



**TAX JUSTICE  
NETWORK  
AFRICA**



**2024**

**ANNUAL REPORT**





**Vision**

A just, prosperous, self-reliant and integrated Africa sustainably harnessing its resources to enable its people to lead a dignified life.



**Mission**

To mobilise African citizens and challenge public institutions to influence and change policy to enable tax justice to prevail in Africa.



**Core values**

We commit ourselves to work in solidarity with human rights and economic justice movements to realise the convergence of all justice and human rights struggles.



**Integrity**

We make an informed decision based on mutual accountability, honesty, and commitment to deliver.



**Transparency**

We uphold the value of trust, respect for one another, openness and truthfulness in our relationships and communications, as we walk the talk.



**Justice**

We accord equal rights, fair opportunities, and treat all without discrimination



**Partnerships**

We commit ourselves to deliver our objectives through strategic partnerships and by working collaboratively with our members and allies.



**Solidarity**

Since tax justice is integral to the broader social and economic justice agenda, we commit ourselves to work in solidarity with human rights and economic justice



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## Statement from the Chair, Executive Council

Greetings,

I am pleased to present the Tax Justice Network Africa's (TJNA) Annual Report for 2024, my first as Chair of the Executive Council for the 2024–2027 term. My election, alongside an outstanding team of council members, during the 7th Triennial General Assembly in Uganda, marked a critical milestone in the network's ongoing journey toward advancing fiscal justice on the continent. I took on this role at a time when the need for bold, coordinated action has never been more urgent.

This year has been pivotal for the tax justice movement in Africa. TJNA has continued to grow in visibility, credibility, and impact demonstrated through: its strong leadership in the UN-led negotiations for a global tax convention, sustained national advocacy across key African countries, and the deepening of partnerships that have strengthened civil society's voice across the continent.

The increase in excise tax revenues in countries like Ghana, the reversal of regressive policy decisions in Nigeria, and critical shifts in Kenya's and Zambia's tax regimes reflect TJNA's strategic influence in real-world policy outcomes. These successes are the result of tireless collaboration between the secretariat, our members, and partners across the continent.

As the new Chair, I reaffirm our commitment to continue prioritising the fight against IFFs, advancing progressive and redistributive taxation, and promoting fiscal policies that empower the most marginalised, especially women and youth.

We will also deepen our engagement in shaping regional and global tax policies that reflect Africa's realities and development priorities restoring control of the continent's resources and protecting its economic future.

As TJNA's Executive Director, Ms. Chenai Mukumba powerfully stated during the General Assembly, TJNA is entering a new era of purpose-driven leadership, collective impact, and strategic growth.

The accomplishments of 2024 reflect the strength of the network and the bold vision that drives our work. Together, we will build a continent where tax justice is not just an ideal but a lived reality.

Mr. Jean Mballa Mballa  
**Chair, Executive Council, TJNA**



***“As we look to the future,  
TJNA is committed to  
expanding its programmatic  
reach, deepening its presence  
across more countries, and  
strengthening its impact on  
the continental and global tax  
justice agenda.”***



## Statement from the Executive Director



*“As we look to the future, TJNA is committed to expanding its programmatic reach, deepening its presence across more countries, and strengthening its impact on the continental and global tax justice agenda.”*

Dear Friends,

In 2024, TJNA successfully held its Triennial General Meeting, bringing together members, partners, and stakeholders from across the continent to reflect on progress, strengthen governance, and shape our strategic direction for the years ahead. The meeting reaffirmed our commitment to advancing tax justice and economic equity in Africa through collaboration, accountability, and shared purpose.

A major milestone under our Tax and International Financial Architecture work was our active contribution to shaping the emerging UN Tax Convention. As part of the Inter-Institutional Coordinating Mechanism alongside the African Union, ATAF, and UNECA, TJNA supported the African Group in securing strong Terms of Reference and coordinated more than 100 African civil society organisations to articulate unified, progressive positions throughout the UN Ad Hoc Committee sessions.

Regionally, we strengthened the African Parliamentary Network on Illicit Financial Flows and Taxation (APNIFFT) by launching new national caucuses and convening parliamentarians to reinforce collective action against IFFs.

Our Tax and Natural Resources work expanded to address the growing imperative of climate justice. The publication of our landmark report, Tax Justice for Climate Action in Africa, explored how taxation, extractives, and climate financing intersect to shape just transitions in countries such as Mozambique and Tanzania.

TJNA's active participation in the Mining Indaba and Alternative Mining Indaba reaffirmed our commitment to fair transitions and sustainable resource governance, while new tools were introduced to support parliamentary oversight of extractive revenues.

Through our Tax and Equity pillar, we deepened support for feminist and health justice movements. TJNA's leadership in tobacco taxation, through the Africa Tobacco Tax Consortium and country-level engagements in Ghana, Nigeria, and Kenya, demonstrated the critical link between fiscal policy and improved public health outcomes.

As we close the chapter on 2024, TJNA stands proud of the strides made in advancing a fair, transparent, and inclusive tax and financial system for Africa. Guided by our mission, we demonstrated leadership, deepened partnerships, and influenced key policy processes across the continent and globally.

As we look ahead to 2025, TJNA does so with renewed resolve and a shared sense of purpose. The progress we have achieved together shows that transformation is not only possible, but also already underway. Our collective efforts continue to pave the way toward a just, equitable, and self-determined Africa.

In solidarity,

Chenai Mukumba  
**Executive Director, TJNA**

# TJNA's New Executive Council



**Chairperson: Mr. Jean Mballa Mballa**  
Executive Director of the African Regional  
Center for Endogenous and Community



**Vice Chairperson: Ms. Nada Trigui**  
Chief Operation Officer, Tunisian Observatory of  
the Economy



**Gibons Mwabukusi**  
Finance & Administration Manager at  
Policy Forum



**Mr Isaac Mwaipopo**  
Executive Director at Centre for Trade  
Policy and Development



**Bertha Phiri**  
Executive Director of  
Malawi Economic Justice Network



**Jean Paul Mulyanga**  
Programme Director of the National Episcopal  
Conference of the Congo



**Eunice Musiime**  
Executive Director of  
Akina Mama wa Afrika



**Benedict Doh**  
Head of Finance  
Ghana Integrity Initiative



**Marieme Soda MBACKE**  
Executive Director of Citoyens Actifs pour la  
justice Sociale (CAJUST)



**James Muraguri**  
Chief Executive Officer  
of the Institute of Public Finance (IPF)

# Executive Summary



In 2024, TJNA consolidated its position as a leading voice in advancing equitable, transparent, and people-centred tax systems across the continent. Against a backdrop of widening inequalities, debt vulnerabilities, and shifting global tax dynamics, TJNA championed African-led fiscal solutions that place justice, accountability, and inclusion at the core of economic governance.

Through strategic advocacy, technical expertise, and coalition building, TJNA helped shape the global tax reform agenda, most notably by influencing the design of the UN Tax Convention. As part of the Inter-Institutional Coordinating Mechanism alongside the African Union, ATAF, and UNECA, TJNA provided critical technical input and policy support to the African Group, while coordinating over 100 civil society organisations to advance unified, progressive positions. This collective engagement positioned Africa as a credible and cohesive voice in redefining international tax cooperation.

At the regional and national levels, TJNA's evidence-based advocacy drove measurable policy change. In Ghana, Nigeria, Kenya, Zambia, and Senegal, TJNA and its partners advanced tobacco taxation as a dual tool for domestic resource mobilisation and public health improvement. Building on this, TJNA co-hosted the Africa Health Taxes Symposium with the World Bank, convening policymakers, researchers, and advocates to align health financing strategies with equity-focused tax reforms.

TJNA also deepened engagement on investment and natural resource governance, challenging harmful tax incentives and

linking fiscal policy to climate justice. The landmark publication *Tax Justice for Climate Action in Africa* underscored the nexus between taxation, extractive industries, and just transitions. Through participation in major convenings; including the Mining Indaba and Alternative Mining Indaba where TJNA reaffirmed its commitment to ensuring that Africa's natural wealth supports sustainable, people-driven development.

