



**Annual
Report
& Audited
Financial
Statements**

2022

Chairman's Report

I greet you all in the name of our Lord and Saviour Jesus Christ. This is my second year as your Chair of the Elders Court. I am humbled by the love, grace and prayer cover extended to me by all of you my fellow co-workers in the Kingdom of our God and Saviour. As I thank you for your faithfulness, I pray I too will be found faithful and the name of our God will forever be Glorified.

Reflecting on the year 2022 lands me squarely on Psalm 9:1 *"I will give thanks to you, Lord, with all my heart; I will tell of all your wonderful deeds"*. My brothers and sisters and fellow co-workers, allow me to share a thanksgiving report for the wonderful deeds of our Lord this past year.

Praise God for the completion of the 2017–2022 Strategic Plan: Every 5 years, the KCC Elders and Executive team take time to prayerfully discern the direction the Lord is guiding the church to take. This process culminates into a 5-year strategic plan. The year 2022 was the final year of the 2017–2022 strategic plan, whose strategic priorities were;

- A people growing in worship as a relationship with God
- A people engaged as a family; growing in caring for and serving one another and together. (Fellowship)
- A people mobilized and equipped for service of Christ in all aspects of their lives (Discipleship / Training)
- A people deployed as ambassadors, serving and influencing the world for Christ (Outreach—Engaging the World)

We celebrate the Lord's doing amongst his people as we executed the strategy. We learnt many lessons as we executed this strategy in the most extraordinary times, key among them being the Lord's purposes will always prevail no matter the circumstances. Proverbs 19:21.

The Covid pandemic of 2020 and 2021 disrupted our strategy execution as it changed how we lived and how we worshiped. Our community members were not spared with many falling ill while some lost the battle. Our worship services embraced an online approach, our care ministry changed in adherence to Covid protocols and our Worship and Community Centre Project work schedule and resource mobilization were all disrupted. My brothers and sisters, while these changes felt disruptive and frustrating to our well-organized plans, it wasn't so with our God. Through it all, we have learnt that the Lord is in full control and nothing catches Him by surprise. *"For I the LORD do not change; therefore you, O children of Jacob, are not consumed"*. Malachi 3:6. And we know that in all things God works for the good of those who love him, who[a] have been called according to his purpose. Romans 8:28.

As we look at the 2023–2027 Strategic Plan ahead, I am excited about what God has in store for us, who love him. He will work through all the disruptive changes and circumstances to accomplish His good will, for our good, and for His Glory.

Praise God for the Bible Life Fellowship of Kenya [BLFK]: Over the years, we have grown tremendously planting churches across the country. We are continuing to fulfill the great commission of making disciples who make disciples across the country. We currently have 9 church plants and 2 missional communities. This growth necessitated a review of our governance structure leading to the establishment of an umbrella body, BLFK to support this. You approved this umbrella body in the last AGM and I am pleased to report that it is now fully operational with the first General Overseer [GO] being Bishop Ngari Kariithi.

Praise God for the smooth Leadership Transition: As our church grows in scale, our leadership and structures have also evolved. Our constitution anticipates this change and provides that a Senior Pastor will serve a maximum of two-8 year terms or attainment of age 65, whichever comes first. Consequently, our founding Senior Pastor Rev. Ngari Kariithi completed his term after years of faithful service. We honor this servant of the Most High for the gift he has been to the body of Christ from his time at Nairobi Chapel to planting and growing Karura Community Chapel to the level it has reached. I also take this opportunity to acknowledge the dedicated service of Pastor Rachel Ngari in this journey, serving as a Pastor as well as supporting the Senior Pastor. To the children Mungai, Wangechi, Wanjiku and Kariithi, we appreciate the support they have accorded their parents as they have served.



The process of identification of the next Senior Pastor commenced early in the year as guided by our Church Constitution. After prayerful consideration, the Lord led the Elders to Rev. George Shiramba as the next Senior Pastor of Karura Community Chapel. The proposal was approved by the members in an EGM as required by our Church Constitution. This being a major change for our Church, the Elders undertook to prayerfully see through a smooth and joyful transition that would bring Glory to our God and fulfillment to His servants who'd been found faithful. Following this change, Rev. Ngari Kariithi transitioned to become the first **General Overseer** of the Umbrella Body BLFK and as a community, we will continue to enjoy the gift of our founding Pastor [now Bishop] in a different capacity.

Praise God for the Consecration of our first Bishop: Following the tremendous journey of transformation, growth and expansion that the Lord has taken us as a church through over the years as we pursued the mission laid in our hearts at the foundation; "To become a worshiping community, helping one another to be obedient to God's Word and to be Ambassadors of Jesus Christ in a needy world" the Lord has continued to add to our numbers through church planting initiatives of campuses and missional communities.

With the Umbrella Body BLFK well established under the leadership of Rev. Ngari Kariithi, and the increasing need to build leadership and mentor upcoming pastors, the Elders prayerfully discerned that it was time to Consecrate Rev. Ngari Kariithi as the first Bishop of KCC. As guided by our Constitution, all these resolutions were approved by members of KCC at various Special General Meetings. This is a significant milestone towards nurturing pastoral leadership capacity across our church plants and branches. We give God all the Glory!

Praise God for the Worship and Community Centre Project: While the Worship and Community Centre project has not gone according to plan, I am so thankful to God for each of you. You have remained faithful and have given to the work of God through the difficult seasons we have endured. The Project Delivery Committee together with our Fundraising committee have inspired all of us through their persistence and absolute commitment to delivering the Kisima Champions Centre. This facility is expected to start generating additional cash flows for the Church and we give God all the Glory. I am so glad to report to you that under the excellent leadership of our PDC Chairman Elder Minju Kariuki, we have now engaged a new contractor under more favorable and flexible terms, that will hopefully see the project through to completion. I call on all Karura Community members to keep this project in their prayers and commit to supporting this work of God to its logical completion. Our God is faithful and He is in full control.

My brothers and Sisters, God's purposes are not interrupted by the changing circumstances and seasons we encounter, they are in fact fulfilled even with the most disruptive changes, because He is in full control! Joseph comforting his brothers following their betrayal reassured them as follows; *But Joseph replied, "Do not be afraid. Am I in the place of God? As for you, what you intended against me for evil, God intended for good, in order to accomplish a day like this— to preserve the lives of many people. Therefore do not be afraid. I will provide for you and your little ones."* So Joseph reassured his brothers and spoke kindly to them.... **Genesis 50:19-21**

Let us be thankful to God for the times and seasons he has taken us through as a church and for the times and seasons ahead. We have so many reasons to be thankful to God for we have and continue to experience His love through the faithful service of His people. In conclusion, on behalf of the Elders of Karura Community Chapel allow me to acknowledge and appreciate all our community members, CLG leaders, all Volunteers, the Staff, the Pastoral Board and the Deacon Board for allowing the Lord to use you in His vineyard. May the Lord continue to bless you.

God is not unjust; he will not forget your work and the love you have shown him as you have helped his people and continue to help them. **Hebrews 6:10.**

Let the peace of Christ rule in your hearts, since as members of one body you were called to peace. And be thankful. Let the message of Christ dwell among you richly as you teach and admonish one another with all wisdom through psalms, hymns, and songs from the Spirit, singing to God with gratitude in your hearts. And whatever you do, whether in word or deed, do it all in the name of the Lord Jesus, giving thanks to God the Father through him. **Colossians 3:15-17.**

Together in Service,

Peter Mugendi
Chairman, Elders' Court

Senior Pastor's Report



Greetings Karura Community Chapel Family.

I trust that the Lord has kept you and your loved ones well.

The year 2022 was marked by several changes and transitions at the church level and the country at large. At the church level, the process of transition for the then Senior Pastor Rev. Ngari Kariithi to the new office of Bishop and overseer of Karura Community Chapel and Bible Life Fellowship of Kenya [BLFK] respectively began to materialize.

At the national level, the generally peaceful General election was an answer to many prayers. Karura Community Chapel played its role in the Kisumu-Kericho Peace Building Process. The initiative brought together different partners to reach out to more than 2,000 residents at the border of Kisumu and Kericho. Voter education including the need to have a peaceful electioneering process, before, during, and after the elections took place through various forums. It was therefore a blessing and thanksgiving to God, to witness a peaceful election process.

For the regular church ministry, there was a gradual return to a sense of normalcy, after several COVID-19 restrictions were lifted in March 2022.

Some of the highlights include:

1. Growth in the number of adults, youth, and children who resumed in-person Sunday Service gatherings (from 1000 people in 2021 to 1600 people in 2022) and week-day in-person fellowship including affinity groups and Community Life Groups.
2. Growth in the giving towards the Worship and Community Centre from Ksh. 39,506,876 raised in 2021 to Ksh. 44,027,446 in 2022.
3. The construction of the Kisima Champions Centre was completed. That provided much-needed space for the growth of the ministry, especially discipleship and fellowship.
4. The opening up and growth of online ministries to various people in several locations. Over 12,000 people were connected and reached through multiple online platforms.

Please proceed and read the rest of the Annual Report 2022, to see what God has done and continues to do through you and I, his church and bride. Many blessings to you and your loved ones, both near and far.

"... I will build my church, and the gates of Hades will not overcome it."
Matthew 16:18

Yours in Christ,

George Shiramba
Senior Pastor

Elders' Court



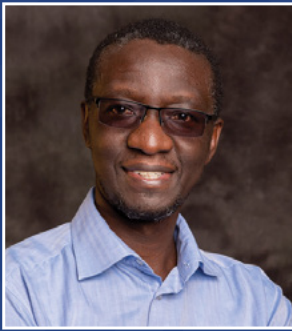
PETER MUGENDI
Chairman



REV NGARI KARIITHI
Senior Pastor



MINJU KARIUKI
Elder



SPENCER OCHIENG
Elder



STEPHEN NJENGA
Elder



JOHN KINYANJUI
Elder



GIOVANNA MAYENDE
Church Treasurer



ANTHONY NJUGUNA
Church Secretary



GRACE WAMWAKI
Women Representative



JENNIFFER GITHINJI
Women Representative



VICTOR NKIIRI
Intern - Elder



Pastoral Board



REV. NGARI KARIITHI
Senior Pastor



REV. GEORGE SHIRAMBA
Executive Pastor



REV. PATRICIA KANG'ETHE
Pastor, Children Ministry



REV. MARTIN MUKUSA
Pastor, Church Family Life



REV. PETERSON GITHINJI
Pastor, Worship and Services



ANGELA CHEPNG'ENO
Director, Equipping & Training



FRED MAINA
Pastor, Outreach & Multiplication



JAMES MARIGA
Former Director, Children Ministry



REBECCA NJIHIA
Pastor, Youth Ministry



AUDREY RUTTO - MASTAMET
Director - Human Resource



BETTIE GITHINJI
Manager - Communication



WALLACE MAINA
Director - Communication



HESBORN ONGUDI
Finance Manager



BIMLA MAINA
Executive Assistant



REV. JOSHUA GIKONYO
Lead Pastor, KaruraCC Foresight



REV. JAMES KIMANI
Lead Pastor, KaruraCC KRC



REV. HENRY MACHARIA
Lead Pastor, Membley Community Chapel



REV. AMOS OTIENO
Lead Pastor, Thika Road Community



ISAAC MUCHIRI
Lead Pastor, Kenol Community Chapel



STANLEY BLALEY
Lead Pastor, Kitale Community Chapel



JOSEPH WAMWERE
Lead Pastor, KaruraCC Kabuku




People growing in worship as a relationship with God (Worship).





