

**ST. BENEDICT COMMUNITY CENTRE**

**FINANCIAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> DECEMBER 2024**

**MISIGO WACHIYE AND ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS OF KENYA  
NHC BUILDING, 1<sup>ST</sup> FLOOR, SUITE 106,  
OFF HARAMBEE AVENUE  
P.O BOX 6523 - 00200  
NAIROBI**

**ST. BENEDICT COMMUNITY CENTRE**  
**FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

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**ST. BENEDICT COMMUNITY CENTRE**  
**FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**  
**1.0 BUSINESS INFORMATION OF ST. BENEDICT COMMUNITY CENTRE**

**1.1 REGISTERED BUSINESS AND ADDRESS**

St. Benedict Community Centre  
P O Box 59274 – 00200  
City Square  
Nairobi  
Tel: No. +254713039836  
E-mail Address: st.benedictcommunitycentre2008@gmail.com  
Website: <https://wilearn.org/dandora-sbcc.html>

**1.2 PHYSICAL ADDRESS**

Dandora Phase 4  
P.O Box 59274 - 00200  
Nairobi, Kenya

**1.3 OBJECTIVE**

The main objectives of St. Benedict Community Centre are to rescue and provide primary education to needy children in Dandora. This is accompanied with provision of school meals, sports/talent nurturing and facilitating scholarships for children to transition to secondary schools.

**1.4 BOARD MEMBERS**

The Board members that served in office for the year end to date are as follows:-

1. Erick Odero	-	Chairman
2. Kennedy Odhiambo	-	Assistant chairman
3. Charles Owino	-	Secretary/project coordinator
4. Odhach Okwara	-	Assistant secretary
5. Diana Jomo	-	Director
6. Judith Anyango	-	Treasurer
7. William Ochieng	-	Member
8. Calvin Otieno	-	Member
9. Phenny Achieng	-	Member

**1.5 TEACHING AND NON-TEACHING STAFF**

**a) TEACHING STAFF**

Diana Jomo	-	Head teacher
Joshua Wamalwa	-	Deputy Head teacher
Janet Kole	-	Teacher
Sonia Omeme	-	Teacher
Judith Maloba	-	Teacher
Cilvince Otieno	-	Teacher
James Macharia	-	Teacher
Grace Onyango	-	Teacher

**b) NON-TEACHING STAFF**

Dorothy Mogendi	-	Cook
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**1.6 VOLUNTEERS (ALUMNI OF ST. BENEDICK. COMMUNITY CENTRE**

Sharon Atieno Ouko  
Dickson Oruko

**1.7 BANKERS**

Faulu Bank  
Kariobangi Branch  
P.O Box 60240 – 00200  
Nairobi  
Kenya

**1.7 AUDITOR**

Misiko Wachiye and Associates  
Certified Public Accountants of Kenya  
NHC House, 1<sup>nd</sup> Floor, Room 106,  
Aga Khan Walk  
P O Box 6523 – 00200  
Nairobi  
Tel: +254 (0722405374 or 0721965999)  
E-mail:info@misikowachiye.com or davidbuyabo742@gmail.com

**ST. BENEDICT COMMUNITY CENTRE**  
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**2.5 ST. BENEDICT COMMUNITY CENTRE AGENCIES**

As a start, St. Benedict Community Centre continue to solicitate funds from donors and well-wishers in order to carry out the activities of giving support to children from poor families within their jurisdiction. There are no permanent donors for the organization at the juncture. We also get support from volunteers who donate when there is emergency for help.

**2.6 AUDITORS**

Misiko Wachiye and Associates were auditors during the year ended 31<sup>st</sup> December 2024 and are hereby reappointed as auditors for a further term of one year.

**Diana Jomò**  
**Director**

*Dell*  
Date *31/3*..... 2025

**ST. BENEDICT COMMUNITY CENTRE**

**FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**2.0 BOARD'S REPORT**

The Board submit their report with the audited accounts for the year ended 31<sup>st</sup> December 2024, which shows the performance and the state of affairs of St. Benedict. Community Centre.

