



# Financial Report **2012**



<b>Organisation information</b>	<b>1</b>
<b>Report of the directors</b>	<b>2</b>
<b>Statement of directors' responsibilities</b>	<b>3</b>
<b>Report of the independent auditor</b>	<b>4-5</b>
<b>Financial statements</b>	<b>6</b>
Statement of income and expenditure	6
Statement of financial position	7
Statement of changes in fund balances	8
Statement of cash flows	9
<b>Notes: significant accounting policies</b>	<b>10 - 11</b>
<b>Notes</b>	<b>12 - 20</b>
<b>Schedule of program and other expenditure</b>	<b>20</b>

## ORGANISATION INFORMATION

### BOARD OF DIRECTORS

Dr. Vinand Nantulya	Chairman
Dr. Klaus Poser	Member
Dr. John Tabayi	Member
Mr. Lawrence Masaviru	Member
Mr. Mutila Mulenga	Member
Mr. Benz Mbuya	Member
Dr. Noerine Kaleeba	Member
Prof. Edward Kairu	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

Telephone: +254-0-20-3007755/6  
Fax: +254-0-20-3007768  
Email: [headoffice@actionafricahelp.org](mailto:headoffice@actionafricahelp.org).  
Website: [www.actionafricahelp.org](http://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  
KCB 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 2012, 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

	<b>2012</b>	<b>2011</b>
	<b>Euro</b>	<b>Euro</b>
Surplus for the year	<u>145,062</u>	<u>26,252</u>

### EXECUTIVE COMMITTEE

The directors who held office at the date of this report are shown on page 1.

### INDEPENDENT AUDITOR

The organisation's auditor, PKF Kenya, was appointed during the year and 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 2012 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 \_\_\_\_\_ 2013 and signed on its behalf by:

\_\_\_\_\_  
**Dr. Caroline Kisia**  
Executive Director

\_\_\_\_\_  
**Ms. Dinah Njoroge**  
Finance and Administration 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 5 to 20 which comprise the statement of financial position as at 31 December 2012, 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 2012 and of its financial performance and its cash flows for the year then ended in accordance with the accounting policies set out on page 10 and 11.

### Emphasis of matter

Without qualifying our opinion, we draw attention that provision for corporation tax has not been made in the financial statements, as referred to in the Accounting Policy (k) on page 11, as the organisation is in the process of obtaining an exemption from the Kenya Revenue Authority.

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

### Basis of Accounting

Without modifying our opinion, we draw attention to page 10 and 11 of the financial statements, which describes the basis of accounting. The financial statements are prepared to assist Action Africa Help Kenya/South Sudan/Uganda/Zambia and Somalia meet the requirements of Action Africa Help International. As a result, the financial statements may not be suitable for another purpose.

Certified Public Accountants  
PIN NO. P051130467R

NAIROBI

\_\_\_\_\_2013

## STATEMENT OF INCOME AND EXPENDITURE

	Notes	2012 Euro	2011 Euro
<b>INCOME</b>			
Funds income	1	7,160,723	5,715,393
Miscellaneous income	2	51,481	30,667
<b>Total income</b>		<b>7,212,204</b>	<b>5,746,060</b>
<b>EXPENDITURE</b>			
<b>Programme expenditure</b>			
Basic services - Primary health care, water and sanitation and education		2,147,162	1,878,000
Food and income security and environmental management and protection		1,210,525	1,036,518
Refugee management programme		1,669,617	1,621,341
Civil society strengthening and peace building		664,845	199,738
Total programme expenditure		5,692,149	4,735,597
Administration and support costs		1,374,993	984,211
<b>Total expenditure</b>		<b>7,067,142</b>	<b>5,719,808</b>
<b>Surplus for the year</b>		<b>145,062</b>	<b>26,252</b>

The significant accounting policies on pages 10 to 11 and notes on pages 12 to 20 form an integral part of the financial statements.

Report of the independent auditor - page 4 and 5.



