

REPUBLIC OF KENYA



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REPORT

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ON

WIPER DEMOCRATIC MOVEMENT

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

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 04 MAR 2026	DAY. KES
TABLED BY:	DEPUTY LEADER OF THE MAJORITY PARTY
PRESENT AT TABLE:	Y. WAMBUL



WIPER DEMOCRATIC MOVEMENT
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2025

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

Wiper Democratic Movement
Annual Report and Financial Statements For the year ended June 30, 2025

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Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
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
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
WPF	Wiper Democratic Movement
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

B: Glossary of Terms

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

Comparative Year- Means the prior period.

2.0 KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Wiper Democratic Movement was founded in 2006 by Kenyans whose vision was to change the entrenched socio-economic inequalities, bad governance, corruption, negative ethnicity and to tackle the growing poverty and marginalization of communities and disadvantaged groups.

(b) Principal Activities

The principal activity/mission of the WDM is to promote a united social democratic party that seeks to develop a fundamentally united Kenya through the ideals and principles of democracy that promotes equality, justice, peace, freedom and equitable distribution of resources. WDM also endeavors to provide access to transparent, accountable and people Centred leadership for the benefit of present and future generations through recruitment of members, public sensitization and representation of special interest groups.

(c) Key Management

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

No.	Organ	Responsibilities
1.	National Delegates Congress	• Formulate and approve policies, rules & programs • Approve budgets and plans of action • Receive and consider annual reports • Elect members of the NEC and such other officials
2.	Summit	• Articulate the political ideologies, vision, mission and policies of the party • Resolve specific disputes on appeal
3.	National Executive Council	• Formulate party rules and regulations & its code of conduct • Implement & enforce decisions of the NDC • Supervise operations of the administrative organs of the party • Prepare the agenda of the NDC • Constitute dispute resolution committees

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		• Appoint and fix terms of the Executive Director
4.	National Management Committee	• Oversee the general management of the party • Convene meetings to implement decisions of the NEC • Set the agenda for the NEC • Recommend for approval budgetary plans on behalf of NEC

(d) Fiduciary Management

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

No.	Designation	Name
1.	Chairperson	Hon. Andrew Sunkuli
2.	Vice Chairperson	Gov. Mutula Kilonzo Mrs .Anne Kanyi Mr. Victor Ogeto
3.	Secretary General	Sen. Shakila Abdalla
4.	Treasurer	Hon.Gideon Mulyungi
5.	Organizing Secretary	Hon. Robert Mbui
6.	Executive Director	CPA. Benson Milai

KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(e) Entity Headquarters

Wiper House
P.O. Box 403-00100
Kufuga Road, Karen
Nairobi, Kenya

(f) Entity Contacts

Telephone: (254) 720513513
Email: info@wiper.co.ke

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Website: www.wiper.co.ke

(g) Entity Bankers

Co-operative Bank of Kenya
Parliament Road Branch
P.O Box 11044-00100
Nairobi, Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 GPO
00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

(j) Bank Accounts

S/N	Account Name	Account Number	Bank & Branch
1	Membership Account	01120199325702	Co-operative Bank- Parliament Branch
2	Political Party Fund	01120199325700	Co-operative Bank- Parliament Branch
3	Resource Mobilization	01120199325704	Co-operative Bank- Parliament Branch
4	National Elections Board	01120199325701	Co-operative Bank- Parliament Branch

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(k) COUNTY OFFICES

S/N	COUNTY	OFFICE LOCATION
1.	TANARIVER	HOLA
2.	MAKUEN!	WOTE
3.	NYERI	NYERI TOWN
4.	LAIKIPIA	NYAHURURU
5.	KAKAMEGA	KAKAMEGA
6.	MOMBASA	MOMBASA
7.	KITUI	KITUI TOWN
8.	MACHAKOS	MACHAKOS
9.	BUSIA	AMAGORO
10.	ISIOLO	ISIOLO
11.	KWALE	MSAMBWENI
12.	MERU	EQUATOR
13.	KILIFI	MALINDI
14.	MIGORI	KEHANCHA
15.	HOMABAY	KENDU
16.	EMBU	KARABA
17.	TAITA TAVETA	MWATATE
18.	LAMU	LAMU
19.	KAJIADO	KITENGELA
20.	NAIROBI	HEADQUARTERS
21.	NYAMIRA	NYAMIRA
22.	TRANS NZOIA	KITALE
23.	THARAKA NITHI	KATHWANA
24.	KISII	KISII
25.	TURKANA	LODWAR
26.	NYANDARUA	OL KALOU
27.	NAKURU	NAIVASHA
28.	MIGORI	MIGORI TOWN
29.	BUNGOMA	BUNGOMA TOWN
30.	BARINGO	KABARNET

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3.0 NATIONAL EXECUTIVE COUNCIL

S/N	NAME	COUNTY	POSITION
1.	H.E. DR. STEPHEN KALONZO MUSYOKA	KITUI	PARTY LEADER
2.	HON. ANDREW SUNKULI	NAROK	AG.PARTY CHAIRMAN
3.	GOV. MUTULA KILONZO JNR	MAKUENI	DEPUTY PARTY CHAIRMAN
4.	MR. VICTOR OGETO	NYAMIRA	DEPUTY PARTY CHAIRMAN
5.	MRS. ANNE KANYI	NYERI	DEPUTY PARTY CHAIRPERSON
6.	SEN. SHAKILA ABDALLA	LAMU	SECRETARY GENERAL
7.	SEN. DANIEL KITONGA MAANZO	MAKUENI	DEPUTY SECRETARY GENERAL
8.	HON. DANSON MWASHAKO MWAKUWONA	TAITA TAVETA	DEPUTY SECRETARY GENERAL
9.	HON. GIDEON MUTEMI MULYUNGI	KITUI	NATIONAL PARTY TREASURER
10.	HON. THUDDEUS NZAMBIA	MAKUENI	DEPUTY TREASURER
11.	MR. MOHAMED ZAKIRHUSEIN LUKMANJI	MOMBASA	DEPUTY TREASURER
12.	HON. ROBERT MBUI	MACHAKOS	PARTY ORGANIZING SECRETARY
13.	HON. JESSICA NDUKU MBALU	MAKUENI	DEPUTY ORGANIZING SECRETARY
14.	MR. MURIUKI NDWIGA	EMBU	DEPUTY ORGANIZING SECRETARY
15.	HON. JANE MUASYA	NAIROBI	DEPUTY DIRECTOR OF ELECTIONS
16.	HON. BEN MOMANYI	NYAMIRA	DEPUTY DIRECTOR OF ELECTIONS
17.	EUNICE LUMALLAS	NAIROBI	SECRETARY COALITION CO-ORDINATION
18.	HON. PATRICK MAKAU	MACHAKOS	SECRETARY TO PARLIAMENTARY GROUP
19.	HON. ROSE MUSEO	MAKUENI	CHAIRPERSON WWD