**2.1 INCORPORATION**

St. Benedict. Community Centre was established in year 2008 and registered by Ministry of Labour, social security and services on 13<sup>th</sup> October 2008 as a community-based organization registration number: NJI/CBO/5/3/2014[060] Certificate number 33770.

**2.2 PRINCIPLE ACTIVITIES**

**a) ACTVITIES**

The principal activities of St. Benedict community Centre are rescue and provision of primary education to needy children in Dandora. This is accompanied with provision of school meals, sports/talent nurturing and facilitating scholarships for children to transition to secondary schools.

**b) ACTIVITIES CARRIED OUT DURING THE YEAR**

St. Benedict Community Centre has been uplifting livelihoods through various charitable programs: Education, School Meals and secondary school child support

The Centre has positively impacted countless lives through the following: -

**Community Centre School**

The Community Centre school with current capacity of 192 children, plays a pivotal role in our mission. The Centre has been providing primary education, school meals, uniforms and essential supplies all funded by well-wishers.

**Community support**

The Centre is extending education support beyond our school to the children who initially started in our school and later joined other schools of higher learning to ensure that they get access to education and medical care regardless of their financial situation. The organization is currently supporting two children in extra county boarding schools. The initiative of our school programs, some students in schools like Ratang'a High School, Jamhuri High School, Chelezo High School were supported direct by our donors. Our organization operates solely on grants, donations and volunteer efforts. Our programs are found to be essential in breaking the cycle of poverty, improving living conditions and providing hope for brighter future.

**2.3 BOARD**

The members of the board of directors of St. Benedict Community Centre that served the organization during the last twelve months are in Note 1.4 of this report.

**2.4 OPERATING RESULTS**

During the year ended 31<sup>st</sup> December 2024 the organization realized a surplus of Kshs. 33,313.35 as compared to a deficit of Kshs (430,060.00) realized during the year ended 31<sup>st</sup> December 2023.



**ST. BENEDICT COMMUNITY CENTRE**  
**FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**3.0 STATEMENT OF ' RESPONSIBILITIES**

The law requires management to prepare financial statements for each of the financial year which give a true and fair view of the state of affairs of the organization at the end of the financial year and its operating results of the year.

The law requires the Board to ensure that the organization keeps proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the organization. They are also responsibilities for the safeguarding of the assets of their organization


The Board accept responsibility for the annual financial statements which have been prepared using the appropriate accounting policies supported by reasonable and prudent judgements and estimated in conformity with the International Financial Reporting Standards and requirements of the law.

The Board is of the opinion that the financial statement give a true and fair view of the state of affairs of St. Benedict Community Centre and its operations for the year ended 31<sup>st</sup> December 2024.

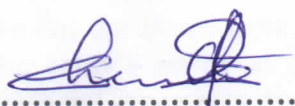
The Board further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal control.

Nothing has come or brought to the attention of the directors to indicate that St. Benedict Community Centre will not remain a going concern for at least the next twelve months from the date of this statement.


**Signed:**

  
.....  
**Diana Jomo**  
**Director**

Date 31/3..... 2025

  
.....  
**Charles Owino**  
**Secretary/project coordinator**

Date 31/3/..... 2025

  
.....  
**Judith Anyango**  
**Treasurer**

Date 31/3.....2025

4.0 **AUDITOR'S REPORT**  
**TO THE SHAREHOLDERS OF ST. BENEDICT COMMUNITY CENTRE**

**Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of St. Benedict Community Centre as at 31<sup>st</sup> December 2024 and its financial performance and its cash flow for the period then ended in accordance with International Financial Reporting Standards (IFRSs)

We have audited the financial statements of the organization, which comprise the statement of financial position as at 31<sup>st</sup> December 2024 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the period then ended and notes to the financial statements, including a summary of significant accounting policies.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section. We are independent of the organization within the meaning of the Companies Act and have fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for opinion.

