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### **ORGANISATION INFORMATION**

**BOARD OF DIRECTORS** 

Dr. John Tabayi

Chairman, (From - October, 2015)

Dr. Vinand Nantulya

Member and Chairman, (Up to - October, 2015)

Mr. Lawrence Masaviru Mr. Mutila Mulenga Hon. Benz Mbuya Dr. Noerine Kaleeba

Member Member

Member

Mr. Haron Wachira
Mr. Emmanuel Minari

Member Member

Mrs. Margaret Oriaro

Member Member

Dr. Caroline Kisia

Executive Director (ex-officio)

**MANAGEMENT TEAM** 

Dr. Caroline Kisia

**Executive Director** 

Dr. Umar A. Baba John Nyirenda Ms. Dinah Njoroge Technical Director (Up to - March 2015) Programme Director (From - April, 2015) Finance and Administration Director

REGISTERED OFFICE

FAWE House Chania Avenue

P. O. Box 76598, 00508

NAIROBI

Telephone: +254-0-20-3007755/6

Fax: +254-0-20-3007768

Email: headoffice@actionafricahelp.org. Website: www.actionafricahelp.org

INDEPENDENT AUDITOR

PKF Kenya

Certified Public Accountants

P.O. Box 14077, 00800

NAIROBI

PRINCIPAL BANKERS

Standard Chartered Bank of Kenya Limited

Yaya Centre Branch

NAIROBI

Kenya Commercial Bank Limited

YEI - SOUTH SUDAN

Standard Chartered Bank Zambia Limited

Standard House, Cairo Road

LUSAKA

Standard Chartered Bank Uganda

Kampala Branch KAMPALA

### REPORT OF THE DIRECTORS

The directors submit their report and the audited financial statements for the year ended 31 December 2015, which disclose the state of affairs of the organisation.

#### **ORGANISATION AND PRINCIPAL ACTIVITIES**

Action Africa Help International (AAHI) is a nonprofit organisation registered in Nairobi, Kenya and is dedicated to improvement of quality of life for livelihood challenged communities in Kenya, South Sudan, Uganda, Somalia and Zambia.

#### **RESULTS**

2015 2014 USD USD 26,352 143,313

> P.O. Box 76598-00508 NAIROBI-KENYA

Surplus for the year

#### **EXECUTIVE COMMITTEE**

The directors who held office at the date of this report are shown on page 2.

#### INDEPENDENT AUDITOR

The organisation's auditor, PKF Kenya, has expressed its willingness to continue in office.

BY ORDER OF THE BOARD

Dr. John Tabayi

Chairman

18 August 201

**Dr. Caroline Kisia** Secretary

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are required to prepare financial statements which give a true and fair view of the state of affairs of the organisation as at the end of the financial year and of the results for that year. They are also to ensure that the organisation maintains proper accounting records which disclose with reasonable accuracy the financial position of the organisation. The management is also responsible for safeguarding the assets of the organisation.

The directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for:

- i. Designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- ii. Selecting and applying appropriate accounting policies; and
- iii. Making accounting estimates and judgements that are reasonable in the circumstances;

The directors are of the opinion that the financial statements give a true and fair view of the financial position of the company as at 31 December 2015 and of the company's financial performance and cash flows for the year then ended.

Nothing has come to the attention of the management to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by board of directors on \_

18 August

2016 and signed on its behalf by:

Dr. John Tabayi

Chairman

Dr. Caroline Kisia

Secretary

P.O. Box 76598-00508 NAIROBI-KENYA

# REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF ACTION AFRICA HELP INTERNATIONAL

### Report on the financial statements

We have audited the accompanying financial statements of Action Africa Help International set out on pages 6 to 21 which comprise the statement of financial position as at 31 December 2015, statement of income and expenditure, statement of cash flows for the year then ended, statement of changes in fund balances and a summary of significant accounting policies and other explanatory information.

#### Directors' responsibilities for financial statement

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with the accounting policies set out on page 10 and 11, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an independent 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 risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, 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.

#### Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Action Africa Help International as at 31 December 2015 and of its financial performance and cash flows for the year then ended in accordance with the accounting policies set out on page 10 and 11.

