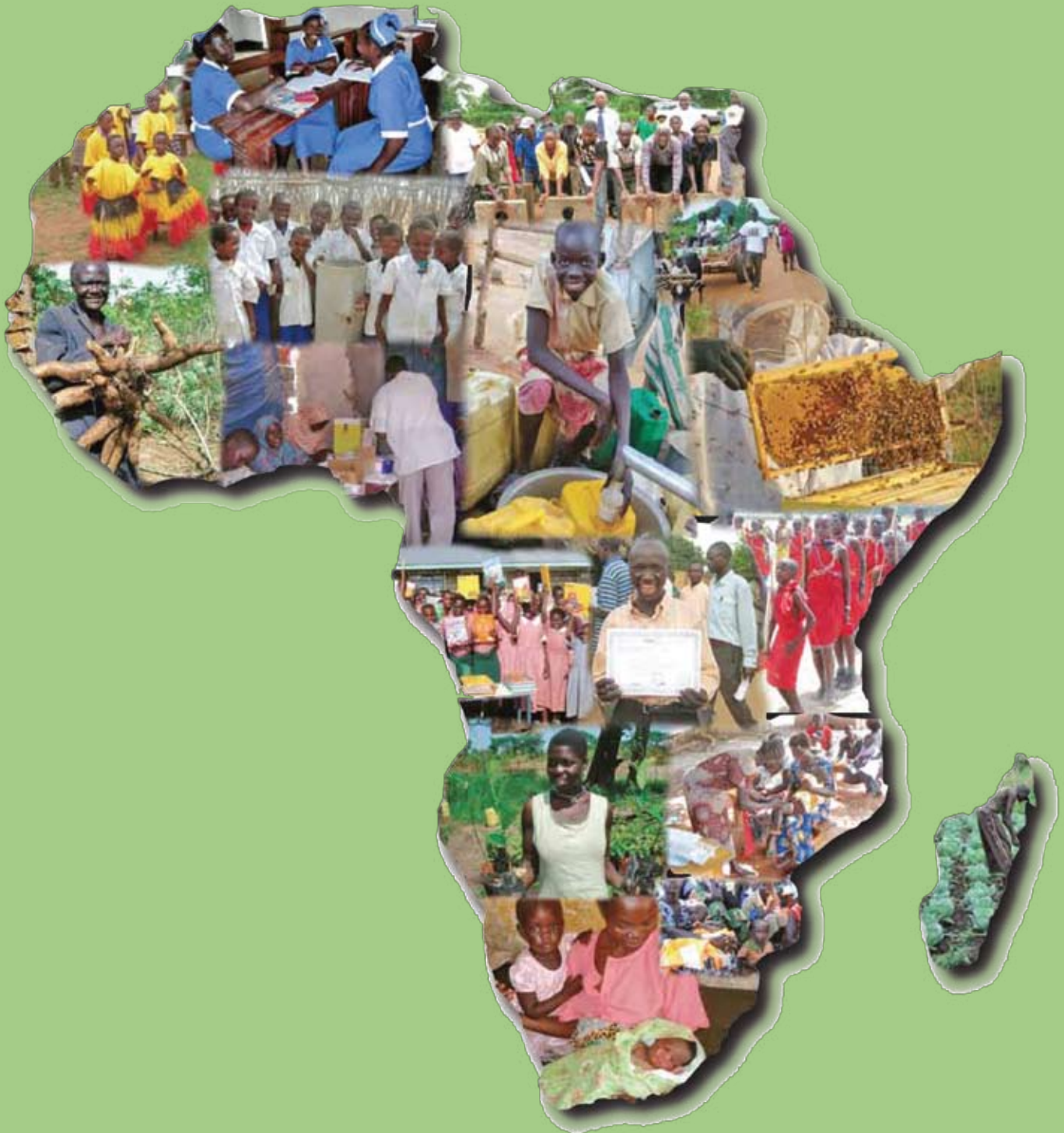




2010 FINANCIAL REPORT



Action Africa Help - International

Financial Report 2010



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DIRECTORS, MANAGEMENT, AUDITOR AND BANKERS – YEAR ENDED 31 DECEMBER, 2010

