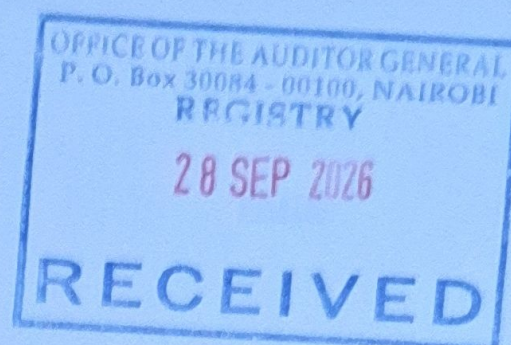


UNITED GREEN MOVEMENT PARTY

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026**



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UNITED GREEN MOVEMENT PARTY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

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UNITED GREEN MOVEMENT PARTY
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

INTRODUCTION

PARTY VISION

To establish a united, peaceful and prosperous nation, in which all citizens enjoy social, economic and democratic rights, living in dignity and harmony with their environment.

PARTY MISSION

To build a state and a society in which all Kenyans will have a better life and live.

PARTY CORE VALUES

- Grass Root Democracy
- Social justice and Equal Opportunity Root Democracy
- Ecological Wisdom
- Community Based Economics
- Non violence
- Feminism
- Respect for Diversity
- Personal and Global Responsibility
- Decentralisation
- Economic and Development Sustainability

MEMBERSHIP

The party had 25 members which were all active. Annual membership subscription is Kshs 10,000.

UNITED GREEN MOVEMENT PARTY
PARTY'S INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2026

1. PART OFFICIALS

The office bearers during the period were:

<u>Position:</u>		<u>Member:</u>
Martin Kilili	:	Chairman
Agostinho Neto	:	Co Party Leader
Sialo Tasur Natanya	:	Co Secretary General
Abigael Plaino	:	Ag Executive Director

2. PRINCIPAL PLACE OF OPERATION:

Westlands Road, Nairobi, Kenya

P. O. Box 24298 - 00100

Tel: +254 716 557 630

E-MAIL: info@ugmparty.co.ke

3. AUDITORS:

Mella-Aling & Associates

Certified Public Accountants

P. O. Box 2953-00200

Nairobi-Kenya

E-MAIL: office@mellaaling.co.ke

UNITED GREEN MOVEMENT PARTY

REPORT OF THE NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee submits their Report together with Audited Financial Statements for the year ended 30th June 2026 which disclose the state of affairs of the party.

PRINCIPAL ACTIVITIES

To establish a united, peaceful and prosperous nation, in which all citizens enjoy social, economic and democratic rights, living in dignity and harmony with their environment.

RESULTS

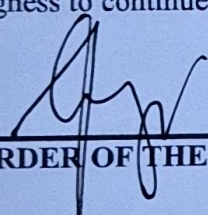
The results for the period are set out on page 8.

NATIONAL EXECUTIVE COMMITTEE

The National Executive Committee who held office during the period and to the date of this report are listed on page 3.

AUDITORS:

Mella-Aling & Associates was appointed as the Auditors during the period and have expressed their willingness to continue in Office.



BY ORDER OF THE NATIONAL EXECUTIVE COMMITTEE

Agostinho Neto
(Co Party Leader)

Date 24/09/.....2026

UNITED GREEN MOVEMENT PARTY

STATEMENT OF NATIONAL EXECUTIVE COMMITTEE'S RESPONSIBILITIES FOR THE YEAR ENDED 30TH JUNE 2026

The National Executive Committee is required to prepare Financial Statements for each financial year that gives a true and fair view of the financial position of the party as at the end of the financial year and of its Financial Performance for the year. The National Executive Committee is also required to ensure that the party Keeps proper accounting records that: (a) show and explain the transactions of the party; (b) disclose, with reasonable accuracy, the financial position of the party; and (c) enable the National Executive Committee to ensure that the financial statement are prepared in accordance with International Financial Reporting Standards.