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S/N	NAME	COUNTY	POSITION
20.	MAJALA MLAGUI	TAITA TAVETA	CHAIRPERSON YWD
21.	DOMINIC KETER	KAKAMEGA	CHAIRMAN PWD
22.	HON. SHUKRAN HUSSEIN GURE	GARISSA	SECRETARY RESOURCE MOBILIZATION
23.	HON. DR. MAKALI MULU	KITUI	SECRETARY DEVOLUTION, PLANNING, FINANCE & VISION 2030
24.	HON. STEPHEN MUTINDA MULE	MACHAKOS	SECRETARY FOR HEALTH
25.	HON. DAHABA YUSUF FARAH	WAJIR	SECRETARY FOR MINORITIES
26.	HON. SAMMY SERONEY	NAKURU	SECRETARY FOR POLITICAL AFFAIRS
27.	DR. FREDRICK PAPA	BUSIA	SECRETARY FOR REGIONAL AFFAIRS
28.	HON. HELLEN NDETI	MACHAKOS	SECRETARY FOR DIASPORA
29.	MR. SHEIKH TWAHA	MOMBASA	SECRETARY FOR RELIGIOUS AFFAIRS
30.	MR. THOMAS MUSAU		SECRETARY GENERAL FOR DIASPORA AFFAIRS
31.	HON. DOUGLAS MBILU	MAKUENI	MAKUENI COUNTY ASSEMBLY SPEAKER
32.	HON. KEVIN KINENGO KATISYA	KITUI	KITUI COUNTY ASSEMBLY SPEAKER
33.	HON. ANN KIUSYA	MACHAKOS	MACHAKOS COUNTY ASSEMBLY SPEAKER
34.	HON. MUNYOKI MWINZI	KITUI	MAJORITY LEADER - KITUI COUNTY ASSEMBLY
35.	HON. ANTHONY MNGAMBWA WARIGHE	TAITATAVETA	MAJORITY LEADER - TAITATAVETA COUNTY ASSEMBLY
36.	HON. KISUNGI KYALO	MAKUENI	MAJORITY LEADER-MAKUENI COUNTY ASSEMBLY
37.	HON. NICHOLAS KITAVI NZIOKA	MACHAKOS	MAJORITY LEADER - MACHAKOS COUNTY ASSEMBLY

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S/N	NAME	COUNTY	POSITION
38.	GOV. WAVINYA NDETI	MACHAKOS	NEC MEMBER
39.	DG. FRANCIS MWANGANGI KILONZO	MACHAKOS	NEC MEMBER
40.	SEN. ENOCH KIIO WAMBUA	KITUI	NEC MEMBER
41.	HON. PAUL MUSYIMI NZENGU	KITUI	NEC MEMBER
42.	HON. CHARLES NGUNA	KITUI	NEC MEMBER
43.	HON. SUZANNE NDUNGE KIAMBA	MAKUENI	NEC MEMBER
44.	HON. JOSHUA KIMILU	MAKUENI	NEC MEMBER
45.	HON. AMIN RASHID KASSIM	WAJIR	NEC MEMBER
46.	HON. DONYA DORICE ABURI	KISII	NEC MEMBER
47.	HON. JULIUS MUSILI MAWATHE	NAIROBI	NEC MEMBER
48.	HON. JOHN OKANO BWIRE	TAITA TAVETA	NEC MEMBER
49.	HON. KENNEDY MUSYOKA KALONZO	MP. EALA	NEC MEMBER
50.	HON. IRENE KASALU	KITUI	NEC MEMBER
51.	HON. JOYCE KAMENE KASIMBI	MACHAKOS	NEC MEMBER
52.	HON. SYLVIA MUENI KASANGA	MAKUENI	NEC MEMBER
53.	HON. EDITH VETHI NYENZE	KITUI	NEC MEMBER
54.	SEN. AGNES MUTHAMA	MACHAKOS	NEC MEMBER
55.	HON. DAVID MWALIKA	KITUI	NEC MEMBER
56.	HON. ABDI KHAMISI CHOME	TAITA TAVETA	NEC MEMBER
57.	GOV. JULIUS MALOMBE	KITUI	NEC MEMBER
58.	RAHAB NDAMBUKI	NAIROBI	NEC MEMBER
59.	HON. KABURU WINFRED	MERU	NEC MEMBER
60.	MR. MUSYOKA KALA	MACHAKOS	NEC MEMBER
61.	HON. INNOCENT OBIRI MOMANYI	KISII	NEC MEMBER

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S/N	NAME	COUNTY	POSITION
62.	HON. ERASTUS KIVASU	MAKUENI	NEC MEMBER
63.	HON.BASIL ROBERT NGUI	MACHAKOS	NEC MEMBER
64.	MR. CHARLES TOO	KERICHO	NEC MEMBER
65.	MIRITI FREDA GAKII	MERU	NEC MEMBER
66.	BENARD KIALA	MACHAKOS	NEC MEMBER
67.	SIMION OLE MASI	NAROK	NEC MEMBER
68.	DG. AUGUSTINE WAMBUA KANANI	KITUI	NEC MEMBER
69.	(RTD).COL. ABDIAZIZ HAJI BARE	MANDERA	NEC MEMBER
70.	DG. LUCY MULILI	MAKUENI	NEC MEMBER
71.	ENG. JUSTUS WAMBUTURA	MERU	NEC MEMBER
72.	ADV. NDEGWA NJIRU	KIRINYAGA	NEC MEMBER
73.	MR. GOR SEMELANG'O		NEC MEMBER
74.	KAMAU MBIU	KIAMBU	NEC MEMBER
75.	AMB. JUDITH SIJENY	NAIROBI	NEC MEMBER
76.	CPA BENSON MILAI	NAIROBI	EXECUTIVE DIRECTOR EX - OFFICIAL