ORGANIZATION INFORMATION

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

BOARD OF DIRECTORS

Dr. Vinand Nantulya	- Chairman
Dr. Klaus Poser	- Member
Dr. John Tabayi	- Member
Ms. Deborah Ongewe	- Member
Mr. Lawrence Masaviru	- Member
Mr. Mutila Mulenga	- Member
Mr. Benz Mbuya	- Member
Dr. Caroline Kisia	- Executive Director (ex-officio)

MANAGEMENT

Dr. Caroline Kisia	- Executive Director
Dr. Umar A. Baba	- Technical Director
Mrs. Dinah Njoroge	- Finance and Administration Director (Appointed on 1 January, 2010)

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, 2010

The Directors have the pleasure of submitting their report together with the audited financial statements for the year ended 31 December, 2010 which disclose the state of the organization's affairs.

OUR VISION

Sustainable improved quality of life for livelihood challenged 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 livelihood challenged 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 19th April 2011.

By Order of the Board

Dr. Caroline Kisia



Executive Director

Dated: 19th April, 2011

STATEMENT OF DIRECTORS' RESPONSIBILITIES YEAR ENDED 31 DECEMBER, 2010

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, 2010 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 Directors on **19th April, 2011** and signed by:



Dr. Caroline Kisia
(Executive Director)



Dinah Njoroge
(Finance and Administration Director)

REPORT OF THE INDEPENDENT AUDITOR – YEAR ENDED 31 DECEMBER, 2010

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, 2010 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

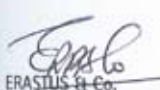
Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable 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 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 at 31 December, 2010, 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
Erastus K. Omolo



Nairobi 20/12, 2011

BALANCE SHEET – YEAR ENDED 31 DECEMBER, 2010

	Note	2010 Euro	2009 Euro
ASSETS			
Non-current Assets			
Property and Equipment	3	127,506	75,410
Current Assets			
Accounts Receivable	5	31,668	43,503
Project Funds Receivable	6	169,565	171,234
Cash & Bank Balances	7	1,545,374	1,237,641
Total Current Assets		1,746,607	1,452,378
Less: Current Liabilities			
Bank Overdraft	7 (b)	100,696	30,065
Accounts Payable	8 (a)	204,465	365,575
Net Current Assets		1,441,446	1,056,738
TOTAL ASSETS		1,568,952	1,132,148
Represented By:			
Unspent Fund Balances	10 (a)	1,054,125	875,778
Capital Fund (Page 8)		127,506	75,410
Medical Fund (Page 8)		1,152	1,696
Gratuity Fund (Page 8)	8 (b)	223,804	65,032
General Fund (Page 8)		162,365	114,232
TOTAL FUNDS		1,568,952	1,132,148

These financial statements were approved by the Directors on --and signed by:



Dr. Caroline Kisia
(Executive Director)



Dinah Njoroge
(Finance and Administration Director)

OPERATING STATEMENT – YEAR ENDED 31 DECEMBER, 2010

	Note	2010 Euro	2009 Euro
INCOME			
Funds Income	4 (a)	5,430,150	6,081,681
Miscellaneous Income	4 (b)	19,922	6,444
Total Income	Euro	5,450,072	6,088,125
EXPENDITURE			
Programme Expenditure			
Basic Services – Primary Health Care, Water and Sanitation and Education		1,724,050	1,975,314
Food and Income Security and Environmental Management and Protection		1,258,937	1,302,223
Refugee Management Programme		1,389,070	1,740,637
Civil Society Strengthening and Peace Building		215,994	165,298
Total Programme Expenditure		4,588,051	5,183,472
Administration and Support		812,733	891,164
Total Expenditure	Euro	5,400,784	6,074,636
Operating Balance for the year (Page 8)	Euro	49,289	13,489