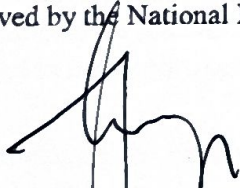
The National Executive Committee accepts responsibility for the preparation and presentation of the Financial Statements in accordance with the International Financial Reporting Standards for Small and Medium-sized Entities. They also accept responsibility for:

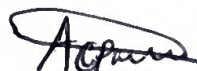
- (i) Designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of Financial Statements that are free from material misstatement, whether due to fraud or error:
- (ii) Selecting suitable accounting policies and applying them consistently; and
- (iii) Making accounting estimates and judgments that are reasonable in the circumstances.

Having made an assessment of the party's ability to continue as going concern, the National Executive Committee is not aware of any material uncertainties related to events or conditions that may cast doubt upon the party's ability to continue as a going concern.

The National Executive Committee acknowledges that the independent audit of the Financial Statements does not relieve them of their responsibilities.

Approved by the National Executive Committee on 24/09/2026 and signed on its behalf by:



Agostinho Neto
(Co Party Leader)

Abigael Plaino
(Ag Executive Director)



Mella-Aling & Associates

Certified Public Accountants

Suite No. 31, 4th floor, Epren Square, Mumias South Rd, P.O. Box 2953, 00200- Nairobi
Tel: 0721 750 969 , 0722 752 067, Email: office@mellaaling.co.ke

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF UNITED GREEN MOVEMENT PARTY FOR THE YEAR ENDED 30TH JUNE 2026

Opinion:

We have audited the accompanying Financial Statements of United Green Movement Party set out on pages 7-13, which comprise the Statement of Financial Position as at 30th June 2026, the Statement of Comprehensive Income, Statement of Changes in Equity and Cash Flows for the period then ended and notes, including a summary of significant accounting policies.

In our opinion the accompanying Financial Statements give a true and fair view of the Financial position of the party as at 30th June 2026 and of its financial performance and Cash Flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities.

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 the Financial Statements section of our report. We are independent of the Association in accordance with International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Financial Statements in Kenya, and we have fulfilled our responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information:

The National Executive Committee is responsible for the other information. Other information comprises the information included in the Report, but does not include the Financial Statements and our auditor's report thereon.

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained in the audit or otherwise appears to materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

National Executive Committee's Responsibilities for the Financial Statements:

The National Executive committee is responsible for the preparation and fair presentation of the Financial Statements that give a true and fair view in accordance with International Financial Reporting Standard for Small and Medium-sized Entities , and for such internal control as the management committee determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the National Executive committee 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 the committee either intend to liquidate the party or to cease operations, or have no realistic alternative but to do so.

D.N. ALING CPA (K) CPS (K) BCOM (HONS). M.A(BIBLICAL STUDIES) A.O. ORUKO CPA (K) BCOM (HONS) MBA (FINANCE)

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**REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF UNITED GREEN MOVEMENT PARTY
FOR THE YEAR ENDED 30TH JUNE 2026**

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

Our objectives 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. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the party's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the party's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the party to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we may identify during our audit.

The engagement Partner responsible for the audit resulting in independent Auditor's Report was CPA Ayub Ouma Oruko P/2025.



Mella – Aling & Associates
Certified Public Accountants

For and on behalf of
Mella-Aling & Associates
Certified Public Accountants
Nairobi, Kenya
Date: 29th September 2026



UNIQUE CODE: 90492260928



UNITED GREEN MOVEMENT PARTY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2026

