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ORGANISATION INFORMATION

BOARD OF DIRECTORS

Dr. Vinand Nantulya

Chairman

Dr. Klaus Poser

Member - up to may 2013

Dr. John Tabayi Mr. Lawrence Masaviru Mr. Mutila Mulenga

Member Member Member

Mr. Benz Mbuya

Member

Dr. Noerine Kaleeba Prof. Edward Kairu

Member Member

Dr. Caroline Kisia

Executive Director (ex-officio)

MANAGEMENT TEAM

Dr. Caroline Kisia

Executive Director

Dr. Umar A. Baba

Technical Director

Ms. Dinah Njoroge

Finance and Administration Director

REGISTERED OFFICE

FAWE House

Chania Avenue

P.O. Box 76598, 00508

NAIROBI

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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 2013, 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

	2013	2012
	USD	USD
Surplus for the year	105,019	188,581

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. Caroline Kisia

Executive Director

Ms. Dinah Njoroge

Finance and Administration Director

STATEMENT OF DIRECTOR'S 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 the responsibility for the financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, consistent with previous years and in conformity with the accounting policies set by Action Africa Help International. The management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation as at 31 December 2013 and of its operating results for the year then ended. The management further confirm the accuracy and completeness of the accounting records maintained by the organisation which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

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 Action Africa Help International on

P.O. Box 76598-00508

Ms. Dinah Njoroge

Finance and Administration Director

Executive Director





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

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 2013, 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.

Management's responsibilities for financial statement

The management is 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 2013 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 PIN NO. P051130467R

- Konyla

NAIROBI

of a October 2014

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Partners: Rajan Shah, Atul Shah, Alpesh Vadher, Piyush Shah, Ritesh Mirchandani*, David Kabeberi, Ketan Shah**, Nishith Shah, Vijay Malde, Larian Abreu, Jalpesh Shah Erick Njuguna, Michael Mburugu, Asif Chaudhry (*Indian, **British)

PKF Kenya is a member firm of the PKF International Limited network of legally independent firms and does not accept any responsibility or liability for the actions or inactions on the part of any other individual member firm or firms.

STATEMENT OF DIRECTOR'S 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 the responsibility for the financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, consistent with previous years and in conformity with the accounting policies set by Action Africa Help International. The management is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation as at 31 December 2013 and of its operating results for the year then ended. The management further confirm the accuracy and completeness of the accounting records maintained by the organisation which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

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 Action Africa Help International on

O. Box 76598-00508

October

_2014 and signed on its behalf by:

Dr. Caroline Kisia

Executive Director

Ms. Dinah Njoroge

Finance and Administration Director

STATEMENT OF INCOME AND EXPENDITURE

	PART	2013	2012
	Note	USD	USD
INCOME			
Funds income	2	20,148,697	9,308,940
Miscellaneous income	3	207,530	66,925
Total income		20,356,227	9,375,865
EXPENDITURE			
Programme expenditure			
Basic services - Primary health care, water and sanitation and education		2,610,438	2,791,311
Food and income security and environmental management and protection		2,090,635	1,573,682
Refugee management programme		13,114,258	2,170,502
Civil society strengthening and peace building		361,344	864,298
Total programme expenditure		18,176,675	7,399,793
Administration and support costs		2,074,533	1,787,491
Total expenditure		20,251,208	9,187,284
		•	
Surplus for the year		105,019	188,581

The notes on pages 10 to 21 form an integral part of the financial statements.

Report of the independent auditor - page 5.

