

**2009**  
**Financial Report**



# Financial Report

## 2009

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## DIRECTORS, OFFICERS & ADMINISTRATION – YEAR ENDED 31 DECEMBER, 2009

The following were in office during the period covered by this report:

### BOARD OF DIRECTORS

Dr. Christopher Wood	- Chairman (upto 31st July 2009)
Dr. Klaus Poser	- Member
Dr. John Tabayi	- Member
Dr. Vinand Nantulya	- Member (Chairman from 1st August 2009)
Ms. Deborah Ongewe	- Member
Mr. Lawrence Masaviru	- Member
Dr. Caroline Kisia	- Executive Director (ex-officio)

### MANAGEMENT

Dr. Caroline Kisia	- Executive Director
Dr. Umar A. Baba	- Technical Director
Ms. Dinah Njoroge	- Finance and Administration Director (1st January 2010)
Mr. Dennis White	- Finance and Administration Director (Retired 31st December, 2009)

### AUDITOR

Erastus & Co.  
 Certified Public Accountants  
 P.O. Box 55268 – 00200  
 Nairobi – Kenya

### BANKERS

Standard Chartered Bank of Kenya Ltd, Nairobi, KENYA  
 CFC Stanbic Bank Ltd, Nairobi, KENYA  
 Standard Chartered Bank of Uganda, Kampala, UGANDA  
 Standard Chartered Bank Plc, Lusaka, ZAMBIA  
 Kenya Commercial Bank (Sudan) Ltd, Juba, SUDAN

## REPORT OF THE DIRECTORS – YEAR ENDED 31 DECEMBER, 2009

The Directors have the pleasure of submitting their report together with the audited financial statements for the year ended 31 December, 2009 which disclose the state of the organization's affairs.

### OUR VISION

Sustainable improved quality of life for disadvantaged communities in Africa.

The pillars supporting our vision are:

- Community participation
- Gender equity
- Sustainability
- Capacity building and empowerment

### OUR MISSION

The mission of AAH-I is to support disadvantaged communities to sustainably improve their standards of living through community empowerment approaches in partnership with stakeholders.

### RESULTS

The results for the year are set out on page 6.

### DIRECTORS

The Directors who served during the year covered by this report are set out on page 1.

### AUDITOR

M/s Erastus & Co., Certified Public Accountants have expressed their willingness to continue in office.

### APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved at a meeting of the Board of Directors held on 10th June 2010.

**By Order of the Board**



**Dr. Caroline Kisia**  
Executive Director

**Dated: 2nd August 2010**

## STATEMENT OF DIRECTORS' RESPONSIBILITIES ON THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2009

The Directors of AAH-I are required to prepare financial statements which give a true and fair view of the state of affairs of the Organization as at the end of the financial year and of its operating results for that year.

The Directors are required to ensure that the Organization maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the Organization. The Directors are also responsible for safeguarding the assets of the Organization.

The Directors accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, consistent with previous years, and in conformity with generally accepted non-profit accounting principles and applicable International Financial Reporting Standards.

The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organization as at 31 December, 2009 and of its operating results for the year then ended. The Directors further confirm the accuracy and completeness of the accounting records maintained by the Organization which has 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 Directors to indicate that the Organization will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board of Directors on 10th June 2010 and signed on their behalf by:



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Dr. Caroline Kisia  
(Executive Director)



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Dinah Njoroge  
(Finance and Administration Director)



## REPORT OF THE INDEPENDENT AUDITOR – YEAR ENDED 31 DECEMBER, 2009

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements set out on pages 5 to 17 of Action Africa Help International, which comprise the balance sheet as at 31 December, 2009 and the operating statement, statement of changes in funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory notes. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit.

### DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted non-profit accounting principles and applicable International Financial Reporting Standards. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### RESPONSIBILITY OF THE AUDITOR

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the 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, proper books of account have been kept and the accompanying financial statements, which are in agreement therewith, give a true and fair view of the financial position of Action Africa Help International as of 31 December, 2009, and of its financial performance and its cash flows for the year then ended in accordance with generally accepted non-profit accounting principles and applicable International Financial Reporting Standards.

