book Values								
As at 30th June 2024	-	13,292,528	20,512,500	23,983,205	5,046,147	5,996,512	-	68,830,891
As at 30th June 2025	-	-	15,384,375	26,415,637	6,159,403	13,009,519	-	60,968,934

NOTE: There was no WIP reported during the financial year ended 30th June 2025.

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**Valuation**

There was no valuation of either land or building during the financial year 2024/2025.

**25 (b) Property, Plant and Equipment at Cost**

If the freehold land, buildings, and other assets were stated on the historical cost basis, the amounts would be as follows:

Description	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0.00	0.00	0.00
Buildings	0.00	0.00	0.00
Motor Vehicles, Including Motorcycles	27,350,000	11,965,625	15,384,375
Computers And Related Equipment	14,945,325	8,785,922	6,159,403
Office Equipment, Furniture, And Fittings	41,072,298	14,656,661	26,415,637
(Office Equipment)	16,441,957	3,432,438	13,009,519
<b>Total</b>	<b>99,809,580</b>	<b>38,840,646</b>	<b>60,968,934</b>

Property, plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	0.00	0.00
Motor Vehicles, including Motorcycles	0.00	0.00
Computers and Related Equipment	0.00	0.00
Office Equipment, Furniture, and Fittings	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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**24. Intangible Assets**

Description	2025-2024	2024-2023
	Kshs	Kshs
<b>Cost</b>		
<b>At beginning of the year</b>	0.00	0.00
Additions	0.00	0.00
<b>At end of the year</b>	0.00	0.00
Additions—internal development	0.00	0.00
<b>At end of the year</b>	0.00	0.00
<b>Amortization and impairment</b>		
<b>At beginning of the year</b>	0.00	0.00
Amortization	0.00	0.00
<b>At end of the year</b>	0.00	0.00
Impairment loss	0.00	0.00
<b>At end of the year</b>	0.00	0.00
<b>NBV</b>	<b>0.00</b>	<b>0.00</b>

**25. Investment Property**

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
<b>At the beginning of the year</b>	0.00	0.00
Additions	0.00	0.00
Disposal during the year	(0.00)	(0.00)
Depreciation	(0.00)	(0.00)
Impairment	(0.00)	(0.00)
Gain/(loss) in fair value (if fair value is elected)	0.00	0.00
<b>At the end of the year</b>	<b>0.00</b>	<b>0.00</b>

*(For investment property held at fair value, changes in fair value should go through the statement of financial performance. Where cost model is elected, depreciation and impairment should be charged. Investment measured at fair value should be evaluated at the end of the reporting period for changes in fair value.). United Democratic Alliance (UDA) should disclose the independent valuers, rental income from the investment property if any and the direct costs attributed to the investment property. Any charges on the investment property as well as any difficulty in classifying this asset as an investment property.*

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**26. Trade and Other Payables**

Description	2025/2024		2024/2023	
	Kshs		Kshs	
Trade payables	5,365,254		21,216,154	
Other payables Accrued Expenses	0.00		350,000	
<b>Total trade and other payables</b>	<b>5,365,254</b>		<b>21,566,154</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>2025</b>	<b>% of the Total</b>	<b>2024</b>	<b>% of the Total</b>
Under one year	360,500	7%	8,862,800	41%
1-2 years	5,004,754	93%	12,703,354	59%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
<b>Total</b>	<b>5,365,254</b>	<b>100%</b>	<b>21,566,154</b>	<b>100%</b>

**27. Refundable Deposits and Prepayments from Customers**

Description	2025/2024		2024/2023	
	Kshs		Kshs	
Customer deposits	0.00		0.00	
Prepayments	0.00		0.00	
Other deposits	0.00		0.00	
<b>Total deposits</b>	<b>0.00</b>		<b>0.00</b>	
<b>Ageing analysis: (Refundable deposits)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	0.00	%	0.00	%
1-2 years	0.00	%	0.00	%
2-3 years	0.00	%	0.00	%
Over 3 years	0.00	%	0.00	%
<b>Total</b>	<b>0.00</b>		<b>0.00</b>	