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4.0 KEY MANAGEMENT TEAM

Sl. No.	Director	Detail
1.	H.E Stephen Kalonzo Musyoka	H.E Stephen Kalonzo Musyoka (born 24 December 1953) is a Kenyan politician who was the tenth Vice-President of Kenya from 2008 to 2013. Musyoka served in the government under the late President Daniel arap Moi as the Assistant Minister for Works (1986-1988), Deputy Speaker of the National Assembly (1988-1992), Minister for Foreign Affairs from 1993 until 1998, Minister of Education (1998-2001); and subsequently, under the late President Mwai Kibaki, he was Minister of Foreign Affairs again from 2003 to 2004, then Minister of the Environment from 2004 to 2005. H.E Kalonzo Musyoka is the party leader of Wiper Democratic Movement.
2.	Sen. Shakila Abdalla	Shakila Abdalla is the Secretary General of Wiper Democratic Movement and a special elect member of the Senate of Kenya.
3.	Hon. Andrew Sunkuli	Hon. Andrew Sunkuli is Chairperson of the Wiper Democratic Movement
4.	Gov. Mutula Kilonzo Jnr	Gov. Mutula Kilonzo Jnr is current Makueni Governor and the Vice Chairperson of the Wiper Democratic Movement
5.	Hon. Victor Swanya	Hon. Victor Swanya is the Vice Chairperson of the Wiper Democratic Movement
6.	Mrs. Anne Kanyi	Mrs. Anne Kanyi is the Vice Chairperson of the Wiper Democratic Movement
7.	Hon. Gideon Mulyungi	Hon. Mulyungi is the Party Treasurer of Wiper Democratic Movement.
8.	Hon. Robert Mbui	Hon. Mbui is the National organizing secretary and the deputy minority leader at the National Assembly.
9.	Hon. Jane Muasya	Hon. Muasya is the director of elections & special elect member to the Nairobi County Assembly.

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5.0 CHAIRMAN'S STATEMENT

I am delighted to present the financial report for WIPER DEMOCRATIC MOVEMENT for the year ended 30th June 2025.

Financial Performance

Wiper Democratic Movement received Ksh 60,101,143 from the Registrar of Political Parties for the financial year 2024/2025 against our annual expectation of Ksh 69,887,212. Monthly membership remittances from both elected and nominated members was Ksh 16,752,805.

Wiper Democratic Movement Growth

The party membership register has significantly increased over the year. This has been occasioned by the frequent recruitment drives spearheaded by the Party Leader and other leaders who have visited all the 47 counties urging Kenyans to join the movement.

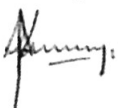
Our leagues i.e. Youth & women Leagues have also been quite vibrant attracting new members from across the country.

Appreciation

I would like to congratulate the members of Wiper Democratic Movement without whom it would not have been possible for us to achieve the results for the year under review.

As the Chairperson, I appreciate the support accorded to me by my fellow party officials and I thank them for their invaluable advice and support. I would also like to thank the Government and the Registrar of Political Parties for their support.

Thank you.



Hon. Anne Kanyi
Vice Chairperson

Wiper Democratic Movement
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6.0 REPORT OF THE SECRETARY GENERAL

As a Party, we are pleased to say that we are glad to have qualified to get a share of the coveted Political Parties Fund. This fund has been instrumental in the execution of party programs especially those targeting the special interest groups.

The party is in a serious membership recruitment drive, rebranding exercise and conducted civic education to the masses educating them on the need to be registered as voters. In preparation for this the party opened five extra offices in various counties in order to reach out to members.

The party is targeting women, youth and PWD to actively participate in democracy and shape the country's destiny going into the future.

It is my sincere prayer that this coming financial year 2025/2026 we will see a robust engagement on how we will shore up more finances to make a successful campaign to popularize the Party.

On behalf of the National Executive Committee, I thank all who participated in actualizing our dreams and aspirations as a party.



Secretary General
Sen. Shakila Abdalla

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7.0 STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Wiper Democratic Movement developed its annual work plan based on its long-term strategic plan. Assessment of the party's performance against the annual work plan indicates that a majority of the activities in the financial year ended 2025 were undertaken as per the work plan.

However, the significant budget cuts from the National Government have really undermined the ability of the Party to execute all its programs. Below is a breakdown of the predetermined objectives

S/ No	Projected Output	Activity	Action	Budget Estimate(In Millions)	Target in 2024/2025	Key Performance Indicators
1	To achieve a 70% increase in membership by end of this financial year with recruitment emphasis on the Youth(Genz)	Launch a comprehensive voter outreach program in all the 47 counties with emphasis on youth recruitment.	Party coordinators & the National Management	19.4M	General population	Party Membership Register
2	To review reports of all the SIGs & NEC for the previous year to ensure that set targets are achieved.	Undertake a SWOT analysis that will inform the way forward	Special Interest Groups & NEC	2M	Special Interest Groups & NEC	SIGs & NEC reports
3	To identify, recruit& train prospective party candidates for the 2027 general election so as to ensure the party fields	Reach out to all the independent candidates in the 2022 general election in areas where the party did	Strategic Planning Committee	4M	2022 elections Independent candidates	Party Aspirants Register/Database

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	aspirants in all elective posts	not field candidates.				
4	To increase our diaspora membership & create working rapport with other political parties in developed nations	Create & maintain a communication channel with Kenyans living abroad	The Diaspora league	2M	Kenyans living in diaspora	Membership register
5	To sensitize elected & nominated members on their legislative, representative and oversight roles in both National & County Assemblies	Organize a workshop for elected and nominated members of the Special Interest groups	Parliamentary & County Assembly caucus	4M	All elected and nominated party members	Workshop report
6	To disseminate information to the public on topical issues affecting the country and give the party's position.	Organize monthly talk shows both on Tv & radio and articles in print media.	Party field Experts	2M	General population	Online polls results
7	To replace officials who exited the party and those who ceased being youth	Election of County Officials	Young Wiper Democrats	3M	Ward, Constituency & County Youth	Election reports
8	To examine the prevailing socio-economic and political government policies and	Organize National Executive Council; National Management Committee	NEC;NMC & PG	9.3M	Monthly Pressers	NEC; NMC & PG reports/statements.