Certified Public Accountants

984/16

## STATEMENT OF INCOME AND EXPENDITURE

		2015	2014
	Note	USD	USD
INCOME			
Funds income	2	24,856, 542	22,767, 531
Miscellaneous income	3	310,013	371,631
Total income		25,166,555	23,139,162
EXPENDITURE			
Programme expenditure			
Basic services - Primary health care, water and sanitation and education		4,772,386	3,420,633
Food and income security and environmental management and protection		2,433,150	2,529,475
Refugee management programme		13,808, 151	13,594,810
Civil society strengthening and peace building		735, 609	393,728
Total programme expenditure		21,749, 296	19,938,646
Administration and support costs		3,390,907	3,057,203
Total expenditure		25,140,203	22,995,849
Surplus for the year		26, 352	143,313

The notes on pages 10 to 20 form an integral part of these financial statements.

Report of the independent auditor - page 5.

### STATEMENT OF FINANCIAL POSITION

		As at 31 [	December
		2015	2014
ASSETS	Notes	USD	USD
Non-current assets			
Property and equipment	.4	436, 621	292,895
Current assets			
Cash and bank balances	5	5,869,735	5,061,373
Accounts receivable	6	234,899	227, 590
Property investment deposit	7	875, 337	872, 881
Project funds receivable	8	801, 562	970, 050
Total current assets		7, 781,533	7,131,894
Current liabilities			
Accounts payable	9	475,993	393,107
Borrowings	10	45,753	60,107
Total current liabilities		521,746	453,214
Net current assets		7,259,787	6,678,680
Total assets		7,696,408	6,971,575
LIABILITIES AND FUND BALANCES			
Long term liabilities		2546	
Borrowings	10	239,595	268,634
Gratuity fund	11	3, 348,002	2,275,980
Total long term liabilities		3,587,597	2,544,614
General funds			
and the state of t	13	3,085,456	3,459,837
Unspent fund balances	13	<b>3,085,456</b> 697,900	9.000-0000-000-000
General funds Unspent fund balances General funds (Page 8) Medical fund (Page 8)	13		679,275
Unspent fund balances General funds (Page 8) Medical fund (Page 8)	13	697, 900	679,275 (5,046)
Unspent fund balances General funds (Page 8)	13	697, 900 1,969	3,459,837 679,275 (5,046) 292,895 967,124
Unspent fund balances General funds (Page 8) Medical fund (Page 8)	13	697, 900 1,969 323, 486	679,275 (5,046) 292,895

The financial statements on pages 6 to 20 were approved and authorised for issue by the board of directors on 2016 and were signed on its behalf by:

Dr. John Tabayi

MANAMORE

Chairman

Dr. Caroline Kisia Secretary

The notes on pages 10 to 20 form an integral part of these financial statements. Report of the independent auditor - page 5.

EXECUTIVE DIRECTOR P.O. Box 76598-00508 NAIROBI-KENYA

## STATEMENT OF CHANGES IN FUND BALANCES

	General fund	Medical fund	Capital fund	Total fund
Year ended 31 December 2014	USD	USD	USD	USD
At start of year	559,380	17,504	228,719	805,603
Translation differences	(23,418)	(5)	-	(23,413)
Surplus for the year	143,313	-	-	143,313
Additions	-	-	101,729	101,729
Utilised	-	(22,555)	-	(22,555)
Depreciation on property and equipment			(37,553)	(37,553)
At end of year	679,275	(5,046)	292,895	967,124
Year ended 31 December 2015				
A				
At start of year	679,275	(5,046)	292,895	967,124
	679,275 (7, 727)	(5,046) (2,421)	292,895 -	967,124 (10,148)
Translation differences			292,895 - -	(10,148)
Translation differences Surplus for the year	(7, 727)		292,895 - - 115,571	(10,148)
Translation differences Surplus for the year Additions	(7, 727)		-	(10,148) 26,352
Translation differences Surplus for the year Additions Grant received	(7, 727)	(2,421)	-	(10,148) 26,352 115,571
Translation differences Surplus for the year Additions Grant received Disposals	(7, 727)	(2,421)	- - 115,571 -	(10,148) 26,352 115,571 9,436
At start of year  Translation differences  Surplus for the year  Additions  Grant received  Disposals  Depreciation on property and equipment  Accumulated depreciation on disposal	(7, 727)	(2,421)	- 115,571 - (17,697)	(10,148) 26,352 115,571 9,436 (17,697)

The notes on pages 10 to 20 form an integral part of these financial statements.