Another key innovation in 2024 was the piloting of TJNA's Policy Tracker in Namibia, a tool designed to monitor, analyse, and visualise fiscal policy developments across African countries. The Policy Tracker strengthens data-driven advocacy, enhances transparency, and equips policymakers and civil society with real-time insights to influence fair and effective tax reforms.

Institutionally, 2024 marked a period of renewal and growth. TJNA strengthened its governance structures through a successful Triennial General Meeting, enhanced staff capacity, and broadened its regional footprint through strategic partnerships and parliamentary networks such as APNIFFT. These milestones have fortified TJNA's organisational resilience and positioned it for greater impact in an evolving policy landscape.

As TJNA looks ahead to 2025 and beyond, it does so with renewed resolve to advance tax justice, economic sovereignty, and inclusive development anchored in African priorities and driven by African voices. The progress of 2024 reaffirms that equitable taxation is not merely a fiscal necessity to a just, self-reliant, and dignified Africa.

# A new dawn for the global financial architecture





## Overview

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In early 2024, TJNA made significant strides in advancing international tax justice, laying a strong foundation for ongoing global advocacy. In response to the call for submissions from the UN Secretariat, TJNA [submitted its input](#) to the UN Ad Hoc Committee on the proposed UN Tax Convention, aligning closely with the African Union and the African Tax Administration Forum (ATAF).

At the 2024 United Nations Economic and Social Council (ECOSOC) Special Meeting, TJNA championed the introduction of [net wealth taxes](#) as a tool to reduce inequality and finance the Sustainable Development Goals (SDGs). The organisation also took part in the 28th Session of the UN Tax Committee, contributing to key discussions on cross-border services and wealth taxation.

At the first Substantive Session of the UN Ad Hoc Committee, TJNA played a crucial role in shaping the Terms of Reference (TORs) for the UN Tax Convention. It closely

tracked the positions of both African and Global North countries, producing resources that enabled African civil society organisations (CSOs) to engage more effectively in the process.

Through the coordination of an expanded African CSO Working Group now over 100 members, TJNA led joint submissions and organised policy discussions on tax matters. TJNA also developed fact sheets and a working paper to counter misinformation and amplify African voices.

During the Second and Final Session, TJNA provided [direct technical support](#) to the African Group and, in partnership with the Global Alliance for Tax Justice, helped secure the adoption of the TORs by a majority of 110 countries. This milestone highlighted Africa's growing influence in global tax reform and the power of coordinated civil society action.

## Africa's finance ministers call for heightened capacity building to strengthen tax cooperation among African countries



In early 2024, African Ministers of Finance, Planning, and Economic Development called on TJNA alongside other tax justice partners to enhance cooperation with governments to ensure that African countries have adequate capacity to advance sustainable domestic resource mobilisation and tax cooperation.

This took place at the 56th session of the Economic Commission for Africa (UNECA) Conference of African Ministers of Finance, Planning and Economic Development

that was held in Victoria Falls, Zimbabwe from February 28 to March 1, 2024.

TJNA's Executive Director, Ms. Chenai Mukumba attended the conference and participated in a side event on the UN Tax Convention organised by UNECA highlighting the conversation on the reform of the global financial architecture and lauded the significant role that UNECA is playing in supporting the Africa Group as they lead the reform conversations at the UN.



## The second session of the Ad Hoc Committee on UN Tax Convention



**T**JNA joined UN member states and other stakeholders in New York for the Second Session of the Ad Hoc Committee to draft terms of reference for a United Nations Framework Convention on International Tax Cooperation, from 29 July to 16 August 2024.

During its second session, the Ad Hoc Committee discussed and finalised the draft terms of reference for the UN Tax Convention in preparation to be submitted to the United Nations General Assembly for consideration at its 79th session in September 2024.

In June 2024, the Ad Hoc Committee released a zero draft terms of reference in preparation for the second session. TJNA enjoyed observer status in this process and was able to convene a working group that submitted views on the zero draft. The TJNA working group noted that bureau members did not unanimously agree on the zero draft and called on Member States to negotiate in these proceedings in good faith.

### UNTC TERMS OF REFERENCE 2024 TIMELINE



## Tax stakeholders reaffirm commitment toward a common African position in the global tax reform



**A**frican Union (AUC) member states representatives, public policymakers and private sector, civil societies, the media, international organisations, and development partners working on IFFs have adopted a declaration that reaffirms their commitment to supporting AUC and its partners in their advocacy for a common African position in the global tax reform agenda.

This declaration, dubbed the Tunis Declaration, was made at the Pan-African Network Conference on Fighting IFFs in Africa, which took place from 26 to 28 June 2024 in Tunis, Tunisia. The conference was organised by the AUC in collaboration with TJNA and ATAF.

*"Over the past 2 days, we worked together with one of our regional partners, the Tunisian Observatory of Economy, to understand our role as CSO in the global tax reforms. Together as CSOs, we have been working towards raising citizens' awareness of the challenge of IFFs,"* noted Chenai Mukumba, TJNA's Executive Director.

Ms Mukumba also stressed the importance of addressing inequality in the distribution of taxing rights and further called on participants to harness the transformative power of taxation in addressing gender inequality across Africa.

*"As we think about tax and gender, we also need to increase the gender-disaggregated data we are producing to create an appropriate policy to address inequality and to push this within the revenue authorities,"* she added.

In the declaration, participants also underscored the importance of supporting initiatives by partners, such as guidelines and tools for measuring IFFs, to enable precise and effective policymaking and evidence-based responses to combat IFFs. Such tools include the Anti-IFFs Policy Tracker Tool, which is designed to monitor the implementation of national-level policies to combat IFFs.

***"We also need to increase the gender-disaggregated data we are producing. This is important to support the development of policies to address gender inequality."***

## African CSOs rally support for the Africa Group as UN Tax Convention negotiations gather pace



Africa’s civil society has committed to rallying behind the Africa Group in the ongoing negotiation for a UN Framework Convention on International Tax Cooperation that responds to Africa’s context. This commitment was an outcome of deliberations that took place at the Regional CSO Conference on Global Tax Reforms on 22 to 24 June 2024 in Tunis, Tunisia. The meeting was held by TJNA in collaboration with the Tunisian Observatory of Economy (OTE).

Participants included representatives of civil society organisations, faith-based organisations, the African Parliamentary Network on IFFs and Taxation (APNIFFT), individual researchers and academics drawn from Tunisia, Senegal, Namibia, Ghana, Kenya, Ivory Coast, South Sudan, Libya, Algeria, Ethiopia, Tanzania, Central African Republic, Liberia, Uganda, Mauritius, Nigeria, Niger, Eritrea, Malawi, South Africa, Zambia, Cameroon and Mozambique, Egypt, Mauritania, Morocco.

***Africa’s civil society has committed to rallying behind the Africa Group in the ongoing negotiation for a UN Framework Convention on International Tax Cooperation that responds to Africa’s context.***

# Investment policy reforms to enhance linkages and stop leakages





## Overview

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In 2024, TJNA intensified its advocacy for investment policy reforms that prioritise domestic value creation and curb the pervasive leakage of public revenues. Recognising the harmful impact of tax incentives, opaque contracts, and investor-state dispute settlement mechanisms, TJNA called for a shift toward transparent, equitable, and accountable investment frameworks.

By promoting policies that strengthen local linkages such as fair taxation of multinational enterprises, local content requirements, and community benefit agreements, TJNA seeks to ensure that foreign direct investment contributes meaningfully to sustainable development, rather than facilitating profit shifting and IFFs.

### **Amplifying Tax Conversations in Africa**

In 2024, TJNA launched a six-part podcast series on public interest litigation (PIL), highlighting [tax and economic justice](#) cases across Africa in 2024.

TJNA also influenced [policy discussions in Kenya](#), making oral submissions to the National Assembly Parliamentary

Committee on Finance and National Planning, advocating for a cautious approach to ratifying the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). This contributed to the MLI's eventual parliamentary approval, signalling a step forward in international tax reform.