**Going concern**

The organization's financial statements have been prepared using the going concern basis of accounting. The use of this basis of accounting is appropriate unless directors either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so. As part of our audit of the financial statements, we have concluded that the Board's use of the going concern basis of accounting in the preparation of the organization's financial statements is appropriate.

So far, the Board have not identified a material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern and accordingly none is disclosed in the financial statements. Based on our audit of the financial statements, we also have not identified such a material uncertainty. However, neither the Board nor the auditor can guarantee the organization's ability to continue as a going concern.

**Responsibilities of the Board for the Financial Statements**

The Board is responsible for the preparation and fair presentation of these financial statements that give a true and fair view in accordance with IFRSs and for such internal control as the Board determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Board is responsible for overseeing the organization's financial reporting process.



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**Auditor's Responsibilities for the Audit of the Financial Statements**

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatement 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.

The engagement partner responsibility for the audit resulting in this independent auditor's report is CPA Romano M. Wachiye P/No. 1350.

*Misiko Wachiye & Associates*

**Misiko Wachiye and Associates**  
**Certified Public Accountants of Kenya**  
**National Housing Corporation House, 1<sup>st</sup> Floor**  
**Aga Khan Walk, off Harambe Avenue**  
**P O Box 6523 – 00200**  
**Nairobi**



Date...01/04/.....2025

**ST. BENEDICT COMMUNITY CENTRE**  
**FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

**5.0 STATEMENT OF COMPREHENSIVE INCOME**

		<b>2024</b>	<b>2023</b>
<b><u>INCOME</u></b>	<b><u>NOTES</u></b>	<b><u>KSHS</u></b>	<b><u>KSHS</u></b>
Donations	9.2	2,874,050.00	2,101,945.00
Grant received	9.3	50,000.00	1,865,000.00
<b>Total income</b>		<b><u>2,924,050.00</u></b>	<b><u>3,966,945.00</u></b>
<b><u>EXPENDITURE</u></b>			
Grant expenditure	9.3	50,000.00	1,865,000.00
Education expenses	9.4	1,094,000.00	832,450.00
Administrative expenses	9.5	480,846.00	368,680.00
Personnel expenses	9.6	1,084,000.00	1,084,000.00
<b>Total expenditure before depreciation</b>		<b><u>2,708,846.00</u></b>	<b><u>4,150,130.00</u></b>
Surplus/(deficit) before depreciation		215,204.00	(183,185.00)
Less depreciation charge	9.7	181,890.65	246,875.00
<b>Net surplus/(deficit) after depreciation</b>		<b><u>33,313.35</u></b>	<b><u>(430,060.00)</u></b>

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**6.0 STATEMENT OF FINANCIAL POSITION**

<u>NON-CURRENT/CURRENT ASSETS</u>	<u>NOTES</u>	<u>2024</u> <u>KSHS</u>	<u>2023</u> <u>KSHS</u>
<b><u>NON-CURRENT ASSETS</u></b>			
Net book value	9.7	<u>2,501,234.35</u>	<u>2,683,125.00</u>
<b><u>CURRENT ASSETS</u></b>			
Cash and bank balances	9.8	24,100.00	17,455.00
Accounts receivable	9.9	<u>65,000.00</u>	-
<b>Total current assets</b>		<b><u>89,100.00</u></b>	<b><u>17,455.00</u></b>
<b>Total non-current/current assets</b>		<b><u>2,590,334.35</u></b>	<b><u>2,700,580.00</u></b>
<b><u>CURRENT LIABILITIES/EQUITY</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Accounts payable	9.10	<u>277,081.00</u>	<u>420,640.00</u>
<b><u>EQUITY</u></b>			
Capital reserve	9.11	2,710,000.00	2,710,000.00
Accumulated	9.12	<u>(396,746.65)</u>	<u>(430,060.00)</u>
<b>Total equity</b>		<b><u>2,313,253.35</u></b>	<b><u>2,279,940.00</u></b>
<b>Total liabilities and equity</b>		<b><u>2,590,334.35</u></b>	<b><u>2,700,580.00</u></b>