1,600+
persons

attended our
services physically

Online Church
Attendance

 12,385

 54,000

 81,700


37 
persons
saved
during our services

200+
Visitors



21,285

persons
reached
in prisons


19 Intergrated to
the community



42 people
baptized



Services:

- An average of **852 adults physically attended the Sunday Services** each week in 2022 (Physical attendance in 2021 averaged 650 persons)
- **Online, the church reached an average of 12,385 people on Youtube** (8% decline from last year, similar period); **54,000 via Facebook**(69% decline compared to the same period last year); **81,700 on Instagram** (17% increase compared to last year). There was a general decline in online viewership, probably owing to the fact that people are back to physical meetings.
- It was noted that the 5 top most viewed videos, on Youtube, remain to be the concerts from previous years so there is a need to capitalize on concerts, going forward.
- It was also noted that a majority of **KaruraCC online viewers** do so via Mobile phones(57%), followed by TVs (24%), and that most of them were drawn from Kenya (**32,846**) followed by the US (**473**). People of **ages 25-34 years still form a majority of the online viewers** (57%) **followed by 35-44 years** at 26%.
- The **Wednesday midweek services attendance** grew from 76 persons to **93 persons**.
- The Karibu Ministry serves our first-time visitors, welcoming them and introducing them to a network of love and friendship. In 2022 the ministry welcomed a total of **232 visitors**.
- The **Revolution concert brought together more than 2,000 people** from all over Nairobi for an afternoon of praise and worship. The concert also gave a platform for the Karura Voices team to record their 3rd album which is set to be released in 2023. This was the most attended Revolution Concert yet.
- There were **32 new converts** coming to Christ (through the services).



Youth:

- The **Youth church attendance** grew from an average of 78 people (1st Quarter) to **213 people (in the 4th quarter)**.

(Physical attendance during the same period in 2021 averaged 138 persons)

- The Youth Sunday Worship Experience in July was a huge success. Through this, young people were able to invite some of their friends; There were **12 first-time guests**.
- The participation by the young people in the Adults' Church during Youth Sunday was very impressive. This 'jump-started' some young people into actively serving in the different ministries.

Children:

- The **average number of children reached monthly** through the Kisima physical services was **502**, with a further **178** being reached on average, through our online platforms.

This led to spiritual growth in the children being disciplined, with children being able to pray and read the bible on their own. *(Physical attendance during the same period in 2021 averaged 254 children physically attending the services and 276 following via Youtube).*





Outreach:

- The KaruraCC prisons ministry seeks to reach those in prisons, to share not only physical but spiritual food with them. There was an increase in the number of prisoners reached through the **Bi-weekly Sunday services** with **Qtr 1** recording **2,000 persons; Qtr 2, 3,233 persons; Qtr 3, 10,666 persons**. There was a decline in the 4th qtr with **5,386 persons** being reached. Some of the prisons reached were Thika, Yatta, Maranjau, and Naivasha prisons. There was also an **Integration of 8 Individuals directly and 11 indirectly (2 in our community)**. The re-integration and transformation of people in the prisons have been easier for people who have gone through the KaruraCC discipleship programs.
- An average of **100 people were disciplined weekly through the missional communities** (Githogoro and Mucatha). Growth was witnessed in the communities, as more people took up leadership roles. The congregants in these missional communities now support each other when in need, as opposed to relying on the main church (KaruraCC). As a result of going through campaigns E.g 40 days of prayer, spiritual growth was witnessed, and they are now looking forward to the formation of CLGs.
- To grow the ministry volunteers in worship, the **Tumaini Ministry held quarterly prayer sessions** for the Tumaini parents and mentors; **An average of 37 people attended the sessions**. The aim of the prayer sessions was mainly for fellowship, where parents got to know one another as well as offer prayers of thanksgiving to God.





Church Family Life:

- As a public demonstration of their faith, **42 people were baptized** in the year, with 7 of them being Children. (compared to the 19 baptized last year)



Testimony

"In October, I prayed and asked God for more provision. I had looked at my bills versus my income and I always seemed to have a shortfall. I cut back on many things to cut expenses and started pushing side hustles I had...In February I saw a job on one of the internet job profiles and I looked at it wondering if I qualified for the job.

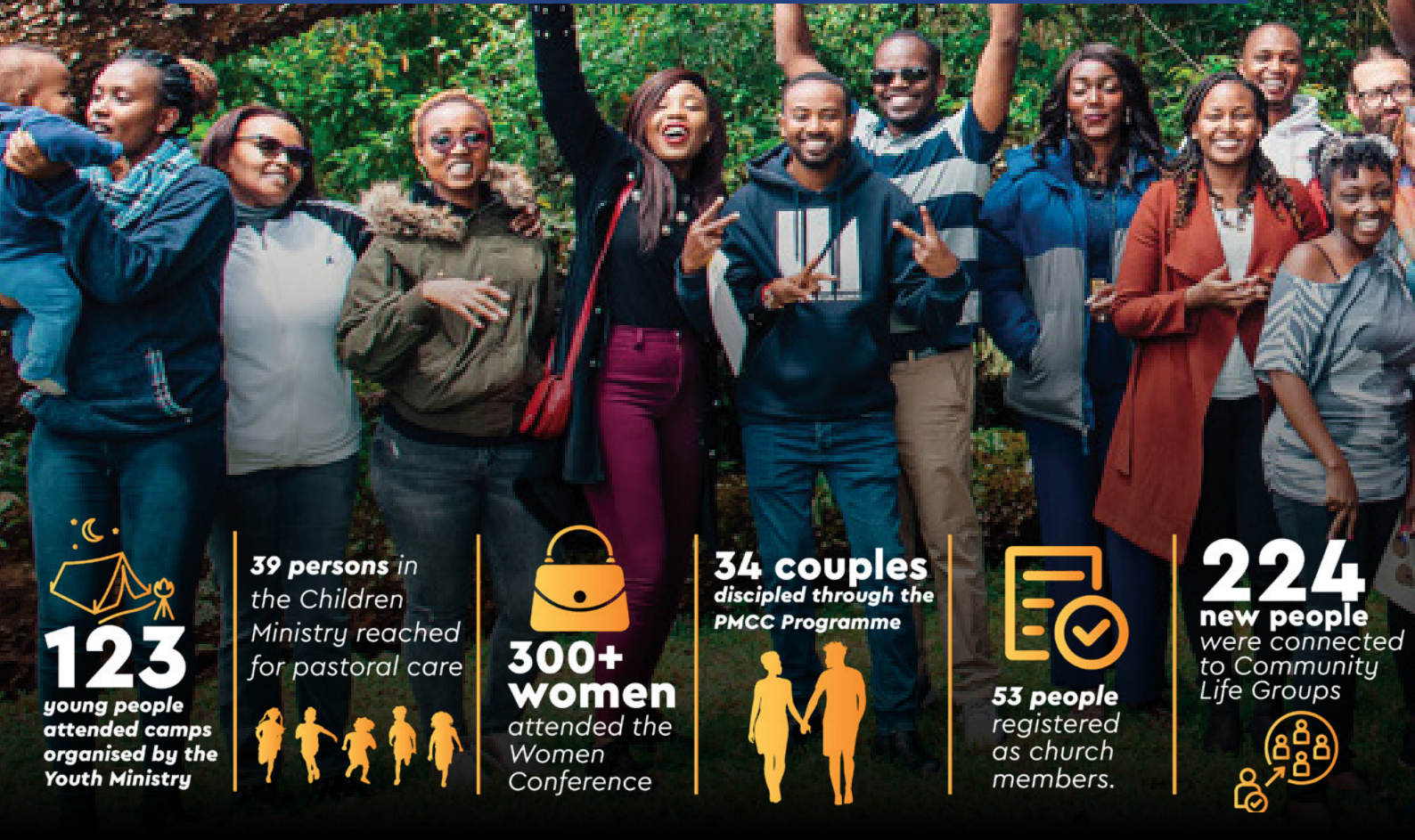
After looking at it for about 3 different days. I hear a clear voice (Holy Spirit; God) say very audibly: "apply for the job" and I went ahead and did..

A few weeks later I got a call and we set up an interview with the hiring manager.. a week or so later with stakeholders to the role and finally in May with the manager's manager....The final interview was about 45 minutes long and we discussed the role, a novel I'd read that this lady had recently read, and the challenges of the upcoming role...At the end of the interview, the lady asked me about my notice period and informed me HR would call...Within 1 hour HR reached out and within another hour the background check process also began.. within 10 days of reviewing the background I had an offer..When I reviewed it I cried to God with thanksgiving- God had answered my prayer...If you are waiting on God - imagine He answers.... I can testify that He answers... He is God. He comes at the right time."

Wanjiru Macharia



A people engaged as a family; growing, caring, and serving one another and together. (Fellowship)




123
young people
attended camps
organised by the
Youth Ministry

39 persons in
the Children
Ministry reached
for pastoral care




300+
women
attended the
Women
Conference

34 couples
discipled through the
PMCC Programme




53 people
registered
as church
members.

224
new people
were connected
to Community
Life Groups



Youth:

- The **Youth Church engaged 34 young people for after-service fellowship hangouts** at various places including the Ballpoint and Bowling places at Village Market for fun, games, and conversations. We thank God for opportunities such as these, to build fellowship and friendships amongst the youth.
- The Youth church had a **Successful Young Adults' Camp**, with an attendance of **78 young people** at Oloideni Naivasha in May. The main aim was for them to bond even as they discussed various issues affecting them. As a result, a young professionals mentorship group was formed, with one of the parents offering to act as a bridge to connect the young adults to work opportunities. In December, they had another **camp at Diani**, which had a participation of **45 campers**. There was great bonding and fellowship among them. The highlight was through the various challenges experienced, they were able to raise a gentleman to run with the admin of the camp.





Children:

- The **children's ministry attended to 39 of their volunteers/parents/children** who needed pastoral care. This led to volunteers/parents feeling appreciated and recognized, further leading to an improved relationship with the church (and some of them reconnecting in cases where they had disconnected from the church)
- **22 full-time Kisima Champion volunteers** were hosted for lunch in July to enhance teamwork.
- The development of the 40 days of prayer curriculum (for children) by the KaruraCC children ministry workers (from all church plants), based on the Rick Warren book, was a major highlight. As a result, this brought about unity and teamwork as well as capacity building for the church plant teams.



Church Family Life:

- **An average of 20 women continued to attend and engage in monthly women's ministry fellowship and weekly prayer meetings, including a walk at Tigoni which attracted 45 ladies.** Additionally, more than **80 ladies gathered for Mother's day luncheon** at KaruraCC.

As a result of these fellowships, ladies formed relations and prayer partnerships and were more excited to serve in the church. The ladies also grew in the area of prayer due to their weekly prayer sessions.