Report of the independent auditor - page 5.

## STATEMENT OF CASH FLOWS

		2015	2014
	Notes	USD	USD
Cash flows from operating activities			
Surplus for the year (Page 6)		26,352	143,313
Adjustments for:			
Medical Fund - Receipts/(Utilisation)		9,436	(22,555)
Translation differences		(10,148)	(23,413)
Working capital changes			
(Increase)/decrease in accounts receivable		(7,309)	4,594,907
Decrease/(increase) in project funds receivable		168,488	(68,399)
(Decrease)/increase in unspent fund balances		(374,381)	1,102,014
Increase/(decrease) in accounts payable		82,886	(4,274,982)
(Gain) on disposal of property and equipment		(10,260)	(11,330)
Net cash (used in)/from operating activities		(114,936)	1,439,555
Cash from/(used in) investing activities Long term Loan		(43,393)	328,741
		(42.202)	220 741
Property deposit		(2,456)	(687,682)
Grants received for purchase of property and equipment	CONTRACT OF STATE OF	115, 571	101,729
Purchase of property and equipment	4	(228, 706)	(101,729)
Proceeds on disposal of property and equipment		10,260	11,330
Gratuity provisions	11	1,715,483	1,520,475
Gratuity payments	11	(643,461)	(347,159)
Fixed deposit	5	-	(385,000)
Net cash from/(used in) investing activities		923,298	(440,705)
Net decrease in cash and cash equivalents	an and this high state and a state on.	808,362	1,880,260
Movement in cash and cash equivalents	4 ( 2 M ) 33 4 4 M ( 4 m ) P ( 7 m ) M ( 4 m ) P ( 7 m ) M ( 7 m )		
At start of year		4,676,373	2,796,113
Net decrease in cash and cash equivalents	1 2000 1 100 00 000 0000 0000	808,362	1,880,260
At end of year	5	5,484,735	4,676,373

The notes on pages 10 to 20 form an integral part of these financial statements.

Report of the independent auditor - page 5.

#### 1. Significant accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### a) Basis of preparation

The financial statements are prepared on the historical cost basis in accordance with the accounting policies set by Action Africa Help International.

#### b) Income

Income comprises grants from various donors and other income. Revenue grants are recognised when the organisations' right to receive the funds is established. Other income is recognised when it is earned.

Grants are classified as restricted funds. If part of a grant is expendable wholly at the discretion of management without restriction, that portion may be classified as unrestricted funds.

#### c) Expenditure

Expenditure comprises expenses incurred directly for projects activities and support costs. Expenditure is recognised and recorded on an accruals basis.

#### d) Property and equipment

Action Africa Help International's policy is to expense assets purchased from restricted funds on acquisition. Assets purchased with unrestricted funds are shown in the statement of financial position. Capital fund account is maintained for tracking purposes. Depreciation of property and equipment is calculated using the reducing balance method and recognised in the accounts on a memorandum basis. Depreciation charge for the year is transferred to capital fund. The depreciation rates in use are as follows:

	Rate %
Motor vehicles	25
Furniture, equipment and fittings	12.5
Computer equipment	33.3

Land and buildings are not depreciated.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each statement of financial position date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Disposal of any assets must be in line with the donor requirements. Gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are taken into account in determining surplus for the year.

#### e) Translation of foreign currencies

The financial statements are presented in United States Dollar (USD). The local currency of the program is Kenyan Shilling, South Sudanese Pound, Zambian Kwacha and Ugandan Shilling for Kenya, South Sudan, Zambia and Uganda respectively.

Transactions in foreign currencies are converted into USD using the closing exchange rate. The resulting differences from conversion and translation are dealt with in the income and expenditure in the year in which they arise.

The rates used in translation of balances from the originating currency to USD were as follows:

	2015	2014
Kenyan Shilling	102.1842	90.1878
South Sudanese Pound	3.71	2.96
Zambian Kwacha	5,800.00	5,800.00
Ugandan Shilling	3,122	2,625.00
Euro	0.77	0.80

#### 1. Significant accounting policies (continued)

#### f) Reserves

#### (i) Capital fund

This reserve represents the valuation of the fixed assets that were purchased and capitalised less the related depreciation on those assets.