  
**ERASTUS & Co.**  
 Certified Public Accountants



**Nairobi 2/8/2010**

## BALANCE SHEET – YEAR ENDED 31 DECEMBER, 2009

	Note	2009 Euro	2008 Euro
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment	3	75,410	843
<b>CURRENT ASSETS</b>			
Debtors & Deposits	5	43,503	91,618
Project Funds Receivables	6	171,234	134,699
Cash & Bank Balances	7	1,207,576	744,056
<b>TOTAL CURRENT ASSETS</b>		<b>1,422,313</b>	<b>970,373</b>
<b>CURRENT LIABILITIES</b>			
Project Creditors (Net)		123,237	26,441
Other Accounts Payable	8 (a)	242,338	193,984
<b>TOTAL CURRENT LIABILITIES</b>		<b>365,575</b>	<b>220,425</b>
<b>Net Current Assets</b>		<b>1,056,738</b>	<b>749,948</b>
<b>TOTAL ASSETS</b>	<b>Euro</b>	<b>1,132,148</b>	<b>750,791</b>
Represented By:			
Unspent Fund Balances	10	875,778	629,234
Capital Fund (Page 8)		75,410	843
Medical Fund (Page 8)		1,696	2,257
Gratuity Fund (Page 8)	8 (b)	65,032	0
General Fund (Page 8)		114,232	118,457
<b>TOTAL FUNDS</b>	<b>Euro</b>	<b>1,132,148</b>	<b>750,791</b>

These accounts were approved by the Directors on 10th June 2010 and signed on their behalf by:



Dr. Caroline Kisia  
(Executive Director)



Dinah Njoroge  
(Finance and Administration Director)



## OPERATING STATEMENT – YEAR ENDED 31 DECEMBER, 2009

	Note	2009 Euro	2008 Euro
<b>INCOME</b>			
Funds Received	4 (a)	6,081,681	6,558,537
Miscellaneous Income	4 (b)	6,444	45,393
<b>Total Income</b>	<b>Euro</b>	<b>6,088,125</b>	<b>6,603,930</b>
<b>EXPENDITURE</b>			
<b>Programme Expenditure</b>			
Basic Services – Primary Health Care, Water and Sanitation and Education		1,975,314	2,817,108
Food and Income Security and Environmental Management and protection		1,302,223	954,909
Civil Society Strengthening and Peace Building		1,740,637	1,504,478
Refugee Management Programme		165,298	297,442
<b>Total Programme Expenditure</b>		<b>5,183,472</b>	<b>5,573,937</b>
Administration and Support		891,164	998,020
<b>Total Expenditure</b>	<b>Euro</b>	<b>6,074,636</b>	<b>6,571,957</b>
<b>Operating Balance for the year (Page 8)</b>	<b>Euro</b>	<b>13,489</b>	<b>31,973</b>

# CASH FLOW STATEMENT – YEAR ENDED 31 DECEMBER, 2009

		2009 Euro	2008 Euro
<b>Cash Flows from Operating Activities</b>			
<b>Balance for the year (Page 6)</b>		<b>13,489</b>	<b>31,973</b>
Adjustment for:			
Property and Equipment Purchase		11,061	1,608
Unrealised Foreign Exchange (Gain) / Loss		(2,403)	(41,132)
Transfers to Medical Fund		(335)	656
Opening Balance Adjustment		(17,940)	4,329
Working Capital Changes			
(Increase) / Decrease in Debtors and Deposits		48,115	(43,847)
Decrease / (Increase) in Projects Funds Receivable		(36,535)	108,797
Decrease in Project Creditors		96,796	(86,192)
(Decrease) / Increase in Unspent Fund Balances		246,544	(339,360)
Increase in Accounts Payable		48,354	29,174
Increase / Decrease in Gratuity Payable		65,032	0
<b>Net Cash Flows Used in Operating Activities</b>		<b>472,177</b>	<b>(333,994)</b>
<b>Cash Flows from Investing Activities</b>			
Property and Equipment Purchase		(11,061)	(1,608)
<b>Net Cash Flows Used in Investing Activities</b>		<b>(11,061)</b>	<b>(1,608)</b>
<b>Net Decrease in Cash and Cash Equivalents</b>	<b>Euro</b>	<b>461,116</b>	<b>(335,602)</b>
<b>Movement in Cash and Cash Equivalents</b>			
Cash and Cash Equivalents - 01-01-2009	b/f	744,056	1,038,526
Net Decrease in Cash and Cash Equivalents		461,116	(335,602)
Effect of Unrealised Foreign Exchange Loss		2,403	41,132
<b>Cash and Cash Equivalents - 31-12-2009</b>	<b>c/f Euro</b>	<b>1,207,575</b>	<b>744,056</b>