The above accounts have been approved by the Board of Directors on .....2025 and signed on its behalf by:-

DCU  
 .....  
**Diana Jomo**  
**Director**

Date 31/3 .....2025

Charles Owino  
 .....  
**Charles Owino**  
**Secretary/project coordinator**

Date 31/3 .....2025

Judith Anyango  
 .....  
**Judith Anyango**  
**Treasurer**

Date 31/3 .....2025



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**7.0 STATEMENT OF CHANGES IN EQUITY**

<b><u>YEAR 2024</u></b>	<b>Capital Reserve</b>	<b>Accumulated fund</b>	<b>Total</b>
	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>
Balance b/f	2,710,000.00	(430,060.00)	2,279,940.00
Net surplus/(deficit)	-	33,313.35	33,313.35
<b>Balance c/f</b>	<b><u>2,710,000.00</u></b>	<b><u>(396,746.65)</u></b>	<b><u>2,313,253.35</u></b>

<b><u>YEAR 2023</u></b>	<b>Capital Reserve</b>	<b>Accumulated fund</b>	<b>Total</b>
	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>	<b><u>Kshs</u></b>
Balance b/f	-	-	-
Value of donated assets	2,710,000.00	-	2,710,000.00
Net surplus/(deficit)	-	(430,060.00)	(430,060.00)
<b>Balance c/f</b>	<b><u>2,710,000.00</u></b>	<b><u>(430,060.00)</u></b>	<b><u>2,279,940.00</u></b>

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**8.0 STATEMENT OF CASH FLOW**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS</u></b>	<b><u>KSHS</u></b>
<b><u>OPERATING ACTIVITIES</u></b>		
Net surplus/(deficit) before depreciation	215,204.00	(183,185.00)
<b><u>CHANGES IN WORKING CAPITAL</u></b>		
(Increase)/decrease in accounts receivable	(65,000.00)	-
Increase/(decrease) in accounts payable	(143,559.00)	420,640.00
<b>Cash generated from operating activities</b>	<b><u>6,645.00</u></b>	<b><u>237,455.00</u></b>
<b><u>INVESTING ACTIVITIES</u></b>		
Purchase/valuation of fixed assets	-	(2,930,000.00)
<b>Cash flow from investing activities</b>	<b><u>-</u></b>	<b><u>(2,930,000.00)</u></b>
<b><u>FINANCING ACTIVITIES</u></b>		
Increase/(decrease) of capital reserve	-	2,710,000.00
Cash flow from financing activities	-	2,710,000.00
<b>Increase/(decrease) in cash and cash equivalents</b>	<b><u>6,645.00</u></b>	<b><u>17,455.00</u></b>
<b><u>ANALYSIS OF CASH AND CASH EQUIVALENTS</u></b>		
Closing -cash and bank balances	24,100.00	17,455.00
Opening -cash and bank balances	17,455.00	-
<b>Increase/(decrease) in cash and cash equivalents</b>	<b><u>6,645.00</u></b>	<b><u>17,455.00</u></b>

**ST. BENEDICT COMMUNITY CENTRE**  
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**9.0 NOTES TO THE FINANCIAL STATEMENTS**

**9.1 SIGNIFICANT ACCOUNTING POLICIES**

**a) Basis of Preparation**

The accounts are prepared using historical costs convention.

**b) Income**

Income is the actual amount received during the year or period.

**c) Depreciation of non-current assets**

Non-current assets are stated at cost less accumulated amount charged for depreciation. Depreciation is calculated at reducing balance basis at annual rate estimated to write off assets over their expected useful lives.

