



EMAUA
ACTIVITY REPORT

2022



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FOREWORD

I am thrilled to share our 2022 Activity Report. This past year has been transformative in many aspects, and we've made significant strides in our objective to plant 1 million indigenous trees per year by 2025. This cause is near and dear to my heart, and I am grateful to be part of creating a greener, more sustainable future for our communities.

In 2022, our reforestation efforts in Busia County, Western Kenya, saw us double the number of seedlings planted compared to the previous year. We also increased the number of indigenous tree species produced. But that's not all. We carried out community sensitization focusing on the importance of indigenous trees, constructed improved stoves, and trained beneficiaries on compost-making using local resources hence promoting self-reliance.

I am particularly elated at the interrelation and collaboration we have built with local communities, government agencies, and other stakeholders. These collaborative efforts have created a positive ripple that showcase EMAUA's expansion capabilities and scalability beyond Busia borders. It is with great pleasure to announce the start of an 'Adopt a Forest' project in Kakamega Forest, Kenya's largest tropical rain forest, that will allow us to rehabilitate a 50-hectare degraded area.

Our success is not just a result of hard work and dedication; it's a testament to our shared passion for a greener future. Our team members and volunteers work tirelessly to not only rejuvenate the natural ecosystem but also instil hope. Hope that humans can develop where nature thrives, too.

As we look back on 2022, we celebrate our achievements. Nonetheless, we also recognize the challenges that lie ahead. Deforestation is causing devastating effects on our planet, yet many continue to turn a blind eye. From increased carbon emissions to lowered water tables, increased temperatures and more frequent flood occurrences, deforestation threatens our fragile ecosystems and the lives of millions. However, in the face of these challenges, EMAUA remains determined to implement reforestation strategies from the grassroots level, cupped by other activities that foster sustainable solutions for local communities.

I wish to express my earnest appreciation to all our donors, supporters, and partners who are pivotal in actualising our mission. Thank you for your generosity, trust, and continued support, and I look forward to more accomplishments together in the years to come. I hope all this Activity Report showcases continues to ignite inspiration.



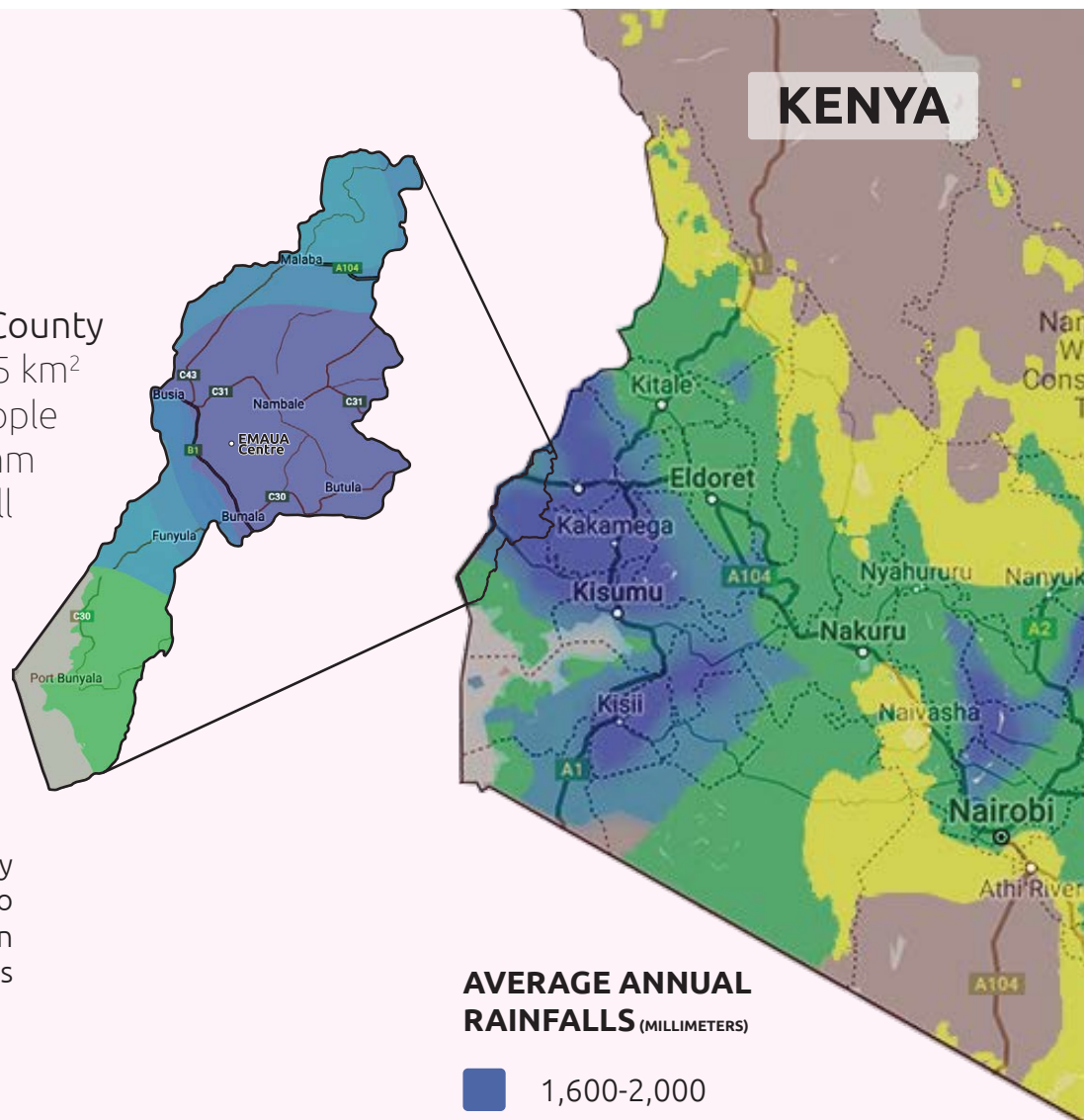
Hope Akodoi
Chairlady



This past year has been transformative in many aspects, and we've made significant strides in our objective to plant 1 million indigenous trees per year by 2025.