In Zambia, TJNA collaborated with local partners to produce a working paper analysing the implications of global tax reforms, including the BEPS project and the proposed UN Tax Convention, on Zambia's domestic resource mobilisation. Additionally, TJNA co-authored a [T20 policy brief](#) calling for standardised tax expenditure reporting across Africa to enhance accountability.

Another milestone was the launch of the [Tax Incentives Governance Toolkit](#) for MPs during a regional conference for Eastern and Southern African parliamentarians on September 17–18. The toolkit emphasised parliamentarians' oversight and legislative roles in improving tax incentives governance. It facilitated peer learning by presenting case studies of successful reforms led by parliamentarians.

## TJNA's podcast series: Tax Conversations Africa, unpacking litigation for tax justice

To boost advocacy efforts, TJNA hosted a 6-part podcast series on PIL. The podcast series raises awareness on PIL to address economic/tax injustices and IFFs.

Africa loses USD88.6 billion or 3.7 per cent of its gross domestic product (GDP) annually, to IFFs according to UNCTAD (2020). These flows originate from sources such as revenues from illegal activities, tax avoidance and evasion, transfer pricing, trade mis-invoicing, and corruption.

IFFs divert resources from social development and hinder financing development in Africa by undermining domestic resource mobilisation efforts. As a result, governments are unable to provide the necessities required for citizens to develop and contribute effectively to economic growth. This has led to a systematic revocation of human and economic rights even though most African constitution's guarantee the preservation of human rights and in many instances economic rights are justiciable. Making governments account for their inability or unwillingness

to provide basic services is always a difficult task and, in some instances, risky depending on the protection of civil liberties and resources available to public interest groups.

**TAX CONVERSATIONS AFRICA**  
A TJNA PODCAST SERIES

**LITIGATION FOR TAX JUSTICE**  
Hosted by FRANCIS KAIRU

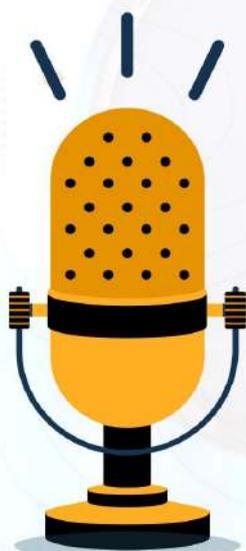
**EPISODE 2**  
Do Tax Incentives Deter Regional Integration?  
A question for East Africa

**GUEST**  
**Everlyn Muendo**  
Policy Associate Tax Justice Network Africa

Podcast available on SoundCloud

Powered by **TAX JUSTICE NETWORK AFRICA**

## TAX CONVERSATIONS AFRICA



Hosted by  
**EVERLYN MUENDO**

## LITIGATION FOR TAX JUSTICE

### EPISODE 1

Cap the Debt! The Case of Zimbabwe

### EPISODE 2

Do Tax Incentives Deter Regional Integration? A question for East Africa

### EPISODE 3

The 'Crocodile' Case: Labour Rights and Transfer Pricing in South Africa

### EPISODE 4

Taking West Africa's Biggest Gold Miner to Court - Barrick Gold case

### EPISODE 5

Double Taxation Agreements and Human Rights in Kenya

### EPISODE 6

Sharing the tax burden fairly? The Minimum Tax Case

Powered By



Podcast available on SoundCloud

## New toolkit highlights how parliamentarians can navigate the complexities of tax incentives governance



Harmful tax incentives have been said to contribute to revenue leakages and the erosion of a country's tax base. As a result, members of parliament are encouraged to anticipate these challenges and develop strategies to address them, ensuring more effective governance of tax incentives and expenditures.

This was reflected in a toolkit by TJNA and its partner ACEPIS that sought to provide technical support to MPs on tax incentives governance. It breaks down the essence of tax incentives, provides a rationale for tax incentive governance by providing best practices and key legislative interventions that MPs can make in line with improving tax incentives/expenditure governance.

The toolkit titled 'Tax Incentives Governance for Tax Justice, A toolkit for African MPs', examines tax incentives which aim to encourage economic activity, particularly investment. Examples of such incentives include; tax holidays, investment allowance, tax deferrals, special economic zones among others.

### REPORT

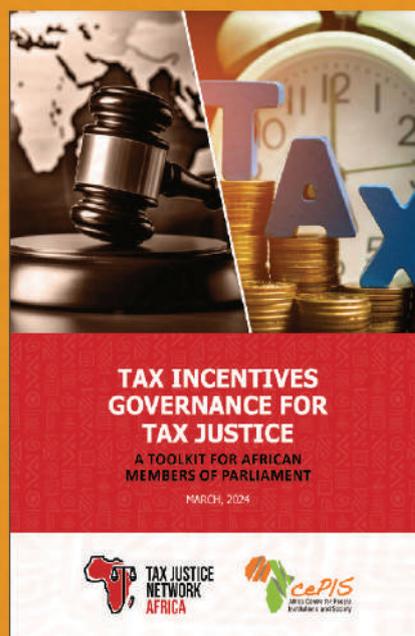
## Tax Incentives Governance for Tax Justice. A Toolkit for African Members of Parliament.



Available to download

 <https://tjna.me/40o6nTs>

Tax Justice Network Africa



## TJNA and ATAF renew cooperation to strengthen domestic resource mobilisation in Africa



**T**JNA and ATAF renewed their commitment to continue working together in advancing, promoting and strengthening domestic resource mobilisation in Africa.

The two institutions signed a Memorandum of Understanding (MoU) on areas of mutual collaboration and cooperation at the ninth African Tax Research Network (ATRN) Annual Congress in Gaborone, Botswana. The renewed MoU sought to promote collaboration on areas including capacity building, technical expertise, development of tax policies, the implementation of the High-level Panel discussions on IFFs and the promotion of progressive taxation systems across the continent.

The partnership also includes technical assistance, exchange of information, and co-organisation of national, regional, continental, and international events. These efforts will further advocacy at all levels for

the improvement of domestic resource mobilisation, research, knowledge generation, and the dissemination of intelligence on emerging funding and policy-related opportunities.

TJNA and ATAF have a longstanding partnership in working towards enhancing regional collaboration, providing crucial data for evidence-based decision-making, and amplifying Africa's voice in global tax reforms. The MoU comes at a critical moment after UN member states adopted, by an overwhelming majority, the Ad Hoc Committee's Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation.

The partnership also entails collaboration on flagship events and projects such as the Pan-African Conference on IFFs and Taxation (PAC) and contributing to the stewardship of the High-Level Panel Report on IFFs follow-up process.

**A unified pan-African vision for a  
fair and inclusive energy transition**





## Overview

As Africa faces the urgent need to address climate change, the call for a just and inclusive energy transition has become more critical than ever. With over 600 million people in Africa lacking access to electricity and the continent contributing only three to four percent of global greenhouse gas emissions, a pan-African narrative is essential to ensure that Africa's energy future is built on principles of equity, sustainability, and empowerment. This vision advocates for a transition that prioritises the continent's unique needs and challenges, fostering green energy solutions that create jobs, reduce poverty, and support long-term economic growth.

It is projected that a \$7 trillion investment in Africa's energy sector could result in 85 million new jobs by 2030.

By championing African-led solutions, this narrative seeks to ensure that energy reforms not only mitigate climate change but also promote social and economic justice, particularly for communities that have historically been left behind.

In 2024, TJNA achieved notable milestones in research, advocacy, and engagement. A significant accomplishment was the publication of [Tax Justice for Climate Action in Africa](#), which examines taxation, climate finance, and extractive industries in Mozambique and Tanzania. Following peer review and editing, the report was released in the second quarter.

Additionally, TJNA participated in key convenings, including the FAIR for ALL Africa learning event and the 15th Alternative Mining Indaba (AMI). At FAIR for ALL, TJNA shared its fiscal justice work and co-moderated sessions on the Fair Tax Monitor. At AMI, themed "Energy Transition Minerals," TJNA co-convened discussions on tax justice amid Africa's climate crises.