#### (ii) Medical fund

This reserve relates to financial provisions for internal medicare of some staff.

#### (iii) General funds

These are unrestricted funds and represent the accumulated reserve that is available for use at the discretion of management in furtherance of the objectives of the organisation.

#### (iv) Unspent fund balances

Grant income is recognised when expenditure is incurred. Any funds received and not spent by the end of the year are recognised under unspent fund balances on the statement of financial position.

#### g) Trade receivables

Receivables comprise of staff debtors, deposits, prepayments and other receivables and are recorded at net realisable value. No provisions have been made for bad debts in these financial statements. However, an assessment is made on the recoverability of receivables to determine provisions and write-offs required.

#### h) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and deposits held at call with banks, net of restricted cash balances. Restricted cash balances that the organisation cannot use for working capital purposes as they have been placed as a lien to secure borrowings.

#### i) Trade payables

Trade payables are obligations on the basis of normal credit terms and do not bear interest.

### j) Employee entitlements

The organisation operates a gratuity fund for its employees on confirmed employment contracts. A provision made for the estimated liability for such entitlements as a result of services rendered by employees up to the reporting date. The organisation's contributions to the gratuity fund are charged to the statement of income and expenditure in the year to which they relate.

The organisation operates a defined contribution benefit staff retirement benefit scheme for its permanent and pensionable employees. The scheme is administered by an insurance company. The organisation's contributions to the defined contribution retirement benefit scheme are charged to the statement of income and expenditure in the year to which they relate. The organisation has no further payment obligations once the contributions have been paid.

The organisation and its employees contribute to the statutory defined contribution scheme registered in the respective country. The organisation contributions to the defined contribution scheme are charged to the statement of income and expenditure in the year which they relate.

#### k) Taxation

No provision has been made for taxation in view of the nature of the organisation. An application for exemption from taxation has been made to the Kenya Revenue Authority and a reply is awaited. In the opinion of the management, an exemption is likely to be granted.

#### I) Comparatives

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

	2015	2014
	USD	USD
2. Funds income		
Funds receivable at start of year	(970,050)	(901,651)
Net funds balance from the previous year (Note 13)	3,459, 837	2,357,823
Exchange difference	80,586	
Grants received during the year (Note 12)	24,570,063	23,801,147
Totals funds available during the year	27, 140, 436	25,257,319
Add: Funds receivable during the year (Note 13)	801,562	970,050
Unspent fund balances at end of the year (Note 13)	(3,085,456)	(3,459,837)
Net income during the year	24,856,542	22,767,531

3.	Miscellaneous income		
	Interest earned	-	14,250
	Unrealised exchange gain	87,962	337,441
	Other income	211,791	8,610
	Gain on disposal of property and equipment	10,260	11,331
	Total miscellaneous income	310, 013	371,631

		2015	2014
		USD	USD
4.	Property and equipment		
	Property and equipment comprises of the following:		
	a) Property and equipment - capital fund	323,486	292,895
	b) Property and equipment - unrestricted funds	113,135	P99
		300 TO TO TO TO TO THE T	
	Total property and equipment	436,621	292,895

### a) Property and equipment - Capital fund

	Motor vehicles	Furniture, equipment and fittings	Computer equipment	Land and buildings	Total
	USD	USD	USD	USD	USD
Cost					
At start of year	167,549	69,449	95,647	158,757	491,402
Additions	96,306	6,709	12,556	-	115,571
Disposals	(17,697)	-	264	-	(17,697)
At end of year	246,158	76,158	108,203	158,757	589,276
Depreciation					
At start of year	72,125	52,334	71,048	-	198,507
Accumulated depreciation on disposal	(12,648)	-	_	-	(12,648)
Charge for the year	60,018	2,548	17,365	-	79,931
At end of year	122,495	54,882	88,413	-	265,790
Net book value 31-12-2015	123,663	21,276	19,790	158,757	323,486
Net book value 31-12-2014	92,424	17,115	24,599	158,757	292,895

b) Property and equipment - Unrestricted					
and and buildings 2015 2014					
	USD	USD			
Cost					
At start of year	-	-			
Additions	113,135	ev .			
At end of years	113,135				

This relates to land LR no. 236/2546 purchased during the year in Uganda.