- In November, the **women's conference** brought together more than **300 ladies for an evening of worship**, followed by a whole day of seminars.
- The goal of the couples' ministry is to disciple people in the area of marriage and spiritual life. **An average of 17 couples attended the bi-monthly meetings.** This led to the couples growing as individuals and in their marriages, as they interacted with the various speakers and content.
- **The PMCC program**, which seeks to set couples on higher ground as they prepare for marriage, **discipled 34 couples in 2022.** The ministry's reach widened with 50% of couples coming from other churches. The support groups formed at the end of the program have also been of immense help to the couples way after the program is over. The program has also served as a discipleship tool that has equipped participants for a closer walk with Christ
- **The single's ministry** serves as a platform for singles (25 yrs and above) to interact and grow together through the word of God and in sharing life experiences. The ministry **reached an average of 25 individuals in 2022.**
- In the year 2022, the church saw **53 people registering as church members.**
- **19 CLG Leaders & Zonal Deacons met for fellowship** to foster close and personal relationships among them.
- A total of **224 new people were connected to Community Life Groups** and 14 New groups were created. This is quite an increase compared to the 80 persons connected to CLGs in 2021.





Equipping and Training:

- The **Equipping & training ministry extended pastoral care to 9 interns and trainees** which led them to experience the love of a church community and a sense of belonging as they went through a leadership development program

HR and Admin:

- In a bid to motivate staff to work together, develop their strength and address their weakness, the KaruraCC leadership organized a much-needed team building/retreat for the pastors in the 1st quarter. In September, Staff team building was held with up to 90% attendance. This led to a stronger bond amongst the staff, with improved trust and communication.
- In June, the admin team hosted the wider non-staff team (security, cleaners, and casuals) for a review lunch meeting/hangout whose goal was to communicate expectations from both parties. The people communicated that as a result, they felt appreciated and heard. It improved the partnership the church has with its non-staff. More than 30 people were present.



Testimony

"We have been praying for extra hands in the ministry. In the 2nd quarter, we received 3 interns from colleges, who were referred to us by their friends. This has eased our work and there is less burnout. We thank God for this answered prayer."
Communications Team



A people mobilized and equipped for service of Christ in all aspects of their lives (Discipleship/ Training)



62 
**volunteer
leaders**
have been engaged in the
last 9 months.

130
young people
involved in
experiential
and training
camps.




61 parents
taken through training
for discipleship of
12 year olds

137
parents
underwent
the child
pre-dedication
classes




70 CLGs
participated in
studies recommended
by the church

25
entrepreneurs
participated in a
1-day training on
managing
businesses with
Kingdom Agenda



Services:

- **The services ministry engaged, trained, and deployed an average of 27 volunteers in the year.** This led to an increase in the labor force, representing all demographics. This led to reduced fatigue and burnout among the volunteers.
- **The ushering ministry had a hiking experience** conquering Mt. Kilimambogo, an experience aimed at building and strengthening their bond. **10 volunteers participated.** 7 volunteers received care from the ministry. The ushers consistently met weekly for prayers which enhanced their teamwork.
- The services ministry also trained **20 people to lead services** and **15 people to serve in ushering ministry** increasing the pool of congregants serving in the ministry and reducing burnout and fatigue.



Youth:

- To engage and Prepare Youth Ministry Leaders on the Vision and Direction of the Youth Ministry, the Youth Ministry organized a **2-day leadership retreat in the 1st Qtr, which had 13 leaders in attendance.** Having an understanding of the direction of the church led to great ownership of the church activities by the youth ministry leaders.
- **10 Young adults from KaruraCC received training, aimed at preparing them to facilitate the Vuka class that started in May 2022.** This training increased the confidence the Youth church parents had in the church workers/volunteers, to handle their children. The training was on basic first aid, how to do a debrief, basic teaching skills, the journey of life; the role of transition, Camps, etc. Additionally, **52 Vuka parents consistently attended monthly sessions,** aimed at training them on how to walk with their 13- year old children during their transition to teenage. The training gave the parents a proper perspective on how to handle their teens. The teens also felt well-understood by the parents.
- A total of **54 Vuka students were engaged in a 2-week long Experiential Camp,** at Oloideni campsite (Held in April and December). The students were taught the importance of respecting authority. They got to bond with their parents and put into practice the lessons they had learnt during the year, e.g journaling, scripture reading, and spending time in prayer among other disciplines.
- **46 teenagers were engaged in a week-long Teens camp,** in March at Diani. The theme of the camp was 'Fully known'. and they were reminded of how they are known by God. They also had time to do personal devotions, and team-building activities, and enjoy themselves. **The highlight of the camp was having 21 teens give their lives to the Lordship of Christ.** In December, **30 teens were engaged in a similar camp,** still in Diani.
- Emerge is a Youth program that seeks to equip post-high schoolers with life skills, helping them prepare for College life. **25 emergers went through the program in 2022.** Most of the key volunteers and leaders, currently serving in the youth church, are the products of this program.
- In April, around **25 teens met for a day to discuss various topics affecting them,** including relationships, bullying in schools, etc. They also took time to pray as well as watch a movie. This forum creates an atmosphere where they can support one another, as they receive spiritual guidance and mentorship from older mentors and pastors.
- **20 young people from the Youth church were visited for pastoral care.** This increased their sense of belonging and led to more young people being open to such visits by the church, further connecting the church with the parents.
- Through the 'Jenga na Punch' initiative, the youth church raised **more than KES 70,000 for the Worship and Community Centre.**
- **Through MEND (The Youth Men ministry), 25 young men met consistently every month for fellowship.** The sessions led to the building of friendships amongst the young men, even as they received mentorship from the elders. This has also given them a sense of belonging.



Children Ministry:

- In a bid to engage parents in the **discipleship of their 12 years olds** during their transition to Youth church, the children's ministry sought to equip them in preparation for this crucial step. **A total of 61 parents were taken through the training** (following the junction curriculum) in 2022.
- The Children ministry seeks to train and equip parents/guardians on raising their children in a godly way. One of the ways this is done is through the **pre-dedication classes** where parents are taught on Biblical foundation, parenting, discipline, the psychological perspective of children/parents, etc. **137 parents were trained** in 2022, and their children dedicated.
- **The children's ministry engaged (training, equipping & enabling) an average of 21 volunteers in the ministry activities.** As a result, there have been more laborers serving in the ministry. The volunteers also grew spiritually and in their skills (E.g public speaking) boosting their self-confidence.
- In April the children's ministry organized a **10-day VBS that helped 115 children go through the book of Acts.** This was to help them know how they can stand strong in Jesus Christ. The lessons were taught through crafts, dance, music, Bible stories, and games and will continue to help the next generation become Rooted in God's word and fruitful at home and in school.
- **110 Children gathered at KaruraCC** in July for bible trivia, memory verses, crafts, and lots of fun during the annual **Bible Olympics event**, which aims at equipping the children and helping them grow and know the word.



Church Family Life:

- KaruraCC's Community Life Groups offer an opportunity for closer fellowship; we say this is where church happens. To equip the CLG leaders, an average of **55 CLG and 4 Youth group leaders** were **trained to facilitate group discussions to empower them in their leadership capacities**. 76 CLGs were visited by our pastors, offering much-needed pastoral support. Furthermore, the church organized an **appreciation ceremony** to celebrate /reward, and appreciate CLG leaders. **126 people participated**. This resulted in more committed and motivated CLG leaders.
- **70 CLGs participated in studies recommended by the church** (Church and Politics and the Spiritual emphasis campaigns)
- **Plug-In is a discipleship program** that seeks to address various Christian topics such as serving and worship, preparing the participants for ministry, and growing their walk with Christ. **77 people went through and graduated from Plug-in in 2022**. Through the program, more people have been integrated into the church and are now serving in various ministries.

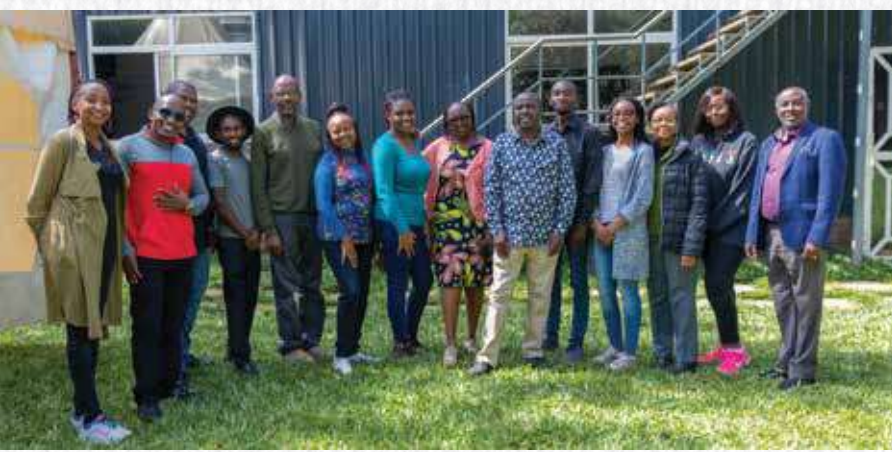


Equipping and Training

- In January, the **equipping and training ministry onboarded 8 enthusiastic interns.** They attended theology and leadership classes weekly, throughout the year garnering skills and getting ministry exposure. The interns grew in various ways e.g Individually, some grew in confidence and ability to make presentations, grew in relationships with people- how to relate with different levels of leadership, and grew in skills e.g preaching, presentations, demonstrated a change in their attitude towards God and people among other things. The interns received practical ministry experiences, and mentorship and demonstrated growth in leadership.
- In January 2022 an average of **100 people gathered online, for prayer and fellowship, at the close of the 21 days of prayer and fasting.** It was a great God-given opportunity to start the year seeking God, as a church family. Through that season, testimonies of people's faith in God increasing, hearts being transformed, gifts being utilized in terms of prayer, intercession, teaching, and many other great testimonies of God at work were received. The discipline of prayer and fasting stirred growth in the church to truly rely on God to accomplish his will.
- The church also went through **2 spiritual emphasis campaigns (SEC)**, as part of discipleship; Redefining Success According to Jesus and 40 Days of Prayer. The 40 Days of Prayer Spiritual Emphasis Campaign drove God's agenda to disciple people on how to pray, understand why we pray, and give practical guidance on the biblical understanding of who God is and how to seek him during a crisis, trusting him for breakthroughs and also awareness on how God answers prayers. SEC as a partnership with church plants, church branches, rehabs, and missional communities brought unity to Karura enabling us to collaborate, learn and support each other in discipling the church. It also allowed people to step up, start new CLGs, truly share with those in need e.g donate books to those in need, enabled people to exercise their giftings e.g preaching, intercessory, leading, witnessing God at work through testimonies of healing, opening up of opportunities, salvation among others