Additionally, TJNA launched the MPs' Toolkit for [Understanding the Fiscal Terms of Mining Contracts](#) during a regional conference, providing Members of Parliament with technical resources to navigate mining contracts.

**It is projected that a *USD7 trillion* investment in Africa's energy sector could result in *85 million* new jobs by 2030.**



Curtains fell on the 15th edition of the [Alternative Mining Indaba \(AMI\) 2024](#), with participants increasing the clamour for strengthened legislation and structures in line with the aspirations of the Africa Mining Vision. This will ensure the effective integration and participation of Africa's communities in the critical minerals value chain.

AMI 2024, convened under the theme 'Energy Transition Minerals: Putting Communities First for an Inclusive Feminist Future', brought together over 400 delegates who also committed to a strengthened youth and feminist movement that will keep the fight for a just energy transition for Africa.

AMI 2024 delegates noted that governments and mining companies must come under increased scrutiny to stop tax dodging and ensure that revenue from extractives works for mining communities. They also called for the decriminalisation of the artisanal and small-scale mining sector and the upholding of the human and labour rights of artisanal miners as critical stakeholders in job creation.

TJNA co-convened a session with the Tax Justice Network (TJN) at AMI 2024 that discussed tax justice and the climate crisis in Africa's resource-rich countries. The session focused attention on the use of tax as a tool for tackling inequality amid the climate crisis in Africa's resource-rich countries by leveraging intergovernmental

discussions on international taxation, regional integration, and cooperation.

Speaking at the session, Policy Advisor at the African Minerals Development Centre Mkhululi Ncube noted the need to localise the African mining value chain to address issues of revenue leakages and to ensure inclusivity so that African communities become an integral part of the just transition.

Also speaking at the session, Programs Director at Oxfam South Africa Nkateko Chauke noted that addressing the critical issues in Africa's mining value chain required stakeholders to pivot towards a holistic approach that addresses the quadruple challenge of resource justice, climate justice, gender justice, and tax justice.

*"Structures that are developed outside community structures often don't succeed. Tax justice is the cusp of our survival, and we should work together to ensure African communities, especially women, benefit from mining,"* she added.

TJNA's Policy Officer for Tax and Natural Resource Governance Mukupa Nsenduluka added that urgent change is needed to address intersecting inequalities on both climate action and tax justice and called for the global north to take responsibility for the climate injustices in Africa.

## The 2024 IMF-World Bank Group Annual Meetings

TJNA participated at the 2024 Annual Meetings of the International Monetary Fund (IMF) and the World Bank Group (WBG), which took place from October 21 to October 26, 2024, in Washington, D.C., USA.

The IMF-World Bank Annual Meetings brought together leaders from government, business, international organisations, civil society, and academia from around the globe to keep exploring joint action on a range of issues related to poverty reduction, international economic development and finance, building human capital, and strengthening resilience.

The meetings are held for two consecutive years at the World Bank Group and IMF headquarters in Washington, D.C., and every third year in another member country. Morocco hosted the 2023 Annual Meetings.



Tax Justice Network Africa



**ANNUAL MEETINGS**  
2024 | WASHINGTON DC  
INTERNATIONAL MONETARY FUND  
WORLD BANK GROUP

### 2024 Annual Meetings of the International Monetary Fund and the World Bank Group



**Washington D.C.**  
World Bank Group Headquarters,  
African Union Mission.

### Sessions and Meetings featuring Tax Justice Network Africa

23 Oct 1600-1700 Hrs, (D.C.)

IMF-HQ2-03B-768B | Virtual via Zoom

**Key Lessons Learnt from the Development of the Anti-IFFs Policy Tracker**

25 Oct 0900-1030 Hrs, (D.C.)

African Union Mission, 1640 Wisconsin Av. NW

**Debrief Meeting on The UN Framework Convention on International Tax Cooperation and Implications for Developing Countries**

#### Partners



## Tax justice advocates convene to promote sustainable climate finance reform in the region

**T**ax justice stakeholders convened for the Sustainable Climate Finance and Taxation in Africa Civil Society Learning Event from October 30 to November 1, 2024, in Nairobi, Kenya.

This learning event brought together civil society actors across Africa focused on tax justice, climate justice, and natural resource justice, aiming to break down silos and foster collective advocacy for sustainable climate finance reform in the region.

Organised by TJNA, the event sought to establish guiding principles for sustainable natural resource governance and

advocate for climate and tax justice, including national tax measures addressing climate change in Africa. Participants will focus on advancing sustainable natural resource governance through tax justice, exploring international taxation concepts, and finalising an outcome statement.

Key discussions explored included foundational principles of climate and tax justice, environmental taxes, and the effectiveness of carbon taxes in Africa. Participants also examined how Africa should respond to international climate tax measures and identify influential players in global climate policy.

Tax Justice Network Africa

# Sustainable Climate Finance

## A Civil Society in Africa Learning Event

Converging movements



**Tax Justice**

Combating \$40 billion annual tax abuse in extractives to fund climate action and adaptation in Africa.



**Climate Justice**

Developing sustainable financing solutions while holding major polluters accountable for climate commitments.



**Resource Justice**

Ensuring fair distribution of natural resource benefits while protecting host communities and future generations.