		2015	2014
		USD	USD
5.	Cash and bank balances		
	Cash at bank and in hand	5,340,164	4,676,373
	Short term bank deposit	529,571	385,000
	Total cash and bank balances	5,869,735	5,061,373
	For the purposes of the statement of cash flows, the year end cash and cash equivalents comprise the following.		
	Cash at bank and in hand	5,869,735	5,061,373
	Less: Short term bank deposit held under lien	(385,000)	(385,000)
		5,484,735	4,676,373
	Short term bank deposit amounting to USD (385,000) were placed under lien in 2014.		
5.			
5.	under lien in 2014.	148,273	111,047
5.	under lien in 2014.  Accounts receivable	148,273 49,455	111,047 31,937
5.	under lien in 2014.  Accounts receivable  Staff debtors		
5.	under lien in 2014.  Accounts receivable  Staff debtors Other debtors	49,455	31,937
5.	under lien in 2014.  Accounts receivable  Staff debtors Other debtors Security bond	49,455 3,953	31,937 4,500
5.	under lien in 2014.  Accounts receivable  Staff debtors Other debtors Security bond Prepayments	49,455 3,953 1,687	31,937 4,500
5.	under lien in 2014.  Accounts receivable  Staff debtors Other debtors Security bond Prepayments Gratuity provisions	49,455 3,953 1,687	31,937 4,500 6,613
5.	under lien in 2014.  Accounts receivable  Staff debtors Other debtors Security bond Prepayments Gratuity provisions	49,455 3,953 1,687 31,531	31,937 4,500 6,613 - 73,494
<b>6</b> .	under lien in 2014.  Accounts receivable  Staff debtors Other debtors Security bond Prepayments Gratuity provisions Project debtors (net)  In the opinion of the directors, the carrying amount of accounts receivable	49,455 3,953 1,687 31,531	31,937 4,500 6,613 - 73,494

	2015	2014
	USD	USD
Project funds receivable		
Food agribusiness and rural markets production (P180)	323,512	411,573
Delivery of basic package of health services (BPHS) (P182)	•	20,215
Emergency food crises phase 1 - Yambio (P176)	-	2,014
Capacity building for post conflict re-integration (CAPOR) (P167)	-	5,216
Capacity building for post conflict re-integration (CAPOR) (P192)		154,896
Regional primary health care 2010 (P170)	-	6,558
Kibera medical records initiative (KMRI) (P612)	-	1,853
Prevention of infectious diseases - Diarrhoea (P613)	-	6,724
Integrated service delivery package - Mundri West (P104)	129,967	-
Humanitarian logistics - UNHCR (P105)	-	113,141
Humanitarian logistics - UNICEF (P120)	185,400	-
Upscaling nerica - Uganda (P288)	_	8,320
Integrated service delivery package phase 1 (P179)	<del>-</del>	14,891
Food Basket (WFP) (P288)	5,317	-
DAFI Scholarship programme (P434)	1,961	-
International Organization for Migration (IOM) (P451)	2,410	-
Access bottlenecks costing evaluation (P611)	-	722
Regional primary health care phase 2 (P187)	-	9,245
Logistics set up (P510)	-	4,682
Self reliance and Livelihoods (P511)	-	90,481
Provision of logistics support (P512)	-	36,770
Enhancing local capacities of refugees in SW Uganda (P276)	-	80,898
Provision for ART (P107)	- -	1,850
Photovoltaic (P117)	30,305	-
Safety Nets and Skills Development (P124)	5,764	-
Self reliance and livelihoods (P511B)	100, 834	-
Cash based initiatives for refugees (P511C)	16, 092	-
Total project funds receivable	801,562	970,050

In the opinion of the directors, the carrying amounts of project funds receivable approximate to their fair value.

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								2015	2014	
								USD	USD	
	 									_

9.	Accounts payable			
	Payroll creditors	139	9,698	219,535
	Supplier creditors	-		(23,134)
	Project accruals	201	1,156	213,080
	Audit fee	15	, 812	14,878
	Project creditors (net)	1/19	9,327	-
	Gratuity provisions			(31,253)
	Total accounts payable	475	,993	393,107

In the opinion of the directors, the carrying amounts of the accounts payables approximate to their fair value.