STATEMENT OF FINANCIAL POSITION

Non-current assets Property and equipment Current assets Accounts receivable Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	4 5 6 7 7 8(a)	2013 USD 228,719 5,007,696 901,651 2,796,113	2012 USD 150,744 168,242 407,943 1,928,943
Non-current assets Property and equipment Current assets Accounts receivable Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	4 5 6 7	228,719 5,007,696 901,651 2,796,113	150,744 168,242 407,943
Property and equipment Current assets Accounts receivable Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	5 6 7	5,007,696 901,651 2,796,113	168,242 407,943
Current assets Accounts receivable Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	5 6 7	5,007,696 901,651 2,796,113	168,242 407,943
Accounts receivable Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	6 7	901,651	407,943
Project funds receivable Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	6 7	901,651	407,943
Cash and bank balances Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	7	2,796,113	120000000000000000000000000000000000000
Total current assets Current liabilities Project creditors (Net) Other accounts payable Total current liabilities		-	1,928,943
Current liabilities Project creditors (Net) Other accounts payable Total current liabilities	9/5)	9 705 460	
Project creditors (Net) Other accounts payable Total current liabilities	9(2)	8,705,460	2,505,128
Other accounts payable Total current liabilities	0/2)		
Total current liabilities	O(d)	29,353	870
	8(b)	4,638,736	130,991
		4,668,089	131,861
Net current assets		4,037,371	2,373,267
Total Assets		4,266,090	2,524,011
LIABILITIES AND FUND BALANCES			
Non-current liabilities			
Gratuity fund	9	1,102,664	781,063
Unspent fund balances	11	2,357,823	1,129,373
Total non-current liabilities		3,460,487	1,910,436
Fund balances			
General funds		559,380	445,209
Medical fund		17,504	17,622
Capital fund		228,719	150,744
Total fund balances		805,603	613,575
TOTAL LIABILITIES AND FUND BALANCES			

The financial statements on pages 6 to 21 were approved and authorised for issue by the directors on 2014 and were signed on its behalf by:

Dr. Caroline Kisia

(Executive Director)

Dinah Njoroge

(Finance & Administration Director)

The notes on pages 10 to 21 form an integral part of the independent auditor - page SXECUTIVE DIRECTION TO 598-00508

Report of the independent auditor - page SXECUTIVE DIRECTION TO 598-00508

P.O. BOX TO SILKENYA

N. ALKO SILKENYA

STATEMENT OF CHANGES IN FUND BALANCES

	General fund	Medical fund	Capital fund	Total fund
Year ended 31 December 2012	USD	USD	USD	USD
At start of year	245,202	11,015	144,560	400,777
Translation differences	11,426	852	665	12,943
Surplus for the year	188,581	-		188,581
Additions		12,197	26,042	38,239
Utilized	_	(6,442)		(6,442)
Depreciation on property and equipment		-2	(20,523)	(20,523)
At end of year	445,209	17,622	150,744	613,575
	General fund	Medical fund	Capital fund	Total fund
Year ended 31 December 2013	USD	USD	USD	USD
At start of year	445,209	17,622	150,744	613,575
Translation differences	9,152	(15)		9,137
Surplus for the year	105,019	- 25	-	105,019
Additions	-	9,900	94,044	103,944
Utilized		(10,003)		(10,003)
Depreciation on property and equipment			(16,069)	(16,069)
At end of year	559,380	17,504	228,719	805,603

The notes on pages 10 to 21 form an integral part of the financial statements.

Report of the independent auditor - page 5.

STATEMENT OF CASH FLOWS

		2013	2012
	Notes	USD	USD
Cash flows from operating activities			
Surplus for the year (Page 6)		105,019	188,581
Adjustments for:			
Amounts received for property and equipment purchase		94,044	25,955
Transfers to medical fund		(103)	5,755
Translation differences		9,137	12,943
Gratuity provisions	9	648,234	484,717
Gratuity payments	9	(322,980)	(204,638)
Changes in working capital			
- accounts receivable		(4,839,454)	(45,998)
- project funds receivable		(493,708)	(237,263)
- project creditors		28,483	(8,067)
- other accounts payable		4,507,745	(53,404)
- unspent fund balances		1,228,450	139,646
Net cash flows from operating activities		964,867	308,227
Cash flows from investing activities			Elegan a C
Purchase of plant and equipment	4	(94,044)	(25,955)
Net cash flows sed in investing activities		(94,044)	(25,955)
Increase in cash and cash equivalents		870,823	282,272
Movement in cash and cash equivalents			
At start of year		1,928,943	1,647,335
Increase in cash and cash equivalents		870,823	282,272
Effect of exchange rate changes		(3,653)	(664)
At end of year		2,796,113	1,928,943