*NOTE: There were no reported Refundables from Customers in the financial year 2025/2024 and also in the comparative year.*

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**28. Current Provisions**

Description	Leave provision	Bonus provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Balance b/f</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Additional provisions	0.00	0.00	0.00	0.00	0.00
Provision utilised	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Change due to discount and time value for money	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Transfers from non-current provisions	0.00	0.00	0.00	0.00	0.00
<b>Total provisions year end</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**29. Finance Lease Obligation**

Description	2025/2024	2024/2023
	Kshs	Kshs
<b>At the start of the year</b>	<b>0.00</b>	<b>0.00</b>
Discount interest on lease liability	0.00	0.00
Paid during the year	(0.00)	(0.00)
<b>At end of the year</b>	<b>0.00</b>	<b>0.00</b>

**Maturity Analysis**

Period	Amount (Kshs)
Year 1	0.00
Year 2	0.00
Year 3	0.00
Year 4	0.00
Year 5 And Onwards	0.00
Less: Unearned Interest	(0.00)
<b>Total</b>	<b>0.00</b>

**Analysed as:**

Description	Amount (Kshs)
Current	0.00
Non- Current	0.00
<b>Total</b>	<b>0.00</b>

*(Provide brief explanation)*

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The deferred income movement is as follows:

**30. Deferred Income**

Description	2025/2024	2024/2023
	Kshs	Kshs
National Government	0.00	0.00
International Funders	0.00	0.00
Public Contributions and Donations	0.00	0.00
<b>Total Deferred Income</b>	<b>0.00</b>	<b>0.00</b>

*(Provide brief explanation)*

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	0.00	0.00	0.00	0.00
Additions	0.00	0.00	0.00	0.00
Transfers To Capital Fund	(0.00)	(0.00)	(0.00)	(0.00)
Transfers To Income Statement	(0.00)	(0.00)	(0.00)	(0.00)
Other Transfers	(0.00)	(0.00)	(0.00)	(0.00)
Balance Carried Forward	0.00	0.00	0.00	0.00

**31. Borrowings**

Description	2025/2024	2024/2023
	Kshs	Kshs
Balance at beginning of the year	0.00	0.00
borrowings during the year	0.00	0.00
Repayments during the year	(0.00)	(0.00)
<b>Balance at end of the year</b>	<b>0.00</b>	<b>0.00</b>
Borrowings - Current	0.00	0.00
Borrowings - Longterm	0.00	0.00
<b>Total Borrowings</b>	<b>0.00</b>	<b>0.00</b>

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**Notes To The Financial Statements (Continued)**

**32. Cash Generated from Operations**

Description	2025/2024	2024/2023
	Kshs	Kshs
<b>Surplus for the year</b>	<b>(39,857,014)</b>	<b>(6,146,650)</b>
<b>Adjusted for:</b>		
Depreciation	13,400,034	13,982,558
Non-cash grants received	-	-
Contributed assets	-	-
Impairment	-	-
Gains and losses on disposal of assets _ (Add Loss)	13,292,527	-
Contribution to provisions	-	-
Contribution to impairment allowance	-	-
<b>Working capital adjustments</b>		
Increase in inventory	-	-
Increase in receivables	8,366,899	42,762,915
Increase in deferred income _ w/o Membership Fees	(40,337,390)	-
Increase in payables	(16,200,900)	3,931,354
Increase in payments received in advance	-	-
<b>Net cash flow from operating activities</b>	<b>(61,335,845)</b>	<b>54,530,177</b>

*(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)*

**33. Financial Risk Management**

The United Democratic Alliance (UDA)'s activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The United Democratic Alliance (UDA)'s overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The United Democratic Alliance (UDA) does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history. The United Democratic Alliance (UDA)'s financial risk management objectives and policies are detailed below:

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**i) Credit risk**

The United Democratic Alliance (UDA) has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the United Democratic Alliance (UDA)'s management based on prior experience and their assessment of the current economic environment.