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	provide alternative solutions for the betterment of the Kenyans livelihoods	and Parliamentary Group meetings & retreats				
9	To promote stronger youth participation in setting, implementing & evaluating their goals	Review Young Wiper Democrats Charter & Strategic plan	Young Wiper Democrats	1M	YWD National officials	Onboarding of more youth to the party
10	To promote an understanding of disability issues and mobilize support for the dignity, rights and well-being of persons with disabilities.	Celebration of the International Disability Day	Persons With Disability League	0.16M	General population	Increased awareness of critical knowledge affecting PWDs
11	To train Women, Youth, PWDs & media team on the importance of embracing social media spaces as a tool for reaching a wider audience	Invite social media gurus to speak on the topic and provide guidance on how to leverage social media	Young Wiper Democrats Wiper Women Democrats Persons with Disabilities League Media team	4M	Grow their influence on social media spaces Capacity building to allow them articulate their issues	Workshop/Seminar reports

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12	To bring on board the minority & marginalized communities in the country.	To create a league for the minority & marginalized communities to ensure that their interests are well represented.	Minority & Marginalized persons	2M	Ensure structures are set up for the Minority & Marginalized league	
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**Secretary General
Sen. Shakila Abdalla**

8.0 GOVERNANCE STATEMENT

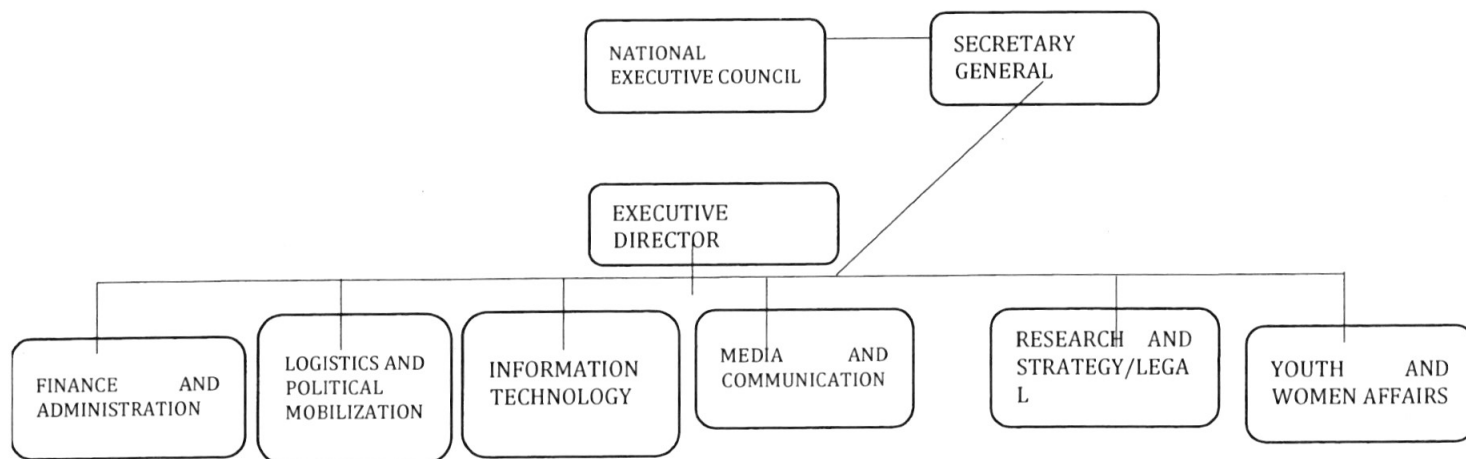
Corporate Governance is the process by which organizations are directed and controlled and held accountable in order to achieve long term value to all stake holders.

The National Executive Committee of Wiper Democratic Movement is responsible for the Governance of the party and is accountable to the members for ensuring that the party complies with the law and the highest standards of business ethics and corporate Governance. Accordingly, the party officials attach very high importance to the generally accepted corporate governance practice.

The party has defined procedures and financial controls to ensure the reporting and accurate accounting information. These covers systems for obtaining authority for all transactions and for ensuring compliance with the laws and regulations that have significant financial implications.

The Party will continue to focus its attention on maintaining the highest standards of Corporate Governance and business ethics in its operations.

Organogram of Wiper Secretariat



Signed on behalf of Wiper Democratic Movement.

Sen. Shakila Abdalla
Secretary General

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9.0 MANAGEMENT DISCUSSION AND ANALYSIS

Membership Growth

Wiper Democratic Movement experienced notable success in expanding its membership base through its vigorous recruitment drive.

In the last elections we were able to field candidates in all the 47 counties.

Financial Management

We were able to raise resources from our members which supplemented the Political Party Fund. However, the budget cuts occasioned by austerity measures adopted by the government affected the implementation of some of the party programs.

Revenue

Our income sources were drawn from the Political Party Fund, Membership remittances, Life membership fees and donations.

Expenditure

Expenses were primarily incurred through implementation of party programs; recruitment drives and setting up of new offices across the country.

10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Wiper Democratic Movement exists to transform lives and aspire higher dreams and good quality of life. This is our driving force behind everything we do. It is what guides us to deliver our strategy to Kenyans.

Wiper Democratic Movement is working towards ensuring environmental sustainability in activities by undertaking tree planting exercise as the President advised and led by example in announcing a tree planting holiday.