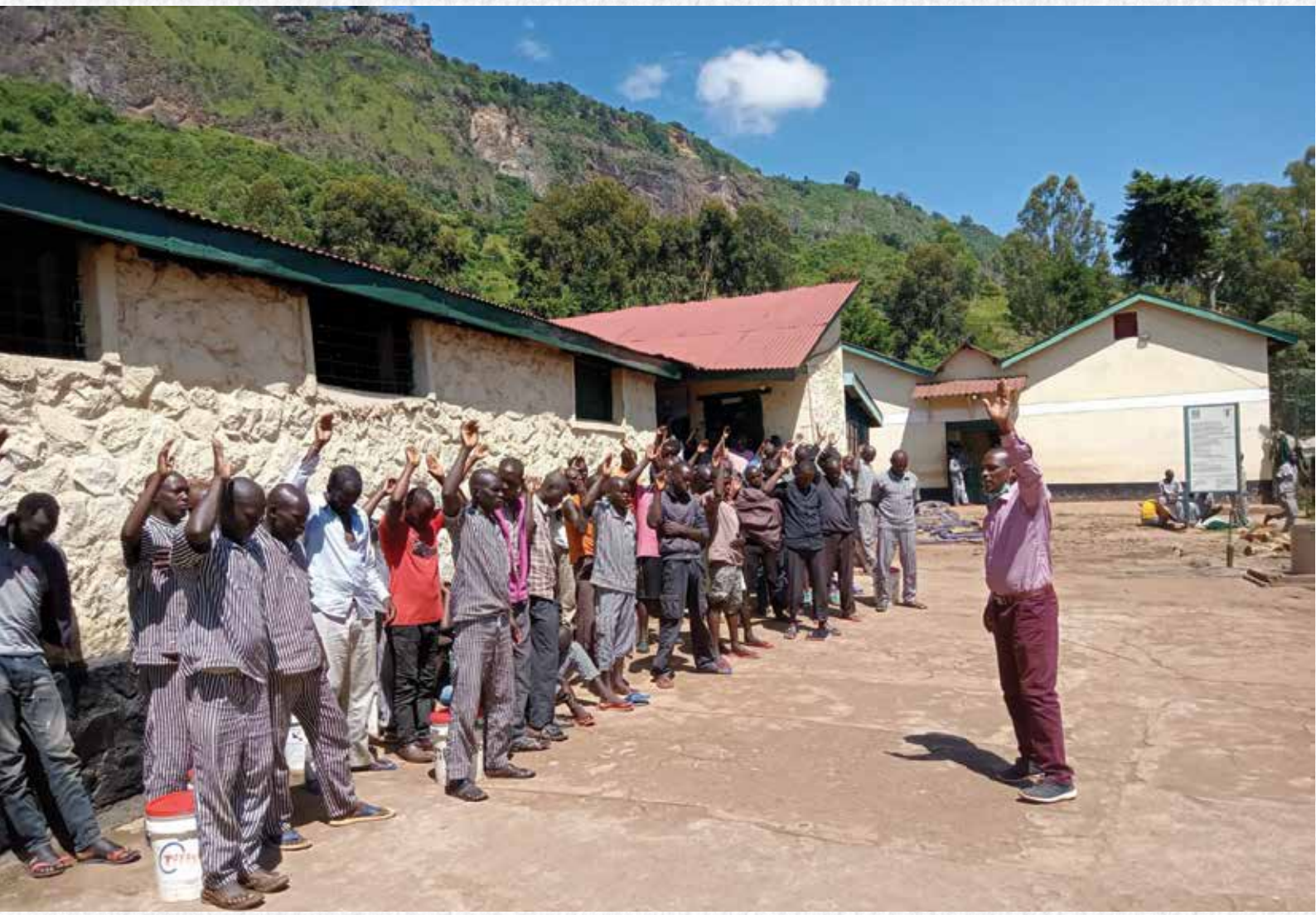
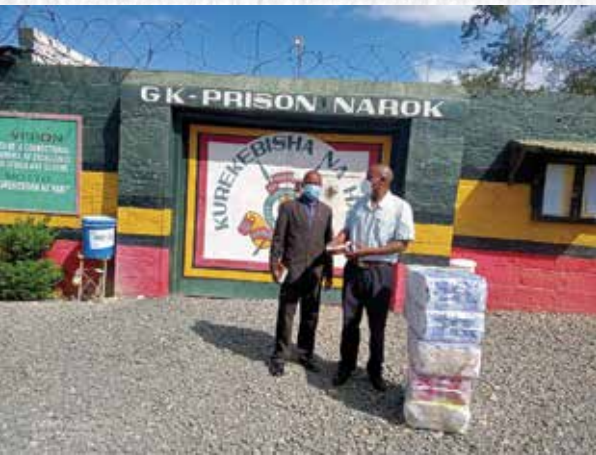


- **2 volunteer professional counselors** continued to give their services pro-bono, to help congregants deal with life issues, thus improving their well-being.
- **A training targeting entrepreneurs** was held in May to help entrepreneurs grow their skills in managing their businesses. **25 entrepreneurs participated in the 1-day training.** The training led to entrepreneurs having a mindset shift on entrepreneurship and understanding how to do business with the kingdom agenda.
- **During the 2022 lent season, 38 KaruraCC & MembleyCC members went on a 5 Day prayer and fasting season,** dubbed 'Journey to the Cross', with the participants faithfully meeting every evening for prayer for the entire period. The week culminated in a concert held at MembleyCC as people ushered in the Easter week and this brought the community of faith together in prayer and communion.
- **9 people (7 interns and 1 pastor and 1 deacon) graduated from the preaching class facilitated by the senior pastor, Rev Ngari Kariithi.** The goal of this class is to equip ministers with preaching skills, to enable them to share the word of God effectively. Through this class, we observed growth among the participants who were keen to learn how to prepare sermons, recognize when people misquote scripture and help in correction, and improve in physical representation.
- To help them grow in the critical discipline of prayer, **100 people went through and graduated from the Ombi School of Prayer program.** This helped people grow in their walk with God, especially in the area of prayer. Ombi enabled the growth of disciple makers and those who were once students joined the Prayer ministry serving in the prayer tent and others were mentored to teach Ombi.
- In July, **15 Prayer counselors were trained, to equip them with skills and envision them on how to do prayer counseling.** The goal was to equip people to pray and attend to congregants in the prayer tents and when called upon.
- In August, **KaruraCC engaged the aspiring MCAs in Karura, Ndenderu, and Kihara wards to give people an opportunity to know and make informed choices on the type of leader to elect.** In this conversation, the bigger goal was for the church to provide a platform where the community would be engaged to elect leaders of integrity and those driven by an agenda to serve people and not to serve their selfish interests. 30 people attended physically and 530 others watched it via the social media platforms.
- In June 2022, **13 people (paid and non-paid staff) were sponsored to attend The Fearless Summit at Mavuno Church,** to encourage networking and personal development. 17 more people were facilitated to attend the Global Leadership summit for leadership.



Outreach:

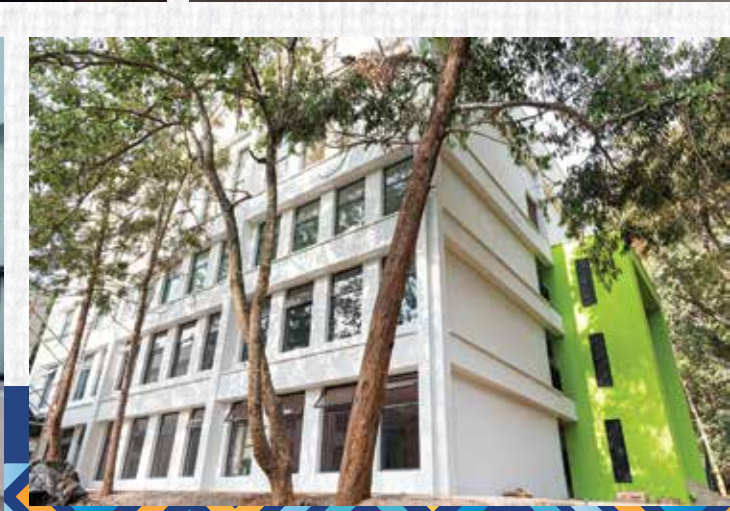
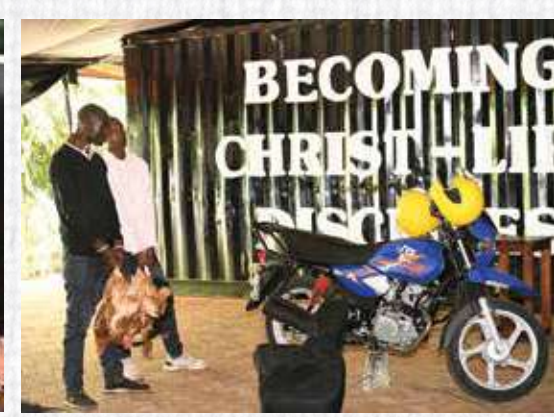
- The Prison's ministry engaged an average of **18 volunteers and donors and 8 counselors/ caregivers in supporting its work, both at prisons and rehabs.** An average of **24 inmates and wardens from the prisons were engaged in ministering to fellow inmates and wardens.** An average of 11 inmates were taken through leadership training to equip them to facilitate discipleship programs within the prisons. This led to the multiplication of the disciples serving in the prisons.
- An average of **15 people from Naivasha prison were taken through a ToT on how to walk others through various discipleship programs.**
- **78 Pastors and leaders drawn from church plants were trained on the Multiplication of churches and small groups.** This was done in partnership with New Thing and Nairobi Chapel. This opened their eyes to see opportunities for ministry and led to a mindset shift on how ministry is done especially on discipleship and church planting
- An average of **69 pastors from different churches within Nairobi received biblical counseling training,** organized by KaruraCC in partnership with Agape school of ministry.
- A team of **4 people consistently did weekly street evangelism in Ruaka.** 18 people were reached, and **2 decisions for Christ were recorded.** Further, ministry opportunities were identified including reaching out to the dog sellers at the Ruaka roundabout.
- **11 Tumaini mentors were trained to equip them to effectively serve** using the Tumaini mentorship curriculum that entails: The key areas of mentorship, how to have an effective mentor-mentee relationship, and some tips on mentorship. This equipping led to them having more fruitful sessions with their mentees and increasing effectiveness in their ministry.
- The Micro-Enterprise Development program supports small businesses, building their capacity and in some cases giving them start-up/boost capital, to enable them to earn a living and support their families. In the year, 11 startups operating from Githogoro, Kawaida & Muchatha were supported financially and in-kind with **20 people receiving MED training (business skills) in Muchatha.** As a result, some of them were able to start and run small businesses, ensuring they fended for their family. One particular group joined the Karura Community Sacco, enabling them to take loans.
- **Freedom In Christ Ministry, fully-ran by volunteers,** finalized its 11th season. It has had an in-house volunteer facilitators pool of over 58 volunteers. 13 people graduated from the last season. In partnership with Ridgeways Baptist Church, 6 baptist pastors from the Baptist Convention of Nairobi and 31 lay members were taken through the program. As a result of this program, participants experienced a change in their mindset, especially concerning grace and salvation and awareness of who they are in Christ, leading to them being set free from past baggage.