## STATEMENT OF CHANGES IN FUND BALANCES – YEAR ENDED 31 DECEMBER, 2009

			General Fund	Medical Fund	Capital Fund	Gratuity Fund	Total Fund
			Euro	Euro	Euro	Euro	Euro
Balance As At 01-01-2009	b/f		118,457	2,257	843	0	121,557
Reinstatement of Capital Fund Net of Depreciation			0	0	74,863	0	74,863
<b>Restated as at 01-01-2009</b>			<b>118,457</b>	<b>2,257</b>	<b>75,706</b>	<b>0</b>	<b>196,420</b>
Effects of Currency Variation during the year			(17,714)	(226)	(118)	0	(18,058)
Net Operating Balance for the Year			13,489	(335)	0	0	13,154
Additions			0	0	0	65,032	65,032
Depreciation			0	0	(178)	0	(178)
<b>Balance 31-12-2009</b>	<b>c/f</b>	<b>Euro</b>	<b>114,232</b>	<b>1,696</b>	<b>75,410</b>	<b>65,032</b>	<b>256,370</b>

## NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2009

### 1. BACKGROUND INFORMATION

#### (a) Operations

Action Africa Help International (AAH - I) is a non- profit charitable organization with its headquarters in Nairobi, Kenya. It has operations in Kenya, Somalia, Sudan, Uganda and Zambia.

AAH - I is currently running projects in health, education, water and sanitation, refugee resettlement, agriculture, and civic education.

#### (b) Legal Status

AAH - I is registered in Kenya under the NGOs Co-ordination Act No. 19 of 1990 as an international Non - Governmental Organization; Registration Certificate No. OP.218/051/2003/0309/2919 dated 18th December, 2003.

Other registrations include:

- In The Republic of Uganda under the Non-Governmental Organizations Registration Statute, 1989 via certificate number 1591 dated 30th August, 2005
- In The Republic of Zambia under the Societies Rules (Section 7 (2) of Societies Act Cap 119) via certificate number ORS/102/35/2456 dated 12th May, 2009.
- By the Government of Southern Sudan, Ministry of Legal Affairs and Constitutional Development under the New (Southern) Sudan NGO's Act, 2003 via certificate registration number 461 dated 8th June, 2009.

### 2. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

#### a) Basis of Preparation

The financial statements are prepared in accordance with Generally Accepted Non - Profit Accounting Principles and applicable International Financial Reporting Standards. The financial statements are prepared under the historical cost convention.

#### b) Income recognition

Grant income is recognized when expenditure is incurred.

## NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2009

### c) Property, plant and equipment

Property and equipment purchased by or donated to the organization are expensed on acquisition. Property and equipment and capital fund accounts are 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:-

Asset category	Annual Depreciation (%)
Motor Vehicles and Motor cycles	25
Furniture, Fittings and General Equipment	12.5
Computer Equipment	33.3

### d) Foreign currency

- Transactions in currencies other than the Euro are converted to base currency (the Euro) using the exchange rate ruling on the first day of the month of transaction as provided by Standard Chartered Bank, Kampala, Uganda, Standard Chartered Plc Lusaka, Zambia, and Standard Chartered Bank, Nairobi, Kenya.
- At the balance sheet date, assets and liabilities held in other currencies are translated to the reporting currency (Euro) using the exchange rate ruling on the first day of December, 2009 as provided by Standard Chartered Bank, Kampala, Uganda Standard Chartered Bank Plc, Lusaka, Zambia and Standard Chartered Bank, Nairobi, Kenya. The impact of using the months opening rate rather than the closing rate on the balance sheet items was immaterial.
- Significant exchange gains or losses are taken up in the operating statements.
- The effect of currency variation relate restatement of 1 Euro equivalent to 1.26 at 31.12.2008 and adjusted to USD 1.4 in the current year.