CASH FLOW STATEMENT – YEAR ENDED 31 DECEMBER, 2010

	2010 Euro	2009 Euro
Cash Flows from Operating Activities		
Balance for the year (Page 6)	49,289	13,489
Adjustment for:		
Property and Equipment Purchase	54,426	11,061
Property and Equipment Disposal	(12,061)	0
Unrealised Foreign Exchange Gain	(819)	(2,403)
Transfers to Medical Fund	(544)	(335)
Opening Balance Adjustment	(1,154)	(17,940)
Working Capital Changes		
Decrease in Accounts Receivable	11,834	48,116
Decrease / (Increase) in Projects Funds Receivable	1,669	(36,535)
Increase in Unspent Fund Balances	178,347	246,544
(Decrease) / Increase in Accounts Payable	(161,111)	145,149
Increase in Gratuity Payable	158,772	65,032
Net Cash Flows Used in Operating Activities	278,648	472,178
Cash Flows from Investing Activities		
Property and Equipment Purchase	(54,426)	(11,061)
Property and Equipment Disposal	12,061	0
Net Cash Flows Used in Investing Activities	(42,365)	(11,061)
Net Increase in Cash and Cash Equivalents	236,283	461,117
Movement in Cash and Cash Equivalents		
Cash and Cash Equivalents - 01-01-2010	b/f 1,207,576	744,056
Net Increase in Cash and Cash Equivalents	236,283	461,117
Effect of Unrealised Foreign Exchange Loss	819	2,403
Cash and Cash Equivalents – 31-12-2010	c/f Euro 1,444,678	1,207,576

STATEMENT OF CHANGES IN FUND BALANCES – YEAR ENDED 31 DECEMBER, 2010

		General Fund	Medical Fund	Capital Fund	Gratuity Fund	Total Fund
		Euro	Euro	Euro	Euro	Euro
Balance as at 01-01-2010	b/f	114,232	1,696	75,410	65,032	256,370
Year end Foreign Currency Translation Difference		(1,156)	118	339	0	(699)
Net Operating Balance for the Year (Page 6)		49,289	0	0	0	49,289
Additions		0	4,087	54,426	158,772	217,285
Disposal		0	(4,749)	0	0	(4,749)
Depreciation		0	0	(2,669)	0	(2,669)
Balance 31-12-2010	c/f Euro	162,365	1,152	127,506	223,804	514,827

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

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 management, 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 under Certificate No. 1591 dated 30th August, 2005
- In The Republic of Zambia under the Societies Rules (Section 7 (2) of Societies Act Cap 119) under Certificate No. 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 under Certificate of registration No. 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 under the historical cost convention in accordance with generally accepted non-profit accounting principles and applicable International Financial Reporting Standards.

b) Income Recognition

Grant income is recognized when expenditure is incurred. Funds received and not spent by the end of the year are deferred and recognized under Unspent Fund Balances on the balance sheet.

c) Property 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:-

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

c) Property and Equipment (Cont....)

Asset category	Rate (%)
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, 2010 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 relates to restatement of 1 Euro equivalent to 1.4 at 31.12.2009 and adjusted to USD 1.3 in the current year.

e) Financial Instruments

The organization classifies its financial instruments into the following categories:

Receivables

Receivables arise in the ordinary course of business when the organization gives advances to the staff or a service to project implementation partners.

Payables

Accounts payable arise in the ordinary course of business where the organization receives goods and services and pays for them on a later date.

f) Cash and Cash Equivalentents

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

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

3. PROPERTY AND EQUIPMENT	Motor Vehicles	Motor Cycles	Furniture, Equipment & Fittings	Computer Equipment	Land & Buildings	TOTAL
Cost	Euro	Euro	Euro	Euro	Euro	Euro
At 01/01/10	12,241	1,872	44,723	46,683	63,802	169,321
Year end Foreign Currency Translation Difference	96	124	2,488	282	0	2,990
Additions	16,615	34,493	1,378	1,940	0	54,426
Disposals/Loss of asset	(10,065)	(1,996)	0	0	0	(12,061)
At 31/12/2010	18,887	34,493	48,589	48,905	63,802	214,676
Depreciation						
At 01/01/10	12,242	1,872	34,192	45,605	0	93,911
Adjustments on balance b/f	96	124	1,748	683	0	2,651
Disposal of Assets	(10,065)	(1,996)	0	0	0	(12,061)
Charge for the year	0	0	1,533	1,136	0	2,669
At 31/12/10	2,273	0	37,473	47,424	0	87,170
NBV – At 31-12-2010	Euro 16,614	34,493	11,116	1,481	63,802	127,506
NBV – At 31-12-2009	Euro (1)	0	10,531	1,078	63,802	75,410