**30<sup>th</sup> Oct.  
1<sup>st</sup> Nov.  
2024**

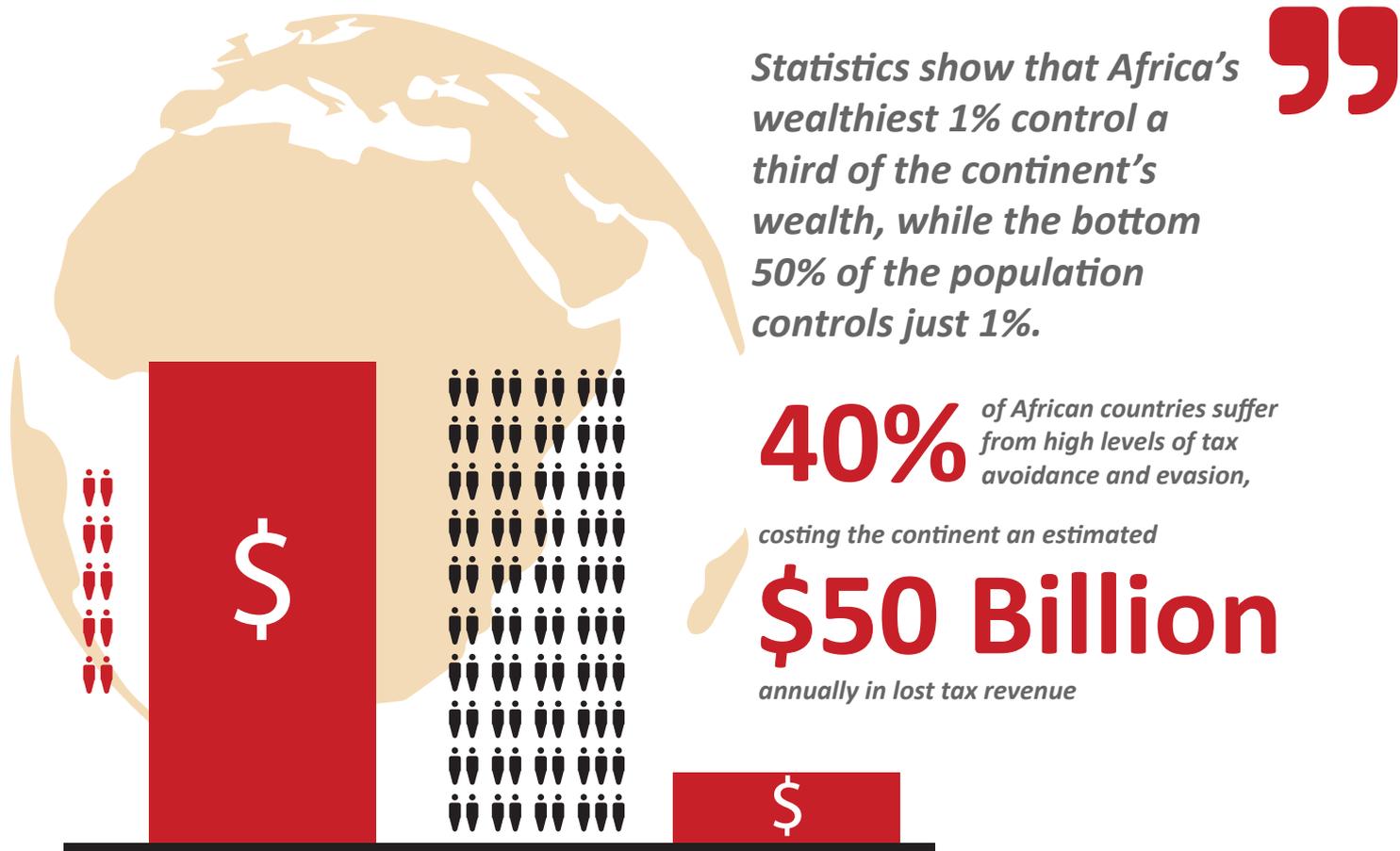


**Raddison Blue hotel  
Nairobi, Kenya**



# Addressing inequality through progressive and redistributive taxation





## Overview

In many African countries, inequality remains a significant barrier to sustainable development, exacerbating social tensions and hindering economic growth. Progressive and redistributive taxation is a powerful tool to address this inequality by ensuring that wealthier individuals and multinational corporations contribute their fair share to national development.

By implementing tax policies that require higher-income individuals and profitable corporations to pay proportionally more, governments can raise essential revenue for social services like healthcare, education, and infrastructure, which disproportionately benefit marginalised and low-income communities.

Statistics show that Africa's wealthiest 1 percent control a third of the continent's wealth, while the bottom 50 percent of the population controls just 1 percent.

Furthermore, 40% of African countries suffer from high levels of tax avoidance and evasion, particularly by multinational companies, costing the continent an estimated USD50 billion annually in lost tax revenue. A progressive tax system could help combat this by funding critical public services and social programs, reducing the gap between the rich and poor. The International Monetary Fund (IMF) has noted that tax reforms that

promote equity could increase revenue and reduce inequality, making countries less dependent on foreign aid while fostering more inclusive economic growth.

By designing tax systems that tax wealth, high incomes, and capital gains at higher rates, African nations can create a more equitable distribution of resources. This, in turn, will help reduce poverty, support job creation, and improve public services, contributing to long-term sustainable development and poverty reduction across the continent.

In 2024, TJNA made significant progress in tobacco taxation advocacy, driving collaboration and evidence-based policymaking to enhance public health and regulatory frameworks across Africa. Monthly progress meetings with partners in the DRC, Ghana, Kenya, Nigeria, and other countries aligned strategies, monitored progress, and resolved advocacy challenges. These efforts facilitated the completion of Tax Simulation Models (TeTSiM) and advanced research on IFFs and taxation of nicotine devices.

To bolster advocacy, TJNA partnered with the University of Cape Town to launch the CSO Tobacco Tax Curriculum 101, an online resource for civil society organisations.

## TJNA hosted an inception meeting for the Rural Health Advocacy program



**T**JNA and other Tobacco Tax Advocacy in Africa (TTAA) project partners hosted an inception meeting for the Rural Health Advocacy Program, which will work under the auspices of the WITS Health Consortium, from July 8 to 10 in Johannesburg, South Africa.

The meeting provided a platform for tobacco control stakeholders to identify synergies and determine the project's role in relation to tobacco control policy in South Africa and collaboratively develop a joint civil society action plan to ensure targeted advocacy for policy change.

In June 2024, South Africa experienced a major shift in its political landscape when the ruling African National Congress lost its majority rule for the first time in 30 years. This loss necessitated the formation of a Government of National Unity with other parties, as required by the constitution. This change is expected to impact national policy development, with priorities likely to shift as key officeholders are removed or reassigned, potentially disrupting institutional relationships. Consequently, it is essential, for policy planning, to identify the key players or influencers in tobacco tax policy and health governance.

## TJNA hosts meeting to review progress of African Tobacco Tax Consortium



**T**JNA hosted the African Tobacco Tax Consortium (ATTC) for its second strategy meeting from 10 to 12 September in Flic en Flac, Mauritius. The meeting sought to evaluate the progress of the joint initiatives in the past year, including highlighting partners' activities and the challenges identified.

The ATTC is a collaborative platform hosted by TJNA bringing together organisations with expertise in tobacco tax policy and that are working to fair tobacco tax policies

in Africa. The partners are the World Health Organisation (WHO), the Economics of Excisable Products Research Unit (REEP) at the University of Cape Town, ATAF, Consortium Pour le Recherche Economique et Sociale (CRES), TJNA and are supported by the Bill and Melinda Gates Foundation (BMGF).

The meeting defined objectives and strategies for country-level interventions and developed a joint action plan. In addition, the consortium will develop strategies and map the way forward including positioning the ATTC as a continental expert or thought leader on tobacco tax policy advocacy and research.

The meeting also included a knowledge and experience-sharing exchange with the Mauritian revenue and health authorities. Mauritius is the first country in Africa country to achieve the WHO recommended benchmark that total taxes should account for 68 per cent of the full retail price (FRP) of tobacco products and as such there are opportunities to contextualise best practices from Mauritius in the joint partner countries.

## The landscape of new-generation tobacco & nicotine products consumption in Kenya



TJNA contributed to [Kenya's National Taxpayers Association report](#) launch, which addressed regulatory challenges for new-generation nicotine products. The report, featured on the TIFF Hub, recommended evidence-based reforms and a solatium fund for research. Further, this paper presents the Electronic Nicotine Delivery Systems and Electronic Non-Nicotine Delivery Systems (ENDS/ENNDS) consumption patterns in Kenya.

The paper also highlights public health challenges associated with the consumption of these products and policy gaps in controlling consumption. At the 3rd Annual Tobacco Taxation Conference, TJNA explored innovative tax policies and digital advocacy methods.

## West African states challenged to develop effective policies and tools for implementing health tax directives

West African states have been challenged to create effective policies and tools for implementing health tax directives. This call was made during the Economic Community of West African States (ECOWAS) Health Taxes Workshop on 8 to 9 October, in Dakar, Senegal where participants unpacked global advancements in health taxes, including innovations in tax policy design and administration within the region.

Hosted by the World Bank and ECOWAS Secretariat, the workshop provided a platform for the participants to discuss and deliberate on key issues around the potential of health taxes—levied on harmful products such as tobacco, alcohol, sugary beverages—as a tool for improving public health, environmental conservation, and economic sustainability.

World Bank data revealed that, despite the ECOWAS directive setting minimum ad valorem rates for alcohol taxes, most countries prefer to impose specific taxes,



often at higher rates. It was highlighted that all WAEMU countries comply with the minimum ad valorem rates, but these minimum alcohol tax rates are typically lower than those for tobacco.

## NETRIGHT advocates tax reforms to ease burden on women in Ghana



Under the Scaling up Tax Justice (SCUT) Project, TJNA advanced collaborations and capacity-building across nine African countries. Monthly progress meetings facilitated peer learning and monitored national implementation.

A key milestone was the [Tax Justice Training in Ghana with NETRIGHT](#), where journalists and civil society organisations (CSOs) committed to investigative reporting and feminist-driven advocacy on IFFs.

## TJNA at the fourth African Conference on Debt and Development (AfCoDD IV)

TJNA joined a host of civil society organisations in Maputo, Mozambique for the fourth African Conference on Debt and Development (AfCoDD IV), taking place from 28 to 30 August 2024.

AfCoDD IV was organised by the African Forum and Network on Debt and Development (AFRODAD), together with the Nawi Afrifem Macroeconomic Collective (Nawi), the Centre for Democracy and Human Rights (CDD), and the Stop the Bleeding Campaign. The conference brings together African citizens to discuss and debate

Africa's path towards economic, political, and social self-determination.

The theme for AfCoDD IV was 'Africa's Debt Crisis: Pan-African Feminist Perspectives and Alternatives' which seeks to recognise the critical need to address the deficit in alternative proposals and distributional impacts of the debt crisis, as well as the entrenchment of colonial extractive economic modelling that perpetuate the subjugation of African women.