### e) Financial instruments

The organization classifies its financial instruments into the following categories:

#### Receivables

Receivables are recognized initially using the trade date accounting which is the date the organization commits itself to the purchase or sale. Receivables are carried at amortized cost using the effective interest method.

#### Payables

Creditors and accruals are recognized initially at fair value of the consideration given plus the transaction cost and are subsequently carried at amortized cost using the effective interest method.

### f) Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

## NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER, 2009

### 3. PROPERTY AND EQUIPMENT

		Motor Vehicles	Motor Cycles	Furniture, Equipment & Fittings	Computer Equipment	Land & Buildings	TOTAL
Cost		Euro	Euro	Euro	Euro		Euro
At 01/01/09		13,153	2,080	37,677	50,178	0	103,088
Opening balance adjustments		(912)	(208)	(3,485)	(4,025)	0	(8,630)
Restatement of Assets		0	0	10,531	530	63,802	74,863
<b>At 31/12/09</b>		<b>12,241</b>	<b>1,872</b>	<b>44,723</b>	<b>46,683</b>	<b>63,802</b>	<b>169,321</b>
<b>Depreciation</b>							
At 01/01/09		13,153	2,080	37,677	49,335	0	102,245
Adjustments on balance b/f		(911)	(208)	(3,485)	(3,908)	0	(8,512)
Charge for the year		0	0	0	178	0	178
<b>At 31/12/09</b>		<b>12,242</b>	<b>1,872</b>	<b>34,192</b>	<b>45,605</b>	<b>0</b>	<b>93,911</b>
<b>NBV – At 31-12-2009</b>	<b>Euro</b>	<b>(1)</b>	<b>0</b>	<b>10,531</b>	<b>1,078</b>	<b>63,802</b>	<b>75,410</b>
<b>NBV – At 31-12-2008</b>	<b>Euro</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>843</b>	<b>0</b>	<b>843</b>

## NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER, 2009

	2009 Euro	2008 Euro
<b>4. INCOME</b>		
<b>a) Funds Received – Contribution to Income</b>		
Funds Receivable at 01 - 01 - 2009	(134,699)	(243,496)
Net Funds Balance From the Previous Year	629,233	923,932
Prior Year Adjustment (P302)	9,989	0
Exchange difference	(22,497)	44,662
Grants Received During the Year (Note 9)	6,304,198	6,327,973
<b>Totals Funds Available During the Year</b>	<b>6,786,224</b>	<b>7,053,071</b>
Add: Funds Receivable During the Year	171,234	134,699
Unspent Fund Balances at Year End (Note 10)	(875,778)	(629,233)
<b>Net Income During the Year</b>	<b>6,081,681</b>	<b>6,558,537</b>
<b>b) Miscellaneous Income</b>		
Other Income	4,041	4,261
Unrealized Exchange Gain	2,403	41,132
<b>Total Miscellaneous Income</b>	<b>6,444</b>	<b>45,393</b>
<b>Total Income</b>	<b>Euro 6,088,126</b>	<b>6,603,930</b>
<b>5. DEBTORS &amp; DEPOSITS</b>		
Staff Debtors	40,060	87,791
Telephone Deposit	0	188
Fuel Deposit	0	279
Security Bond	3,443	3,360
<b>Total Debtors &amp; Deposits</b>	<b>Euro 43,503</b>	<b>91,618</b>
<b>6. PROJECT FUNDS RECEIVABLE</b>		
IPCS - 2005-2007(P131)	0	1,488
Mundri Health Transformation (P156)	0	27,754
Primary Health Care- Gardo, Bender-Beyla & Ishkushuban (P503)	127,336	0
Regional Primary Health Care 2007 (P141)	0	3,951
Repartriation Assistant (P160)	0	25,805
Distribution of Seeds, Tools and Fishing Kits (P163)	2,362	5,347
Measles Campaign Maridi County (P165)	369	410
Integrated Primary Health Care Services - 2007 (P134)	0	1,041
Regional PHC 2008(P157)	240	0
Community Mobilization for Reproductive Health (P154)	8,013	8,903
Institutional Support (ICCO P NA099)	0	60,000
Juba County RRP (P140)	5,166	0
Access to Basic services -Eastern and Western Equitoria(P153)	62	0
Mundri Health Transformation (P171)	27,228	0
Seed distribution Magwi county (P172)	458	0
<b>Total Project Funds Receivable</b>	<b>Euro 171,234</b>	<b>134,699</b>



## NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER, 2009

		2009	2008
		Euro	Euro
<b>7. CASH AND BANK BALANCES</b>			
Cash at Bank		1,160,531	744,056
Cash in Hand		77,109	
Bank Overdraft		(30,065)	0
<b>Total Cash and Bank Balances</b>	<b>Euro</b>	<b>1,207,576</b>	<b>744,056</b>
<b>8. OTHER CREDITORS</b>			
(a) Payroll Creditors		126,434	112,109
Supplier Creditors		39,280	1,614
Accruals		57,123	40,202
Audit Fee		19,500	40,059
<b>Total Other Creditors</b>	<b>Euro</b>	<b>242,338</b>	<b>193,984</b>
(b) <b>Gratuity</b>	<b>Euro</b>	<b>65,032</b>	<b>0</b>
<b>9. GRANTS RECEIVED BY DONOR</b>			
Evangelischer Entwicklungsdienst (EED)		1,528,918	2,229,887
Interchurch Organization for Development Co-operation (ICCO)		1,706,093	1,957,972
United Nations Development programme (UNDP)		142,857	39,683
United Nations High Commissioner for Refugees (UNHCR)		1,905,560	1,636,464
United Nations World Food Programme (UNWFP)		0	131,191
John Snow Inc. (JSI)		238,673	2,543
Food and Agricultural Organization (FAO)		35,349	0
DED		34,073	0
German Technical Cooperation (GTZ)		0	52,438
World Health Organization (WHO)		34,286	0
COSV		190,227	207,581
Others UK GOVT/WWF/AAHe		178,992	70,214
Ministry of Agriculture – South Sudan (MAF)		113,214	0
Management Sciences for Health (MSH)		195,956	0
	<b>Euro</b>	<b>6,304,199</b>	<b>6,327,973</b>

## NOTES TO THE FINANCIALS STATEMENTS – YEAR ENDED 31 DECEMBER, 2009

	2009 Euro	2008 Euro
<b>10. UNSPENT FUND BALANCES</b>		
Magwi community based (P158)	78,345	78,904
Juba County Recovery and Rehabilitation (P140)	2,260	58,479
Capacity Building for Post Conflict Re-WAWA Integration(CAPOR) (P142)	6,116	6,329
Food & Income Security Phase II (P149)	129,952	45,964
Access to basic services(P153)	31,958	0
Food Security and Livelihoods for sustainable R&R (P164)	515	0
Capacity Building for Post Conflict Re-WAWA Integration(CAPOR) (P167)	69,392	0
HIV/ AIDS -Maridi/Ibba/Barolo P(168)	257	0
Sudan Recovery Fund- Kubri, Juba CountyP(173)	54,614	0
Training of community Midwives P(174)	2,637	0
Awareness raising on HIV/AIDS P(175)	884	0
Food Crisis Response P(176)	25,103	0
Provision for basic health services in IDP's & refugees P(177)	8,360	0
Multi - Sector Assistance - Moyo Adjumani (P257/270)	20,436	1,415
Voluntary Repatriation Sudan Moyo/Adjumani 2007 (P259)	0	5,588
Community based Environment activities 2008/2009 (P260/271)	36,051	567
Food Management & Distribution Hoima & Kyaka (P256)	0	8,946
Care and Maintenance of Congeese Refugees in Northern Province (P416/422)	1,051	1,173
Care and Maintenance of Congeese Refugees in Northern Province (P417/420)	6,668	321
HIV/AIDS for Refugees in Zambia(P418/421)	929	1,277
PHC Gardo, Bender - Beyla & Ishkushuban (P503)	0	70,131
Consolidate / Strengthen Health Services in Puntland (P505)	19,782	3,082
Maasai Mara Microprojects (P605/607)	5,904	2,660
Access to Basic Services East and West Equitorial (P153)	0	45,138
Regional Primary Health Care - 2008 (P157/170)	334,296	236,966
Local Settlement of Sudanese Refugees in Northern Uganda (P111)	11,619	21,242
Reintegration of Returning Refugees (P161)	0	10,183
Improve Household Livelihoods - Juba County (P162)	0	13,409
Awareness Raising on HIV/AIDs and SGBV (P166)	0	26
Food management & Distribution Moyo / Adjumani 2008/2009(P263)	0	6,022
Emergency settlement of DRC Refugees in Kyangwali (P268)	14,093	0
Food management & Distribution , Moyo/ Adjumani 2007/2008(P255)	0	11,412
Conservation of Biodiversity, Albertine Rift Forests (P272)	692	0
Education and sports for Adolescent Girls & Boys, Kyangwali ( P274)	3720	0
Human Resources review 2008/09(P302)	10,144	0
<b>Total Unspent Fund Balances</b>	<b>875,778</b>	<b>629,234</b>

# NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER, 2009

Project Title	Prj. Contract No.	AAHI Project No.	Donor	Unspent funds/ (Receivable) Bal as at 01-01-2009	Ex Diff Adjustments	Receipts during the period	Expenditure During the period	EX Diff Gains/(Losses) & Bank Interest	Unspent funds/ (Receivable) Bal as at 31-12-2009
<b>Restricted Funds</b>									
<b>SUDAN Country programme</b>									
IPCS 2005-2007 (ICCO)	SD029111	131		(2,528)	(252)	2,276	0	0	(0)
Regional PHC Programme 2007	20060021	141	EED	(3,952)	(395)	3,388	0	169	0
CAPOR Capacity Building for Post Conflict Re-integration	20060030	142	EED	6,329	633	420	0	0	6,116
Food & Income Security Phase II	02-01-00-479 and SD029131	149	ICCO/EC	45,964	(14,490)	649,335	566,650	(13,186)	129,952
Access to Basic Services - East & West Equatoria - ABS	ICCO/RNE/16316/AAH-I	153A	ICCO	45,138	1,403	335,172	382,553	3,584	(62)
Access to Basic Services - East & West Equatoria - ABS	ICCO/RNE/16316/AAH-I	153B	ICCO	0	0	58,309	25,327	(1,024)	31,958
Community Mobilisation for Reproductive Health		154	UNFPA	(8,903)	(890)	0	0	0	(8,013)
Mundri Health Transformation 2008-09	SHTP 01/2008	156	JSI	(27,755)	(-2776)	238,673	213,694	0	0
UNHCR Repatriation Assistance	334	160	UNHCR	(25,805)	(2,581)	23,224	0	0	0
Re-integration of Returning Refugees	LSO 11/2008	161	GTZ	10,183	1,019	0	9,164	0	0
Improve House hold Livelihoods, Juba County	LOA 022/08	162	FAO	13,409	1,341	0	12,068	0	0
Distribution of Seeds Tools and Fishing Kits	LOA J-025/08	163	FAO	(5,347)	(534)	2,450	0	0	(2,363)
Measles Campaign Maridi 2008		165	DSST	(410)	(41)	0	0	0	(369)
Awareness Raising on HIV/AIDs and SGBV		166	DED	26	3	0	24	0	0
Institutional Funding	02-01-00-662	304	ICCO	(60,000)	0	60,000	0	0	0
Juba County Recovery and Rehabilitation Programme	CA/Stabex/90-99/SU/001/RRP/07/AAH01	140A	ICCO	58,479	0	105,251	165,184	(3,712)	(5,166)
Juba County Recovery and Rehabilitation Programme	CA/Stabex/90-99/SU/001/RRP/07/AAH02	140B	ICCO	0		149,500	147,240	0	2,260
Regional PHC Programme 2008	20070038	157	EED	236,966	25,868	188,009	396,424	(2,924)	(240)
Magwi County Community Programme 2008-09	20070039	158	EED	78,904	8,230	202,192	195,519	998	78,345
Food Security and Livelihoods for Sustainable R & R	SUD-08/FSL 63	164	UNDP/CHF	0	0	142,857	140,654	(1,688)	515
Capacity Building for Post Conflict Re-integration Phase 2	20080032	167	EED	0	0	258,079	188,687	0	69,392
Maridi, Ibba & Barolo HIV/AIDs	PCA/2008/YZ	168	UNICEF	0	0	12,760	11,661	(842)	257
Regional PHC Programme 2009-11	20080034	170	EED	0	0	874,554	540,258	0	334,296
Mundri SHTP2 Pre-sub-contract	GHS-I-00-00006-00 Task-04	171	MSH	0	0	195,956	224,808	1,625	(27,228)
Seeds Distribution Magwi County	OSRO/SUD/902/CHF-019/09	172	FAO	0	0	32,899	32,968	(389)	(458)
SRF-Kubri, Juba County	SRF/2009/001	173	ICCO/UNDP	0	0	338,528	283,914	0	54,614
Training of Community Midwives	3603/267	174	UNHCR	0	0	49,534	46,897	0	2,637
Awareness Raising on HIV/AIDs and SGBV(2)		175	DED	0	0	34,073	33,540	351	884
Food Crisis Response		176	IDA/MAF	0	0	113,214	88,247	135	25,103
Provision for Basic Health Services in IDPs and Refugees in Western Equatoria	APW/09/02241	177	WHO	0	0	34,286	25,895	(31)	8,360
<b>Sub Total</b>				<b>360,700</b>	<b>16,538</b>	<b>4,104,939</b>	<b>3,731,376</b>	<b>(16,934)</b>	<b>700,790</b>