OUR WORK IN NUMBERS: FACTS & FIGURES

Area of activity: Busia County
Total area: 1,695 km²
Population: 893,681 people
Tropical Climate: 1,200 mm to 1,800 mm average rainfall
Unemployment rate: 72%
Average monthly income : 1,239 KSH (10 \$)

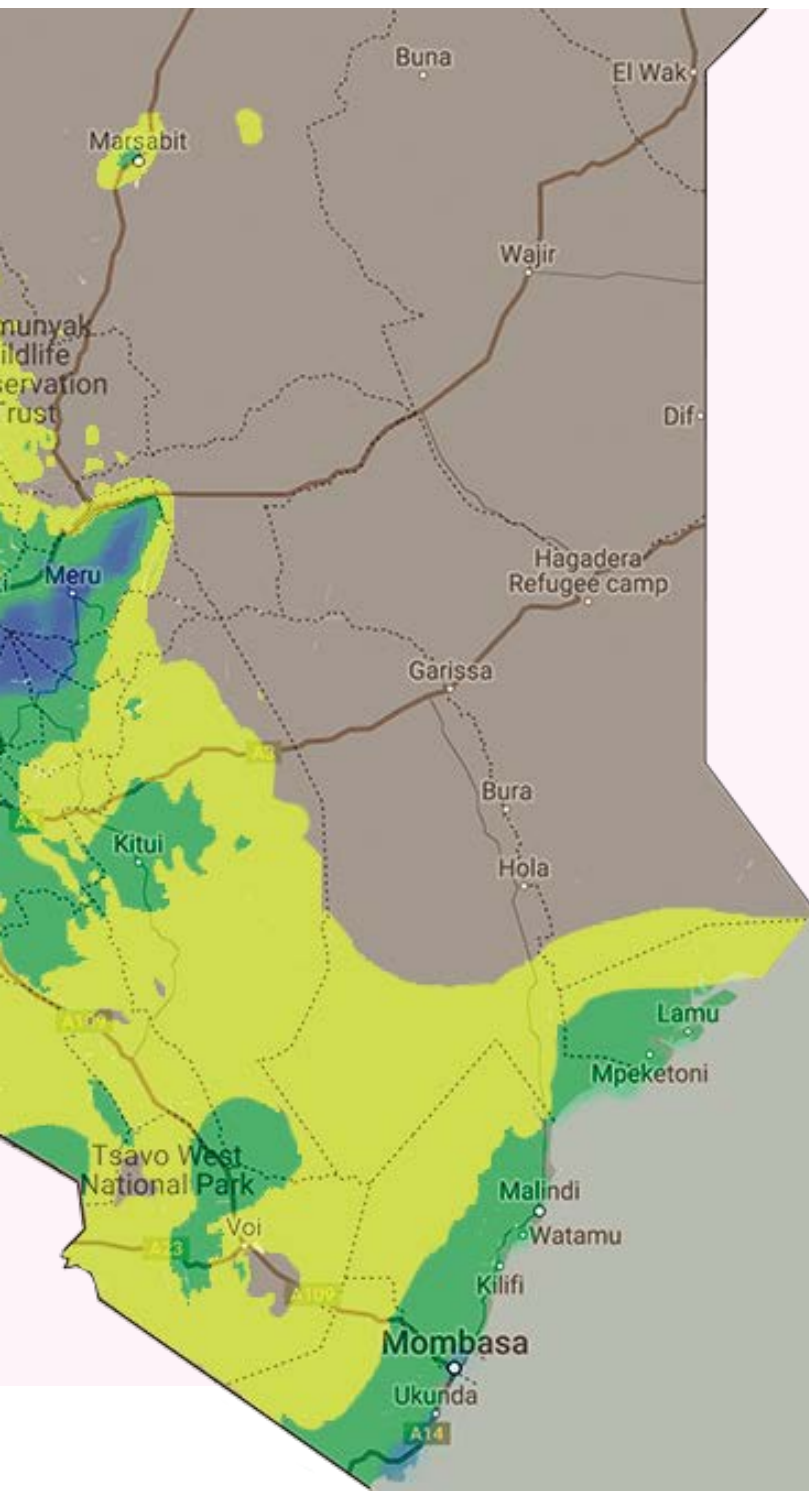


CLIMATE

Busia County experiences one of Kenya’s wettest climates, with two rainy seasons: the long rains from March to June and the short rains from August to October. This weather pattern is conducive to tree planting, as the trees can rely on rainfall for their growth after being planted. However, climate change is increasingly causing unpredictability in the seasons and drought patterns.

SOCIO-ECONOMIC SITUATION

The majority of Busia's population lives on low incomes, averaging \$10 per person per month. Income-generating activities include small-scale subsistence agriculture, small-scale commercial farming (of crops such as sugarcane, tobacco, and maize), daily wage casual labor, motorcycle transportation, and small-scale enterprises selling a variety of commodities.



EMAUA IN A NUTSHELL

EMAUA is a Swiss-Kenyan project, that aims to plant 1 million trees per year in the tropics by 2025. With the surplus funds raised for tree planting, we teach local communities on how to use local resources more efficiently in order to improve their living standards.

OUR MISSION

We aim to establish a scalable model for indigenous reforestation in inhabited areas of the tropics, which concurrently enhances the living standards of local communities.

IN 2022, WE HAVE ACHIEVED:



139,393

Trees Planted



650

Improved Stoves Built



1,424

Beneficiaries



11,842

People Sensitized



423

Organic Farming Trainees



286

Donors

ORGANISATION

SENSITIZATION AND TREE DISTRIBUTION

Sensitizes school children and adults; Coordinates tree distribution; Conducts follow-up.