## CSOs from 9 countries meet to take stock of national efforts to strengthen social contracts



TJNA organised the SCUT III Partners Mid-Term Review Meeting, hosted by SEATINI Uganda, brought together CSOs from nine countries to review progress on advocacy, resource mobilisation, and addressing IFFs. The meeting explored opportunities to address public dissatisfaction with resource management, promoting fair taxation, equitable revenue mobilisation, and stronger social contracts.

# National success stories on tobacco taxation





## Overview

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**A**cross several African countries, national partners recorded notable successes in advancing tobacco taxation policies, strengthening fiscal frameworks, and countering industry interference. These achievements

demonstrated the growing effectiveness of evidence-based advocacy, technical support, and multi-stakeholder collaboration in promoting public health and sustainable domestic resource mobilisation.



In **Ghana**, the implementation of a new excise tax law resulted in a significant increase in tobacco tax revenue. Between May and September 2023, excise collections rose by nearly 30 percent compared to the same period in 2022, confirming the effectiveness of the reform in boosting revenue while supporting public health objectives. This progress highlights the potential of well-designed tax policies to generate sustainable financing and reduce tobacco consumption.



In **Nigeria**, strategic engagement through the Tobacco Taxation Technical Working Group successfully influenced government decision-making at a critical moment. Following strong technical and policy advice, the government reversed its decision to suspend tobacco tax rates for 2024. The intervention helped secure a commitment to treat tobacco taxation as an annual fiscal measure, separate from broader tax reform legislation, representing a major win against tobacco industry interference and laying the groundwork for a strengthened tax structure by 2025.



In **Senegal**, advocacy efforts contributed to a policy shift that increased the tobacco tax rate from 65 percent to 70 percent under the 2024 Finance Law. This increment marks an important step towards stronger tobacco control and increased public health revenue. Ongoing engagement is focused on safeguarding the gains made and aligning national tobacco tax policy with the ECOWAS protocol to ensure long-term sustainability.



In the **Democratic Republic of the Congo (DRC)**, the launch of the Tobacco Tax Simulation Model (TaxSIM) marked a significant milestone in strengthening evidence-based policymaking. The model provides policymakers with tools to assess the impact of tobacco taxation on consumption, public health outcomes, and revenue generation, supporting more informed and effective tax policy decisions.



In **Kenya**, the approval of amendments to the Excise Duty Act in December 2024 established a more uniform and equitable tobacco taxation regime. By equalising tax rates for filtered and non-filter cigarettes, the reform corrected previous policy setbacks and reinforced the government's commitment to fair taxation. Kenya's hosting of the 3rd Annual Tobacco Taxation Conference further highlighted its leadership role in advancing regional dialogue on taxation and public health.



In **Zambia**, tobacco excise taxes were increased alongside the introduction of an automated inflation adjustment mechanism, ensuring that tax rates remain effective over time. The pilot implementation of digital tax stamps represents a significant innovation aimed at improving compliance, reducing illicit trade, and strengthening revenue collection.



In **South Africa**, the formation of a Health Tax Alliance successfully influenced the adoption of a real increase in tobacco excise taxes, resulting in a six percent adjustment reflected in the national budget. Complemented by strengthened technical collaboration with research institutions and regional platforms such as the Health Taxes Symposium and the African Tobacco Tax Consortium, these efforts have reinforced an evidence-driven approach to tobacco taxation reform.

## **Strengthening TJNA institutionally regional and global partnerships**





## Overview

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To realise its vision of a just and equitable Africa driven by fair taxation, TJNA draws strength from its dynamic network of civil society organisations, strategic partners, and a committed team of professionals.

TJNA remains committed to being a learning, adaptive, and innovative pan-African institution one that delivers meaningful impact by amplifying African voices, advancing African priorities, and placing the continent's people at the centre of its mission.

In 2024, TJNA deepened its collaboration with a wide range of regional and global partners to amplify impact and drive collective action for tax justice. Across Africa, TJNA worked closely with civil society networks, academic institutions, and policy platforms to strengthen technical capacity, share knowledge, and coordinate advocacy particularly through initiatives like the African Tobacco Tax Consortium and regional tax justice coalitions.

In 2024, two regional meetings were held to strengthen collaboration within the Network and to prepare members for the General Assembly. The Triennial General Assembly was convened with the participation of 37 members in Kampala, Uganda from 10 to 11 October 2024. The transition and election of a new Executive Council were successfully completed.

Additionally, the renewal of the Memorandum of Understanding (MoU) with ATAF was signed on 2nd September during the Africa Tax Research Network Conference.

On the global stage, TJNA reinforced strategic alliances with organisations such as the Global Alliance for Tax Justice (GATJ), the World Bank, and UN agencies, playing a key role in shaping discourse around progressive taxation, IFFs, and climate financing. These partnerships have been instrumental in fostering a united African voice in international negotiations, while also facilitating the exchange of best practices and resources to support long-term policy change.

In 2024 TJNA onboarded 4 new member organisations:

Region	Organisation	Country
WESTERN AFRICA	Network for Women’s Rights in Ghana (NETRIGHT)	Ghana
WESTERN AFRICA	Consumer Unity & Trust Society ACCRA (CUTS)	Ghana
EAST AFRICA	Institute of Public Finance (IPF)	Kenya
SOUTHERN AFRICA	Alternative Information and Development Centre Trust (AIDC)	South Africa

## Regional and international spaces influenced

In 2024, TJNA significantly expanded its influence in both regional and international policy arenas. At the continental level, TJNA actively engaged with the African Union, ECOWAS, and national governments to strengthen tax governance and advocate for alignment with regional protocols—particularly in areas such as tobacco taxation, investment policy reform, and climate finance.

Internationally, TJNA played a leading role in shaping the global tax justice agenda, notably through its contributions to the United Nations Ad Hoc Committee on the Framework Convention on Tax Cooperation, ECOSOC meetings, and sessions of the UN Tax Committee.

TJNA’s coordinated efforts with ATAF and African civil society actors helped amplify Africa’s unified voice in global tax negotiations, reinforcing the continent’s call for equity, transparency, and inclusivity in the international financial system. These engagements reflect TJNA’s growing credibility as a thought leader and strategic partner in reshaping global norms around tax and fiscal justice.



## 1. The African Parliamentary Network on Illicit Financial Flows & Taxation (APNIFFT)



Through the African Parliamentary Network on IFFs and Taxation (APNIFFT), TJNA, made significant strides in advancing the fight against IFFs and promoting better economic governance across Africa in 2024. APNIFFT expanded its network by launching national caucuses in Mozambique and Burundi. These caucuses fostered collaboration among stakeholders to drive policy

reforms that enhanced domestic resource mobilisation. In Mozambique, capacity-building workshops improved local expertise in tax rule-making processes, reflecting TJNA's commitment to strengthening tax governance across the continent.

The regional APNIFFT meeting for Eastern and Southern Africa, held in Harare, Zimbabwe, from 16 to 19 September, brought together parliamentarians from 13 countries, including South Africa, Kenya, and Zambia. Co-organised with partners such as AFRODAD, AIDC, Transparency International, and ZIMCODD, the meeting focused on building parliamentarians' capacity to combat IFFs and ensure responsible borrowing practices. Similarly, a regional APNIFFT meeting for West and Central Africa took place from November 15 to 16 in Kinshasa, DRC. Themed "Strengthening Parliamentarians' Capacity to Combat IFFs and Promote Better Economic Governance in Africa," the event facilitated conversations on debt's impact on development and strategies for advancing fair taxation policies.

## 2. Pan African Conference on Tax and Illicit Financial Flows (PAC)

In the first half of the year, TJNA, in collaboration with the AUC and the ATAF, prepared for the Pan African Conference on Tax and IFFs. Scheduled for 26 to 28 June in Tunisia, the conference aimed to unite policymakers,

tax experts, civil society organisations, and other stakeholders to address critical issues such as tax justice, revenue mobilisation, and combating IFFs.