# NOTES TO THE ACCOUNTS - YEAR ENDED 31 DECEMBER, 2009

Project Title	Prj. Contract No.	AAHI Project No.	Donor	Unspent funds/ (Receiv- able) Bal as at 01-01- 2009	Ex Diff Adjust- ments	Receipts during the period	Expen- diture During the period	EX Diff Gains/ (Losses) & Bank Interest	Unspent funds/ (Receiv- able) Bal as at 31-12- 2009
Balance carried forward				360,700	16,538	4,104,939	3,731,376	(16,934)	700,790
<b>UGANDA Country programme</b>									
Food Management and Distribution, Kyaka II, Nakivale & Oruchinga	PRRO 10121.2	255	WFP	11,412	0	(11,412)	0	0	0
Food Management and Distribution, Pakelle & Palorinya	PRRO 10121	256	WFP	8,946	0	(8,946)	0	0	0
Multi -Sector Assistance, Moyo/Adjumani 2008	08/AB/UGA/400a UGX	257	UNHCR	1,415	0	(1,415)	0	0	0
Repatriation Sudan 2008	08/SB/UGA/RP/331 UGX	259	UNHCR	5,588	0	(5,588)	0	0	0
Community Based Environmental Activities 2008	LS453	260	UNHCR	567	0	(567)	0	0	0
Food Distribution, Pakelle & Palorinya	PRRO 10121	263	WFP	6,022	0	(6,022)	0	0	0
Popularise Sun Ovens		267	UK Govt.	0	0	16,877	16,877	0	0
Emergency Settlement of DRC Refugees in Kyangwali	09/AB/UGA/EM100	268	UNHCR	0	0	277,670	263,577	0	14,093
Voluntary Repatriation of Sudanese Refugees	RP331	269	UNHCR	0	0	189,398	189,398	0	0
Multi -Sector Assistance, M/A/K 2009	09/AB/UGA/LS/400a UGX	270	UNHCR	0	0	725,839	705,403	0	20,436
Community Based Environmental Activities 2009	09/AB/UGA/LS/453a UGX	271	UNHCR	0	0	211,410	175,360	0	36,050
Conservation of Biodiversity, Albertine Rift Forests	FJ09/ARMEFP/P36	272	WWF	0	0	124,107	123,415	0	692
GLIA (HIV/AIDs) Prevention Response Kyangwali 2009	CM267	273	UNHCR	0	0	63,755	63,755	0	0
Education and Sports for Adolescent Girls and Boys, Kyangwali	CM287	274	UNHCR	0	0	9,597	5,884	7	3,720
Recovery Order	4453/SU	111	EU	21,242	3,153	0	6,470	0	11,618
<b>ZAMBIA Country Programme</b>									
		411	UNHCR	1,173	47	(1,127)	0	0	0
Repatriation of Congolese Refugees	08/AB/ZAM/RP/374	417	UNHCR	321	13	(308)	0	0	0
HIV/AIDs for Refugees in Zambia	08/AB/ZAM/CM/267	418	UNHCR	1,277	51	(1,226)	0	0	0
Repatriation of Congolese Refugees	09/AB/ZAM/RP/374	420	UNHCR	0	0	281,927	275,325	67	6,668
HIV/AIDs for Refugees in Zambia	09/AB/ZAM/CM/267	421	UNHCR	0	0	69,779	68,876	26	929
	09/AB/ZAB/CM/200	422	UNHCR	0	0	40,036	39,014	29	1,051
<b>Somalia Country Programme</b>									
PHC Gardo, Bender-Beyla & Ishkushuban	461-NGO-HE04-05	503	EEC	70,131	2,675	0	194,806	14	(127,336)