Z. Milengo



L. Aserwa

TREE PRODUCTION

Sources seeds; Produces tree seedlings; Prepares tree seedling orders for distribution.

IMPROVED STOVES

Constructs cookstoves; Trains on construction of cookstoves.



A. Iwowo



H. Akodoi

ADMINISTRATION

General Administration; Coordination of field activities; Procurement.



J. Kauer

FOUNDER & DIRECTOR

HOSPITALITY

Prepares meals; Cleans office and dormitory.



V. Amoit



G. Muleka

FINANCE

Financial Analysis and Reporting; Strategic Planning; Compliance; Audit Management.

ORGANIC FARMING TEACHING

Trains beneficiaries on organic farming techniques; Conducts follow-up.



L. Asangai



A. Pooda

MEDIA

Photography; Graphic design; Videography.

COMMITTEE

CHAIRPERSON: Hope Akodoi
SECRETARY: Kelvin Etyang
TREASURER: Godfrey Wandera



B. OLUSA
Tree Nursery
Collaborator

M. OUMA
Tree Nursery
Collaborator

J. KAUER
Founder &
Director

L. ASANGAI
Resp. Organic
Farming

A. IWOWO
Improved Stoves
Collaborator

S. OSORE
Tree Nursery
Collaborator

G. WANDERA
Accountant

Z. MILENGO
Resp. Sensitization &
Tree Distribution

A. POODA
Resp. Media

A. BARASA
Resp. Hospitality

H. AKODOI
Resp.
Administration

A. NABWIRE
Tree Nursery
Collaborator

J. AUMA
Tree Nursery
Collaborator

E. CHEMIAT
Improved Stoves
Collaborator

K. ETYANG
Secretary

M. EKACHUL
Tree Nursery
Collaborator

L. ASERWA
Resp. Tree
Nursery

ACTIVITIES

In 2022, we accomplished various milestones, including the planting of 139,393 trees of 40 different species, the construction of 650 improved stoves, and community sensitisation programs that reached numerous children and other community residents. We distributed trees to 1,424 beneficiaries, including schools and privates.

APRIL

Upgrade of 750W off-grid solar system

MARCH

Acquisition of 10,000-seedling per trip capacity lorry
Start of tree beneficiaries group formation

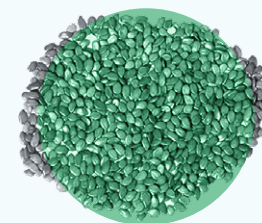
JANUARY

Pot-filling of 145,000 tree seedlings
Start of stove building
Start of sensitization
Start of 40-species indigenous seed collection



FEBRUARY

Purchase of 300 crates for tree distribution



MAY

Start of seedlings distribution

JUNE

Lease of additional 2,000 m² land for tree nursery expansion



JULY

Purchase of two bulls
Grass-thatched roof renovation

AUGUST

Start of Kakamega 50-ha rehabilitation project negotiation

DECEMBER

Site identification for 50-ha rehabilitation project
Start 70,000-seedling tree nursery with Kakamega CBO
Launch of crowdfunding



NOVEMBER

Visit to ICIPE Mbita Point
Doubling seedbed capacity

OCTOBER

Bamboo tube trial

SEPTEMBER

End of distribution at 139,393 trees

REFORESTATION

This is the 6th year since we established a tree nursery that plants indigenous trees with local communities to promote reforestation and conserve biodiversity. From 2019 onward, we have managed to double up our production annually thanks to a self-hosted crowdfunding. In 2022, we have freely distributed 139,393 trees of 40 species to 1,424 beneficiaries.

As grassroots actors in reforestation, we face a formidable opponent: climate change. While large-scale reforestation initiatives can effectively sequester vast amounts of carbon, they are not immune to the very climate change they are trying to mitigate. Our aim is to develop a reforestation model that focuses on inhabited regions, recognizing the mutual benefits that trees and communities can provide each other.

INCENTIVES FOR BETTER RESULTS

In an effort to increase the efficiency of our reforestation efforts, 2022 saw a significant reshaping of our activities. While tree planting has become the unequivocal center of our work, we provided improved stoves and other benefits to beneficiaries as incentives to boost survival rates. Grouping beneficiaries into 15-member, leader-elected groups led to significant logistical gains, especially in terms of follow-up. Additionally, we implemented the use of pigeon peas as a fast canopy-building shrub on a full scale.

Applicants had to form 15-member groups and following 2 years of experiment in the field, they received 250 grams of pigeon peas seeds. This shrub, which is 2.5 meters tall and provides protein-rich peas, grows a canopy in just 4 months that shields seedlings from intense sunlight while also providing nourishment. Outstanding survival rate of seedlings would enable beneficiaries to receive a highly-demanded energy saving stove and to receive trees again the next year. Organic farming teachings were provided upon request from interested groups.

LOGISTICS IMPROVEMENTS

The transport capacity was significantly increased with the purchase of a 6-ton truck capable of transporting 10,000 seedlings per trip. We also purchased 300 crates, enabling us to select an appropriate mix of species suitable for each location's climatic conditions. These crates allowed us to reduce the average number of seedlings distributed per beneficiary from 240 to 80, in an attempt to reduce their vulnerability once planted: the fewer the seedlings, the better the beneficiary's ability to care for them.



139,393

TREES DISTRIBUTED



40

TREE SPECIES



1,424

BENEFICIARIES



80

AVERAGE NUMBER OF TREES PER BENEFICIARY



"Spreading the green love", Matayos, Busia County – September, 2022 – 12th distribution. EMAUA's team offloads crates of seedlings from its 6-ton truck to distribute to subscribed groups. Cheerful beneficiaries gather to collect their crates, each containing 80 seedlings of assorted indigenous species. Among them, a man single-handedly carries his crate, ready to transfer the seedlings before returning it.