**Financial Risk Management**

The carrying amount of financial assets recorded in the financial statements representing the United Democratic Alliance (UDA)'s maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Receivables	51,066,621	51,066,621	0	0
Bank balances	189,565,262	189,565,262	0	0
<b>Total</b>	<b>240,631,884</b>	<b>240,631,884</b>	<b>0</b>	<b>0</b>
<b>As at 30 June 2024</b>				
Receivables	59,433,520	59,433,520	0	0
Bank balances	269,731,712	269,731,712	0	0
<b>Total</b>	<b>329,165,232</b>	<b>329,165,232</b>	<b>0</b>	<b>0</b>

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**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the United Democratic Alliance (UDA) has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The United Democratic Alliance (UDA) has significant concentration of credit risk on amounts due from xxx. The board of directors sets the United Democratic Alliance (UDA)'s credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the United Democratic Alliance (UDA)'s directors, who have built an appropriate liquidity risk management framework for the management of the United Democratic Alliance (UDA)'s short, medium and long-term funding and liquidity management requirements. The United Democratic Alliance (UDA) manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the United Democratic Alliance (UDA) under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>				
Trade payables	360,500	0	5,004,754	5,365,254
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
<b>Total</b>	<b>360,500</b>	<b>-</b>	<b>5,004,754</b>	<b>5,365,254</b>
<b>As at 30<sup>th</sup> June 2024</b>				
Trade payables	350,000	8,512,800	12,703,354	21,566,154
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
<b>Total</b>	<b>350,000</b>	<b>8,512,800</b>	<b>12,703,354</b>	<b>21,566,154</b>

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

**iii) Market risk**

UDA has put in place an internal audit function to assist it in assessing the risk faced by the United Democratic Alliance (UDA) on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls. Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the United Democratic Alliance (UDA)'s income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The United Democratic Alliance (UDA)'s Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the United Democratic Alliance (UDA)'s exposure to market risks or the way it manages and measures the risk.

**a) Foreign currency risk**

UDA has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *United Democratic Alliance (UDA)* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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**Financial Risk Management**

**Financial Risk Management**

The carrying amount of UDA's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**2025**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>			
<b>Financial Assets</b>	0.00	0.00	0.00
Investments	0.00	0.00	0.00
Cash	0.00	0.00	0.00
Debtors	0.00	0.00	0.00
<b>Total Financial Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	0.00	0.00	0.00
Borrowings	0.00	0.00	0.00
<b>Total Financial Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Foreign currency sensitivity analysis**

**2025**

Description	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2025</b>			
<b>Financial Assets</b>	0.00	0.00	0.00
Investments	0.00	0.00	0.00
Cash	0.00	0.00	0.00
Debtors	0.00	0.00	0.00
<b>Total Financial Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	0.00	0.00	0.00
Borrowings	0.00	0.00	0.00
<b>Total Financial Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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**Notes To The Financial Statements (Continued)**

**Financial Risk Management**

The following table demonstrates the effect on the United Democratic Alliance (UDA)'s statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
<b>Current FY</b>			
Euro	10%	0.00	0.00
USD	10%	0.00	0.00
<b>Previous FY</b>			
Euro	10%	0.00	0.00
USD	10%	0.00	0.00

**b) Interest rate risk**

Interest rate risk is the risk that the United Democratic Alliance (UDA)'s financial condition may be adversely affected as a result of changes in interest rate levels. The United Democratic Alliance (UDA)'s interest rate risk arises from bank deposits. This exposes the United Democratic Alliance (UDA) to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the United Democratic Alliance (UDA)'s deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The United Democratic Alliance (UDA) analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other

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variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the UDA's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. UDA considers relevant and observable market prices in its valuations where possible.