Enabling structures:

- The admin team acts as the 'oil' that ensures that the ministries are running smoothly by providing the needed support. In June, the admin team partnered with Optimus (A service provider) to **train non-staff members on cleanliness and how to improve the standards of the services** they offer to the church. **15 people were trained.** There was a significant change in the attitudes of the non-staff, leading to improvement in their work delivery and timeliness.
- Significant strides were made in the development of the **2023–2027 Strategic Plan. The strategic plan took effect in January 2023.**
- In February, the church held an All-leaders learning session where church leaders gave their feedback on the data collected through the Strategic Planning FDGs and generally on the direction of the church for the next 5 years. **105 leaders participated.**
- **The communications ministry** is in charge of creating internal and external awareness of what the church is doing and where the church is coming from and going. 2 volunteers from different church plants served in the communications dept, to get skills that would be transferred back to their churches (Kenol and Kabuku church plants). They learned about videography, editing, and broadcasting. The communications department actively equipped and engaged **16 volunteers throughout the year.**
- **The church had 2 successful fundraisers;** In June and December, towards the Worship and Community Centre. In total, **Ksh. 44,027,446 was raised in the year 2022** (an 11% increase from Ksh. 39,506,876 raised in 2021)
- **The Kisima Champions center was completed and dedicated, Glory to God!** The center, with a capacity of 1000+, has continued to enable different discipleship activities like baptism, women's ministry meetings, Bible study fellowships, and Community Life group meetings among many others.
- The PRAYSE team was able to organize a showcasing event for Kisima Center with event planners and P.R Managers (17 companies were represented). The team also organized a breakfast for all the people who had pledged in 2022 (86 people attended). Following this event, inquiries about the facilities came in. Hopefully, this widened network will lead to increased interest in the facilities, generating income for the church.







Testimonies

"The humbling nomination by Rev.Martin and guidance of Pastor Angela to join the global leadership summit was a BIG step to understanding what type of purposeful life God wants me to walk. Both days were filled with inspiring leadership nuggets in all spheres of life. The words of the bible came to life before our very own eyes, true to his word in Proverbs 27:17 "As iron sharpens iron, so one man sharpens another." All aspects of GLSKenya2022 were meticulously undertaken: From the parking, ushering, service, sessions, and discussions were amazing in their different ways! The body of Christ at work! I picked lessons on trusting God, servant leadership, and being the salt and light of the world among many others. God bless KCC and its leadership, staff, membership, and communities for intentionally exemplifying our vision: Becoming Christ-Like Disciples, who are engaging the world. May we continue to do so with conviction, clarity, and purpose."

Felix Mmata on GLS

"For me, the doctrine class has made me understand biblical topics in a very simple manner.As a teacher of the word, this has helped me gain knowledge of God's word which I can confidently teach others. My love for the word of God has also grown tremendously.Thank you"

Rita, Intern 2022

"I have gained knowledge on things that I didn't even think about like the end time and what the different things Christians believe about it. I never even thought about it but now I know about it and that has changed my life"

Caleb Kyalo-Intern 2022



A people deployed as ambassadors, serving and influencing the world for Christ (Outreach— Engaging the World)



849+
persons
saved



10,725
high schoolers
reached

2,632 +
children ministered
to through PPI
(Pastoral Programme
of Instruction)

140
people reached
through Football
tournaments




148
needy
families
reached
through
the Dorcas
Ministry

65
students
were
supported
by the
Tumaini
Mentorship
&
Scholarship
program

KaruraCC
launched a
missional
community in
Marsabit



Services:

- The Karura Voices (KaruraCC's praise and worship team) continued to 'Engage The World' in ministry partnerships such as Beyond Elections Concert – Pinnacle Impact, Mangu High school missions, Mash Mwana and Eugene Blessing Concerts, Purpose center, Mavuno church, Hope church Lavington, Inuka concert among others. Karura Voices also received a Global Impact award in recognition of the role they have played in the industry.



Youth:

- There was a successful Mission in Ruaka with **33 young people participating in the 'Each One Reach One' outreach event. 24 people gave their lives to Christ and over 200 were reached.**
- The Youth Church also sought to create Mental Health Awareness through the 'STRETCHED' Sermon Series. The result was more young people were able to reach out for professional help as well as benefit from peer support.
- The **Schools outreach ministry** has seen an increase in **Volunteers from 12 to 20 young people.** They managed to reach out to **6,102 young people in high schools, recording 792 salvation stories with one discipleship program running in one high school. A major highlight was a rally held at Mangu' High School Rally where 14 different schools met and the missions ' team reached out to 4,623 students.** The High school ministry engaged **3 volunteer leaders** and is currently walking with them.
- **9 young people were equipped for missions/camp facilitation at Word of Life** where they were taught how to handle camp sessions for the age group 7 yrs – 18 years.
- **140 people were reached with the gospel through Football tournaments** organized by the youth ministry. The Youth church adopted a team called GFC and thus formed the Church Team. During the tournaments, they were able to share the gospel with the attending persons. The GFC team members grew in the area of mentorship and walking with other young men. Through this, 32 decisions for Christ were made in 2022.



Children:

- **The Children ministry, to train and equip children workers, partnered with 12 schools** (Chantilly, Cheleta, Kibathi, Lily of the Valley, Foresight, Hope Huruma, etc) and churches in the year. The training (around effective student ministry, bible lessons preparation and presentation, and creative teaching among other lessons) was aimed at equipping teachers and church workers to disciple children through God's words in schools and churches. A total of **109 people were trained**. This enabled teachers to step in and disciple the pupils in cases where the church volunteers were unavailable, which has been a sustainable approach to discipleship.
- **Through the Pastoral Programme of Instruction (PPI)**, the children's outreach ministry team **ministered to an average of 2,632 children** drawn from Chantilly, Cheleta, Kibathi, Lily of the Valley, Foresight, Hope Huruma, etc. The ministry engaged a total of 22 volunteers. It was observed that discipline improved in schools where the PPI program was conducted.
- **The Children's ministry held a training** for 16 leaders, to mentor them to walk with other Children ministers in KaruraCC and beyond. This was held in KaruraCC and participants were drawn from our congregation. There was also similar training in ACK Emmanuel Church where **around 500 children-workers were trained by KaruraCC**. This led to the empowerment of such workers, developing their skills in children's discipleship.
- The children's ministry team led **30 children in planting 47 indigenous and fruit trees at the church compound**.
- The Children's ministry formed partnerships with **2 Estate Bible Clubs** in Guango and Jumbo court, which saw **30 children being disciplined continuously** in the year.



Outreach:

- **The Dorcas Ministry** seeks to serve the needy from our neighboring communities and show them the love of Christ. One of the ways KaruraCC does this is through monthly church-wide community visitations. In February, the visitations **reached 14 families** from Ndenderu and Kianjogu. The highlight of this visitation was meeting 4 families that had been hosted by the church during the 2007/ 2008 Post-election violence, and now are adults with their own families. **A total of 148 families were reached in the year.** Additionally, an average of 30 families were reached through the weekly Community Visitations.
- **In partnership with other KaruraCC church plants (Githogoro MC, Mucatha MC, Kenol, KRC, LTC Gachie),** the Dorcas ministry also **distributed relief food and clothes to an average of 229 families** monthly drawn from Muchatha, Huruma, Ruaka, Ndenderu, Banana, Githogoro & Kenol.
- The church also cares for individuals and families in crisis through the Emergency relief program. Through this, **62 families/individuals were supported in different ways such as medical expenses, payment of rent, relocation, provision of household items, and school fees.**
- The Tumaini Scholarship and Mentorship ministry seeks to support needy but bright students from our neighborhood, by providing school fees and much-needed mentorship. To care for the people who make this ministry possible, in February, the Tumaini Secretariat visited and cared for 10 volunteers and partners drawn from the ministry. In April, 52 students attended mentorship sessions and had a 3-day Teen's apprentice workshop where they learnt life skills such as managing stress & tough times, Healthy living, Drug abuse, internet addiction and peer pressure, time management, managing relationships, and goal setting among others. The Form 3 & 4 students also had an examiners forum, where they received guidance on how to answer examination questions. **65 students were supported by the program in 2022.**



- **Through the KYSA program, an average of 1,200 players** drawn from neighboring schools and zones were **recruited in the year and involved in weekly KYSA matches through which they were disciplined.** An average of **140 girls also received sanitary towels.** Through the KYSA community outreach Tree planting exercise, **312 trees were planted.** An average of **16 Certified multiplicative leaders** (Line men, coaches, zone leaders) were engaged in KYSA activities. The activities kept the players busy, helping them avoid crime. **This also served as an evangelism tool which has seen several of the players accept Christ.**
- **The Uzima program, in a bid to offer sustainable support to people requiring medical care support, paid NHIF fees for 5 people.** 10 patients with emergency medical cases were also given hospital assistance. In partnership with Aga Khan Hospital, the Uzima team was able to organize a blood donation that saw 30 pints of blood being donated.
- **The church also continuously reached out to those recovering from substance abuse, through 3 rehabilitation centers:** Jorgs Ark, The Retreat, and the Retreat Annex. An average of 105 people received discipleship and spiritual counseling every week, leading to their spiritual growth. The ministry also helped the beneficiaries in their reintegration after release. 6 volunteer counselors continued to offer their services to this cause. **One of the beneficiaries of the program, who received Christ in the retreat centers, was engaged to walk with others and started a support group in Kisumu.**
- **The opening up of the Northern Frontier District – Marsabit Experience was also a big win.** KaruraCC launched a missional community in Marsabit, led by Pst. Guyo. KaruraCC also partnered with FASAL (NGO) to explore further outreach opportunities.
- **Two (2) Missional communities (Mucatha and Githogoro) each did a successful fundraiser to purchase musical instruments; A total of around 50,000/- was raised.** A good step towards the sustainability of the MCs. Wundanyi missional community was launched, and a few members are going through MED and the church community has been able to pay for its bills.
- **The church partnered with CMS (Church missionary society),** in community engagement and training, and resource mobilization. In the 1st quarter, Githogoro and Nyakach were the main target communities. The funds raised went to projects identified by the communities.
- **Nyakach/Sigowet-Soin(Kisumu-Kericho) Peace Building Process, mediated by the KaruraCC team,** was a huge success and it brought together different partners including CMS & Grass Root Impact, **to reach more than 2,000 people residing at the border, in preaching peace pre, during and post-election.** The success of this initiative was evidenced by the peace witnessed in the area after the General Elections.





Testimonies

I take this opportunity to sincerely thank you and the Karura Chapel for standing with the Grassroot Centre in the efforts to build peace between the Kericho and Kisumu communities. Karura Community Chapel exemplified the role of the church in addressing the ever-increasing complex societal challenges, especially among local vulnerable communities. Moving forward, I look forward to working together and specifically on the role of the Karura Chapel in strengthening interdenominational leadership in evangelism, peace, compassion ministry, and girl-child empowerment.

Dr. Jonah Atela (Coordinator GIC.)

Thank you for your support so far, we feel so loved by the church of Karura. Thank you for giving us hope, we are now experiencing peace. We appreciate every gift you bring to us and your ministry. We feel loved.

(Inmate at Langata prison.)

"I have prayed and thank God for everything that has(has fallen into place) followed each other. The theology course was God-directed and Prompt. I am learning so much and am sure by the end of the course I will be a different person though it takes time. Otherwise, I am just grateful for everything. I am ready to work out my schedule in order to serve the (Missional Community) on the free Sundays when I am available.