FACTORS INFLUENCING THE SURVIVAL OF TREE SEEDLINGS

In 2022, we encountered unexpected challenges due to climate fluctuations, which provided unique opportunities for learning and adaptation. Our typically tropical wet climate, usually favorable for tree planting, experienced unusual weather patterns, with heavy rainfalls extending into November. Subsequently, the La Niña phenomenon resulted in an extended drought across East Africa.

Our focus has consistently been on selecting tree species for their ecosystem benefits, rather than solely for their survival capabilities. This approach means that we often work with sensitive species which, despite having lower survival rates under harsh weather conditions, offer significant environmental advantages when mature.

We have also recognized other factors that positively affect the survival rate (SR) of seedlings, such as delivery timing, beneficiary awareness of the importance of indigenous trees, and the appeal of incentives. Moving forward, we are optimistic about implementing new strategies to enhance the success of our tree planting projects, while staying committed to fostering thriving ecosystems.

ASSESSMENT OF THE VARIOUS FACTORS

	DELIVERY TIMING	SENSITIZATION EFFORTS	ATTRACTIVENESS OF INCENTIVES	SPECIES' STURDINESS
DESCRIPTION OF THE FACTOR	Seedlings must ideally be planted from April, where rains start. The earlier they are planted, the bigger they grow and make reserves before the onset of the dry season in December.	Local communities lack awareness about indigenous trees, preferring exotic, high-yielding ones. Sensitization enables them to appreciate indigenous trees' practical benefits.	Tree planting is demanding. Incentives play a key role in increasing the attractivity for beneficiaries of planting and caring for trees. The more attractive the incentive, the higher the SR.	Different micro-climates need different mix of species. Additionally, the more attractive the species to beneficiaries, the more they will take care of their trees.
MEASURES IN PLACE TO RESPOND TO THE FACTOR	As soon as rains started, we were able to distribute 66% of our seedlings to beneficiaries within 1 month. The rest took longer to mature and were distributed later during the rainy season.	Each group attended two sensitization sessions explaining why participants would directly benefit from planting indigenous trees and the good practices to plant them to get best results.	Beneficiaries were made aware that a good SR after a year would be key: 1) to receiving trees again after a year and 2) to receiving an energy saving stove that reduces firewood consumption by 2/3.	We ensured that each project received a mix of well adapted, biodiverse species. However, a few rare, sensitive species are also included for their ecosystemic benefits.
LESSONS LEARNED	A high fluctuation in seedlings' growth within the same beds resulted in us being unable to distribute the intended 100% of the seedlings in May. Reason: 33% didn't meet our quality requisites for distribution.	We've learned numerous lessons regarding our approach to interacting with less-educated individuals, encompassing the merits of transparent marketing and comprehending their situations to furnish adequate explanations.	Introducing incentives has enabled us to change our perspective on community work. Despite an interest for native trees, the lack of incentives is a limiting factor that we had underestimated until now.	As our ability to source and multiply rare species grow, we realise that this goes in contradiction with the aim of obtaining industry standard survival rates. However, we remain determined to prioritize biodiversity over productivity.

RARE SPECIES

In 2022, 11 out of the 40 species that we multiplied were rare in our region or classified vulnerable and they totalled 34% of all seedlings distributed. Two are classified vulnerable on the red list of threatened species of the IUCN, namely the African cherry (*Prunus africana*) and the African mahogany (*Khaya anthotheca*). In order to maximise their genetic diversity, 97% of our seedlings have been multiplied using seed propagation.

We multiply these species for their ecosystemic benefits and their cultural benefits to the communities. Their loss is associated with the loss of traditional knowledge linked to those species, whether medicinal, dietary or ritual. Their rarity also enhances the interest from beneficiaries to grow our trees.

As we have mentioned above, the rare species that we distribute contribute negatively to the overall survival rate of the trees that we distribute. Ironically, an efficient measure to increase our survival rate would be to focus on the few highly resistant species. This would however have an adverse effect on the biodiversity aspect of our work.

A NEW MAP FOR MORE TRANSPARENCY

In order to enhance the experience of our donors, we have introduced a new interactive map on our website, available to all our visitors, that allows visitors to see the date of plantation, the number of beneficiaries, the number of trees, the number of species and the GPS coordinates for each distribution point.

This map is part of our growing efforts to increase transparency towards followers, in a bid to maintain trust and accountability. We will strive to establish new measures in the future to further enhance these essential aspects for a healthy growth of an organisation.