**African Union**

**PAN-AFRICAN Conference**  
Fighting IFFs in Africa  
26 - 28 June, 2024  
Tunis, Tunisia

**PAN-AFRICAN CONFERENCE ON ILLICIT FINANCIAL FLOWS (IFFs) AND TAXATION**  
THEME: Africa's Tax Agenda in Combatting Illicit Financial Flows: From Words to Action

28th June 2024 | Tunis, Tunisia

Co-organised by **TAX JUSTICE NETWORK AFRICA** **AFRICAN TAX ADMINISTRATION FORUM FORUM SUR L'ADMINISTRATION FISCALE AFRICAINE**

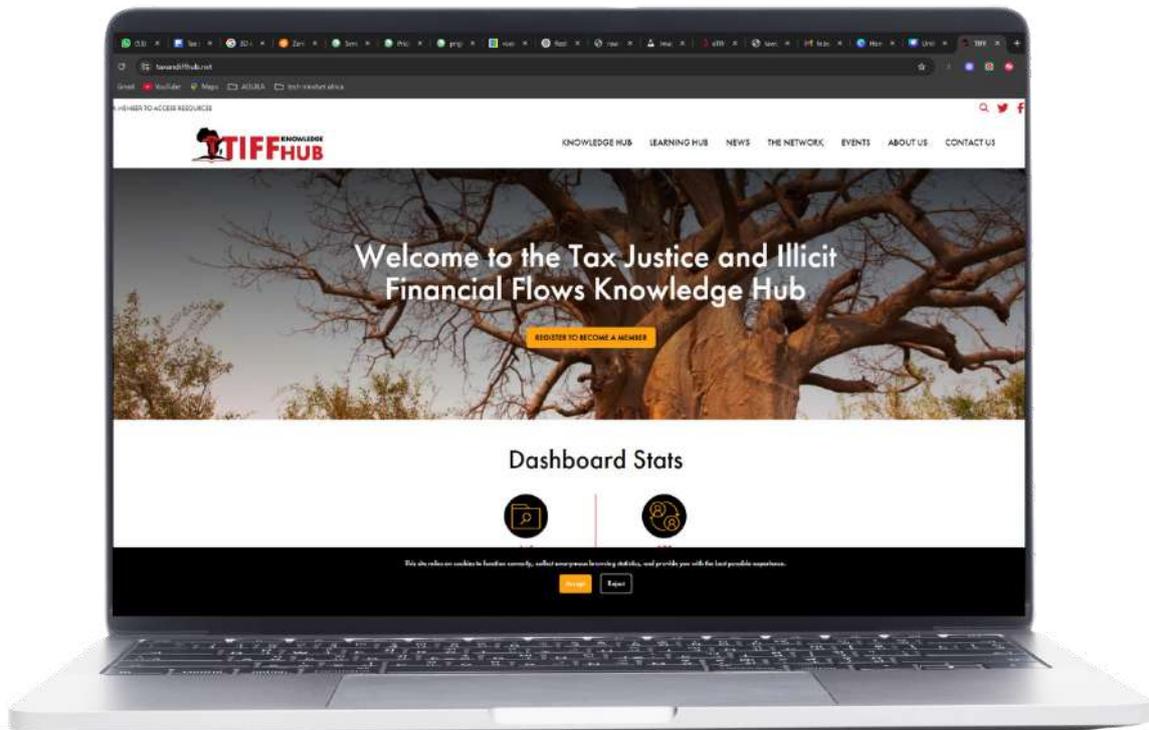
### 3. TJNA hosts its first Anti-IFFs Policy Tracker piloting workshop

TJNA hosted its first Anti-IFFs Policy Tracker piloting workshop from 4 to 7 November 2024 in Windhoek, Namibia.

Led by TJNA, in collaboration with the African Union-Economic Development, Trade, Tourism, Industry, and Minerals Department (AUC-ETTİM) and the Africa Tax Administration Forum (ATAF), the Anti-IFFs policy tracker piloting process brought together key Namibian government institutions to collaboratively use the tool and assess efforts to combat IFFs, a critical issue undermining economic development and governance across Africa.



### 4. Tax and Illicit Financial Flows Knowledge Hub (TIFF Hub)



To improve user engagement, the Tax Justice and IFFs Knowledge Hub added new knowledge assets majorly publications, podcasts, broadening its audience and resources. Its role in fostering knowledge production on taxation and IFFs was highlighted by mini-launches in Senegal and Kenya which engaged government officials, CSOs, academics, researchers, and journalists on accessing and using these assets to advance progressive tax systems and curb IFFs.

The community of practice was strengthened when Africa Centre for Energy Policy (ACEP), the Local Initiative for Integrated Development (ILDI), and Policy Forum joined, increasing membership to almost 500.

The 9th Annual Tax Research Network meeting was one of the major events, where TJNA renewed its Memorandum of Understanding with ATAF and presented the Hub, promoting partnerships between ATAF and ICTD.

While collaborations with ILDI and the Investigative Desk advanced tobacco taxation research and policymaking, the Hub was first introduced by the National Taxpayers Association through the release of a tobacco product report. There are currently 130 publications in featured resources.

## 5. Capacity building initiatives

In 2024, TJNA delivered the International Tax Justice Academy's intermediate training course successfully by building up gradually from the foundational training.

This is a training program that is fully developed, an entirely functional and developed learning management system.



### Over 30 participants gain skills to champion fair global tax rules at ITJA 2024

35 participants from 16 African countries gained skills during the International Tax Justice Academy 2024 edition (ITJA 2024) which delivered a series of intermediate-level modules aimed at transforming the landscape of taxation and revenue management.

Organised annually by TJNA, ITJA 2024 was held in a hybrid format under the theme, "Building the Next Generation of Tax Justice Champions." The academy brought together civil society activists, journalists, faith-based activists and researchers to enhance their understanding of critical aspects of global taxation.

The physical sessions were held in Dar es Salaam, Tanzania, from 19 to 23 August 2024. Preceding the in-person event, participants undertook a series of online sessions that laid the groundwork for more technical concepts, ensuring a strong foundation ahead of the physical modules.

"The International Tax Justice Academy is keen to equip you with actionable insights that could enhance your roles as change-makers in tax justice. The curriculum is specifically designed to cultivate critical thinking and policy analysis skills essential for evaluating complex tax scenarios." said Ms. Chenai Mukumba, TJNA's Executive Director, during her opening remarks.

The Academy emphasised a hands-on, interdisciplinary approach to learning, combining theoretical frameworks with real-world applications. Through case studies, discussions, and interactive exercises, participants explored tax issues at both local and international levels, engaging deeply with concepts such as tax evasion, the need for reform in the global tax architecture and IFFs.



## TJNA and partners co-hosted the 2024 summer school on tax justice



**T**JNA joined WU Global Tax Policy Centre (WU GTPC) and the African Tax Institute (ATI) at the 2024 Summer School programme themed 'Emerging Issues on the International Tax Agenda: The Changing Environment within which Tax Justice is Operating' to unpack the impact of the international tax reforms on tax justice advocacy.

The summer school was held from 2-3 May 2024 at the University of Pretoria in Pretoria, South Africa, to build the capacity of civil society organisations, who in the last

decade, have increasingly become involved in tax policy reform.

The 2024 Summer School builds upon the [2023 Summer school](#) which called upon civil society organisations in Africa to raise their efforts in shaping domestic resource mobilisation policies that promote a transparent and equitable tax system in Africa, under the theme 'Enhancing the Capacity of Civil Society Organisations in Efforts to Curb IFFs.'