## STATEMENT OF FINANCIAL POSITION

	Notes	As at 31 December	
		2012 Euro	2011 Euro
<b>Non-current assets</b>			
Property and equipment	3	115,889	111,200
<b>Current assets</b>			
Accounts receivable	4	129,417	94,034
Project funds receivable	5	313,804	131,294
Cash and bank balances	6	1,483,801	1,267,180
		1,927,022	1,492,508
<b>Current liabilities</b>			
Project creditors	7 (a)	669	6,874
Other accounts payable	7 (b)	100,762	141,842
		101,431	148,716
<b>Net current assets</b>		<b>1,825,591</b>	<b>1,343,792</b>
		1,941,480	1,454,992
<b>REPRESENTED BY</b>			
<b>Fund balances</b>			
Capital fund		115,889	111,200
Medical fund		13,555	8,473
General funds		342,468	188,617
Unspent fund balances	10 (a)	868,750	761,330
<b>Total funds</b>		<b>1,340,662</b>	<b>1,069,620</b>
<b>Non-current liabilities</b>			
Gratuity fund	8	600,818	385,372
		600,818	385,372
<b>TOTAL NET ASSETS</b>		<b>1,941,480</b>	<b>1,454,992</b>

The financial statements on pages 6 to 20 were approved and authorised for issue by the directors on \_\_\_\_\_ 2013 and were signed on its behalf by:

\_\_\_\_\_  
**Dr. Caroline Kisia**  
 (Executive Director)

\_\_\_\_\_  
**Dinah Njoroge**  
 (Finance & Administration Director)

*The significant accounting policies on pages 10 to 11 and notes on pages 12 to 20 form an integral part of the financial statements.*

*Report of the independent auditor - page 4 and 5.*

## STATEMENT OF CHANGES IN FUND BALANCES

	Capital Fund Euro	Medical Fund Euro	General Fund Euro	Total Fund Euro
<b>Year ended 31 December 2011</b>				
At start of year	127,506	1,152	162,365	291,023
Translation differences	6,310	(149)	-	6,161
Surplus for the year	-	-	26,252	26,252
Additions	722	10,988	-	11,710
Disposal	-	(3,518)	-	(3,518)
Depreciation	(23,338)	-	-	(23,338)
At end of year	111,200	8,473	188,617	308,290
<b>Year ended 31 December 2012</b>				
At start of year	111,200	8,473	188,617	308,290
Translation differences	511	655	8,789	9,955
Surplus for the year	-	-	145,062	145,062
Additions	19,965	9,382	-	29,347
Disposal	-	(4,955)	-	(4,955)
Depreciation	(15,787)	-	-	(15,787)
At end of year	115,889	13,555	342,468	471,912

The significant accounting policies on pages 10 to 11 and notes on pages 12 to 20 form an integral part of the financial statements.

Report of the independent auditor - page 4 and 5.

## STATEMENT OF CASH FLOWS

	Notes	2012 Euro	2011 Euro
<b>Cash from/(used in) operations</b>			
Surplus for the year		145,062	26,253
<b>Adjustments for:</b>			
Property and equipment purchase		19,965	722
Transfers to medical fund		4,427	7,470
Translation differences		9,955	6,161
Changes in working capital			
- accounts receivable		(35,383)	(62,366)
- project funds receivable		(182,510)	38,271
- unspent fund balances		107,420	(292,797)
- accounts payable		(41,080)	(62,623)
- interproject creditors		(6,205)	6,874
<b>Net cash from/(used in) operations</b>		<b>21,651</b>	<b>(332,035)</b>
<b>Investing activities</b>			
Purchase of plant and equipment	3	(19,965)	(722)
Gratuity provisions	8	372,860	249,170
Gratuity payments	8	(157,414)	(87,602)
Net cash from investing activities		195,481	160,845
Increase/(decrease) in cash and cash equivalents		<b>217,132</b>	<b>(171,188)</b>
<b>Movement in cash and cash equivalents</b>			
At start of year		1,267,180	1,444,678
Increase/(decrease)		217,132	(171,188)
Effect of exchange rate changes		(511)	(6,310)
<b>At end of year</b>		<b>1,483,801</b>	<b>1,267,180</b>

The significant accounting policies on pages 10 to 11 and notes on pages 12 to 20 form an integral part of the financial statements.

Report of the independent auditor - page 4 and 5.

## NOTES: 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

Buildings are not depreciated.

Disposal of any assets must be in line with the donor requirements.

### e) Translation of foreign currencies

The financial statements are presented in Euros. 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 Euros 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 Euro were as follows:

	2012	2011
Kenyan Shilling	111.89	120.54
South Sudanese Pound	2.98	3.82
Zambian Kwacha	7,403	5,300
Ugandan Shilling	3,297	3,216
United States Dollar	1.30	1.30

## NOTES: 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 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. In the statement of financial position, bank overdrafts are included in borrowings in current liabilities.