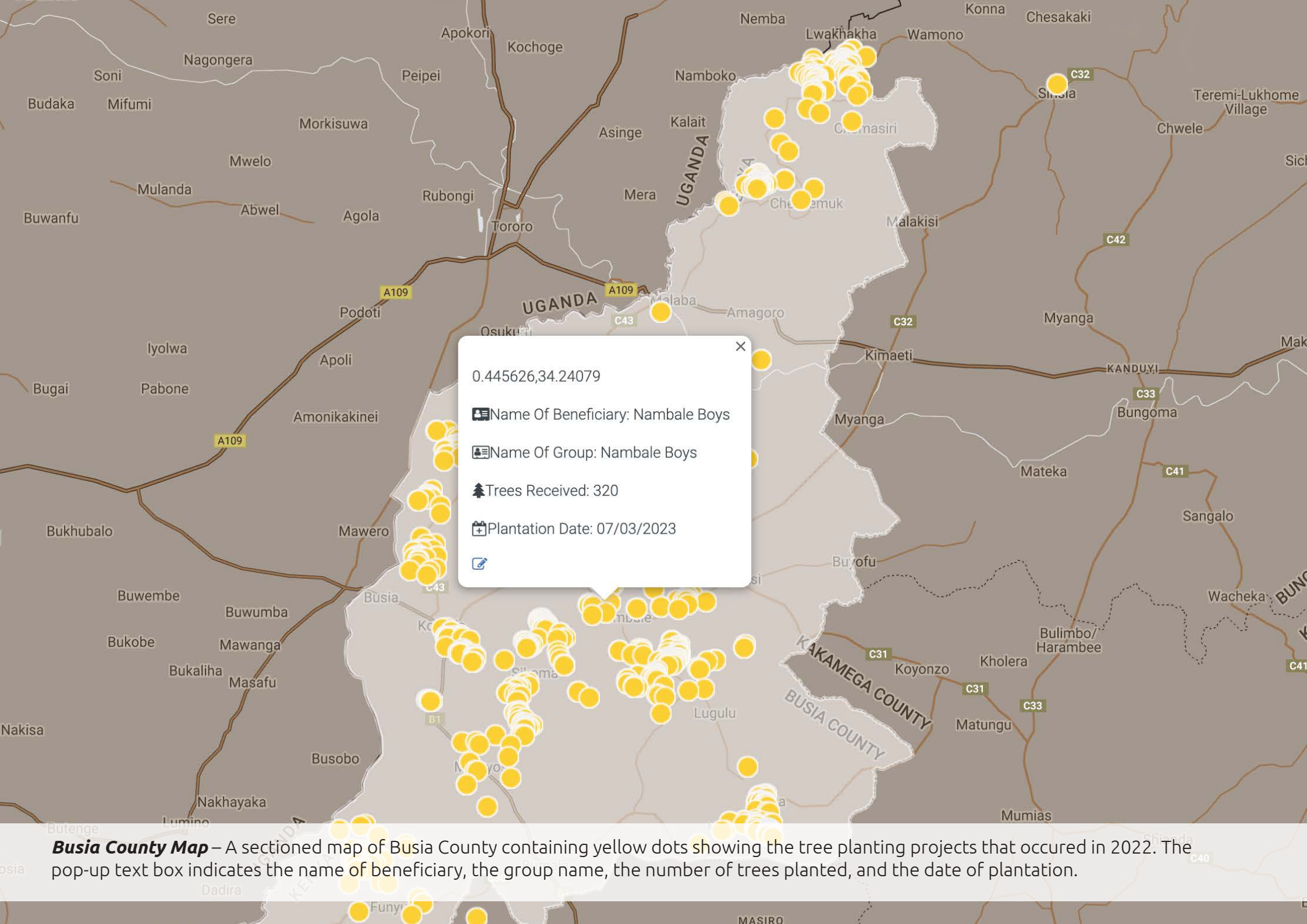
REHABILITATION OF 50 HA WITHIN KENYA'S LARGEST TROPICAL RAINFOREST, KAKAMEGA FOREST

Following the proposition by On A Mission, a Swiss-based non-profit organisation, to partner towards the implementation of a medium-scale reforestation project, we collaborated with a grass-roots organisation based in Kakamega, Kakamega CBO. With them, we have successfully managed to go through a process of selection conducted by the Kenyan government (KFS) towards the adoption of a 50-hectare degraded area within Kakamega forest, Iloro location, for rehabilitation.

Kakamega forest spreads over 238 km² and it is Kenya's largest tropical rainforest with a high amount of rainfall, averaging 2000 mm annually. Located near the equator, the forest experiences temperatures that are fairly stable throughout the year, ranging between 20°C and 30°C.

Several decades ago, the area's primary forest cover was removed, and it has since undergone a transition to invasive shrub vegetation. The project will aim to produce 70,000 seedlings of over 40 indigenous species for the rehabilitation of the proposed area by June 2023. While 50,000 will be planted in June, the remaining 20,000 will be kept in reserve to account for any potential seedling loss in the rehabilitation zone.





Busia County Map – A sectioned map of Busia County containing yellow dots showing the tree planting projects that occurred in 2022. The pop-up text box indicates the name of beneficiary, the group name, the number of trees planted, and the date of plantation.

COMMUNITY EDUCATION

The community education program offers sensitization on the importance of indigenous trees for human livelihood. The program focuses on reforestation and biodiversity enhancement through indigenous tree planting and is a key step prior to the application by future beneficiaries for tree seedlings. With the aim of increasing forest cover in Busia County, Kenya, we teach about the benefits of trees and the effects of deforestation. Consequently, the program provides guidelines on effective tree planting practices to ensure optimal growth and survival of our tree seedlings after distribution.

In 2022, we significantly upgraded our tree planting strategy, which encompasses the sensitization aspect. Our main target audience being institutions and individuals, we conducted meetings with local communities to reach out to beneficiaries who would plant 80 trees each. Our two field officers sensitized 57 groups, totalling 1'381 beneficiaries on the importance of indigenous trees but also on the benefits of improved stoves, and the use of local resources for compost making.



... and other benefits

Store CO₂, provide firewood and medicine, promote biodiversity, mitigate soil erosion.



Fresher temperatures

Through their canopy, trees lower temperatures making the air cooler.

Increased soil fertility

Living organisms convert biomass into organic matter, which boosts fertility.



Refilled aquifers

Trees' roots enable rainwater to percolate to the water table instead of running off to the rivers.

Sensitizing the youth is important due to their open-mindedness to new ideas, but implementing projects with them adds to the longevity of our teachings. Therefore, planting trees with them acts afterwards as a daily reminder of our teachings. In total, we visited 18 schools, of which 13 ultimately planted trees with us. We sensitized a total of 10,461 students.

IMPROVED STOVES

In an effort to increase the survival and care given to our seedlings, we incentivised improved stove construction. While this has greatly eased the search for beneficiaries, the move has increased the demand for the stoves, which we are yet to meet. In 2022, the 5th year since we launched the project, we have built 650 stoves bringing the total to 1345.