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**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The following table shows an analysis of financial and non-financial instruments recorded at fair value by level of the fair value hierarchy:

Description	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	0.00	0.00	0.00	0.00
<b>Non-Financial Assets</b>				
Investment Property	0.00	0.00	0.00	0.00
Land And Buildings	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>As at 30<sup>th</sup> June 2024</b>				
<b>Financial Assets</b>				
Quoted Equity Investments	0.00	0.00	0.00	0.00
<b>Non-Financial Assets</b>				
Investment Property	0.00	0.00	0.00	0.00
Land And Buildings	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the United Democratic Alliance (UDA)'s capital risk management is to safeguard the United Democratic Alliance (UDA)'s ability to continue as a going concern.

The United Democratic Alliance (UDA) capital structure comprises of the following funds:

Description	2025	2024
	Kshs	Kshs
Revaluation Reserve	18,159.52	13,418,193.70
Retained Earnings	296,217,404.95	363,011,775.18
<b>Total Funds</b>	<b>296,235,564.46</b>	<b>376,429,968.88</b>
Total Borrowings	-	-
Less: Cash and Bank Balances	189,565,262.24	269,731,712.24
Net Debt/(Excess Cash And Cash Equivalents)	(5,365,253.50)	(21,566,153.80)
<b>Gearing</b>	<b>66%</b>	<b>77%</b>

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**34. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to UDA include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Related parties include:**

- i) Office of the Registrar of Political Parties
- ii) NEC Members
- iii) Secretary General
- iv) The Treasurer
- v) Executive Directors
- vi) Deputy Executive Director

Description	2025	2024
	Kshs	Kshs
<b>a) Grants /transfers from the government</b>		
Grants from Political Parties Fund	481,478,992	316,061,825
Other grants	-	-
<b>Total</b>	<b>481,478,992</b>	<b>316,061,825</b>
<b>b) Key management compensation</b>		
Allowances to NEC Members	9,554,230	13,303,463
Compensation to key management	-	-
<b>Total</b>	<b>9,554,230</b>	<b>13,303,463</b>

**35. Contingent Assets and Contingent Liabilities**

By nature of politics, litigations emanating from loss of Election Cases can we considered Contingent Liabilities vice versa where potential gains are feasible. However, in this financial year were have not reported as such.

**36. Events after the Reporting Period**

There were no material adjusting and non-adjusting events after the reporting period.


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**20. Appendices**

**Appendix I: 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/GJL/AUD/7/UDA//2023/2024 (28)	Budgetary Control and Performance	This was occasioned by the underfunding from Treasury. A matter that is not within our control. However, the party was looking for other ways to fill in the budget deficits.	Resolved	2024
Lawfulness and Effectiveness In Use of Public Resources.	Non-Establishment of Party Offices	The Sample size was not a complete reflective of the county presence of the Party. The Party if fully compliant with more than 31 county Offices.	Resolved	2024

  
.....  
**Sen. Hassan Omar Hassan**

**Secretary General-UDA**

**Date:** 20/12/2025

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**Appendix II: Transfers from Political Parties Fund**

No	Source of Funds (Entity)	Amount	Date Received	Financial Year the funds relates to	Details
1	4010 · Political Parties Funds	139,623,625.00	16/10/2024	FY 2024/2025	1st Tranche of Allocation for F/Y 2024_2025
2	4011 · Political Parties Funds	139,623,625.00	07/11/2024	FY 2024/2025	2nd Tranche of Allocation for F/Y 2024_2025
3	4012 · Political Parties Funds	139,623,625.00	03/03/2025	FY 2024/2025	3rd Tranche of Allocation for F/Y 2024_2025
4	4013 · Political Parties Funds	61,419,536.00	11/06/2025	FY 2024/2025	4th and Final Tranche of Allocation for F/Y 2024_2025
5	4014 · Political Parties Funds	1,188,581.48	PENDING	FY 2024/2025	Share of PPF of the dissolved ANC Party
		<b><u>481,478,992.48</u></b>			

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**Appendix III**



# ORGANOGRAM