0. Borrowings		
The borrowings are made up as follows:		
Current		
Bank loan	45,753	60,107
Non-current		
Bank loan	239,595	268,634
Total borrowings	285,348	328,741

The bank borrowings are secured by a pledge deposit amounting to USD 385,000.

In the opinion of the directors, the carrying amounts of the borrowings approximate to their fair value.

1. Gratuity fund			
At start of year	2,275, 980	1,102,664	
Provisions made during year	1,715,483	1,520,475	
Payments made during the year	(643, 461)	(347,159)	
At end of year	3,348,002	2,275,980	

In the opinion of the directors, the carrying amounts of the gratuity fund approximate to it's fair value.

		2015	2014
		USD	USD
•	Grants received (Analysis by donor)		
	Evangelischer Entwicklungsdienst (EED)	2,555,560	1,846,848
	United Nations High Commissioner for Refugees	14,595,580	12,827,070
	United Nations Children's Fund (UNICEF)	675,229	1,401,349
	Abt Associates/USAID	1,521,736	1,377,761
	European Commission (EU)	128,832	-
	ICChange/University of Alberta	-	4,233
	Multi Donor Trust Fund (MDTF)/Ministry of Agriculture - South Sudan (MAF)	1,333,729	2,312,061
l	International Organization for Migration (IOM)	2,924	-
	Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)	27,615	-
	Jhpiego/United States Agency for International Development (USAID)	3,525,629	3,841,921
	Positive Action for Children Fund (PACF)	92,533	145,984
	Others	100,082	29,052
	United Nations World Food Program (UNWFP)	10,614	10,269
	Australian Red Cross	-	4,600
	Total grants received (Note 2)	24,570,063	23,801,147

		2015	2014
		USD	USD
	Unspent fund balances		
	Capacity building for post conflict re-integration (CAPOR) (P192)	18,371	-
ľ	Emergency food crisis response phase II (P189)	-	26,90
	Improved livelihoods for the communities of Losite Payam Ikotos County (P191)	**	3,01
	Provision for Art services in Maridi (P193)	-	14,98
	Multi - Sector Assistance - Moyo Adjumani (P279/P278)	-	29,84
	Multi - Sector Assistance - Moyo Adjumani (P281)	103,791	162,59
	Improving Livelihoods of Maasai Community (P608)	-	2,94
	Improving the Standards of Living of Pastoral Communities (P609)	-	18
	Maridi Training School (PS001)	-	31,43
Ì	Positive Action for Children Fund (PACF) (P438)	41,819	14,59
-	DAFI education scholarship programme (P434)	-	21
İ	Urban Refugee management (P436)	4,710	-
	Delivery of basic health services - Morobo county (P183)	-	4,27
	Emergency food crises response phase II (P197)	_	1,06
	Emergency food crises response phase II (P198)	-	5,41
	Integration of prevention of mother to child of HIV/AIDS (P196)		19,60
ŀ	Upscaling nerica (P188)	_	8,39
j.	UNICEF (P288)	_	22,68
	Integrated Service Delivery package - Mundri west (P195)	_	6,92
h	Humanitarian Logistics UNHCR (P103)	-	107,65
1	Regional primary health care (P106)	127,075	404,14
	Nurse training school - Maridi (P108)	107,094	90,41
	Ipap Grand Challenges Canada (GCC) (P614)	-	26,06
	Logistics support(P110)	_	692,99
	Logistics support(P111)	1,461,502	392,06
į.	Emergency response food crisis - Tali (P112)	144,203	173,30
ř	Emergency response food crisis - Yambio (P113)	-	98,06
-	The second control of		
	Emergency response food crisis - Morobo (P114)	172.660	180, 21
-	Emergency response food crisis - Nagero (P115)	173,669	323, 10
	Photovoltaic (P117)	-	444,65
	Integrated Service Delivery program- Health Yei (P101)	109,492	77,36
	Integrated Service Delivery program- Health Ibba (P102)	16,625	46,87
	Integrated Service Delivery program- Health Mundri West (P104)	78,942	35,61
	Integrated Service Delivery program-Morobo (P109)	7,641	12,20
	Feasibility study for water harvesting (P125)	3,197	-
-	Maara division enterprise and Market development (P615)	85,897	-
i	Kakuma refugee assistance (P616)	11,450	-
	Support refugees and host communities livelihoods in Kenya (P617)	27,615	-
	Provision of logistics (P512B)	9,572	-
1	Cash based initiatives fr Somali returnees (P512C)	91,120	-
4	Cash based initiatives for Yemen refugees (P512D)	55,874	~
	Livelihoods in Elwak (P513)	405,797	-
	Total unspent fund balances	3,085,456	3,459,83
	Reconciliation of unspent fund balances		
	Funds receivable	(801,562)	(970,050
	Total unspent fund balances	3,085,456	3,459,83
1	Restricted fund balance (Note 14)	2,283,894	2,489,78