Almost half of the world’s population cook on traditional open fires. In rural Kenya, over 90% of households cook using the three stone open fire, making firewood a primary source of fuel. In order to suffice the demand of firewood, deforestation in inhabited areas has become rampant. Improved rocket stoves can reduce deforestation by decreasing the demand for fuelwood, which can help to preserve forests and biodiversity.

OUR IMPROVED STOVES:



QUICK TO BUILD

Are constructed within 2.5 hours



LOCAL MATERIALS

Use local blocks, sawdust and termite mound soil



LESS FIREWOOD

Reduce by 66% the firewood consumption



LESS SMOKE

Reduce smoke to an unnoticeable amount

In Busia region, three stones open fires consume high quantity of firewood. Such consumptions forces families to spend up to 20 hours per week collecting firewood. Besides this, the open fires produce harmful smokes. In a bid to curb deforestation, we started constructing our improved rocket stove for individuals and institutions in Busia County. Our improved rocket stoves are designed to be more efficient than traditional stoves, which reduce by 66% the amount of fuelwood needed to cook food. They also eliminate smoke and other harmful emissions, which can have health benefits for people who use them.

The rocket stoves are ready to use after a drying period of 21 days. Willing members of the community are trained free of charge by our experts, which contributes to the propagation of awareness. The high demand and positive feedback from our beneficiaries are encouraging, and we are striving to increase the scalability of the program.



“Smokeless Kitchen”. A woman in Siwongo village, Busia County smiles in her kitchen as she puts to tests our improved ‘rocket’ stove constructed as an alternative to the traditional three-stone open fire. EMAUA constructs improved stoves free of charge using 100% locally available resources to reduce the use of firewood by 66% and eliminate smoke.

ORGANIC FARMING

Food production is crucial for ensuring food security, which is a fundamental human right. However, conventional farming practices can cause environmental degradation, such as water pollution and loss of biodiversity. Organic farming, on the other hand, has the potential of improving soil quality, increasing biodiversity, and reducing the environmental impact of agriculture while increasing food production.

Currently, we focus on the use of readily available local resources in compost production, which can result in significant cost savings by reducing input expenses. Given that soil supports a quarter of all living known organisms, it is crucial to replenish it for adequate food production. Compost provides these organisms with organic matter, which in turn enhances soil fertility and substantially increases food security.

23 tree planting groups, comprising 423 participants, were the focus of our organic farming workshops in 2022, which emphasized compost production. These workshops enabled beneficiaries, mostly small-scale farmers, to improve their farming methods. It also created trust towards our organisation, showing them our commitment to them.

To begin with, we provided training on the significance and advantages of organic farming, as well as introducing a few fundamental principles: *crop rotation, agroforestry, and mulching*. Next, we surveyed each site to identify the available materials, which included *maize stalks and cobs, dried sugar cane, the nutrient-rich biomass of Mexican sunflowers (T. diversifolia), and cow dung*. We then demonstrated the production of compost using a four-heap system, supported by a wooden structure. Once we had produced a small amount of compost and explained the main principles of composting, we concluded the lesson and assigned the beneficiaries to replicate the process at home. Two weeks later, our field officer returned to visit each individual, ensuring that they had fully grasped our teachings and offering further guidance on compost production.

In November, in a bid to widen our organic farming teaching, members from EMAUA visited the ICIPE (*International Center for Insect Physiology and Ecology*) campus of Mbita to learn about the Push-Pull technology in the hopes of introducing this technology to our beneficiaries in 2023. This organic farming technology focuses on pest control, especially on cereal crops and vegetables, and has a holistic approach to control destructive pests while tremendously improving harvests and other farm outputs.

1. Composting theory
Adequate materials, structure, water and oxygen contents are key.

Material identification **2.**
Local materials like maize stalks, sugar cane bagasse and/or cow dung.

3. Building the structure
A four-heap system, supported by a wooden structure.

Compost making **4.**
We show compost making practically and conduct follow-up by visiting individuals.



In Ong'ariama, Busia County, 9 Women from Ong'ariama group undergo a '4-heap' compost production training offered by our responsible for Organic Farming. The attentive trainees are sensitized about the use of locally available natural resources such as the Mexican Sunflower to boost the organic matter content of their soil using compost.

WHAT HAPPENED AT EMAUA CENTER?

E-LEARNING

Every week, EMAUA's team attended a 2-hour learning session on youtube and face-to-face interactions. Team members identified topics of interest, which were further explored during the e-learning sessions. Topics, e.g. organic farming, compost making, reforestation ideas were elaborated by watching videos followed by discussions. These interactions improved the knowledge among the team on topics they deemed relevant, promoted positive interaction, self-motivation and bettered internal collaboration among our staff.

TWO NEW BULLS

We purchased two young bulls to make use of our underutilised grasslands and to complement our compost materials with their dung. They have been very efficient in helping to conserve our grasslands by controlling grass and shrubs growth. Their nitrogen-rich dung has resulted in an improvement of both the speed of decomposition and the quality of our compost. The dung has also been used to smear the floor of the houses, as it is traditionally done in Africa. This odorless binder prevents cracks and holes from occurring on the earthen ground.

TRADITIONAL HOUSE IMPROVEMENT AND MAINTENANCE

Traditional African grass-thatched houses are a wonderful way to provide shelter and coolness, but as they are made of natural materials, they necessitate more maintenance than conventional housing. Every third month, we have smeared the earthen floor using cowdung and we have redecorated the walls, whose natural clay-based paint fades due to rains. In 2022, we also had to fully renovate the roof, whose grass had started leaking due to a level of decomposition. Thus we harvested a specific type of grass from our grassland, that is traditionally used for roofing. Additionally, few termite attacks have been controlled using available commercial products, as we are not aware of any locally-sourced product to this effect. Termites can be detrimental to the wooden structure of the walls and to the roof.