4. INCOME

a) Funds Received – Contribution to Income

	2010	2009
	Euro	Euro
Funds Receivable at 01 - 01 - 2010	(171,235)	(134,699)
Net Funds Balance from the previous year	875,778	629,233
Prior Year Adjustment (P302)	0	9,989
Exchange Difference	55,249	(22,497)
Grants Received during the year (Note 9)	5,554,918	6,304,198
Total Funds Available during the year	6,314,710	6,786,224
Add: Funds Receivable during the year (Note 6)	169,565	171,235
Unspent Fund Balances at year end (Note 10a)	(1,054,125)	(875,778)
Net Income During the Year	Euro 5,430,150	6,081,681

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

	2010 Euro	2009 Euro
4. INCOME (Cont...)		
b) Miscellaneous Income		
Other Income	0	4,041
Consultancy	1,024	0
Unrealized Exchange Gain	16,981	2,403
Disposal of Assets	1,917	0
Total Miscellaneous Income	19,922	6,444
Total Income	5,450,072	6,088,125
	Euro	
5. ACCOUNTS RECEIVABLE		
Staff Debtors	27,997	40,060
Security Bond	3,671	3,443
Total Accounts Receivable	31,668	43,503
6. PROJECT FUNDS RECEIVABLE		
Food Agribusiness and Rural Markets Productions (P180)	85,792	0
Training of Community Health Workers	280	0
Primary Health Care - Gardo, Bender-Beyla & Ishkushuban (P503)	0	127,336
Consolidate/Stregthen Health Services in Puntland	60,461	0
Emergency Intervention in Support of Health in Puntland	23,032	0
Distribution of Seeds, Tools and Fishing Kits (P163)	0	2,3623
Measles Campaign Maridi County (P165)	0	369
Regional PHC 2008(P157)	0	240
Community Mobilization for Reproductive Health (P154)	0	8,013
Juba County RRP (P140)	0	5,166
Access to Basic Services -Eastern and Western Equitoria (P153)	0	62
Mundri Health Transformation (P171)	0	27,228
Seed Distribution Magwi County (P172)	0	458
Total Project Funds Receivable	169,565	171,235
	Euro	
7 a) CASH AND BANK BALANCES		
Cash at Bank	1,484,880	1,160,531
Cash in Hand	60,494	77,109
Total Cash and Bank Balances	1,545,374	1,237,641

For the purpose of the cash flow statement, the year end cash and cash equivalents comprise the following:

Cash and Bank Balances	1,545,374	1,237,641
Bank Overdraft	(100,696)	(30,065)
Total Cash and Cash Equivalents	1,444,678	1,207,576

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

	2010 Euro	2009 Euro
7 b) BANK OVERDRAFT	100,696	30,065
The organisation does not have an overdraft facility, the overdraft amount reported comprises overdrawn cash book balance position at the balance sheet date.		
8. ACCOUNTS PAYABLE		
(a) Payroll Creditors	41,904	126,434
Supplier Creditors	26,240	39,280
Accruals	103,129	57,123
Audit Fee (Erastus & Co. CPA's)	20,536	19,500
Project Creditors (Net)	3,953	123,237
Gratuity Provisions	8,702	0
Total Accounts Payable	Euro 204,465	365,575
(b) GRATUITY FUND		
Balance 01. 01. 2010	65,032	0
Provisions	158,772	65,032
Balance 31. 12. 2010	Euro 223,804	65,032
9. GRANTS RECEIVED BY DONOR		
Analysis By Donors		
Evangelischer Entwicklungsdienst (EED)	885,210	1,528,918
Interchurch Organization for Development Co-operation (ICCO)	352,864	1,706,093
United Nations Development Programme (UNDP)	0	142,857
United Nations High Commissioner for Refugees (UNHCR)	1,639,660	1,905,560
UNICEF	13,177	0
Abt Associates /USAID	118,989	0
Multi-donor Trust Fund (MDTF) /Norwegian People Agency (NPA)	252,865	0
John Snow Internationa (JSI)	0	238,673
Food and Agricultural Organization (FAO)	32,357	35,349
DED	0	34,073
European Commission (EU)	578,228	0
World Health Organization	15,385	34,286
COSV	24,960	190,227
Action Africa Hilfe (AAH ev)	24,906	0
German Church	9,988	0
Salisbury Diocese	8,077	178,992
Multi Donor Trust Fund (MDTF) Ministry of Agriculture - South Sudan (MAF)	808,164	113,214
Management Services for Health (MSH) / USAID	653,909	195,956
UNOPS	66,945	0
Student Fees - Training School Maridi	69,234	0
TOTAL	Euro 5,554,918	6,304,199