	2026 Kshs.	2025 Kshs.
INCOME:		
Member Donations in Kind	12,077,030	9,405,150
Members Fees	250,000	-
	<u>12,327,030</u>	<u>9,405,150</u>
EXPENDITURE:		
Administrative Expenses		
Salaries	3,420,000	3,240,000
Internet	122,400	-
Printing, Stationery & Photocopy	97,050	119,250
Office Rent	1,440,000	1,440,000
Transport	353,280	210,000
Rent -County Office	1,518,800	76,000
General Office Expenses	420,000	420,000
Media Engagement	225,000	-
Security	396,000	396,000
Legal Expenses	100,000	-
Communication	104,000	72,000
Depreciation	62,331	69,971
Electricity and Water	96,000	242,400
	<u>8,354,861</u>	<u>6,285,621</u>
Special Interest Groups		
Women League	1,258,600	-
Youth League	1,527,000	88,000
	<u>2,785,600</u>	<u>88,000</u>
Advocacy and Electoral Expenses		
Party Cards	42,400	63,000
Banners & Media Publicity ,Zoom	-	367,500
Branded Party Merchandise	740,000	367,500
Community Forums-PDF	256,600	136,500
Party County Gigs	-	1,412,000
Party Cocktails	-	575,000
Membership Registration	310,000	180,000
	<u>1,349,000</u>	<u>3,101,500</u>
Total Expenditure	<u>12,489,461</u>	<u>9,475,121</u>
(Deficit) for the period	<u>(162,431)</u>	<u>(69,971)</u>

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UNITED GREEN MOVEMENT PARTY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2026

	Notes	2026 Kshs.	2025 Kshs.
EQUITY			
Revenue Reserve		<u>79,572</u>	<u>242,003</u>
REPRESENTED BY:			
NON-CURRENT ASSETS			
Property and Equipment	5	<u>541,672</u>	<u>604,003</u>
CURRENT LIABILITIES			
Accounts Payable	3	<u>462,100</u>	<u>362,000</u>
		<u>462,100</u>	<u>362,000</u>
TOTAL NET ASSETS		<u><u>79,572</u></u>	<u><u>242,003</u></u>

The Financial Statement on Pages 7 to 13 were approved by the National Executive Committee on 24/09/26 2026 and signed on its behalf by:



 Agostinho Neto
 (Co Party Leader)



 Abigaël Plaine
 (Ag Executive Director)



UNITED GREEN MOVEMENT PARTY
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2026

Year ended 30th June 2026:

	General Fund Kshs.	Donation in Kind Kshs.	Donation in Kind Kshs.
At 1 July 2025	(599,387)	841,390	242,003
Deficit for the year	(162,431)	-	(162,431)
At 30th June 2026	<u>(761,818)</u>	<u>841,390</u>	<u>79,572</u>

Year ended 30th June 2025:

	General Fund Kshs.	Donation in Kind Kshs.	Donation in Kind Kshs.
At 1 July 2024	(529,416)	841,390	311,974
Deficit for the year	(69,971)	-	(69,971)
At 30th June 2025	<u>(599,387)</u>	<u>841,390</u>	<u>242,003</u>

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UNITED GREEN MOVEMENT PARTY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2026

	2026 Kshs.	2025 Kshs.
CASH FLOWS FROM OPERATING ACTIVITIES		
(Deficit) during the period	(162,431)	(69,971)
Adjustment for depreciation	62,331	69,971
	<u>(100,100)</u>	<u>-</u>
(Decrease)/Increase in Accounts Payables	100,100	(210,000)
Cash Generated from Operations	<u>-</u>	<u>(210,000)</u>
 NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	 -	 (210,000)
CASH AND CASH EQUIVALENTS AT THE START	-	210,000
CASH AND CASH EQUIVALENTS AT THE END	<u>-</u>	<u>-</u>

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UNITED GREEN MOVEMENT PARTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Financial Statements are prepared in accordance with International Financial Reporting Standards (IFRS).

The principal accounting policies adopted in the preparation of these Financial Statements are set out below:

(a) Basis of Preparation:

The Financial Statements are prepared in compliance with International Financial Reporting Standards (IFRS).

The financial Statements are presented in the functional currency, Kenya Shillings (Kshs) and are prepared under the historical cost basis of accounting.

The preparation of financial statements is in conformity with International Financial Reporting Standards which requires the use of estimates and assumptions. It also requires Management to exercise judgment in the process of applying the Association's accounting policies. Although these estimates are based on the Committee's best knowledge of current events and actions, actual results may differ from those estimates.

(b) Revenue Recognition:

Revenue comprise membership fees and donations which are recognized as follows:

Subscriptions received or receivable from members

Donations is recognised when the monetary value can be measured with sufficient reliability, there is reasonable assurance of receipt and conditions for receipt, if any have been met. Members fee is recognized when the amount is due.