LEASING OF ADDITIONAL 2000 M²

Our aim of producing 250,000 trees in 2023 has pushed us from June to lease an additional 2000 m² of land aimed at expanding the tree nursery in January 2023. In August, we planted seedlings of *S. sesban*, at a spacing of 4m by 3m, that would provide shade for the seedlings within 6 months. Before setting up the tree nursery, we planted greengrams and beans for our own consumption.

PREPARATION FOR 250,000 TREES IN 2023

Due to the fact that we are funded by small donors who engage with us during the December-January crowdfunding campaign, we work with the challenge of having to prepare for the next year before knowing the outcome of the campaign. This mainly included the purchase of 180,000 pots and their filling with substrate, the purchase of compost and sand for the substrate, the sourcing of indigenous tree seeds and the building of an additional 20 seedbeds measuring 1m by 6m.





EMAUA Headquarters, Sikoma, Busia County. *Left:* Sitting on a leased land, a section of the tree nursery canopied with *S. sesban* trees. *Mid:* From back iron roofed kitchen, storage unit, grass-thatched roof office and dormitory, solar panels, lorry, organopunicos beds. *Right:* Zoomed section of the dormitory earthen wall decorated with patterns drawn by natural clay, a grass thatched shade, banana and pawpaw fruit forest shading a major section of the tree nursery.

FINANCIAL REPORT 2022

COMMENTS

Throughout 2022, we experienced a substantial annual revenue growth, totaling \$ 67,515 – a surge of 59% compared to the previous year. This encouraging financial progress was related to the support of EMAUA Switzerland, our partner organisation in Switzerland. Over the same period, our assets grew, climbing by 38%, from \$31,963 to \$44,052. Administrative costs increased to reach 10% of our expenditure while projects took the remaining 90%. We ended the year positively with a surplus of \$305.

We made key investments this year that were aligned with our commitment to increase our efficiency and the quality of our work on the ground. One such strategic investment was in a new truck, significantly augmenting our transportation capabilities and thereby promoting our ambitious mission of doubling tree production each year. The increased capacity also resulted in fuel savings, reducing the damage to seedlings during transportation, which positively affected their survival rate post-planting.

In line with our focus on efficiency and sustainability, we instituted an online four-person authentication system and phased out 95% of cash transactions in favor of mobile banking, ensuring the secure and responsible use of our funds. Operational costs were effectively managed through the use of our own facilities and solar energy, further underpinning our dedication to sustainable practices.

The challenging economic climate, including a surge in local fuel prices, necessitated adjustments in our operational budget. However, our team successfully navigated these challenges, and we ended the year with a surplus of \$305.

Despite these financial pressures, we continued to prioritize our mission,

dedicating 90% of our expenditure to project work. Our administrative costs increased to 10% from 6% in 2021, a conscious decision made to professionalize our financial and administration team. This investment proved fruitful, improving both our financial management and ground coordination, setting the stage for future growth.

Looking forward, we plan to supply over 250,000 seedlings in 2023, signifying a new milestone in our journey. We have signed a first funded partnership by the end of the year 2022, marking a diversification in our fundraising approach, and we are also exploring additional strategies to raise the necessary funds for our future initiatives. We have expanded our workforce from 13 to 17 to meet heightened activity levels and continue to implement strategies that ensure feedback on our projects' impacts.

In this financial report, all monetary figures are presented in U.S. dollars (\$) for the sake of clarity and ease of understanding. We applied an exchange rate of 117.9577 Kenyan Shillings (KES) per US dollar, which was the average annual exchange rate for 2022.

BALANCE SHEET

Assets	31.12.22			31.12.21		
	\$	KES	%	\$	KES	%
Non-current assets						
Land and land improvements	19,218	2,266,900	44	19,218	2,266,900	60
Motor vehicles	16,810	1,982,879	38	5,882	693,839	18
Farm equipments	5,502	649,054	12	3,839	452,846	12
Furnitures & fittings	1,476	174,076	3	1,616	190,617	5
Biological Asset	315	37,200	1	-	-	-
Total non-current assets	43,322	5,110,109	98	30,555	3,604,203	96
Current assets						
Cash at bank and in hand	112	13,164	0	385	45,384	1
Accounts Receivable	619	72,999	1	465	54,800	1
Other Current assets	-	-	-	558	65,865	2
Total current assets	730	86,163	2	1,408	166,050	4
Total assets	44,052	5,196,273	100	31,963	3,770,253	100
Equity and liabilities						
	\$	KES	%	\$	KES	%
Capital and reserves						
Accumulated reserves	26,707	3,150,252	61	32,481	3,831,406	102
Transfer to capital reserves	16,531	1,950,000	38	-	-	-
Retained earnings (losses)	305	36,020	1	(688)	(81,153)	(2)
Total capital and reserves	43,543	5,136,273	99	31,793	3,750,253	99
Non current liabilities						
Current liabilities						
Accounts payables	509	60,000	1	170	20,000	1
Tax Payable	-	-	-	-	-	-
Total current liabilities	509	60,000	1	170	20,000	1
Total equity & liabilities	44,052	5,196,273	100	31,963	3,770,253	100