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

10. (a) UNSPENT FUND BALANCES	2010 Euro	2009 Euro
Magwi Community Based (P158)	36,097	78,345
Juba County Recovery and Rehabilitation (P140)	0	2,260
Capacity Building for Post Conflict Re-WAWA Integration(CAPOR) (P142)	0	6,116
Food & Income Security Phase II (P149)	8,308	129,952
Access to Basic Services(P153)	8,301	31,958
Food Security and Livelihoods for Sustainable R&R (P164)	386	515
Capacity Building for Post Conflict Re-Integration (CAPOR) (P167)	11,064	69,392
HIV / AIDS -Maridi/Ibba/Barolo P(168)	0	257
Sudan Recovery Fund- Kubri, Juba CountyP(173)	24,099	54,614
Training of Community Midwives P(174)	440	2,637
Awareness Raising on HIV/AIDS P(175)	0	884
Emergency Food Crisis Response P(176)	47,723	25,103
Provision for Basic Health Services in IDP's & refugees (P177)	0	8,360
Multi-Sector Assistance - Moyo Adjumani (P257/270)	54,195	20,436
Improving Livelihoods of Maasai Community (P608)	26,033	0
Community-based Environment Activities 2008/2009 (P260/271)	0	36,050
Maridi Training School	16,856	0
Care and Maintenance of Congolese Refugees in Northern Province (P422/423)	2,702	1,051
Care and Maintenance of Congolese Refugees in Northern Province (P420/424)	105	6,668
HIV/AIDS for Refugees in Zambia(P418/421)	0	929
Sudan Health Transformation Program phase II (P179)	188,418	0
Consolidate / Strengthen Health Services in Puntland (P505)	0	19,782
Maasai Mara Microprojects (P605/607)	0	5,904
Reintegration Demobilized Ex-combatant (P181)	7,732	0
Regional Primary Health Care - 2008 (P157/170)	72,792	334,296
Local Settlement of Sudanese Refugees in Northern Uganda (P111)	0	11,619
Delivery of Basic Health Services - Yei County (P182)	25,077	0
Delivery of Basic Health Services - MoroboCounty (P183)	54,448	0
Provision of ART Services in Maridi Hospital (P184)	134	0
Support for Health Programme (P185)	9,988	0
Emergency Settlement of DRC Refugees in Kyangwali (P268)	0	14,093
Intergration of Prevention of Mother to Child Transmission of HIV/AIDS (P186)	2,978	0
Medical Account Uganda (All)	334	0
Education and Sports for Adolescent Girls & Boys, Kyangwali (P274)	0	3720
Human Resources Review 2008/09(P302)	0	10,144
Enhancing Local Capacities for Refugees in South West Uganda	455,915	0
Total Unspent Fund Balances	1,054,125	875,778
	Euro	
10. (b) RECONCILIATION OF UNSPENT FUND BALANCES		
Projects Funds Receivable (Note 6)	169,565	171,234
Fund Movement for Restricted Funds (Note 11)	884,560	704,544
Unspent Fund Balances (Note 10a)	1,054,125	875,778
	Euro	