### 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. The organisation's contributions to the defined contribution scheme are charged to the statement of income and expenditure in the year in which they relate.

### k) Taxation

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

### l) Comparatives

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

## NOTES

	2012	2011
	Euro	Euro
<b>1. Funds income</b>		
Funds receivable at start of the year	(131,294)	(169,565)
Net funds balance from the previous year	761,330	1,054,125
Exchange difference (Note 11)	(21,262)	(15,662)
Funds received during the year (Note 9)	7,106,895	5,476,531
Totals funds available during the year	7,715,669	6,345,429
Add: Funds receivable during the year (Note 5)	313,804	131,294
Unspent fund balances at year end (Note 10)	(868,750)	(761,330)
Net income during the year	7,160,723	5,715,393
<b>2. Miscellaneous income</b>		
Interest earned	18,244	5,041
Consultancy	-	9,772
Unrealised exchange (loss)/gain	(15,086)	15,854
Other income	23,809	-
Disposal of property and equipment	24,514	-
Total miscellaneous income	51,481	30,667
<b>3. Property and equipment</b>		
<b>Year ended 31 December 2012</b>		

	Building	Computer equipment	Motor vehicles	Furniture, fittings and equipments	Total
	Euro	Euro	Euro	Euro	Euro
<b>Cost</b>					
At start of year	63,802	43,484	51,673	42,627	201,586
Translation differences	-	2,873	(422)	3,149	5,601
Additions	-	8,169	8,341	3,455	19,965
At end of year	63,802	54,526	59,592	49,231	227,151
<b>Depreciation</b>					
At start of year	-	42,200	14,470	33,716	90,386
Translation differences	-	2,773	(144)	2,460	5,090
Charge for the year	-	3,064	11,317	1,406	15,787
At end of year	-	48,037	25,643	37,582	111,262
<b>Net book value</b>	<b>63,802</b>	<b>6,489</b>	<b>33,949</b>	<b>11,649</b>	<b>115,889</b>

## NOTES (CONTINUED)

<b>3. Property and equipment (continued)</b>					
Year ended 31 December 2011					
	<b>Building</b>	<b>Computer equipment</b>	<b>Motor vehicles</b>	<b>Furniture fittings and equipments</b>	<b>Total</b>
	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>	<b>Euro</b>
<b>Cost</b>					
At start of year	63,802	48,905	53,380	48,590	214,677
Translation differences	-	(5,998)	(1,707)	(6,108)	(13,813)
Additions	-	577	-	145	722
At end of year	63,802	43,484	51,673	42,627	201,586
<b>Depreciation</b>					
At start of year	-	47,424	2,273	37,473	87,170
Translation differences	-	(6,143)	(8,828)	(5,151)	(20,122)
Charge for the year	-	919	21,025	1,394	23,338
At end of year	-	42,200	14,470	33,716	90,386
<b>Net book value</b>	<b>63,802</b>	<b>1,284</b>	<b>37,203</b>	<b>8,911</b>	<b>111,200</b>

  

	<b>2012</b>	<b>2011</b>
	<b>Euro</b>	<b>Euro</b>
<b>4. Accounts receivable</b>		
Staff debtors	73,442	28,087
Other debtors	14,806	-
Security bond	3,455	32,670
Prepayments	37,714	-
Gratuity debtors	-	33,277
	<b>129,417</b>	<b>94,034</b>

  

<b>5. Project funds receivable</b>		
Food Agribusiness and Rural Markets Production (P180)	132,971	105,435
Delivery of Basic Package of Health Services (BPHS)(P182)	9,434	-
Emergency Intervention in Support of Health in Puntland (P508)	-	4,478
Integrated Service Delivery Package (ISDP)(P195)	142,094	-
Capacity Building for Post Conflict Re-Integration (CAPOR) (P167)	7,344	6,095
South Sudan Recovery Fund- Kubri, Juba County (P173)	-	799
Regional Primary Health Care 2010 (P170)	11,928	11,928
Improving the Standards of Living of Pastoralists Communities (P609)	223	-
Kibera Medical Records Initiative (KMRI) (P612)	9,809	-
Integration of Prevention of Mother to Child of HIV/AIDS (P186)	-	2,558
	<b>313,804</b>	<b>131,294</b>

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

## NOTES (CONTINUED)

		<b>2012</b>	<b>2011</b>
		<b>Euro</b>	<b>Euro</b>
<b>6.</b>	<b>Cash and bank balances</b>		
	Cash at bank	1,473,944	1,205,740
	Cash in hand	9,857	61,440
		1,483,801	1,267,180

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

<b>7(a)</b>	<b>Project creditors</b>	669	6,874
<b>7(b)</b>	<b>Other creditors</b>		
	Payroll creditors	60,239	42,356
	Supplier creditors	(8,654)	4,932
	Accruals	31,591	69,372
	Audit fee	17,586	25,182
		100,762	141,842

In the opinion of the directors, the carrying amounts of the current portion of creditors approximate to their fair value.