**d) Fixed assets rates of depreciation**

Annual depreciation rates used are follows:-

Land and building	2.50% or leasehold period
Furniture and fittings	12.50%
Communication equipment/electronics	30.00%
Computers equipment	30.00%
Kitchen utensils	valuation every end year
Text books	valuation every end year
Motor vehicles	25.00%

**e) Foreign currencies**

Historical cost of translation is used. Translations during the year or period are translated at the rates ruling at the dates of transactions. Gain and losses arising from foreign currency transactions are dealt with in the statement of changes in equity.



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**9.2 DONATION RECEIPTS**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
ANN Frank Foundation	435,600.00	293,943.00
Barbara Eldridge	-	29,720.00
Ann Milerska	128,000.00	128,000.40
Thika Alumni Trust (food in kind)	117,500.00	45,700.00
Gliddys Mabel Cantelmi	-	70,000.00
Anilkunar Pramodchandra Patel	-	17,899.00
Mennonite church Eastleigh	-	104,000.00
Erick Odero – B.O.M donation	-	21,000.00
SBCC Community Child Support	<u>2,192,950.00</u>	<u>1,391,683.00</u>
<b>Total donation received</b>	<b><u>2,874,050.00</u></b>	<b><u>2,101,945.00</u></b>

**9.3 GRANT RECEIVED**

**DONOR: WILEARN**

**FUND ACCOUNTABILITY STATEMENT**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS</u></b>	<b><u>KSHS</u></b>
Grant received	<u>50,000.00</u>	<u>1,865,000.00</u>
<b><u>EXPENDITURE</u></b>		
Purchase of hard plot	-	1,600,000.00
Architectural design	-	265,000.00
Creditors	<u>50,000.00</u>	-
<b>Total expenditure</b>	<b><u>50,000.00</u></b>	<b><u>1,865,000.00</u></b>
<b>Net surplus/(deficit)</b>	<b><u>-</u></b>	<b><u>-</u></b>

**NOTE**

The expenditure of kshs. 50,000.00 in year 2024 was meant to pay creditors on rent arrears of kshs. 20,000.00 and kshs. 30,000.00 was meant to pay staff arrears salary. However, the expenditure of kshs. 1,865,000.00 during year 2023 was used to purchase land plot which is capitalized under assets.

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**9.4 EDUCATION EXPENSES**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
School feeding program	846,000.00	633,900.00
Learning material	94,000.00	90,750.00
Fee for secondary students	154,000.00	107,800.00
	<b><u>1,094,000.00</u></b>	<b><u>832,450.00</u></b>

**9.5 ADMINISTRATION EXPENSES**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
Rent expenses	192,000.00	192,000.00
Utilities (water and electricity)	82,546.00	96,000.00
Repairs and maintenance	20,400.00	23,500.00
Office expenses	28,650.00	35,480.00
Printing and stationery	127,150.00	121,700.00
Audit fee	30,100.00	-
	<b><u>480,846.00</u></b>	<b><u>368,680.00</u></b>

**9.6 PERSONNEL EXPENSES**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
Salary and wages	1,084,000.00	1,084,000.00

**BENEDICT COMMUNITY CENTRE**  
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**NON-CURRENT ASSETS MOVEMENT SCHEDULE**