The notes on pages 10 to 21 form an integral part of the 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. The depreciation rates in use are as follows:

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

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:

		2013	2012
Kenyan Shilling		86.65	86.06
South Sudanese Pound	487	2.96	2.98
Zambian Kwacha		5,800.00	4,380.00
Ugandan Shilling		2,500.00	2,535.00
Euro		0.77	0.77

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 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 bank overdrafts.

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. The scheme is administered by an insurance company. The organisation's contributions to the fund are charged to the statement of income and expenditure in the year in which they relate.

The organisation and its employees contribute to the statutory defined contribution scheme registered in the respective country.

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.

					2013	2012
					USD	USD
2.	Funds income					
	Funds receivable at start of	the year			(407,943)	(170,682)
	Net funds balance from the	previous year			1,129,373	989,729
	Exchange difference (Note 1	12)			(35,332)	(27,641)
	Funds received during the y	rear (Note 10))			20,918,771	9,238,964
	Totals funds available du	ring the year			21,604,869	10,030,370
	Add: Funds receivable durin	g the year (Note	e 6)		901,651	407,943
	Unspent fund balances at ye	ear end (Note 1	1)		(2,357,823)	(1,129,373
	Net income during the ye	ar			20,148,697	9,308,940
3.	Miscellaneous income					
	Interest earned		N.		16,140	23,717
	Consultancy				5,865	
	Unrealised exchange (loss)/	gain			169,569	(19,612
	Other income				15,956	30,952
	Gain on disposal of property	and equipmer	nt			31,868
	Total miscellaneous incor	ne			207,530	66,925
4.	Property and equipment Year ended 31 December 2				1	
4.			Computer equipment	Motor vehicles	Furniture, equipment and fittings	Total
4.		2013 Land and			equipment	Total USD
	Year ended 31 December 2	Land and buildings	equipment	vehicles	equipment and fittings	
Cos	Year ended 31 December 2	Land and buildings	equipment	vehicles	equipment and fittings	
Cos	Year ended 31 December 2	Land and buildings	equipment USD	vehicles USD	equipment and fittings USD	USD
Cos At s	Year ended 31 December 2	Land and buildings	equipment USD 70,897	vehicles USD 77,517	equipment and fittings USD	USD 295,385
Cos At s Add	Year ended 31 December 2 st start of year ditions	Land and buildings USD 82,943	70,897 3,824	77,517 90,000	equipment and fittings USD 64,028 220	295,385 94,044
Cos At s Add	Year ended 31 December 2 st start of year ditions end of year	Land and buildings USD 82,943	70,897 3,824	77,517 90,000	equipment and fittings USD 64,028 220	295,385 94,044
Cos At s Add	Year ended 31 December 2 st start of year ditions end of year preciation	Land and buildings USD 82,943	70,897 3,824 74,721	vehicles USD 77,517 90,000 167,517	equipment and fittings USD 64,028 220	295,385 94,044 389,429
Cos At s Add	Year ended 31 December 2 st start of year ditions end of year preciation start of year	Land and buildings USD 82,943	70,897 3,824 74,721	77,517 90,000 167,517	equipment and fittings USD 64,028 220 64,248	295,385 94,044 389,429
At s Add At s Dep At s	Year ended 31 December 2 st start of year ditions end of year preciation start of year	Land and buildings USD 82,943	70,897 3,824 74,721	77,517 90,000 167,517	equipment and fittings USD 64,028 220 64,248	295,385 94,044 389,429
At s Add At s At s At s At s At s At s	Year ended 31 December 2 st start of year ditions end of year preciation start of year arge for the year	Land and buildings USD 82,943	70,897 3,824 74,721 62,448 3,358	vehicles USD 77,517 90,000 167,517 33,336 11,102 44,438	equipment and fittings USD 64,028 220 64,248 48,857 1,609	295,385 94,044 389,429 144,641 16,069
At o Dep At s Cha At o	Year ended 31 December 2 st start of year ditions end of year preciation start of year arge for the year end of year	2013 Land and buildings USD 82,943	70,897 3,824 74,721 62,448 3,358	vehicles USD 77,517 90,000 167,517 33,336 11,102	equipment and fittings USD 64,028 220 64,248 48,857 1,609	295,385 94,044 389,429 144,641 16,069