(C) Property Equipment:

The committee makes estimates in determining the depreciation rates for equipment. The rates used are set out in the accounting policy for equipment. All categories of equipment are initially recognised at historical cost. All other items of equipment are stated at historical cost less accumulated depreciation. Subsequent cost are included in the assets' carrying value only when it's probable that future economic benefits associated with these costs will flow to the party and the cost can be reliably measured. Repairs and Maintenance cost are charged to the Statement of Comprehensive Income in the year to which they relate.

Depreciation is calculated using the reducing balance method to write down their cost or revalued amounts to their residual values over their estimated useful lives using the following annual rates:

Computer	25%
Motor Vehicle	25%
Furniture & Fittings	10%
Office Equipment	10%

(c) Receivables:

Receivables are recognized at their anticipated value. Provision for impairment is recognized in the Statement of Comprehensive Income in the year when recovery of the amount due as per the original terms is doubtful. Receivable not collectible are written off in the Statement of Comprehensive Income. Subsequent recoveries of amounts previously written off are credited to the Statement of Comprehensive Income in the year of recovery.

(d) Provision

Provisions are recognised when the organization has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation and the amount has been readily estimated.

(e) Payables

Payables are recognised initially at transaction price. They are obligations on the basis of normal credit terms and do not bear interest.

2. TAXATION

Taxation has not been provided because the incomes are tax exempt.

UNITED GREEN MOVEMENT PARTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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Provisions are recognised when the organization has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation and the amount has been readily estimated.

(e) Payables

Payables are recognised initially at transaction price.They are obligations on the basis of normal credit terms and do not bear interest.

2. TAXATION

Taxation has not been provided because the incomes are tax exempt.

UNITED GREEN MOVEMENT PARTY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2026



3. ACCOUNTS PAYABLE

	2026 Kshs.	2025 Kshs.
Accrued Expenses	462,100	362,000
	<u>462,100</u>	<u>362,000</u>

4. COMPARATIVE FIGURES

Where necessary, comparative figures have been adjusted to conform with changes in presentation in current year.

5. PROPERTY & EQUIPMENT

	Other Equipment Kshs.	Computers Kshs.	Furniture & Fittings Kshs.	Total Kshs.
At 1 July 2025				
Cost or Valuation	588,020	77,500	486,500	1,152,020
Accumulated Depreciation	258,589	64,626	224,802	548,017
Net Carrying Amount	<u>329,431</u>	<u>12,874</u>	<u>261,698</u>	<u>604,003</u>
30 June 2026				
Opening Carrying Amounts	329,431	12,874	261,698	604,003
Additions	-	-	-	-
Charge for the Year	32,943	3,218	26,170	62,331
Closing Carrying Amount	<u>296,488</u>	<u>9,656</u>	<u>235,528</u>	<u>541,672</u>
At 30 June 2026				
Cost or Valuation	588,020	77,500	486,500	1,152,020
Accumulated Depreciation	291,532	67,844	250,972	610,348
Net Carrying Amount	<u>296,488</u>	<u>9,656</u>	<u>235,528</u>	<u>541,672</u>
At 1 July 2024				
Cost or Valuation	588,020	77,500	486,500	1,152,020
Accumulated Depreciation	221,986	60,335	195,725	478,046
Net Carrying Amount	<u>366,034</u>	<u>17,165</u>	<u>290,775</u>	<u>673,974</u>
30 June 2025				
Opening Carrying Amounts	366,034	17,165	290,775	673,974
Additions	-	-	-	-
Charge for the Year	36,603	4,291	29,077	69,971
Closing Carrying Amount	<u>329,431</u>	<u>12,874</u>	<u>261,698</u>	<u>604,003</u>
At 30 June 2025				
Cost or Valuation	588,020	77,500	486,500	1,152,020
Accumulated Depreciation	258,589	64,626	224,802	548,017
Net Carrying Amount	<u>329,431</u>	<u>12,874</u>	<u>261,698</u>	<u>604,003</u>

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