(George – a volunteer who currently is enrolled in a theological training program)





**Audited Financial
Statements
for the year ended
31st December 2022**



Table of Contents

CHURCH INFORMATION	1
REPORT OF THE ELDERS' COURT	2
STATEMENT OF ELDERS' COURT RESPONSIBILITIES	3
REPORT OF THE INDEPENDENT AUDITOR	4-6
FINANCIAL STATEMENTS	
STATEMENT OF COMPREHENSIVE INCOME	7
STATEMENT OF FINANCIAL POSITION	8
STATEMENT OF CHANGES IN FUND BALANCES	9
STATEMENT OF CASHFLOWS	10
ACCOUNTING POLICIES	11-12
NOTES TO THE FINANCIAL STATEMENTS	13-17

Church Information For The Year Ended 31 December 2022

ELDERS COURT

Peter Mugendi	Chairman
Rev.Ngari Kariithi	Senior Pastor
John Kinyanjui	Elder
Victor Nkiiri Michubu	Elder
Minju Kariuki	Elder
Spencer Ochieng	Elder
Stephen Njenga	Elder
Rev. George Shiramba	Church Official
Giovanna Mayende	Church Treasurer
Tony Njuguna	Church Secretary
Grace Wamwaki	Women's Representative
Jennifer Githinji	Women's Representative

PLACE OF BUSINESS

Karura Community Church
Closeburn Estate, Limuru Road
P. O. Box 663- 00621
Nairobi, Kenya

BANKS

KCB Bank Kenya Limited
Village Market Branch
P. O. Box 1066 -00621
Nairobi, Kenya

SBM Kenya Limited
Village Market Branch
P. O. Box 607 – 00621
Nairobi, Kenya

Guaranty Trust Bank
Sky Park Branch, Westlands
P. O. Box 20613 – 00200
Nairobi, Kenya

LEGAL ADVISORS

Muhoro & Associates Advocates
Museum Hill Centre, Muthithi Rd 1st Floor,
P. O. Box 59923 – 00200
Nairobi, Kenya

Waiguru Njuguna & Co. Advocates
LLP Madonna (Hse, 9 Bldg. 03)
Room 218, Westlands Road
P. O. Box 14753 – 00800
Nairobi, Kenya

INDEPENDENT AUDITOR

Ronalds LLP,
Certified Public Accountants,
136 Manyani East Road, off Waiyaki Way
P. O Box 41331 – 00100,
Nairobi, Kenya



KARURA COMMUNITY CHAPEL
REPORT OF THE ELDERS' COURT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Elders' Court submit their report and the audited financial statements for the year ended 31 December 2022 which disclose the state of affairs of Karura Community Chapel.

Principal Activity

Karura Community Chapel principal activity is to promote Christian discipleship among its members and beyond.

Mission

To be a worshipping community, helping one another to be obedient to God's word and to be ambassadors of Jesus Christ in a needy world.

Results

The statement of comprehensive income is set out on page 7.

Independent Auditor

The Church's appointed auditors Messrs Ronalds LLP, Certified Public Accountants (K) have expressed their willingness to continue in office.

BY ORDER OF THE ELDERS' COURT
(For and on its behalf)

A handwritten signature in blue ink, appearing to be 'Jh', written over a horizontal line.

27th March, 2023

(Chairman, Elders Court)

KARURA COMMUNITY CHAPEL

STATEMENT OF THE ELDERS' COURT RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

The Elders' Court is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the church at the end of the financial year and of its operating results for the year being reported on. The Elders' Court is required to ensure that proper accounting records that are sufficient to show and explain the transactions of the Church and disclose, with reasonable accuracy, the financial position of the church are Maintained. The Elders' Court is also responsible for safeguarding the assets of the Church, and for taking reasonable steps for the prevention and detection of fraud and irregularities.

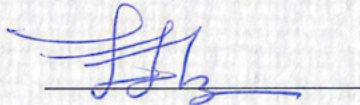
The Elders' Court accepts responsibility for the preparation and fair representation of financial statements in accordance with the applicable International Financial Reporting Standards and the Generally Accepted Accounting Principles (GAAPs) that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

- i. Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements;
- ii. Selecting and applying appropriate accounting policies; and
- iii. Making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the Church's ability to continue as a going concern. The Elders' Court are not aware of any material uncertainties related to events or conditions that may cast doubt upon the Church's ability to continue as a going concern.

The Elders' Court acknowledges that the independent audit of the financial statements of the Church does not relieve them of their responsibilities.

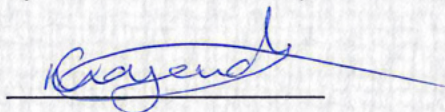
Approved by the Elders' Court on 27th March.....2023 and signed by:



(Chairman, Elders Court)



(Senior Pastor)



(Church Treasurer)



REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF KARURA COMMUNITY CHAPEL FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the accompanying financial statements of Karura Community Chapel set out on pages 7 to 17 which comprise the statement of financial position for the year ended 31 December 2022 and the Statement of Comprehensive Income, statement of changes in fund balances and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements give a true and fair view of the state of the Chapel's financial affairs for the year ended 31 December 2022, the results of its operations and cash flows for the year then ended in accordance with applicable International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAPs).

Basis of Opinion

We conducted our audit in accordance with the International Standards of 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 Chapel in accordance with the 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 financial statements in Kenya, and we have fulfilled our other ethical 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.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the Chapel's financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

Council Members' Responsibility for the Financial Statements

The Council members are responsible for the preparation and fair presentation of these financial statements in accordance with applicable International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAPs). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances. The Council members should ensure that the Chapel maintains proper books of accounts which are in agreement with the statement of financial activities and statement of financial position.



REPORT (CONT'D)

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks 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 for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for 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 audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Chapel's internal control.
- Evaluate the appropriateness of the Chapel's accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- Conclude on the appropriateness of the Council 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 Chapel'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 Chapel 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion





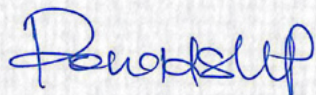
Report (Cont'd)

Report on other legal requirements

As required by the Society's Act, we report to you that the financial statements are in agreement with the books of account kept by the Chapel and that, based on our audit ;

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books have been kept by the Chapel, so far as appears from our examination of those books;
- c) The Chapel's statement of financial position is in agreement with the books of accounts.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Noah O. Ndakala – P/No 2039.



For and on behalf of,
Ronalds LLP.
Certified Public Accountants (K)



Date 27th March 2023



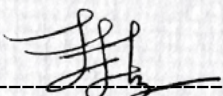
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2022

INCOME	Note	2022	2021
		KSHS	KSHS
Tithes and Offerings		109,386,384	87,114,834
New Sanctuary Development		44,027,447	39,506,876
Income from Campuses		26,776,453	13,592,097
Donations in Kind		-	1,863,349
Designated Fund Income	6	6,059,466	6,070,006
Other Income	7	387,017	1,042,100
		186,636,765	149,189,262
EXPENDITURE			
Ministry Expenses	8	(53,665,140)	(48,188,827)
Administration Expenses	9	(37,665,988)	(31,456,235)
Designated Funds Utilized	10	(9,152,711)	(3,369,936)
New Sanctuary Development		(4,172,198)	(5,066,499)
Campus Running Expenses		(26,831,452)	(19,252,790)
Finance Costs		(304,404)	(132,451)
		(131,791,892)	(107,466,738)
Balance for the year		54,844,873	41,722,524

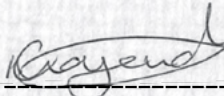
STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		KSHS	KSHS
Non-Current Assets	Note		
Property and Equipment	-1	392,995,093	320,230,519
Work in Progress	5	133,334,191	182,235,432
Intangible Assets	-1	80,776	120,561
		526,410,060	502,586,512
Current Assets			
Cash and Bank Balances	11	37,751,502	9,987,108
Accounts Receivable	12	4,405,079	3,764,592
		42,156,581	13,751,700
Current Liabilities			
Accounts Payable	13	13,458,220	9,879,064
Borrowings – Short Term	16	-	2,100,128
		13,458,220	11,979,192
Net Assets		555,108,421	504,359,020
Represented By:			
Capital Fund		275,406,916	260,602,104
Revaluation Reserve (Land)		221,566,637	221,566,637
General Fund		22,303,093	13,331,485
Campus Fund		-	(7,823,821)
Worship & Community Centre Fund		35,831,775	17,926,384
Designated Funds		-	(1,243,769)
Net Funds		555,108,421	504,359,020
Non-Current Liabilities and Funds		555,108,421	504,359,020

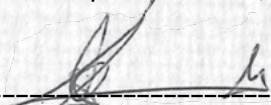
These financial statements were approved by the Elders' court on 21st March, 2023 and signed on it's behalf by:-



(Chairman, Elders Court)



(Church Treasurer)



(Senior Pastor)

STATEMENT OF CHANGES IN FUND BALANCES AS AT 31 DECEMBER 2022

Fund Movements	Designated Fund	Worship & Community Centre Fund	General Fund	Campus Fund	Capital Fund	Revaluation Reserve	Total Funds
	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS	KSHS
Fund Balance at 01 – 01 – 2021	(3,665,104)	5,350,167	10,932,227	(5,643,127)	245,753,607	221,566,637	474,294,406
Inter-fund Transfers	(278,735)	-	-	-	-	-	(278,735)
Work in progress [Note 5]	-	(23,685,012)	-	-	23,685,012	-	-
Amortisation of Software	-	-	-	-	59,381	-	59,381
Depreciation Charge	-	-	-	-	(8,895,896)	-	(8,895,896)
Revaluation	-	-	-	-	-	-	-
Surplus for the year	2,700,070	36,261,229	2,399,259	(2,180,693)	-	-	39,179,865
Fund Balance at 31 -12 – 2021	(1,243,769)	17,926,384	13,331,486	(7,823,821)	260,602,104	221,566,637	504,359,020
Fund Balance at 01 – 01 – 2022	(1,243,769)	17,926,384	13,331,486	(7,823,821)	260,602,104	221,566,637	504,359,020
Inter-fund Transfers	1,243,769	-	(7,823,821)	7,823,821	-	-	1,243,769
Work in progress [Note 5]	-	(21,949,858)	-	-	21,949,858	-	-
Amortisation of Software	-	-	-	-	(39,785)	-	(39,785)
Depreciation Charge	-	-	-	-	(10,950,262)	-	(10,950,262)
Additions	-	-	-	-	3,845,002	-	3,845,002
Surplus for the year	-	39,855,249	14,347,882	-	-	-	54,203,131
Prior year adjustments	-	-	2,447,546	-	-	-	2,447,546
Fund Balance at 31 -12 – 2022	-	35,831,775	22,303,093	-	275,406,916	221,566,637	555,108,421

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

		2022	2021
		KSHS	KSHS
Cash Flows From Operating Activities	Note		
Surplus for the year		54,844,873	41,722,524
Adjustments for:-			
Prior year adjustment		2,447,546	-
Changes in Working Capital:-			
Decrease/ (Increase) in Accounts Receivable		(640,486)	(2,328,763)
(Increase) / Decrease in Accounts Payable		3,579,155	(11,863,073)
Net Cash From Operating Activities		60,231,088	27,530,688
Cash Flows From Investing Activities:-			
Capital Expenditure		(30,366,565)	(29,215,057)
Net Cash (Used In) Investing Activities		(30,366,565)	(29,215,057)
Cash Flows From Financing Activities:-			
Movement in loan facility		(2,100,128)	(888,957)
Net Cash (Used in) Financing Activities		(2,100,128)	(888,957)
Net Movement in Cash and Cash Equivalents		27,764,395	(2,573,326)
Movement in Cash and Cash Equivalents			
Cash and Cash Equivalents as at 01 January		9,987,108	12,560,435
Net Movement in Cash and Cash Equivalents		27,764,395	(2,573,327)
Cash and Cash Equivalents at 31 December		37,751,502	9,987,108

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. BACKGROUND INFORMATION

Legal Status

Karura Community Chapel is registered in Kenya as a Society under Section 10 of the Societies Act (Laws of Kenya). Certificate of Registration No. 25999 dated 13 April, 2006.