	2013	2012
	USD	USD
5. Accounts receivable		
Staff debtors	86,928	95,475
Other debtors	11,664	19,248
Security bond	4,500	4,491
Prepayments	220,370	49,028
Partner debtors	4,684,234	
Total accounts receivable	5,007,696	168,242

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

Project funds receivable		
Food agribusiness and rural markets production (P180)	272,359	172,862
Delivery of basic package of health services (BPHS) (P182)	11,382	12,264
Emergency food crises response phase 1 - Tali (P198)	22,795	-
Emergency food crises phase 1 - Yambio (P176)	4,440	4
Integrated service delivery package (ISDP) (P195)	The same of the sa	184,722
Capacity building for post conflict re-integration (CAPOR) (P167)	5,216	9,547
Regional primary health care 2010 (P170)	8,609	15,506
Improving the standards of living of pastoralists communities (P609)	-	290
Kibera medical records initiative (KMRI) (P612)	6,087	12,752
Integrated service delivery package - Yei (P101)	234,137	
Integrated service delivery package - Ibba (P102)	74,802	-
Integrated service delivery package - Mundri West (P104)	78,123	-
Humanitarian logistics - UNHCR (P105)	140,528	-
Upscaling nerica - Uganda (P288)	8,320	-
Integrated service delivery package phase 1 (P179)	17,213	4
Delivery of basic package of health services - Morobo (P183)	3,207	-
Emergency food crisis response- Morobo (P197)	4,446	
Environment management (P438)	20	
Access bottlenecks costing evaluation (P611)	722	
Regional primary health care phase 2 (P187)	9,245	
Total project funds receivable	901,651	407,943

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

	2013	2012
	USD	USD
7. Cash and bank balances	Because it will be a second of the second of	
Cash at bank	2,727,387	1,916,128
Cash in hand	68,726	12,815
Total cash and bank balances	2,796,113	1,928,943

For the purposes of the statement of cash flows, the year end cash and cash equivalents comprise the above.

3.	Accounts payable		
	(a) Project creditors (Net)	29,353	870
	(b) Other accounts payable		
	Payroll creditors	249,792	78,310
	Supplier creditors	1,390	(11,250)
	Accruals	4,357,695	63,931
	Gratuity provisions	29,860	
	Total other accounts payable	4,638,736	130,991

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

9.	Gratuity fund		
	At start of year	781,063	500,984
	Provisions made during year	648,234	471,921
	Payments made during the year	(322,980)	(204,638)
	Foreign exchange gain	(3,653)	12,796
	¥		
	At end of year	1,102,664	781,063