The Party will seriously embark on using the youth in large numbers to sensitize people against littering, advocate for the growth of more tree seedlings and the use of green energy to conserve the environment.

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11. REPORT OF THE NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee submits the financial statement for the financial year ended 30th June 2025.

Principal Activities

The principal activity of is to promote a united social democratic party that seeks to develop a fundamentally united Kenya through the ideals and principles of democracy that promotes equality, justice, peace, freedom and equitable distribution of resources.

Auditors

The Auditor General is responsible for the statutory audit of Wiper Democratic Movement in accordance with Article 229 of the Constitution of Kenya.

By order of the National Executive Committee.



Sen. Shakila Abdalla
Secretary General

12. STATEMENT OF NATIONAL EXECUTIVE COMMITTEE RESPONSIBILITIES

The National Executive Committee members are responsible for the preparation and presentation of WPF financial statements which give a true and fair view of its affairs for the financial year ended 30 June 2025.

This responsibility includes but not limited to: -

1. Maintaining proper accounting records
2. Design, implement and maintain internal controls relevant to the preparation and fair presentation of the financial statements.
3. Making accounting estimates that are reasonable in the circumstances
4. Selecting and applying accounting policies.
5. Receive and review bi-monthly, quarterly and annual financial and reports
6. Review and approve the annual audit report and any sanctioned audit reports
7. Approve party policy documents and reports and ensure that they are disseminated to all branches and offices of the party and are available in the party website and social media pages

The NEC members accept responsibility for the financial statements which have been prepared using appropriate accounting policies.

Signed on behalf of the NEC



Sen. Shakila Abdalla
Secretary General

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON WIPER DEMOCRATIC MOVEMENT FOR THE YEAR ENDED 30 JUNE, 2025

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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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

Qualified Opinion

I have audited the accompanying financial statements of Wiper Democratic Movement set out on pages 1 to 17, which comprise of the statement of financial position as at 30 June, 2025, and the 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 policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Wiper Democratic Movement as 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 Qualified Opinion

1. Undisclosed Receipts

The statement of financial performance reflects transfers from the Political Parties Fund amount of Kshs.60,101,143 as disclosed in Note 4 to the financial statements. However, review of the cash book and bank statements revealed an additional amount of Kshs.9,786,069 received on 8 July, 2024, which was not accrued in the statement of financial performance.

In the circumstances, the accuracy and completeness of the transfers from the Political Parties Fund of Kshs.60,101,143 could not be confirmed.

2. Unsupported Legal Fees

The statement of financial performance reflects administrative expenses of Kshs.39,643,811 as disclosed in Note 6 to the financial statements. The expenditure on administrative expenses includes an amount of Kshs.3,883,590 relating to professional fees on legal representation in court. However, the payment vouchers for these fees were not supported by any documentation confirming that the legal firms were selected through a competitive process, nor was there evidence of agreed-upon fees as per the letter of instruction. Further, dates of Court mentions and evidence of other Court proceedings were not provided for audit review.

In the circumstances, the regularity, accuracy and completeness of the administrative expenses of Kshs.3,883,590 could not be confirmed.

3. Lack of Ownership Documents

The statement of financial position reflects property, plant and equipment balance of Kshs.4,405,575 as disclosed in Note 11 to the financial statements. However, the assets were not tagged or serialized with unique identifiers, contrary to Part IV(i) C Section 77(7) of The National Treasury's Guidelines on Asset and Liability Management of March 2020. Further, Note 11(b) to the financial statements indicates that the Party owns a motor

vehicle and a motorcycle. Further, supporting documents such as logbooks and purchase agreements were not provided for audit.

In the circumstances, the accuracy, completeness and ownership of the property, plant and equipment balance of Kshs.4,405,575 could not be confirmed.

4. Unsupported Repairs and Maintenance Expenses

The statement of financial performance reflects administrative expenses of Kshs.39,643,811 as disclosed in Note 6 to the financial statements. Included in this expenditure is an amount of Kshs.1,324,850 relating to repairs and maintenance. However, review of payments revealed that motor vehicle repairs were not supported by pre- and post-inspection reports, job cards, log books, invoices, or electronic tax receipts.

In the circumstances, the accuracy and completeness of the repairs and maintenance expenses amount of Kshs.1,324,850 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Wiper Democratic Movement 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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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. Except for the effect of the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during the audit of the Party in the financial year 2024/2025 revealed that the following thirteen (13) issues remained unresolved:

No.	Year	Audit Issue
1	2023/2024	Unsupported Members Monthly Remittances
2	2023/2024	Failure to Disclose Material Uncertainty Related to the Sustainability of Services
3	2023/2024	Unsupported Cash and Cash Equivalents
4	2023/2024	Unsupported Creditors and Accruals

No.	Year	Audit Issue
5	2023/2024	Unsupported Employee Costs
6	2023/2024	Failure to Deduct and Remit Value Added Tax (VAT) on Rent Payments
7	2023/2024	Failure to Register the Lease Agreement with the Land Registrar
8	2023/2024	Incomplete Fixed Assets Register
9	2022/2023 and 2023/2024	Failure to Establish Adequate Party Offices
10	2023/2024	Lack of Approved Human Resource Instruments
11	2023/2024	Lack of Risk Management Process and Policies
12	2022/2023 and 2023/2024	Lack of Internal Audit Function
13	2023/2024	Lack of Segregation of Duties

Other Information

Management is responsible for the Other Information set out on pages iii to xxii which comprise of Key Political Party Information and Management, The National Executive Council, The Key Management Team, Chairman's Statement, Report of the Secretary-General, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the National Executive Committee, Statement of the National Executive Committee's 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. Based on the audit procedures performed and the matters described in my Basis for Qualified Opinion, I confirm that Other Information is not materially inconsistent with the financial statements.

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 Value Added Tax on Rent Payments as Required by Law

As previously reported, an analysis of the lease agreement and payment vouchers between the Party and a Landlord revealed non-compliance with VAT regulations on rent payments. The agreement valid for a term of six (6) years, commencing 1 May 2023 to 30 May 2028, stipulates rent at Kshs.350,000 per month, or Kshs.1,500,000 per quarter and explicitly stated that the rent amount was inclusive of tax. However, VAT was neither withheld nor remitted as required.