<b>8.</b>	<b>Gratuity fund</b>		
	At start of year	385,372	223,804
	Provisions made during year	363,016	249,170
	Payments made during the year	(157,414)	(87,602)
	Foreign exchange gain	9,844	-
	At end of year	<b>600,818</b>	<b>385,372</b>



## NOTES (CONTINUED)

		2012	2011
		Euro	Euro
<b>9.</b>	<b>Grants received (Analysis by donor)</b>		
	Evangelischer Entwicklungsdienste (EED)	1,423,994	1,263,586
	United Nations for Human Rights Commission (UNHCR)	1,918,938	1,723,512
	United Nations Children's Fund (UNICEF)	28,022	10,491
	Abt Associates/USAID	715,113	519,685
	Multi Donor Trust Fund (MDTF)/Norwegian People Agency (NPA)	275,618	505,730
	European Commission (EU)	406,288	48,988
	World Health Organization (WHO)	16,189	31,462
	COSV	-	23,042
	Aktion Africa Hilfe - (AAHev) - eV	-	24,286
	ICChange/University of Alberta	6,467	-
	University of Washington/IHME	388,882	-
	Multi Donor Trust Fund (MDTF)/Ministry of Agriculture - South Sudan (MAF)	711,915	534,528
	Management Services for Health (MSH) /USAID	623,897	626,765
	Horizont 3000	29,602	18,318
	United Nations Office for Project Services (UNOPs)	4,904	62,653
	Association for Strengthening Agricultural Research in Eastern and Central Africa (ASARECA)	9,224	15,647
	DSTT	-	10,000
	United Nations Development Program (UNDP)	230,769	-
	Jhpiego/United States Agency for International Development (USAID)	168,216	-
	Canadian Social Entrepreneurship Foundation (CSEF)	25,838	-
	Zambia Governance Foundation (ZGF)	20,050	-
	Others	3,388	-
	Student fees - Training School - Maridi	99,581	57,837
		7,106,895	5,476,531

## NOTES (CONTINUED)

		2012	2011
		Euro	Euro
<b>10 (a)</b>	<b>Unspent fund balances</b>		
	Capacity building for post conflict re-integration (CAPOR) (P192)	119,601	-
	Emergency food crisis response phase I (P176)	(866)	6,476
	Emergency food crisis response phase II (P189)	20,693	80,315
	Improved livelihoods for the communities of Losite Payam Ikotos County (P191)	12,091	-
	Improving livelihoods of Maasai community (P610)	-	12,000
	Multi - sector assistance - Moyo Adjumani (P278/P277)	136,995	23,041
	Improving livelihoods of Maasai community (P608)	1,362	8,299
	Improving the standards of living of pastoral communities (P609)	-	18,307
	Maridi training school (PS001)	37,867	26,288
	Environment management (P438)	3,017	14,394
	Maternal health (P428)	431	5,423
	DAFI education assistance (P434)	2,491	24
	Urban refugee management (P436)	6,272	-
	Accelerated routine vaccination (P190)	-	10,000
	Sudan health transformation program phase II (P179)	154,119	113,095
	Provision of ART services in Maridi hospital (P193)	9,068	16,077
	Regional primary health care (PHC) - 2010 (P187)	179,800	170,320
	Delivery of basic health services - Yei county (P182)	-	35,135
	Delivery of basic health services - Morobo county (P183)	3,313	53,518
	Provision of ART services in Maridi hospital (P184)	-	1,036
	Emergency food crises response phase II (P197)	80,765	-
	Reintegration of excombatant through agriculture (P194)	11,490	-
	HIV/PMCT (P196)	13,324	-
	Upscaling Nerica (P188)	4,070	3,229
	Upscaling Nerica (P288)	-	-
	Medical account - Uganda (P111)	334	334
	Enhancing local capacities for refugees in South West Uganda (P276)	71,434	164,020
	Integration of prevention of mother to child of HIV/AIDS (P186)	1,078	-
		<b>868,750</b>	<b>761,330</b>
<b>10 (b)</b>	<b>Reconciliation of unspent fund balances</b>		
	Funds receivable (Note 5)	313,804	131,294
	Net movement in restricted funds (Note 11)	554,946	630,036
		<b>868,750</b>	<b>761,330</b>