		2013	2012
11-		USD	USD
Gran	ts received (Analysis by donor)		
Evang	gelischer Entwicklungsdienst (EED)	1,120,557	1,851,192
Unite	ed Nations for Human Rights Commision (UNHCR)	14,007,238	2,494,619
Unite	d Nations Children's Fund (UNICEF)	801,487	36,429
Abt A	Associates/USAID	1,108,630	929,647
Multi	Donor Trust Fund (MDTF)/Norwegian People Agency (NPA)		358,303
Europ	pean Commision (EU)	552,227	528,174
World	Health Organization (WHO)	21,193	21,046
Aktio	n Afrika Hilfe - (AAHev)	37,197	
ICCha	ange/University of Alberta	23,545	8,407
Unive	ersity of Washington/IHME	ellir-	505,546
	Donor Trust Fund (MDTF)/Ministry of Agriculture - South n (MAF)	799,968	925,490
Mana	gement Services for Health (MSH) /USAID	41,376	811,066
Horiz	ont 3000	1,331	38,483
Unite	d Nations Office for Project Services (UNOPs)	- 1	6,375
	ciation for Strengthening Agricultural Research in Eastern Central Africa (ASARECA)	63,880	11,992
Unite	d Nations Development Program (UNDP)		300,000
Jhpie	go/United States Agency for International Development (USAID)	2,068,540	218,681
Civil S	Society Environment Fund (CSEF)	60,421	33,590
Zamb	oia Governance Foundation (ZGF)	-	26,065
Other	rs		4,405
Stude	ent fees - training school - Maridi		129,454
Unite	d Nations World Food Program (UNWFP)	6,924	
Grand	d Challenges Canada (GCC)	204,257	
Total	grants received	20,918,771	9,238,964

	2013	2012
	USD	USD
Unspent fund balances		
Capacity building for post conflict re-integration (CAPOR) (P192)	27,905	155,482
Emergency food crisis response phase I (P176)		(1,126
Emergency food crisis response phase II (P189)	26,901	26,901
Improved livelihoods for the communities of Losite Payam Ikotos County (P	191) 16,663	15,717
Multi-sector assistance - Moyo Adjumani (P278/P277)	126,579	178,527
Enhancing local capacities for refugees in South West Uganda (P276)	104,766	92,865
Improving livelihoods of Maasai community (P608)	7,259	1,771
Improving the standards of living of pastoral communities (P609)	196	
Maridi training school (PS001)	41,021	49,227
Environment management (P438)		3,922
Maternal health (P428)		560
DAFI education assistance (P434)		3,238
Urban refugee management (P436)	1,820	8,154
Sudan health transformation program phase II (P179)		200,355
Provision of ART services in Maridi hospital (P193)	20,358	11,788
Regional primary health care (PHC) - 2010 (P187)	44	233,740
Delivery of basic health services - Morobo county (P183)		4,307
Emergency food crises response phase II (P197)	4	104,995
Reintegration of excombitant through agriculture (P194)		14,937
HIV/PMCT (P196)	2,286	17,321
Upscaling nerica (P188)	44,061	5,291
Integration of prevention of mother to child of HIV/AIDS (P186)	-	1,401
Integrated Service Delivery package - Mundri west (P195)	21,991	
Humanitarian Logistics UNHCR (P103)	1,250,536	
Regional primary health care (P106)	296,114	
Nurse training school - Maridi (P108)	118,034	
Prevention of infectious diseases - Diarrhoea (P613)	92,988	-
Ipap Grand Challenges Canada (GCC) (P614)	97,653	-
Logistics phase 1 - Hargesia (P510)	60,692	
Total unspent fund balances	2,357,823	1,129,373
Reconciliation of unspent fund balances		
Funds receivable (Note 6)	901,651	407,943
Net movement in restricted funds (Note 12)	1,456,172	.721,430
	2,357,823	1,129,373

12.	Restricted fund	ds bala	nces						
	Project title	AAHI pro- ject no.	Donor	Unspent funds/ (Receiv- able) balance at 01-01- 2013	Ex- change differ- ence adjust- ments	Receipts during the period	Expendi- ture dur- ing the period	Exchange difference gains/ (losses) & bank interest	Unspent funds/ (receivable) balance at 31-12-2013
				USD	USD	USD	USD	USD	USD
Sout	h Sudan Country I	rogran	nme						
	Capacity building for post conflict re-integration Phase 2	167	EED	9,547	=		(4,331)		5,216
ž.	Regional PHC programme 2009-11	170	EED	15,506	-		(6,897)		8,609
	Food crisis response	176	IDA/MAF	1,126	670		2,644	-	4,440
	Mundri SHTP2 pre-sub con- tract	179	MSH	(200,355)	6,049		211,524	(5)	17,213
	Delivery of basic package of health services - Yei	182	NPA	12,264	64		(946)	·	11,382
	Delivery of basic package of health services - Morobo	183	NPA	(4,307)		30	7,454	30	3,207
	Integration of prevention of mother to child of HIV/AIDS in Maridi, Ibba & Mundri West counties	186	UNICEF	(1,401)	1,401	5	-	•	-
	Regional PHC programme 2011-13	187	EED	(233,740)	10,426	-	238,482	(5,923)	9,245
5	Upscaling nerica	188	ASARECA	(5,291)	(106)	(63,880)	26,679	(1,463)	(44,061
	Food crisis response	189	IDA/MAF	(26,901)	-	-	-	-	(26,901
	Improving liveli- hoods for Losite Payam IKOTOS	191	EED	(15,717)	-	-	(946)	-	(16,663
	Capacity building for post conflict re-integration phase 3	192	EED	(155,482)	-	(191,475)	319,046	6	(27,905