Further, the Party did not provide a valid tax exemption certificate to justify the non-deduction of VAT. The Party also failed to withhold 2% VAT on these payments contrary to Section 42A of the Value Added Tax Act, 2015 and the requirements of the Tax Procedures Act, 2013.

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

2. 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.

3. Failure to Prepare and Submit Quarterly Reports and Bank Reconciliation Statements

During the year under review, the Party Management did not prepare monthly bank reconciliation statements and quarterly reports as required by Regulations 90(1) and 65 of the Public Finance Management (National Government) Regulations, 2015. The regulations require Accounting Officers to prepare monthly bank reconciliation statements by the 10th of the following month and quarterly reports by the 15th day of each quarter and submit a copy to The National Treasury, with a copy to the Auditor-General.

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

4. Non-Compliance with the Law on Recruitment of Persons with Disability

Review of records on staff and committees revealed that the Party did not have at least a total of up to 5% of differently abled committee members or employees to benefit from the opportunities available for Persons with Disability as required by the Human Resource

Policies and Procedures Manual for the Public Service, 2016, and the Persons with Disability Act, 2003. There was also no evidence that persons with disabilities were awarded contract opportunities, including supplies for goods and services.

In the circumstances, Management was in breach of the Public Service Commission policy.

5. Non-Compliance with the Public Procurement and Assets Disposal Act, 2015

The statement of financial performance reflects administrative and advocacy and electoral expenses of Kshs.39,643,811 and Kshs.15,792,000, respectively, out of which office expenses of Kshs.6,142,003 and media and publicity expenses of Kshs.15,792,000 were incurred in respect of the two votes, respectively.

However, review of procurement processes revealed that the Party does not have qualified procurement staff to oversee procurement processes or issue professional opinions, and no procurement plan aligned to the approved budget and work plan was prepared. Further, suppliers of goods and services were not prequalified and mandatory procurement committees, such as Opening, Evaluation, or Inspection Committees, were not appointed. In addition, goods and services were procured using cash above the approved limit of Kshs.50,000, without supporting records such as requisitions, delivery dates, quantities received, and issuance details.

In the circumstances, regularity and value for money on the expenditure of Kshs.21,934,003 could not be confirmed.

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

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

1. Lack of Internal Audit Function

During the year under review, the Party did not have an Internal Audit Unit. This was contrary to Section 73(1)(a) of the Public Finance Management Act, 2012, which requires every National Government entity to maintain an internal auditing arrangement that adheres to the guidelines issued by the Public Sector Accounting Standards Board.

In the circumstances, the effectiveness of the Party's internal controls and risk management put in place by Management could not be confirmed.

2. Lack of Approved Human Resource Instruments and Plans

As previously reported, review of employee records and staff payroll revealed the Party had not developed a Human Resource Policy Manual to guide staffing levels, salary structure, and terms of engagement. There was also no staff establishment structure to specify the positions to be filled, nor were there records or career progression guidelines to support promotions made during the year.

In the circumstances, the adequacy and effectiveness of internal controls over the hiring and retention of employees could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 the 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 of 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 it 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

17 December, 2025

WIPER DEMOCRATIC MOVEMENT
Annual Reports and Financial Statements for the year ended June 30, 2025

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025

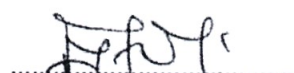
	Notes	2024-2025	2023-2024
		Kshs	Kshs
Revenue			
Transfers from Political Parties Fund (PPF)	4	60,101,143	39,550,398
Membership Fees	5	20,520,000	20,700,000
Total Revenue		80,621,143	60,250,398
Expenses			
Administrative Expenses	6	39,643,811	36,219,521
Special Interest Groups expenses	7	17,785,453	1,038,500
Advocacy and Electoral expenses	8	15,792,000	6,673,810
Other costs			17,637,300
Total expenses		73,221,264	61,569,131
Surplus/Deficit		7,399,879	(1,318,733)

The notes set out on pages 7 to 14 form an integral part of these financial statements. The financial statements set out on pages 1 to 5 were signed on behalf of the National Executive Committee by:



 Accountant
 Ken Mutugi

Date 11/12/25



 Executive Director
 Benson Milai

Date 11/12/25



 Secretary General
 Sen. Shakila Abdalla

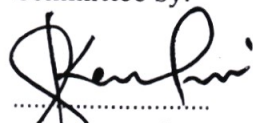
Date 11/12/25

WIPER DEMOCRATIC MOVEMENT
Annual Report and Financial Statements for the year ended June 30, 2025

15. STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE 2025

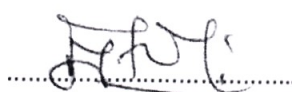
	Notes	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current assets			
Cash and Cash equivalents	9	11,216,462	4,637,917
Receivables and advances	10	32,890,872	31,693,923
Total Current Assets		44,107,334	36,331,840
Non-Current Assets			
Property Plant and Equipment	11	4,405,575	5,261,220
Total Non- Current Assets			
Total Assets (A)		48,512,909	41,593,060
Liabilities			
Current Liabilities			
Trade and Other Payables	12	86,072	2,960,200
Total Current Liabilities			
Non-Current Liabilities			
Non-Current Provisions		-	-
Borrowings		-	-
Total Non- Current Liabilities			
Total Liabilities (B)		86,072	2,960,200
Net Assets (A-B)			
Represented by:			
Revaluation Reserves			
Accumulated Surplus/deficits		48,426,837	38,632,860
Net Assets		48,512,909	41,593,060

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



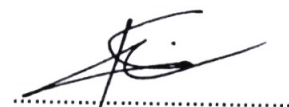
Accountant
Ken Mutugi

Date: 11/12/25



Executive Director
Benson Milai

Date: 11/12/25



Secretary General
Sen. Shakila Abdalla

Date: 11/12/25

Wiper Democratic Movement
Annual Report and Financial Statements For the year ended June 30, 2025