### 14. Restricted fund balances

AAHI Pro- ject No.	Donor	Unspent funds/ (receivable) bal as at 01- 01-2015	Ex diff/ adjust- ments	Receipts during the year	Expenditure during the year	EX diff gains/ (losses) & bank interest	Unspent funds/ (receivable) bal as at 31-12- 2015
		USD	USD	USD	USD	USD	USD
167	EED	(5,216)	-	-	4,331	(9,547)	-
170	EED	(6,558)	-	-	6,897	(13,455)	-
176	IDA/MAF	(2,014)	-	-	(2,014)	-	-
179	MSH	(14,891)	2,196	-	(12,696)	_	-
182	NPA	(20,215)	-	-	(20,215)	-	-
183	NPA	4,278	-	-	4,278	-	-
187	EED	(9,245)	-	1,552	(7,693)	-	-
188	ASARECA	8,397	-	-	8,397	-	-
189	IDA/MAF	26,901	-	-	26,901	-	-
191	EED	3,017	-	-	3,017	_	-
192	EED	(154,896)	-	75,970	(79,272)	345	1
193	WHO	14,983	-	-	14,983	-	
195	JHPIEGO	6,928	-	2,593	6,479	3,041	1
196	UNICEF	19,608	-	-	19,608	-	-
197	IDA/MAF	1,064	-	-	1,604	-	-
198	IDA/MAF	5,417	-	9,205	14,622	-	-
101	USAID/JHPIEGO	77,362	_	1,128,855	1,109,247	(12,522)	109,492
102	USAID/JHPIEGO	46,870	_	578,297	601,032	7,510	16,625
103	UNHCR	107,655	-	-	107,655	-	-
104	USAID/JHPIEGO	35,619	-	732,350	716,201	(27,174)	78,942
106	EED	404,149		(66,798)	345,873	(8,522)	-
107	WHO	(1,850)	-	_	233	(2,083)	~
108	EED	90,417	-	(36,932)	(54,894)	(1,408)	(1)
105	UNICEF	(113,141)	-	-	(113,141)	-	-
109	USAID/JHPIEGO	12,207	-	675,699	686,379	(6,113)	7,640
110	UNHCR	692,991	-	380,484	1,135,174	(61,699)	-
111	UNICEF	392,068	-	-	392,068	-	-
112	MAF	173,302	-	60,398	215,108	18,592	-
112 B	MAF			538,411	392,053	2,155	144,203
113	MAF	98,061	-	48,032	137,163	8,930	-
114	MAF	180,219	-	67,941	222,951	25,209	-
115	MAF	323,106	-	80,535	370,092	33,549	-
115 B	MAF	-	-	538,412	368,439	(3,697)	173,670
117	BftW	444,655	-	159,065	634,025	-	(30,305)
118	BftW	-		413,546	395,175	-	(18,371)
119	UNHCR	-		10,214,297	8,758,542	(5,747)	1,461,502
120	UNICEF	-	-	675,229	881,108	(20,478)	(185,401)
121	BftW	-	-	764,580	637,892	(386)	(127,074)