Consolidate/Strengthen Health Services in Puntland	SO/0040/IT-COF/06	505	COSV/EC	3,082	21	190,227	173,588	83	19,783
<b>Kenya Country Programme</b>									
Human Resource Review 2008/2009	02-01-00-662	302	ICCO	9,989		10,000	9,844		10,145
Masai Mara Micro Projects		607	AAHeV	2,660		25,247	23,219	1,216	5,904
<b>Total Restricted Funds</b>				<b>504,523</b>	<b>22,497</b>	<b>6,304,199</b>	<b>6,066,190</b>	<b>(15,492)</b>	<b>704,543</b>

## NOTES TO THE FINANCIALS STATEMENTS – YEAR ENDED 31 DECEMBER, 2009

### 11. CAPITAL COMMITMENTS

AAH-I had no capital commitments as at 31 December, 2009.

### 12. EMPLOYEES

AAH-I had 713 employees during the period ended 31 December, 2009.

### 13. STAFF RETIREMENT BENEFITS SCHEME

The company contributes to the national NSSF retirement benefit schemes for its local employees in Kenya, Uganda and Zambia. Local employees in Kenya are members of AAH-I staff retirement benefits scheme. The scheme is fully funded and registered with the Kenya Retirement benefits Authority. The employer contributes 10% and each employee 5% of basic salary. Total funds as at 31st December 2009 was Euro 109,403.

### 14. TAXATION

No provision for corporate taxation has been made in these accounts. The Organization qualifies for exemption from corporate tax under Paragraph 10 of the 1st Schedule to the Income Tax Act, Cap. 470 (Laws of Kenya).

### 15. CURRENCY

These accounts are presented in Euros (Euro) as the base currency.

### 16. ABBREVIATIONS

PHC	-	Primary Health Care
EC	-	European Commission
EED	-	Evangelischer Entwicklungsdienst
ICCO	-	Interchurch Organization for Development Co-operation
IPCS	-	Institute for the Promotion of Civil Society
UNHCR	-	United Nations High Commissioner for Refugees
USAID	-	United States Agency for International Development
WFP	-	World Food Programme
JSI	-	John Snow International
COSV	-	Coordinating Committee of the Organizations for Voluntary Service
UNICEF	-	United Nations Children's Fund
GTZ	-	German Agency for Development Co-operation
UNFPA	-	United Nations Population Fund
WFP	-	World Food Programme
IDA/MAF	-	International Development Association/ Ministry of Agriculture and Forestry
FAO	-	Food and Agriculture Organisation
WHO	-	World Health Organisation
AAH e. V	-	Aktion Afrika Hilfe Förderverein e.V

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