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

11. RESTRICTED FUNDS MOVEMENT (Currency – Euro)

Project Title	Prj. Contract No.	AAHI Project No.	Donor	Unspent funds/ (Receivable) Bal as at 01-01-2010	Ex Diff Adjustments	Receipts during the period	Expenditure During the period	EX Diff Gains/(Losses) & Bank Interest	Unspent funds/ (Receivable) Bal as at 31-12-2010
SUDAN Country programme									
CAPOR (Capacity Building for Post Conflict Re-integration)	20060030	142	EED	6,116	0	0	0	(6,116)	0
Food & Income Security Phase II	02-01-00-479 and SDO29131	149	ICCO/EC	129,952	0	0	149,692	28,047	8,308
Access to Basic Services - East 7 West Equatoria - ABS	ICCO/RNE/16316/AAH-I	153A	ICCO	(62)	0	0	0	62	(0)
Access to Basic Services - East 7 West Equatoria - ABS	ICCO/RNE/16316/AAH-I	153B	ICCO	31,958	0	0	20,035	(3,622)	8,301
Community Mobilisation for Reproductive Health		154	UNFPA	(8,013)	0	0	0	8,013	0
Distribution of Seeds Tools and Fushing Kits	LOA J-025/08	163	FAO	(2,363)	0	0	0	2,363	0
Measles Campaign Maridi 2008		165	DSST	(369)	0	0	0	369	0
Juba County Recovery and Rehabilitation Programme	CA/Stabex/90-99/SU/001/RRP/07/AAH01	140A	ICCO	(5,166)	0	0	0	5,166	0
Juba County Recovery and Rehabilitation Programme	CA/Stabex/90-99/SU/001/RRP/07/AAH02	140B	ICCO	2,260	0	0	0	(2,260)	(0)
Regional PHC Programm 2008	20070038	157	EED	(240)	0	261	0	(21)	(0)
Magwi County Community Programme 2008-09	20070039	158	EED	78,345	(7,975)	76,853	129,358	2,282	36,097
Food Security and Livelihoods for Sustainable R & R	SUD-08/FSL 63	164	UNDP/CHF	515	129	0	0	0	386
Capacity Building for Post Conflict Re-integration Phase 2	20080032	167	EED	69,392	(2,630)	140,828	201,786	0	11,064
Maridi, Ibba & Barolo HIV / AIDs	PCA/2008/YZ	168	UNICEF	257	0	0	0	(257)	(0)
Regional PHC Programme 2009-11	20080034	170	EED	334,296	(18,311)	667,267	949,746	2,665	72,792
Mundri SHTP2 Pre-sub-contract	GHS-I-00-00006-00 Task-04	171	MSH	(27,228)	0	27,228	0	0	0
Seeds Distribution Magwi County	OSRO/SUD/902/CHF-019/09	172	FAO	(458)	0	0	0	458	0
SRF-Kubri, Juba County	SRF/2009/001	173	ICCO/UNDP	54,614	(4,200)	352,864	389,461	1,882	24,099
Training of Community Midwives	3603/267	174	UNHCR	2,637	-90	60,508	62,794	0	440
Awareness Raising on HIV / AIDs and SGBV (2)		175	DED	884	-68	0	952	0	(0)
Food Crisis Response		176	IDA/MAF	25,103	(1,085)	808,164	787,851	1,222	47,723
Provision for Basic Health Services in IDPs and Refugees in Western Equitorial	APW/09/02241	177	WHO	8,360	0	0	8,360	0	0
Training of Community Health Workers		178	Salisbury Dio	0	0	8,077	8,077	(280)	(280)
Mundri SHTP2 Pre-sub Contract	GHS-100-00-Task-04	179	MSH	0	0	626,681	439,764	1,502	188,418
Food, Agribusiness and Rural Markets program (FARM)	EDH-I-00-05-00005-00-T016	180	Abt ASSOCS.	0	0	118,989	204,385	(244)	(85,792)
Reintegration of Demobilized Ex-combatant life through Agriculture	LOA J-007/10 NO 09-001-01-34	181	FAO	0	0	32,357	23,312	(1,313)	7,732
Delivery of Basic package of Health Services-Yei	MOH-NPA-200907-0011	182	NPA	0	0	144,188	119,103	(8)	25,077
Delivery of Basic package of Health Services-Morobo	MOH-NPA-200907-0012	183	NPA	0	0	108,677	54,705	476	54,448