### RESTRICTED FUNDS BALANCES

14. Restr	icted fund balances (contir	ued)			21/2		
122	BftW	-	-	405,169	298,157	(82)	107,094
123	USAID/JHPIEGO	-	-	410,428	548,034	(7,639)	(129,967)
124	MAF	-	-	-	5,764	-	(5, 764)
125	BftW	4-	-	12,189	8,992	-	3,197
SO1	Training school	31,432	-	-	31,432	-	-
	Sub-total South Sudan	2,872,680	2,196	17,869,507	18,929,229	(81,221)	1,896,376
278	UNHCR	10,681	-	_	10,681	-	
288	ASARECA	(8,320)	-	-	(8,320)	-	-
288	UNICEF	22,685	-	6,899	34,940	(40)	(5,317)
279	UNHCR	19,164	-	-	19,164	-	-
276	EC	(80,898)	-	113,756	33,819	(962)	-
281	UNHCR	162,595	-	-	162,595	-	-
282	UNHCR	-	-	1,761,577	1,660,653	(2,867)	103,791
	Sub total Uganda	125,907	•	1,882,232	1,913,532	(3, 869)	98, 473
428	ZGF	_	_		<u> </u>	_	
430	DAFI	_		_		_	
434	URBAN	213	_	_	213	_	
435	PACF	14,597	_	92,533	65,312	_	41,818
436	UNHCR	-	-	275,118	270,408	-	4,710
438	CESF	_	_	104,289	106,249	_	(1,960)
				2,924	5,333	-	(2,409)
	Sub total Zambia	14,810	-	474,864	447,515		42,159
180	USAID/Abt As- sociates	(411,573)	-	859,558	447,985	-	-
180B	USAID/Abt As- sociates	-	-	650,933	973,276	1,169	(323,512)
608	AAHeV	2,940	-	(1,628)	1,580	(268)	_
609	Horizont3000	188	-	(188)	~	-	-
611	UW	(722)	-	227	(435)	(60)	-
612	ICChange	(1,853)	-	1,853	-	-	-
613	GCC	(6,724)	-	-	(6,724)	-	-
614	GCC	26,069	-	es .	26,068	1	-
615	BFW	-	-	313,772	227,730	145	85,897
616	UNHCR	-	-	268,564	251,396	5,717	11,451
617	GIZ	-		27,615		-	27,615
	Sub total Kenya	(391,675)	-	2,120,706	1,920,876	6,704	(198,550)

		2,489,787	2,196	24,312,227	24,598,706	(78,390)	2,283,894
*****	Sub total Somalia	(131,933)	-	1,964,918	1,387,552	(4)	445,437
513	BFW	-	-	514,999	109,202	-	405,797
512D	UNHCR		-	275,347	219,473	-	55,874
512C	UNHCR	_	-	309,587	218,467	-	91,120
512B	UNHCR	-	-	300,398	290,826	-	9,572
511C	UNHCR	-	-	156,916	173,008	-	(16,092)
511B	UNHCR	-		280,839	381,673	-	(100,834)
512	UNHCR	(36,770)	-	36,928	162	(4)	-
511	UNHCR	(90,481)	-	89,904	(577)	-	-
510	UNHCR	(4,680)	-	-	(4,680)	-	-

#### 15. Taxation

The organisation has not yet received tax exemption certificate from Kenya Revenue Authority.

#### 16. Incorporation

Action African Help International (AAHI-) is a non-governmental organisation registered in Nairobi, Kenya, in December 2003 under Section 10 of the Kenya Non-Governmental Organisations Co-ordination Act of 1990.

### 17. Presentation currency

The financial statements are presented in USD.

### SCHEDULE OF PROGRAMME AND OTHER EXPENDITURE

							2015	2014
							USD	USD
Programme expenditure	South Sudan	Uganda	Zambia	Somalia	HQ	Kenya	Total	Total
Basic services - Primary health care, water and sanitation and education	4,747,712	-	5,333	-	-	19,341	4,772,386	3,420,633
Food and income security and environmental management and protection	2,313,241	10,707	-	109,202	-	-	2,433,150	2,529,475
Refugee management programme	10,264,165	1,800,268	388,198	1,282,847	-	72,673	13,808,151	13,594,810
Civil society strengthening and peace building	302,303	-	-	~	-	433,306	735,609	393,728
	17,627,421	1,810,975	393,531	1,392,049	tes.	525,320	21,749,296	19,938,645
Administration and support costs	1,567,164	250,334	104,305	21,280	1,376,395	71,428	3,390,907	3,057,203
Total	19,194,585	2,061,309	497,836	1,413,329	1,376,395	596,748	25,140,203	22,995,849