16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2025

Description	Revaluation reserve	Accumulated Surplus	Total
	Kshs	Kshs	Kshs
As at July 1, 2023			53,983,675
Revaluation gain			
Transfer of excess depreciation on revaluation			(14,032,082)
Surplus/ deficit for the year		(1,318,733)	(1,318,733)
As at June 30, 2024			38,632,860
As at July 1, 2024			38,632,860
Revaluation gain			2,394,098
Transfer of excess depreciation on revaluation			-
Surplus/ (deficit) for the year		7,399,879	7,399,879
As at June 30, 2025			48,426,837

Wiper Democratic Movement
Annual Report and Financial Statements For the year ended June 30, 2025

17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

	Notes	2024/2025 Kshs	2023/2024 Kshs
Cash flows from operating activities			
Receipts			
Transfers from Political Parties Fund (PPF)	4	60,101,143	39,550,938
Membership Fees	5	20,520,000	20,700,00
Total receipts		80,621,143	60,250,398
Payments			
Administrative Expenses	6	38,347,206	35,988,927
Special Interest Groups expenses	7	17,785,453	1,038,500
Advocacy and Electoral expenses	8	15,792,000	6,673,810
Finance Costs			
Total payments		71,924,659	43,701,237
Net cash flows from/(used in) operating activities		8,696,484	16,549,161
Cash flows from investing activities			
Purchase of PPE and Intangible assets		(440,960)	
Proceeds from sale of PPE			
Purchase of investments			
Sale of investments			
Adjusted for:			
Changes in receivables	10	1,196,949	(17,848,853)
Changes in payables	12	(2,873,928)	(8,009,012)
Net cash flows from/(used in) investing activities		6,578,545	(9,398,704)
Cash flows from financing activities			
Proceeds from borrowings			
Repayment of borrowings			
Net cash flows from financing Activities			
Net increase/(decrease) in cash & Cash equivalents		6,578,545	(9,398,704)
Cash and cash equivalents at 1 July		4,637,917	14,036,621
Cash and cash equivalents at 30 June		11,216,462	4,637,917

Wiper Democratic Movement
Annual Report and Financial Statements For the year ended June 30, 2025

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

	Original Budget	Adjust- ments	Final Budget	Actual on account	Performance Difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Carry Overs from the Previous Period					-	
Receipts						
Transfers from Political Parties Fund (PPF)	60,101,143		60,101,143	60,101,143		
Membership Fees	20,520,00		20,520,00	16,982,725	3,537,275	82.7
Total	80,621,143		80,621,143	77,083,868	3,537,275	95.6
Payments						
Administrative Expenses	40,000,000		40,000,000	39,643,811	356,189	99.1
Special Interest Groups expenses	18,000,000		18,000,000	17,785,453	214,547	98.8
Advocacy and Electoral expenses	16,000,000		16,000,000	15,792,000	208,000	98.7
Finance Costs						
Purchase of Assets	500,000		500,000	440,960	59,040	88.2
Purchase of Intangible Assets					-	
Others specify						
Total Expenditure	74,500,000		74,500,000	73,662,224		98.9
Surplus for the period	6,121,143		6,121,143	3,421,644		

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

Wiper Democratic Movement is established by and derives its authority and accountability from Political Parties Act.

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 party's accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the party.

3 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Fees and fines

The party recognizes revenues from fees, taxes and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the party and the fair value of the asset can be measured reliably.

ii) Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realized in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds

b) Budget information

The party'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.

c) Taxes

Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income.

Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

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 entity 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) Inventories

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 the Entity.

f) Provisions

Provisions are recognized when the Entity 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 Entity 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.

i) Contingent liabilities

The Entity 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.

ii) Contingent assets

The Entity 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 Entity 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.

g) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

h) Comparative figures

Wiper Democratic Movement
Annual Report and Financial Statements For the year ended June 30, 2025

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

i) 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, 2024.

Notes to the Financial Statements (Continued)

4. Transfers from Political Parties Fund (PPF)

Description		
Operational Grant	60,101,143	39,550,398
Total	60,101,143	39,550,398

Purpose of the fund

- a. promoting the representation in Parliament and in the County Assemblies of women, persons with disabilities, youth, ethnic and other minorities and marginalized communities;
- b. promoting active participation by individual citizens in political life;
- c. covering the election expenses of the political party and the broadcasting of the policies of the party;
- d. conduct of civic education in democracy and other electoral processes;
- e. bringing the political party's influence to bear on the shaping of public opinion;
- f. administrative expenses of the party which shall not be more than 30% of the monies allocated to the party.

g.

5. Membership Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Nomination fees	-	-
Subscription fees	20,520,000	20,700,000
Total	20,520,000	20,700,000

The above revenue is sourced from all the elected & nominated leaders at the county assemblies, National Assembly, Senate, EALA & Governors on a monthly basis through check-off.

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6. Administrative Expenses

Description	Note	2024/2025	2023/2024
		Kshs	Kshs
Salaries and Wages	6(a)	10,663,552	13,972,015
Office Rent		7,431,636	6,508,530
Office expenses		6,142,003	6,117,812
Conferences & meetings		1,102,075	584,044
Media & publications		3,179,099	600,293
Computer software expenses		-	15,000
Computer hardware expenses		-	67,250
Travel and accommodations		2,663,546	3,976,286
Utilities	6(b)	214,710	102,533
Professional Fees	6(c)	3,883,590	1,779,115
Security		989,016	1,144,600
Communication Charges		95,000	
Committee allowances		310,000	723,745
Insurance		136,904	
Depreciation		1,296,605	230,594
Subscriptions to Professional bodies		100,000	70,000
Bank charges		111,225	75,799
Repairs & maintenance		1,324,850	251,905
Total Administrative Expenses		39,643,811	36,219,521

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6(a) Salaries and Wages

Description	2024/2025	2023/2024
	Kshs	Kshs
Salaries and wages	9,772,369	12,058,687
Employer contribution to health insurance schemes	154,773	84,650
Employer contribution to pension schemes	466,710	267,750
Gratuity	269,700	1,560,928
Total Salaries and Wages	10,663,552	13,972,015

* Other employee-related costs- please specify and provide a brief explanation for these costs.