<u>COST</u>	<u>LAND</u> <u>KSHS</u>	<u>BUILDING</u> <u>KSHS</u>	<u>FURNITURE</u> <u>&amp; FITTINGS</u> <u>KSHS</u>	<u>COMMUNICATION</u> <u>EQUIPMENT &amp; ELECTRON</u> <u>KSHS</u>	<u>TOTAL</u> <u>KSHS</u>
As at 1.1.24	1,865,000.00	-	415,000.00	650,000.00	2,930,000.00
Additions	-	-	-	-	-
As at 31.12.24	<u>1,865,000.00</u>	-	<u>415,000.00</u>	<u>650,000.00</u>	<u>2,930,000.00</u>
<u>DEPRECIATION</u>					
As at 1.1.24	-	-	51,875.00	195,000.00	246,875.00
Charge for Period	-	-	<u>45,390.65</u>	<u>136,500.00</u>	<u>181,890.65</u>
As at 31.12.24	-	-	<u>97,265.65</u>	<u>331,500.00</u>	<u>428,765.65</u>
<u>NET BOOK VALUE</u>					
As at 31.12.24	<u>1,865,000.00</u>	-	<u>317,734.35</u>	<u>318,500.00</u>	<u>2,501,234.35</u>
As at 31.12.23	<u>1,865,000.00</u>	-	<u>363,125.00</u>	<u>455,000.00</u>	<u>2,683,125.00</u>



**ST. BENEDICT COMMUNITY CENTRE**  
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**9.8 CASH AND BANK BALANCES**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
Cash in hand	8,100.00	7,670.00
Bank balance	<u>16,000.00</u>	<u>9,785.00</u>
	<b><u>24,100.00</u></b>	<b><u>17,455.00</u></b>

**9.9 ACCOUNTS RECEIVABLE**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
Pastor Stephen Ochola (pledges)	<u>65,000.00</u>	<u>-</u>

**9.10 ACCOUNTS PAYABLE**

	<b>2024</b>	<b>2023</b>
	<b><u>KSHS.</u></b>	<b><u>KSHS.</u></b>
Audit fee	30,100.00	-
Rent in arrears	16,000.00	36,000.00
Net staff salary	<u>230,981.00</u>	<u>384,640.00</u>
	<b><u>277,081.00</u></b>	<b><u>420,640.00</u></b>

**9.11 CAPITAL RESERVE**

	<b>2023/24</b>	<b>2022/23</b>
	<b><u>KSHS</u></b>	<b><u>KSHS</u></b>
Value of donated assets	<u>2,710,000.00</u>	<u>2,710,000.00</u>

**9.12 ACCUMULATED FUND**

	<b>2024</b>	<b>2022/23</b>
	<b><u>KSHS</u></b>	<b><u>KSHS</u></b>
Balance b/f	(430,060.00)	-
Net Surplus (Deficit)	<u>33,313.35</u>	<u>(430,060.00)</u>
Balance c/f	<b><u>(396,746.65)</u></b>	<b><u>(430,060.00)</u></b>

**ST. BENEDICT COMMUNITY CENTRE****FINANCIAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024****10.0 PROJECT CONTINUATION OF FUND-RAISING PROPOSALS**

The Board continue to source the funds for the project which continue implementation. Below is the funds projection presented to WILEARN during the year 2024. The projection is tabulated in dollar with conversion in Kenya shillings at the rate of kshs. 135.00 per dollar.

<b><u>IMPLEMENTATION PHASES</u></b>	<b><u>ACTIVITY</u></b>	<b><u>COST IN US DOLLARS</u></b>	<b><u>CONVERSION IN KSHS</u></b>
<b><u>PHASE 4</u></b>	<b><u>CONSTRUCTION</u></b>		
	Construction of classrooms,two storey building	94,000.00	12,690,000.00
	City Council Approval.	1,900.00	256,500.00
	School furniture and equipment	11,500.00	1,552,500.00
<b><u>PHASE 5</u></b>	<b><u>DIGITAL LEARNING</u></b>		
	Smart board teaching -11AB	4,500.00	607,500.00
	Smart learning tablet, servés antenna	3,900.00	526,500.00
	Wilearn project monitoring	3,000.00	405,000.00
		<b><u>118,800.00</u></b>	<b><u>16,038,000.00</u></b>

**NOTE**

At every phase of implementation of the project, the stakeholders and donors are to be provided with photo reports, written reports, legal documents and transaction receipts.