**SUMMER SCHOOL 2024**

**THEME**  
**Emerging Issues on the International Tax Agenda**

The Changing Environment within which Tax Justice is operating' to unpack the impact of the international tax reforms on tax justice advocacy

2 - 3, May 2024  
Pretoria, South Africa

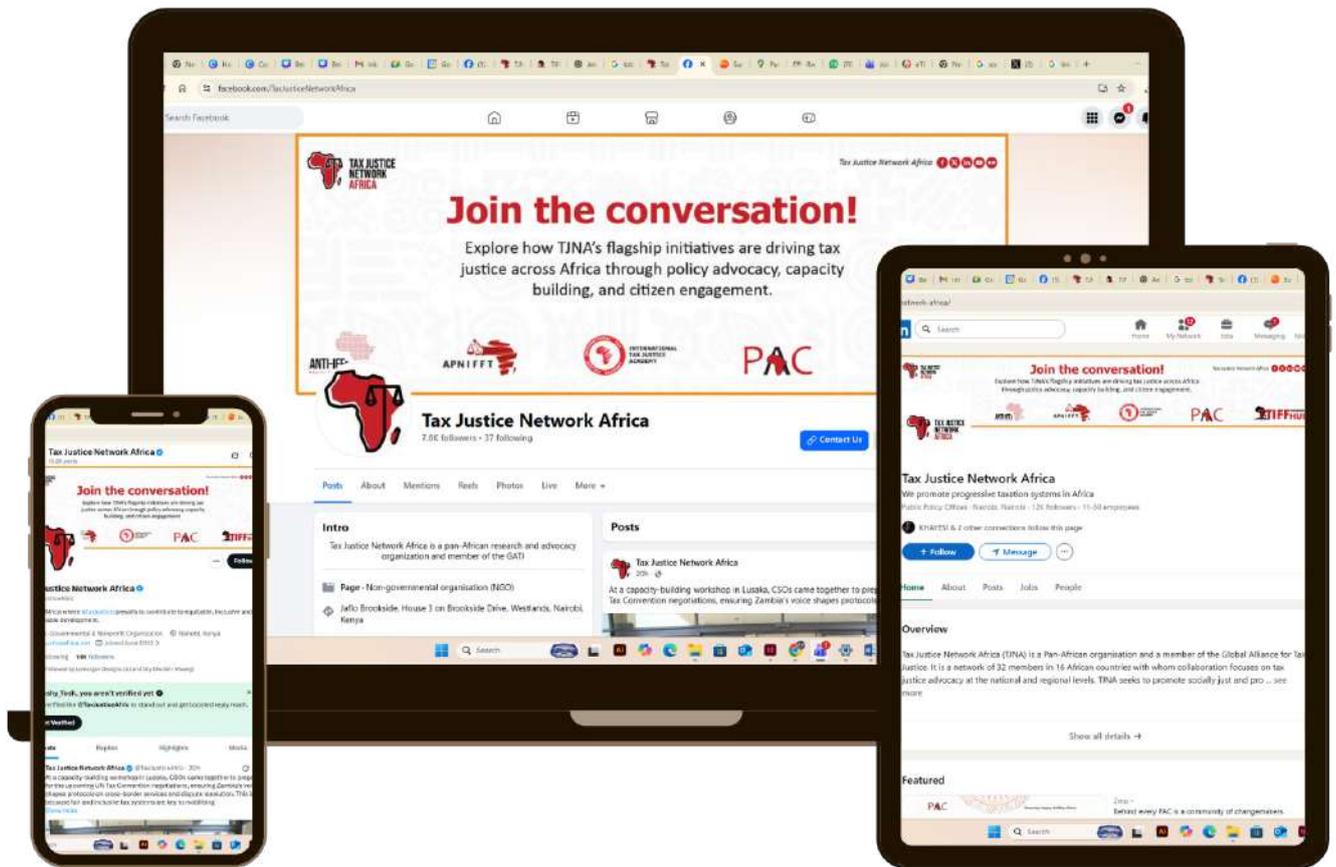
More details  
[tjna.me/3UERUUV](https://tjna.me/3UERUUV)

Organised by

#TaxJusticeAfrica

## **Strengthening visibility & internal capacity**





## Amplifying impact

In 2024, TJNA embarked on implementing its communication strategy 2023-2026, which seeks to strengthen TJNA's profile as a critical partner in the fight against IFFs and the promotion of tax justice in Africa. A particular part of the strategy was the deployment of metrics to measure the impact of communication and outreach activities.

### TJNA social media 2024

#### New followers



392



2,250



843

#### Cumulative audience for social media



13,793



10,243



7,614



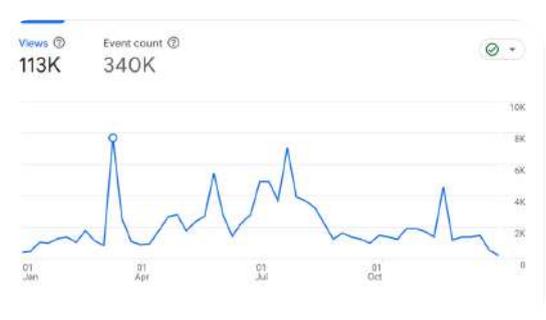
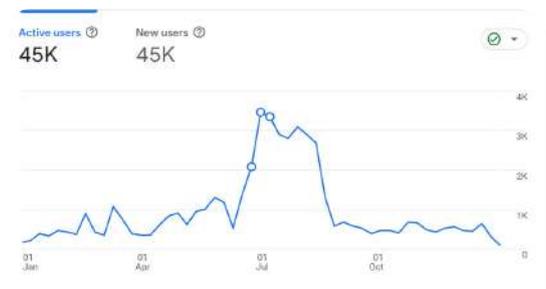
677 subs



1,328



270 plays





**118 campaigns disseminated**



**54,141 Emails sent**

## Human Resources & Administration

The year 2024 was a transformative period for the HR, Logistics & Procurement, and ICT departments at TJNA, with significant strides made across recruitment, employee engagement, policy development, operational efficiency and the adoption of new technologies.

Despite challenges the departments collectively advanced TJNA's mission through capacity-building initiatives and process optimisation. This report summarises the key highlights, achievements, lessons learned and future focus for these departments in 2024.

### 1. Talent Acquisition & Recruitment

- a. Successfully onboarded staff in key roles, including Communications Officers, HR Officer, Procurement Officer and Policy Officer.
- b. Streamlined recruitment procedures and sourcing strategies, ensuring new hires align with the organisation's values and objectives.

Staff	No.	%
Female	21	62
Male	13	38
<b>Total</b>	<b>34</b>	

SMT	No.	%
Female	4	75
Male	1	25



# Financial Report 2024



## Statement of profit or loss and other comprehensive income for the year ended 31 December 2024

Income	Notes	2024 Kshs	2023 Kshs
Grants and Donations	4	975,652,697	804,012,198
Other (expenses) /income	5	(120,270,564)	142,374,935
<b>Total Income</b>		<b>855,382,133</b>	<b>946,387,133</b>
Research and development expenses		290,260,678	228,200,282
Awareness and capacity building expenses		292,244,532	232,553,677
Policy and advocacy expenses		285,294,289	228,929,459
Governance expenses		106,408,241	112,540,173
<b>Total expenses</b>		<b>974,207,740</b>	<b>802,223,591</b>
(Deficit)/surplus before tax	6	(118,825,607)	144,163,542
Tax expense	7	( 10,984,265)	(8,978,763)
(Deficit)/surplus for the year		(129,809,872)	135,184,779

# Financial Report 2024



## Statement of financial position For the year ended 31 December 2024

Capital employed	Notes	2024 Kshs	2023 Kshs
<b>Accumulated funds</b>		79,584,878	209,394,749
<b>REPRESENTED BY:</b>			
<b>Non-current assets</b>			
Equipment	8	9,386,639	7,177,465
<b>Current assets</b>			
Receivables	9	111,066,603	72,259,818
Cash at bank and in hand	10	686,885,508	940,262,609
		797,952,111	1,012,522,427
<b>Current liabilities</b>			
Trade and other payables	11	142,335,044	141,396,450
Tax payable	14	14,308,145	1,465,644
Deferred income	12	585,110,683	667,443,049
		727,753,872	810,305,143
<b>Net current assets</b>		70,198,239	202,217,284
		79,584,878	209,394,749

### Accumulated Funds

2024  
**79,584,878/-**

2023  
**209,394,749**

### Net Current Assets

2024  
**70,198,239/-**

2023  
**202,217,284**

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# Our Supporters







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