12.	Restricted fu	iius bu	idirecs (co	iidiiidea,					
	Project title	AAHI pro- ject no.	Donor	Unspent funds/ (Receiv- able) balance at 01- 01-2013	Ex- change differ- ence adjust- ments	Receipts during the period	Expendi- ture during the period	Exchange difference gains/ (losses) & bank interest	Unspent funds/ (receivable) balance at 31-12-2013
				USD	USD	USD	USD	USD	USD
Sout	h Sudan Countr	y Progr	amme (con	tinued)		The second			
	Provision of ART services in Maridi hospital	193	WHO	(11,788)	5		(8,570)	-	(20,358)
	Reintegration of excombatants through agriculture	194	UNDP	(14,937)	-		14,937	2 3	-
	Integrated service delivery package (ISDP) (P195)	195	JHPIEGO	184,722	e e	(355,222)	148,592	(83)	(21,991)
	HIV/PMCT	196	UNICEF	(17,321)	-	(21,193)	36,228	-	(2,286)
	Emergency food crises response phase II Yambio	197	IDA/MAF	(104,995)	528	(344,490)	454,141	(738)	4,446
	Emergency food crises response phase II Tali	198	IDA/MAF	-	-	(455,478)	473,900	4,373	22,795
	ISDP - MCHIP - Yei county	101	USAID/ JHPIEGO		-	(876,343)	1,181,279	(70,799)	234,137
	ISDP - MCHIP - Ibba county	102	USAID/ JHPIEGO	-	-	(431,872)	542,467	(35,793)	74,802
	Logistics	103	UNHCR		-	(11,208,077)	9,975,430	(17,889)	(1,250,536)
	ISDP - MCHIP - Mundri West County	104	USAID/ JHPIEGO	-	-	(446,479)	573,300	(48,698)	78,123
	Regional primary health care	106	EED		-š	(811,047)	560,947	(46,014)	(296,114)
	Training school - Maridi	108	EED	2	-	(118,034)	4 5	¥	(118,034
	Logistics	105	UNICEF	-	-	(785,303)	885,214	40,617	140,528
	Maridi training school	SO1	Training school	(49,227)	174		8,157	(125)	(41,021)
				(618,297)	19,206	(16,108,863)	15,638,731	(182,504)	(1,251,727)

12.	Restricted for	unds ba	lances (co	ntinued)					
	Project title	AAHI pro- ject no.	Donor	Unspent funds/ (Receiv- able) balance at 01- 01-2013	Ex- change differ- ence adjust- ments	Receipts during the period	Expendi- ture during the period	Exchange difference gains/ (losses) & bank interest	Unspent funds/ (receivable) balance at 31-12-2013
				USD	USD	USD	USD	USD	USD
Ugai	nda Country Pro	gramm	e			40			
	Multi-sector assistance M/A/K 2012 (Ugx)	278	UNHCR	(178,527)	-	36,223	142,304	_	12
	Upscaling nerica	288	ASARECA	-	-	(15,360)	23,680		8,320
	Multi-sector assistance M/A/K 2013 (Ugx)	279	UNHCR	(*)	÷	(1,677,461)	1,548,287	2,595	(126,579)
	Enhancing local capacities of refugees in SW Uganda	276	EC	(92,865)	12,541	(552,227)	513,311	14,474	(104,766)
	Food basket		UN WFP	-	17.	(6,924)	6,924	-	-
				(271,392)	12,541	(2,215,749)	2,234,506	17,069	(223,025)