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

11. RESTRICTED FUNDS MOVEMENT (Cont...)

Project Title	Prj. Contract No.	AAHI Proj-ect No.	Donor	Unspent funds/ (Receivable) Bal as at 01-01-2010	Ex Diff Adjust-ments	Receipts during the period	Expenditure During the period	EX Diff Gains/ (Losses) Et Bank Interest	Unspent funds/ (Receivable) Bal as at 31-12-2010
Provision of ART Services to Maridi Hospital		184	WHO	0	0	15,385	15,428	178	134
Health Programme		185	German Church	0	0	9,988	0	0	9,988
Intergration of Prevention of Mother to Child Transmission of HIV / AIDS into Primatry Health Care Programme		186	UNICEF	0	0	13,177	10,199	0	2,978
Training School		SOI	Training School	0	(11,705)	69,234	62,887	(1,196)	16,856
UGANDA Country Programme									
Emergency Settlement of DRC Refugees in Kyangwali	09/AB/UGA/EM100	268	UNHCR	14,093	0	0	14,093	0	0
Voluntary Repatriation of Sudanese Refugees	RP331	269	UNHCR	0	0	0	0	0	0
Multi -Sector Assistance, M/A/K 2009	09/AB/UGA/LS/400a UGX	270	UNHCR	20,436	1,424	(19,012)	0	0	0
Community Based Enviromental Activities 2009	09/AB/UGA/LS/453a UGX	271	UNHCR	36,050	0	0	36,050	0	0
Conservation of Biodiversity, Albertine Rift Forests	FJ09/ARMFEP/P36	272	WWF	692	0	0	692	0	0
GLIA (HIV/AIDS) Prevention Response Kyangwali 2009	CM267	273	UNHCR	0	0	0	0	0	0
Education and Sports for Adolescent Girls and Boys, Kyangwali	CM287	274	UNHCR	3,720	0	(907)	2,813	0	(0)
Multi-sector Assistance M/A/K 2010 (USD)	UGA/ABC0000000246	275	UNHCR	0	0	1,047,636	993,728	286	54,195
Enhancing Local Capacities of Refugees in SW Uganda	DCI-MIGR/2010/228-933	276	EC	0	0	455,915	0	0	455,915
Medical Account		111	Medical acc	11,618	865	0	9,803	(616)	334
Repatriation of Congelese Refugees	09/AB/ZAM/ RP/374	420	UNHCR	6,668	0	(6,668)	0	0	0
HIV/AIDS for Refugees in Zambia	09/AB/ZAM/ CM/267	421	UNHCR	929	0	(929)	0	0	(0)
HIV/AODS for Refugees in Zambia	09/AB/ZAB/ CM/200	422	UNHCR	1,051	0	(1,051)	0	0	(0)
HIV/AIDS for Refugees in Zambia		423	UNHCR	0	0	416,152	413,607	157	2,701
HIV/AIDS for Refugees in Zambia		424	UNHCR	0	0	67,798	67,812	119	104
Somalia Country Programme									
PHC Gardo, Bender-Beyla & Ishkushuban	461-NGO-HE04-05	503	EEC	(127,336)	0	122,313	0	5,023	(0)
Consolidate / Strengthen Health Services in Puntland	SO/0040/IT-COF/06	505	COSV/EC	19,783	0	24,960	100,699	(4,505)	(60,461)
Support to the Health System Delivery in Somalia	RFP-2009-004	508	UNOPS	0	0	(66,945)	89,693	(283)	(23,032)
Human Resource Review 2008/2009	02-01-00-662	302	ICCO	10,145	0	0	10,145	0	0
Masai Mara Micro Projects		607	AAH eV	5,904	(1,926)	24,906	6,469	(235)	26,033
Total Restricted Funds	Euro			704,542	(45,571)	5,554,918	5,459,786	39,314	884,560

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER, 2010

12. CAPITAL COMMITMENTS

AAH-I had no capital commitments as at 31 December, 2010.

13. EMPLOYEES

AAH-I had 290 employees and 150 incentive workers for local government authorities during the year ended 31 December, 2010.

14. STAFF RETIREMENT BENEFITS SCHEME

The organization 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 scheme managed by Jubilee Insurance Company. The scheme is fully funded and registered with Kenya Retirement Benefits Authority. The employer contributes 10% and each employee 5% of basic salary. Total funds in the scheme for local employees in Kenya as at 31st December 2010, was Euro 42,530/- and Gratuity for international and Sudan staff was Euro 223,804/-. The Gratuity funds are held in a separate bank account.

15. 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).

16. PRESENTATION CURRENCY

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

17. ABBREVIATIONS

COSV	-	Coordinating Committee of the Organizations for Voluntary Service
DED	-	Deutscher Entwicklungs Dienste
EC	-	European Commission
EED	-	Evangelischer Entwicklungsdienst
FAO	-	Food and Agriculture Organisation
GTZ	-	German Agency for Development Co-operation
ICCO	-	Inter Church Organization for Development Co-operation
JSI	-	John Snow Inc.
MDTF	-	Multi Donor Trust Fund
PHC	-	Primary Health Care
UNICEF	-	United Nations Children's Fund
UNHCR	-	United Nations High Commissioner for Refugees
UNOPs	-	United Nations Office for Project Services
USAID	-	United States Agency for International Development
WFP	-	World Food Programme

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