INCOME STATEMENT

Income	2022			2021			Progression
	\$	KES	%	\$	KES	%	
Income ¹	67,515	7,963,874	100	42,363	4,997,000	100	59%
Revenue total	67,515	7,963,874	100	42,363	4,997,000	100	59%
Expenditure	2022			2021			Progression
	\$	KES	%	\$	KES	%	
Project expenditure ²							
Project expenditure	33,052	3,898,699	49	19,960	2,354,378	47	
Personnel expenditure	27,966	3,298,750	41	19,863	2,342,982	47	
Total project expenditure	61,017	7,197,449	90	39,822	4,697,360	94	53%
Administrative expenditure ³							
Administration expenditure	438	51,648	1	187	22,033	0	
Personnel expenditure	5,754	678,757	9	3,041	358,759	6	
Total administrative expenditure	6,192	730,405	10	3,228	380,792	6	92%
Total expenditure	67,209	7,927,854	100	43,051	5,078,152	100	56%
Surplus/(Deficit)	305	36,020	0	(688)	(81,153)	(2)	

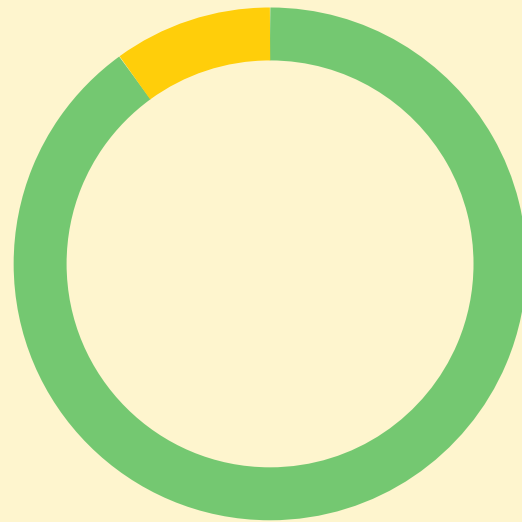
Notes

¹ Our financial growth this year is largely attributable to the amplified crowdfunding efforts that have allowed us to plant over 139,000 trees. This notable increase, up from the 61,000 trees planted in 2021, aligns with our organization's aim to double the number of trees planted annually.

² Project expenses rose in 2022 due to the growth of our initiatives, including the improved stoves project benefitting 650 individuals (up from 319 in 2021), tree distribution reaching 1,424 beneficiaries (up from 335), and the training of 423 farmers in organic farming, cumulatively contributing to increased project-related expenditures.

³ This year's administrative cost increase reflects our enhanced coordination capacity, crucial for mission execution. We also continue to employ a dedicated financial management staff. Despite these necessary steps, our administrative cost ratio remains at a reasonable 10%.

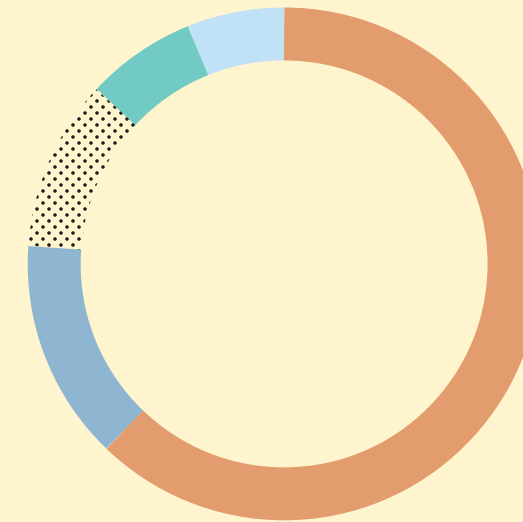
DISTRIBUTION OF EXPENDITURE



- 90% Projects and programs
- 10% Administration

We allocated \$61,017, representing 90% of our budget, to projects and programs. These funds were channeled into a range of initiatives, including reforestation efforts, energy-efficient stoves, community outreach and education, organic farming programs, media visibility campaigns, and hospitality. Meanwhile, administrative expenses totaled \$6,192 or 10% of our total outlay. This amount was principally used to support our two full-time staff, responsible for managing financial and coordination tasks.

DISTRIBUTION OF EXPENDITURE BY PROGRAMME



- 62% Reforestation & sensitization
- 14% Improved stoves
- 11% Organic farming
- 7% Media production
- 6% Facilities maintenance & staff meals

The project-related expenditure totaled \$54,638. Of this, \$34,063 was dedicated to reforestation and sensitization, which includes the production of saplings, the sensitization of beneficiaries and the distribution of mature seedlings. The construction of energy-saving stoves for beneficiaries was responsible for an expenditure of \$7,649. Demonstration and training in organic farming absorbed \$6,010, while media production for improved visibility and publicity used \$3,825. Lastly, we allocated \$3,278 towards our facilities maintenance & staff meals department.

**EMAUA COMMUNITY BASED ORGANIZATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

INDEPENDENT AUDITORS' REPORT TO THE BOARD MEMBERS OF EMAUA COMMUNITY BASED ORGANIZATION

Report on the Financial Statements

We have audited the accompanying financial statements of EMAUA Community Based Organization, set out on pages 5 to 12 which comprise the Statement of financial position as at 31st December 2022, the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the Community based organisation as at 31st December 2022 and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Public Organization Act.

Partners' Responsibility for the Financial Statements

The Board Members are responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Public Benefits Organization Act. This responsibility includes: designing, implementing and maintaining internal control 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.

Auditor's 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the partnership's preparation and fair presentation of the financial statements 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 partnership's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the partners, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal Requirements

As required by the Public Benefits Organization Act we report to you, based on our audit, that:

- i) 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;
- ii) in our opinion proper books of account have been kept by the Organization, so far as appears from our examination of those books; and
- iii) the Organization's balance sheet and profit and loss account are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report was FCPA Wycliffe M. Kibisu, practicing Certificate no. P. 2958



WYCLIFFE MAJENGO & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
D School Centre
Ejinja Corner Mumias Road

Date: 24th June 2023

AUDIT

The balance sheet and income statement presented on pages 25 to 26 have been extracted and summarised from the 2022 financial statements, which have been audited in their entirety by Wycliffe Majengo & Associates.

The full set of financial statements can be downloaded from emaua.org/financial-report.

Contact: info@emaua.org