## NOTES (CONTINUED)

<b>11. Restricted fund balances</b>									
	Project Title	AAHI project no.	Donor	Unspent funds/ (receivable) balance as at 01-01-2012	Ex-change adjustments	Receipts during the period	Expendi-ture during the period	Exchange differ-ences and bank interest	Unspent funds/ (receiv-able) balance as at 31-12-2012
				Euro	Euro	Euro	Euro	Euro	Euro
<b>South Sudan country programme</b>									
	Capacity Building for Post Conflict Re-integration Phase 2	167	EED	(6,095)	352	-	54	(843)	(7,344)
	Regional PHC Programme 2009-11	170	EED	(11,928)	-	-	-	-	(11,928)
	SRF-Kubri, Juba County	173	ICCO/ UNDP	(799)	-	-	(799)	-	-
	Food Crisis Re-sponse	176	IDA/MAF	6,476	-	-	7,342	-	(866)
	Mundri SHTP2 Pre-Sub Contract	179	MSH	113,095	-	623,897	580,857	(2,015)	154,119
	Food, Agribusi-ness and rural-Markets program (FARM)	180	Abt ASSOC	(105,435)	(7)	715,113	742,645	(11)	(132,971)
	Delivery of Basic package of Health Services-Yei	182	NPA	35,135	-	166,941	212,147	636	(9,434)
	Delivery of Basic package of Health Services-Morobo	183	NPA	53,518	(373)	108,677	159,721	467	3,313
	Provision of ART Services to Maridi Hospital	184	WHO	1,036	-	-	896	(140)	-
	Integration of Prevention of Mother to Child of HIV/AIDS in Maridi,Ibba & Mun-dri West counties	186	UNICEF	(2,558)	(20)	-	(3,616)	-	1,078
	Regional PHC Pro-gramme 2011-13	187	EED	170,320	8,699	865,234	849,639	2,584	179,800
	Upscaling Nerica	188	ASARECA	3,229	-	9,224	8,180	(203)	4,070
	Food Crisis Re-sponse	189	IDA/MAF	80,315	-	446,923	506,664	119	20,693
	Accelerated rou-tine vaccination	190	DSST	10,000	-	-	10,000	-	-

## NOTES (CONTINUED)

<b>11. Restricted fund balances</b>									
	Project Title	AAHI project no.	Donor	Unspent funds/ (receivable) balance as at 01-01-2012	Exchange adjustments	Receipts during the period	Expenditure during the period	Exchange differences and bank interest	Unspent funds/ (receivable) balance as at 31-12-2012
				Euro	Euro	Euro	Euro	Euro	Euro
	Improving livelihoods for Losite Payam Ikotos County	191	EED	-	-	219,071	206,981	-	12,090
	Capacity Building for Post Conflict Re-integration Phase 3	192	EED	-	-	339,689	220,088	-	119,601
	Provision of ART services in Maridi Hospital	193	WHO	16,077	-	16,189	26,680	3,482	9,068
	Reintegration of Excombatants through Agriculture	194	UNDP	-	-	230,769	219,283	4	11,490
	Integrated Service delivery package (ISDP)(P195)	195	JHPIEGO	-	-	168,216	311,522	1,212	(142,094)
	HIV/PMCT	196	UNICEF	-	-	28,022	14,698	-	13,324
	Emergency Food Crises Response Phase II	197	IDA/MAF	-	-	264,992	184,274	46	80,765
	Maridi training school	SO1	Training school	26,288	-	99,581	88,002	-	37,867
<b>Uganda country programme</b>									
	Multi-Sector Assistance M/A/K 2012 (Ugx)	278	UNHCR	-	-	1,326,637	1,189,642	-	136,995
	Multi sector Assistance M/A/K 2012 (USD)	278	UNHCR	-	-	68,792	68,792	-	-
	Multi-Sector Assistance M/A/K 2011 (Ugx)	277	UNHCR	23,041	-	(23,041)	-	-	-
	Enhancing local capacities of Refugees in SW Uganda	276	EC	164,021	7,617	406,288	498,641	7,383	71,435
	Recovery Order	111	Medical acc	334	-	-	-	-	334