2. ACCOUNTING POLICIES

2.1. Basis of Accounting

The accounts are prepared under the historical cost convention and in conformity with Generally Accepted Accounting Principles (GAAPs) and in accordance with the applicable International Financial Reporting Standards (IFRS).

Income from general offerings, tithes, donations and gifts is recognized when received. All other incomes are recognised when the amount of revenue can be reliably measured and it is probable that future economic benefits will flow to the Church subject to specific criteria having been met.

2.3. Expenditure

Expenditure is recognised when payments are made. However, accruals are made at the date of the statement of financial position to recognise unpaid obligations.

2.4. Non – Current Assets

Property and equipment purchased or donated are initially recognized at cost and subsequently carried at their net book values (cost less depreciation) in the statement of financial position under Non-Current Assets and Capital Fund.

Intangible assets comprise of accounting software recognised at cost and amortised at a rate of 33.3% to write down its cost over its estimated useful life.

2.5. Depreciation

Depreciation is calculated on a reducing balance basis at rates estimated to write down the cost of each asset over its estimated useful life at the following annual rates:

Asset Category	Annual Rate (%)
Freehold Land	NIL
Buildings	2
Furniture & Fittings	12.5
Office Computer	30
Church Equipment	12.5
Music and Office Equipment	12.5

Carrying amounts of property and equipment are reviewed at the date of each statement of financial position to determine if there is any impairment. If such impairment exists, the applicable recoverable amount is estimated and an impairment loss recognised in the statement of comprehensive income.

2.6. Revaluation

The church conducts a periodic revaluation of fixed assets using a certified professional valuer. The difference between the carrying amounts of the assets and the revalued amount is recognized in the books as a revaluation reserve. During the year, a revaluation was conducted on the land and buildings of the main church and the Kabuku campus.

2.7. Translation of Foreign Currencies

All transactions in foreign currencies are initially recorded in Kenya Shillings (the functional currency), using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the closing rate. All exchange differences arising on settlement of transactions or upon translation are taken-up in the statement of comprehensive income.

2.8. Accounts Payable

Accounts payable are initially recognised at the transaction price (including transaction costs). These are obligations on the basis of normal Church activities and do not bear interest.

2.9. Accounts Receivable

Accounts receivable arise in the normal course of Church activities and do not bear interest. Operating and other receivables are initially recognised at the transaction price. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of comprehensive income.

2.10. Inventory

Inventory is initially recorded at cost and subsequently stated in the statement of financial position at the lower of cost and net realisable value.

2.11. Critical Accounting Estimates and Assumptions

In the process of applying the Church's accounting policies, the Elders' Court makes certain estimates and assumptions about future events. In practice, the estimated and assumed results would differ from the actual results. Such estimates and assumptions, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below:

(i) Non – current assets – the Elders' Court estimates in determining the depreciation and amortisation rates for non-current assets. The rates used are set out in the accounting policy for non-current assets. Those estimates are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the prevailing circumstances.

(ii) Other estimates and assumptions are made by the Elders' Court for impairment of receivables (bad debts) and pension benefit obligations.

3. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Church's activities expose it to a variety of financial risks including liquidity risks. The Church's overall risk management programme focuses on the unpredictability of local legislations and uncertainties in the operational environment and, seeks to minimize potential adverse effects on its financial performance and activity implementation. Risk management is carried out by Management with the oversight of the Elders Court who identify, evaluate and manage risks.

The Church's objectives when managing risks are to safeguard its ability to continue as a going concern in order to provide services to beneficiaries and to maintain an optimal funding structure that optimizes program delivery as well as comply with the local legislation. The Church's funding requirements are currently met through funding from its members and other donors.

4 (i). PROPERTY AND EQUIPMENT	Land	Buildings	Motor Vehicles	Computers	Furniture & Fixtures	Music Equipment	Church Facilities	Office Equipment	TOTAL
		2%	25%	30%	12.5%	12.5%	12.5%	12.5%	
At 01 January, 2021	241,050,000	30,500,000	4,142,150	4,317,883	6,079,638	14,638,843	77,723,289	7,041,637	385,493,440
Additions		63,000	-	282,286	500	2,369,867	977,100	10,510	3,703,263
Disposal	(500,000)	-	-	-	-	-	-	-	(500,000)
At 31 December, 2021	240,550,000	30,563,000	4,142,150	4,600,169	6,080,138	17,008,710	78,700,389	7,052,147	388,696,703
At 01 January, 2022	240,550,000	30,563,000	4,142,150	4,600,169	6,080,138	17,008,710	78,700,389	7,052,147	388,696,703
Additions	-	70,973,939	-	881,500	29,500	2,608,907	197,161	127,934	74,818,941
Disposal	-	-	-	-	-	-	-	-	-
At 31 December, 2022	240,550,000	101,536,939	4,142,150	5,481,669	6,109,638	19,617,617	78,897,550	7,180,081	463,515,644
At 1 January, 2022	-	4,647,329	1,579,540	3,316,379	3,899,453	6,799,221	34,785,096	4,543,271	59,570,289
Charge for the year	-	1,937,792	640,653	649,587	276,273	1,602,300	5,514,057	329,601	10,950,262
At 31 December, 2022	-	6,585,121	2,220,193	3,965,966	4,175,726	8,401,521	40,299,152	4,872,872	70,520,551
Net Book Value									
At 31 December, 2021	240,550,000	25,397,358	1,921,958	898,653	1,908,099	8,933,303	38,425,882	2,195,267	320,230,520
At 31 December, 2022	240,550,000	94,951,818	1,921,958	1,515,703	1,933,912	11,216,097	38,598,398	2,307,209	392,995,093

4 (ii). INTANGIBLE ASSETS	2022	2021
Cost / Valuation	KSHS	KSHS
At 01 January	504,827	-
Additions (software)	-	504,827
At 31 December	504,827	504,827

Amortisation

At 01 January	384,266	324,885
Charge for the year	39,785	59,381
At 31 December	424,051	384,266
Net Book Value at 31 December	80,776	120,561

	2022	2021
	KSHS	KSHS
5 WORK IN PROGRESS		
Balance at 01 January	182,235,432	156,729,568
Addition (new works)		
Worship Centre (Chapel)	21,949,858	25,505,864
Agape Hall (Kabuku Campus)	122,840	-
Transfer to PPE (Kisima Champions & Youth Centre)	(70,973,939)	-
	(48,901,241)	25,505,864
Balance at 31 December	133,334,191	182,235,432
6 DESIGNATED INCOME		
Other Church Program Funds	6,059,466	6,070,006
Total Designated Income	6,059,466	6,070,006
7 OTHER INCOME		
Facilities Revenue	187,550	114,000
Miscellaneous Income	101,000	455,500
Interest Income	98,467	78,732
Total Other Income	387,017	648,232
8. MINISTRY EXPENSES		
Pastoral Oversight	15,007,270	14,014,457
Worship, Music, Fine Arts and Service	7,115,620	6,767,513
Fellowship and Adults	5,351,989	4,807,880
Mission Evangelism and Outreach	4,885,930	4,211,682
Children's Ministry	4,514,871	3,731,535
Youth & Young Adults	3,249,678	3,453,856
Leadership & Training	2,421,601	5,095,862
Tithe Fund	11,118,182	6,106,042
	53,665,140	48,188,827
9. ADMINISTRATION COSTS		
Administration and Operation Costs	34,355,939	28,329,137
Security Expenses	2,991,049	2,831,098
Audit Fee	319,000	296,000
	37,665,988	31,456,235

	2022	2021
	KSHS	KSHS
10 DESIGNATED FUNDS UTILIZED		
Designated Expenses	103,648	184,012
Dorcas Expenses	1,497,113	955,506
Programmes and Events	6,295,757	1,926,803
Tumaini	-	8,587
Publicity materials	82,314	7,500
Books and publications	38,267	-
Transport & communication	47,362	23,511
Refreshment and Hospitality	98,765	19,215
Venue & facilitation claims	4,067	-
Donation Expense	222,115	-
Missions and Evangelism	456,668	13,500
Other expenses	-	25,400
Refunds on deposit	49,995	27,680
Ministry Materials	-	27,154
Honorarium & facilitation fee	256,640	151,068
	9,152,711	3,369,936

The deficit in designated funds utilized was partly funded from Designated Fund balances/surplus reported in 2021(Surplus for the year 2,700,070) and the General Fund.

	2022	2021
	KSHS	KSHS
11 CASH AND BANK BALANCES		
Designated Funds		
KCB Current Acc – Venue Fund	29,861,041	6,567,303
Designated account	48,500	–
CSC – Mpesa	49,535	481,190
KCB Elders	3,462,238	518,015
KCB Current Acc Designated Fund	16,044	6,303
GT Harvest USD	35,672	30,467
GT Tithe	10,597	7,087
	33,483,627	7,610,366

The KCB Elder's account, Kshs.3,462,238 are payments for designated funds as shown in the movement in fund balances but held in the Elder's account.

