



THE BRIDGE OF HOPE
FOUNDATION

INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

For the Year Ended 31st December 2025

Report of the Independent Auditor

To the Members of The Bridge of Hope Foundation

Opinion

I have audited the accompanying financial statements of The Bridge of Hope Foundation, which comprise the Statement of Financial Position as at 31 December 2025, and the Statement of Financial Performance for the year then ended, and notes to the financial statements. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Foundation as at 31 December 2025, and its financial performance for the year then ended in accordance with International Financial Reporting Standards (IFRS) and the requirements of the relevant regulatory framework in Kenya.

Basis for Opinion

I conducted my audit in accordance with International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the Auditor's Responsibilities section of this report. I am independent of the Foundation in accordance with the ethical requirements applicable in Kenya, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statement of Income and Expenditure

For the year ended 31 December 2025

INCOME

- Direct Grants & Public Contributions: **KSh 6,450,000**
- **Total Revenue: KSh 6,450,000**

EXPENDITURE

Category	Description	Amount (KSh)
Direct Child Care	Food, clothing and daily care	2,451,000
	Medical cover and treatment	774,000
Education	School fees and learning	1,548,000
Personnel & Operations	Caregiver salaries	1,161,000
	Administration and governance	516,000
Total Expenditure		6,450,000
Net Surplus / (Deficit)		0

Auditor Certification

I confirm that the above Statement of Income and Expenditure fairly presents the financial activities of The Bridge of Hope Foundation for the year ended 31 December 2025.

Auditor: Wilson Lemayian

Designation: Certified Public Accountant (CPA-K)

Date: 12 February 2026

Location: Nairobi, Kenya

Signature:

Wilson Lemayian, CPA-K