## NOTES (CONTINUED)

<b>11. Restricted fund balances</b>									
	Project Title	AAHI project no.	Donor	Unspent funds/ (receivable) balance as at 01-01-2012	Exchange adjustments	Receipts during the period	Expenditure during the period	Exchange differences and bank interest	Unspent funds/ (receivable) balance as at 31-12-2012
				Euro	Euro	Euro	Euro	Euro	Euro
<b>Zambia country programme</b>									
	Care and Maintenance of Congolese Refugees in Northern Province (P425/423)	425	UNHCR	5,423	1,540	(3,883)	-	-	-
	Urban refugees (P429)	429	UNHCR	14,394	4,089	(10,305)	-	-	-
	Maternal Health (P428)	428	ZGF	-	-	20,050	19,619	-	431
	Dafi Education assistance (P430)	430	UNHCR	24	7	(17)	-	-	-
	DAFI education assistance (P434)	434	UNHCR	-	-	110,235	107,745	-	2,491
	Urban refugee management (USD) (P435)	435	UNHCR	-	-	37,650	37,650	-	-
	Urban Refugee management (ZKw) (P436)	436	UNHCR	-	-	412,870	406,598	-	6,272
	Environment management (P438)	438	CESF	-	-	25,839	22,821	-	3,017
<b>Kenya country programme</b>									
	Support to Health System Delivery in Somalia (P508)	508	UNOPS	(4,478)	-	4,904	(426)	-	-
	Masai Mara Micro Projects (P608)	608	AAHeV	8,299	(641)	15,388	21,346	(1,620)	1,362
	Improving the Standards of Living of Pastoral Communities (P609)	609	Horizont3000	18,307	-	29,602	46,599	(1,533)	(223)
	Improving Livelihoods of Maasai Community (P610)	610	AAHeV	12,000	-	(12,000)	-	-	-
	Access, bottlenecks, constraints and Equity (ABCE) (P611)	611	UW	-	-	388,882	389,536	655	-

## NOTES (CONTINUED)

11. Restricted fund balances									
	Project Title	AAHI project no.	Donor	Unspent funds/ (receivable) balance as at 01-01-2012	Exchange adjustments	Receipts during the period	Expenditure during the period	Exchange differences and bank interest	Unspent funds/ (receivable) balance as at 31-12-2012
				Euro	Euro	Euro	Euro	Euro	Euro
	Kibera Medical Records Initiative (KMRI) (P612)	612	IC-Change	-	-	6,467	16,276	-	(9,809)
				630,036	21,262	7,106,895	7,170,094	10,223	554,946

### 12. Taxation

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

### 13. 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.

### 14. Presentation currency

The financial statements are presented in Euros.

## SCHEDULE OF PROGRAM AND OTHER EXPENDITURE

### 1. PROGRAMME AND ADMINISTRATION EXPENSES

Programme expenditure	2012						2011
	Euro						Euro
	Kenya	South Sudan	Uganda	Zambia	Somalia	Total	Total
Basic services - Primary health care, water and sanitation and education	140,451	2,006,711	-	-	-	2,147,162	1,878,000
Food and income security and environmental management and protection	(243,070)	1,000,222	453,373	-	-	1,210,525	1,036,518
Refugee management programme	-	-	1,126,394	543,223	-	1,669,617	1,621,341
Civil society strengthening and peace building	62,756	602,089	-	-	-	664,845	199,738
	(39,863)	3,609,021	1,579,767	543,223	-	5,692,149	4,735,597
<b>Administration and support costs</b>	438,032	723,716	161,612	51,208	426	1,374,993	984,211
<b>Total programme and administrative expenses</b>	<b>398,169</b>	<b>4,332,737</b>	<b>1,741,378</b>	<b>594,431</b>	<b>426</b>	<b>7,067,142</b>	<b>5,719,808</b>





FAWE House, Ground Floor, Chania Avenue | P.O. Box 76598 00508 Nairobi, Kenya. | Tel: +254-(0) 20 3007755/6 | Mobile: +254 (0) 722 207726 | Fax: +254 (0) 20 3007768  
| Email: [headoffice@actionafricahelp.org](mailto:headoffice@actionafricahelp.org) | Website: [www.actionafricahelp.org](http://www.actionafricahelp.org)