General Funds

GT Sweep	152,112	(185,527)
GT KES	406,110	11,575
KCB Current Acc General Fund	1,208,013	885,392
GT Dollar Account	435,915	498,544
Administration Petty Cash	25,784	1,373
SBM General	92,201	400,815
KCB Kabuku	37,862	42,768
KCB Foresight	126,941	19,646
Foresight Mpesa	77,150	6,870
SBM Fixed	44,479	44,479
Membley	1,016,612	536,165
Kiambu Road	288,560	87,038
Thika Road	199,643	8,398
Kitale	33,643	19,207
Kabuku Mpesa	11,000	–
Kiambu road Mpesa	8,350	–
General account Mpesa	103,500	–
	4,267,875	2,376,743
	37,751,502	9,987,108

	2022	2021
	KSHS	KSHS
12 ACCOUNTS RECEIVABLE		
Cash Imprest & Advances	311,680	483,972
Trade Receivables	80,000	164,446
Fixed deposit receivable	44,482	-
Deposits & Prepayments	915,751	915,751
Payroll Receivables	370,357	1,574,198
Karura Sacco Savings	1,182,809	626,225
	2,905,079	3,764,592
13 ACCOUNTS PAYABLE		
Trade payables	8,888,584	5,622,287
Karura Community Centre and BLFK	897,973	278,735
Payroll Liabilities	3,080,123	3,518,040
Cash Imprest & Advances	272,539	164,003
Audit fees	319,000	296,000
	13,458,220	9,879,064
14 CAPITAL EXPENDITURE		
The following capital costs have been added to the capital fund:		
Purchase of Property and Equipment	74,818,941	3,703,263
Purchase of Software	-	504,827
	74,818,941	4,208,090
Work in Progress	(48,901,241)	25,505,864
	25,917,700	29,713,954
15 Related Party Transactions and Balances		
Related party transactions arise where financial support intended for the Centre is received through Karura Community Chapel and the same subsequently transferred to the Centre for use as designated funds.		
Due to Karura Community Centre	(358,173)	(278,735)
Due to Bible Life Fellowship Kenya	(539,800)	-
	(897,973)	(278,735)
Due from Foresight Campus	1,500,000	1,500,000
	1,500,000	1,500,000
16 LOANS (BORROWINGS)		
The borrowings are made up as follows;		
Current		
Foresight Loan	-	1,500,000
Facility Expansion Loan-Chase	-	-
Karura Sacco Foresight Loan	-	600,128
	-	2,100,128

17 CAMPUS FUNDS	Receipts	Income subsidy	Payments	Surplus for the year
Kenol	359,645	480,000	2,227,557	(1,387,912)
Thika Road Campus	994,930	300,000	1,028,039	266,891
Foresight Campus	8,502,796	600,000	7,224,733	1,878,063
Kabuku Campus	2,167,844	600,000	3,723,332	(955,488)
Kiambu Road	4,011,187	-	4,370,808	(359,621)
Kitale Chapel	263,601	480,000	842,210	(98,609)
Membley Chapel	8,016,450	-	7,414,774	601,676
	24,316,453	2,460,000	26,831,452	(54,999)

18 STAFF RETIREMENT BENEFITS SCHEME

The Church has a defined contribution staff retirement benefits scheme in place. The scheme is administered by British American Insurance and is funded by contributions from both the employer and employees. Employees contribute 5% of their basic pay to the scheme and the employer matches the same. The Church also contributes to the National Social Security Fund (NSSF) of the Republic of Kenya. The rate of contribution per staff member under the NSSF Scheme is pegged by statute at the lower of 5% of the basic salary and a maximum contribution of Kshs 200/= per month. The employer (Karura Community Chapel) gives a matching contribution each month for each employee under the NSSF scheme also.

19 DONATIONS IN KIND

In recognition of pro bono professional services towards the Worship and Community Center the church values the services of consultants in the project. In 2022 the project did not have a lot of activities so that informs why we don't have donation in kind

The church also received several donations including food clothes and roofing materials which were not quantified due to valuation complexities.

20 CURRENCY

The financial statements are prepared in Kenya Shillings (KES) as the base currency.

21 COMPARATIVES

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

22 PRIOR YEAR ADJUSTMENTS

The Prior year adjustments of Kshs.2,447,546 relates to brought forward balances in the accounting records and adjustments of balances to the correct position. Prior year adjustments consists of the following balances:

Foresight loan	1,500,000
Accounts payables:Eunitech Engineering	872,262
Accounts receivable	75,284
Total	2,447,546

FORESIGHT CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	5,317,710	3,921,073
Designated Fund Income	2,780,086	45,650
Venue Development	–	–
Other Income(Facility hire, Interest)	405,000	160,000
Subsidy from Main Campus	600,000	600,000
	9,102,796	4,726,723

EXPENDITURE		
Ministry Expenses	3,898,002	3,026,688
Administration Expenses	2,345,615	1,902,249
Designated Funds Utilized	981,116	480,000
Finance Costs	–	–
	7,224,733	5,408,937
Balance for the year	1,878,063	(682,214)

CAMPUS GENERAL FUNDS		
Opening Balance	(3,294,242)	(2,332,028)
Tithes and Offerings	5,317,710	3,921,073
Other Income(Facility hire, Interest)	405,000	160,000
Ministry Expenses	(3,898,002)	(3,026,688)
Administration Expenses	(2,345,615)	(1,902,249)
Finance Costs	–	–
Balance for the year	(3,815,149)	(3,294,242)

CAMPUS DESIGNATED FUNDS		
Opening Balance	(8,825,038)	(8,390,688)
Designated Fund Income	2,780,086	45,650
Venue Development	–	–
Designated Funds Utilized	(981,116)	(480,000)
Balance for the year	(7,026,068)	(8,825,038)
Balance carried forward	(10,841,217)	(12,119,280)

KENOL CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	359,645	339,680
Subsidy from Main Campus	480,000	780,000
Venue Development	–	277,000
	839,645	1,396,680

EXPENDITURE		
Ministry Expenses	1,037,099	821,004
Administration Expenses	810,724	468,140
Designated Funds Utilized	379,734	480,000
	2,227,557	1,769,144
Balance for the year	(1,387,912)	(372,464)

CAMPUS GENERAL FUNDS		
Opening Balance	(2,067,459)	(1,117,995)
Tithes and Offerings	359,645	339,680
Subsidy from Main Campus	480,000	–
Ministry Expenses	(1,037,099)	(821,004)
Administration Expenses	(810,724)	(468,140)
Finance Costs	–	–
Balance for the year	(3,075,637)	(2,067,459)

CAMPUS DESIGNATED FUNDS		
Opening Balance	(426,153)	(223,153)
Designated Fund Income	–	–
Venue Development	–	277,000
Designated Funds Utilized	(379,734)	(480,000)
Balance for the year	(805,887)	(426,153)
Balance carried forward	(3,881,524)	(2,493,612)

THIKA ROAD CAMPUS

INCOME	2022 KSHS	2021 KSHS
Tithes and Offerings	879,930	551,098
Designated Fund Income	115,000	48,400
Donations in Kind	-	38,297
Subsidy from Main Campus	300,000	300,000
	1,294,930	937,795

EXPENDITURE		
Ministry Expenses	772,750	706,844
Administration Expenses	243,770	188,273
Designated Funds Utilized	11,519	27,560
Donation in kind	-	-
	1,028,039	922,677
Balance for the year	266,891	15,118

CAMPUS GENERAL FUNDS		
Opening Balance	(1,018,499)	(712,777)
Tithes and Offerings	879,930	551,098
Other Income(Facility hire, Interest)	-	38,297
Ministry Expenses	(772,750)	(706,844)
Administration Expenses	(243,770)	(188,273)
Finance Costs	-	-
Balance for the year	(1,155,089)	(1,018,499)

CAMPUS DESIGNATED FUNDS		
Opening Balance	(1,340,803)	(1,361,643)
Designated Fund Income	115,000	48,400
Designated Funds Utilized	(11,519)	(27,560)
Balance for the year	(1,237,322)	(1,340,803)
Balance carried forward	(2,392,411)	(2,359,302)

KABUKU CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	1,760,025	1,555,088
Designated Fund Income	407,819	220,321
Venue Development	-	-
Donation in kind	-	-
Other Income(Facility hire, Interest)	-	312,600
Subsidy from Main Campus	600,000	600,000
	2,767,844	2,688,009

EXPENDITURE		
Ministry Expenses	2,340,130	2,370,812
Administration Expenses	1,080,935	552,256
Designated Funds Utilized	302,267	90,363
	3,723,332	3,013,431
Balance for the year	(955,488)	(325,422)

CAMPUS GENERAL FUNDS		
Opening Balance	(6,126,485)	(5,071,105)
Tithes and Offerings	1,760,025	1,555,088
Other Income(Facility hire, Interest)	-	312,600
Donation in kind	-	-
Ministry Expenses	(2,340,130)	(2,370,812)
Administration Expenses	(2,340,130)	(552,256)
Balance for the year	(9,046,720)	(6,126,485)

CAMPUS DESIGNATED FUNDS		
Opening Balance	(6,586,050)	(6,653,008)
Designated Fund Income	407,819	220,321
Venue Development	-	-
Designated Funds Utilized	(302,267)	(153,363)
Balance for the year	(6,480,498)	(6,586,050)
Balance carried forward	(15,527,218)	(12,712,535)

KITALE CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	204,601	239,046
Subsidy from Main Campus	480,000	600,000
Designated Fund Income	59,000	1,500
	743,601	840,546

EXPENDITURE		
Ministry Expenses	254,768	126,933
Administration Expenses	162,435	129,149
Designated Funds Utilized	425,007	514,582
	842,210	770,664
Balance for the year	(98,609)	69,882

CAMPUS GENERAL FUNDS		
Opening Balance	127,414	144,450
Tithes and Offerings	204,601	239,046
Subsidy from Main Campus	480,000	-
Ministry Expenses	(254,768)	(126,933)
Administration Expenses	(162,435)	(129,149)
Balance for the year	394,812	127,414

CAMPUS DESIGNATED FUNDS		
Opening Balance	(1,487,301)	(974,219)
Designated Fund Income	59,000	1,500
Designated Funds Utilized	(425,007)	(514,582)
Balance for the year	(1,853,308)	(1,487,301)
Balance carried forward	(1,458,496)	(1,359,887)

MEMBLEY CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	6,657,701	4,320,785
Designated Fund Income	1,358,749	1,222,431
	8,016,450	5,543,216

EXPENDITURE		
Ministry Expenses	4,545,602	3,446,012
Administration Expenses	2,690,792	1,649,850
Designated Funds Utilized	178,380	61,820
	7,414,774	5,157,682
Balance for the year	601,676	385,534

CAMPUS GENERAL FUNDS		
Opening Balance	(2,536,282)	(1,761,205)
Tithes and Offerings	6,657,701	4,320,785
Ministry Expenses	(4,545,602)	(3,446,012)
Administration Expenses	(2,690,792)	(1,649,850)
Balance for the year	(3,114,975)	(2,536,282)

CAMPUS DESIGNATED FUNDS		
Opening Balance	924,249	(105,090)
Designated Fund Income	1,358,749	1,222,431
Designated Funds Utilized	(178,380)	(193,092)
Balance for the year	2,104,618	924,249
Balance carried forward	(1,010,357)	(1,612,033)

KIAMBU ROAD CAMPUS

INCOME	2022	2021
	KSHS	KSHS
Tithes and Offerings	3,445,570	2,913,556
Subsidy from Main Campus	-	600,000
Designated Fund Income	565,617	-
	4,011,187	3,513,556

EXPENDITURE		
Ministry Expenses	3,001,475	3,059,298
Administration Expenses	1,148,094	1,000,753
Designated Funds Utilized	221,239	154,277
	4,370,808	4,214,328
Balance for the year	(359,621)	(700,772)

CAMPUS GENERAL FUNDS		
Opening Balance	1,941,715	3,336,439
Tithes and Offerings	3,445,570	2,665,327
Subsidy from Main Campus	-	-
Ministry Expenses	(3,001,475)	(3,059,298)
Administration Expenses	(1,148,094)	(1,000,753)
Balance for the year	1,237,716	1,941,715

CAMPUS DESIGNATED FUNDS		
Opening Balance	(808,565)	(902,517)
Designated Fund Income	565,617	248,229
Designated Funds Utilized	(221,239)	(154,277)
Balance for the year	(464,187)	(808,565)
Balance carried forward	773,529	1,133,150



feedback@karuracc.or.ke



www.karuracc.or.ke



[@karuracc](https://twitter.com/karuracc)



[KaruraCommunityChapel](https://www.youtube.com/KaruraCommunityChapel)



[karuracommunitychapel](https://www.tiktok.com/karuracommunitychapel)