6(b) Utilities

Description	2024/2025	2023/2024
	Kshs	Kshs
Water & Sewerage	70,710	40,553
Electricity	144,000	62,020
Total Utilities	214,710	102,533

6(c) Professional Fees

Description	2024/2025	2023/2024
	Kshs	Kshs
Legal	3,883,590	1,779,115
Total Professional Fees	3,883,590	1,779,115

7. Special Interest Groups

Description	2024/2025	2023/2024
	Kshs	Kshs
Public rallies & Campaign expenses	17,785,453	1,038,500.00
Total	17,785,453	1,038,500.00

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8. Advocacy and Electoral Expenses

Description	2024/2025	2023/2024
Media and Publicity	15,792,000	6,564,260.00
Party Nomination		109,550
Total	15,792,000	6,673,810

9. Cash and Cash Equivalents

Description	2024/2025	2023/2024
Current Account	11,216,462	4,637,917
Total Cash and Cash Equivalents	11,216,462	4,637,917

Detailed Analysis of the Cash and Cash Equivalents

Detailed Analysis of the Cash and Cash Equivalents			
a) Current Account			
Co-operative Bank of Kenya	01120199325700	7,662,584	54,636
	01120199325701	52,589	54,077
	01120199325702	3,175,769	3,508,709
	01120199325704	180,520	1,020,495
Sub- Total		11,071,462	4,637,917
b) Others (Specify)			
M-pesa Paybill Accounts		145,000	-
Sub- Total		145,000	-
Grand Total		11,216,462	4,637,917

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10. Receivables and advances

Description	2024/2025	2023/2024
	Kshs	Kshs
Receivables		
Membership Subscription	34,626,198	31,088,923
Staff Advances	342,000	285,000
Prepayments	420,000	320,000
Total Current Receivables	35,388,198	31,693,923

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11. Property, Plant and Equipment

Cost	Land	Buildings	Motor Vehicles	Irregular Assets	Computers	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate								
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1July 2023			250,000	3,959,555	2,451,438			6,660,993
Additions			2,000,000		2,030,745			4,030,745
Disposals			(250,000)					250,000
Transfers/Adjustments								
Revaluation Adjustments								
As at 30 th June 2024			2,000,000	3,959,555	4,482,183			10,441,738
1 st July 2024			2,000,000	3,959,555	4,482,183			10,441,738
Additions			xxx	180,960	260,000			
Disposals			-	-	-			
Transfer/Adjustments								
Revaluation adjustments								
As at 30 th June 2025			2,000,000	4,140,515	4,742,183			10,882,698
Depreciation And Impairment								
At 1July (comparative FY)			247,580	2,772,543	2,177,381			5,197,503

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Cost	Land	Buildings	Motor Vehicles	Plant and Equipment	Computers	Other Assets (specify)	Capital Work in progress	Total
Depreciation Rate		X%	X%	X%	X%	X%	X%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation			0	148,377	82,217			230,594
Impairment			-	-	-			
Transfers/ Adjustments								
As At 30 th (Comparative FY)			247,580	2,920,920	2,259,598			5,428,097
1 st July 2024				2,920,920	2,259,598			5,180,518
Depreciation			500,000	129,829	666,776			1,296,605
Disposals								
Impairment								
Transfer/Adjustment								
As at 30 th June 2025			500,000	3,050,749	2,926,374			6,477,123
Net Book Values								
As at 30 th June 2024			2,000,000	1,038,635	2,222,585			5,261,220
As at 30 th June 2025			1,500,000	1,089,766	1,815,809			4,405,575

11 (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	2025		2024	
	Kshs		Kshs	Kshs
Land				
Buildings				
Plant And Machinery				
Motor Vehicles, Including Motorcycles	2,000,000		500,000	1,500,000
Computers And Related Equipment	4,742,183		2,926,374	1,815,809
Office Equipment, Furniture, And Fittings	4,140,515		3,050,749	1,089,766
Total	10,882,698		6,477,123	4,405,575

12. Trade and Other Payables

2025				
	Kshs		Kshs	
Trade payables				1,800,000
Other payables		86,072		1,160,000
Total trade and other payables		86,072		2,960,000
Ageing analysis:				
(Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	86,072		1,160,000	39%
1-2 years				%
2-3 years			1,800,000	61%
Over 3 years				%
Total (tie to above total)	86,072		2,960,000	

13. 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)
	Incomplete Asset register	Resolved	Resolved	
	Lack of approved Human Resource Instruments	Resolved	Resolved	
	Lack of segregation of duties	Resolved	Resolved	
	Unsupported members monthly remittances	Resolved	Resolved	
	Failure to disclose material uncertainty related to sustainability of services	Work in progress	Not resolved	30/6/2025
	Unsupported cash and cash equivalents	Resolved	Resolved	
	Unsupported creditors and accruals	Resolved	Resolved	
	Unsupported employee costs	80% done	Not resolved	30/6/2025
	Failure to deduct and remit Value Added Tax (VAT) on rent payments	Work in progress	Not resolved	30/6/2025
	Failure to register lease agreement with the land registrar	Work in progress	Not resolved	
	Failure to establish adequate party offices	Resolved	Resolved	
	Lack of approved human resource instruments	Work in progress	Not resolved	30/6/2025
	Lack of risk management process and policies	Work in progress	Not resolved	30/6/2025
	Lack of internal audit function	Work in progress	Not resolved	30/6/2025

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that Management signs;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for the implementation of each issue.
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to the National Treasury.

Appendix II: Transfers from Political Parties Fund

No	Source of Funds (Entity)	Amount	Date Received	Financial Year the funds relates to
1	Political Parties Fund	7,685,734	11 th June 2025	FY 2024/25
2	Political Parties Fund	17,471,803	3 rd March 2025	FY 2024/25
3	Political Parties Fund	17,471,803	14 th November 2024	FY 2024/25
4	Political Parties Fund	17,471,803	26 th September 2024	FY 2024/25