Zambia Programme								
Maternal health (P428)	428	ZGF	(560)	-	=	560		12
DAFI education assistance (P430)	430	UNHCR	(3,238)	-		3,238	-	2
DAFI education assistance (P434)	434	UNHCR		-	(198,501)	198,501		22
Urban refugee management (USD) (P435)	435	UNHCR	(8,154)	-	-	8,154	-	2
Urban refugee management (ZKw) (P436)	436	UNHCR	-	-	(699,862)	698,042	-	(1,820)
Environment management (P438)	438	CESF	(3,922)	*	(60,421)	61,448	2,915	20
					*****		1	
			(15,874)	-	(958,784)	969,943	2,915	(1,800)

12.	Restricted fun				_				
	Project title	pro- ject no.	Donor	Unspent funds/ (Receiv- able) balance at 01- 01-2013	Ex- change differ- ence adjust- ments	Receipts during the period	Expendi- ture during the period	Exchange difference gains/ (losses) & bank interest	Unspent funds/ (receivable) balance at 31-12-2013
				USD	USD	USD	USD	USD	USD
Keny	a Country Progra	amme							
	Food, agribusiness and rural market programmes (FARM)	180Z	USAID/ Abt As- sociates	172,862	3,528	(1,108,630)	1,206,631	(2,032)	272,359
	Masai mara micro projects (P608)	608	AAHeV	(1,771)	34	(37,197)	31,344	331	(7,259)
	Improving the standards of living of pastoral communities (P609)	609	Horizont 3000	290	23	(1,331)	786	36	(196)
	Access, bottlenecks, constraints and equity (ABCE) (P611)	611	UW	-	-	- ,/	722		722
	Kibera medical records initiative (KMRI) (P612)	612	ICChange	12,752	-	(23,545)	17,032	(152)	6,087
	Preventing infectious diarrhoea donor and PMT	613	GCC	37.0	-	(103,285)	10,199	98	(92,988)
	GCC IPAP donor and PMT	614	GCC	-	-	(100,971)	3,318		(97,653)
	Strategy for urban refugees	509	UNHCR	1211	-	(45,106)	45,106	-	_
	UNHCR logistics donor and PMT	510	UNHCR	. =	2	(111,943)	51,251	-	(60,692)
				184,133	3,585	(1,532,008)	1,366,389	(1,720)	20,379
	Total restricted funds			(721,430)	35,332	(20,815,404)	20,209,569	(164,239)	(1,456,172)

13. Taxation

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

14. 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.

15. Presentation currency

The financial statements are presented in USD.

SCHEDULE OF PROGRAMME AND OTHER EXPENDITURE

1. SCHEDULE OF PROGRAMME AND OTHER EXPENDITURE

			201	3			2012		
	USD								
Programme expenditure	South Sudan	Uganda	Zambia	Somalia	Kenya	Total	Total		
Basic services - Primary health care, water and sanitation and education	2,595,357	2	15		15,081	2,610,438	2,791,311		
Food and income security and enviromental management and protection	1,629,017	461,618	-	-		2,090,635	1,573,682		
Refugee management programme	10,284,141	1,778,270	969,942	81,905		13,114,258	2,170,502		
Civil society strengthening and peace building	326,452	-		-	34,892	361,344	864,298		
	14,834,967	2,239,888	969,942	81,905	49,973	18,176,675	7,399,793		
Administration and support costs	1,083,275	274,787	IH.	-	716,471	2,074,533	1,787,491		
Total programme and administrative expenses	15,918,242	2,514,675	969,942	81,905	766,444	20,251,208	9,187,284		



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