



KENYA NGO ALLIANCE AGAINST MALARIA

*REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2013*



KeNAAM

Kenya NGO's Alliance Against Malaria

KENYA NGO's ALLIANCE AGAINST MALARIA

AUDITED FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER, 2013

CONTENTS	PAGE
Company Information	1
Three Year Trend Analysis	2
Three Year Performance Highlight	3
Report of the Directors	4
Statement of Directors' Responsibilities	5
Report of the Independent Auditor	6 - 7
Statement of Comprehensive Income	8
Statement of Financial Position	9
Statement of Changes in Fund Balances	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 19

KENYA NGO's ALLIANCE AGAINST MALARIA
AUDITED FINANCIAL STATEMENTS - YEAR ENDED 31 DECEMBER, 2013

Independent Auditor

Maina Kinyua & Co.
Certified Public Accountants
P. O. Box 25107
00100 – GPO
NAIROBI, KENYA

KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

ORGANISATION'S INFORMATION

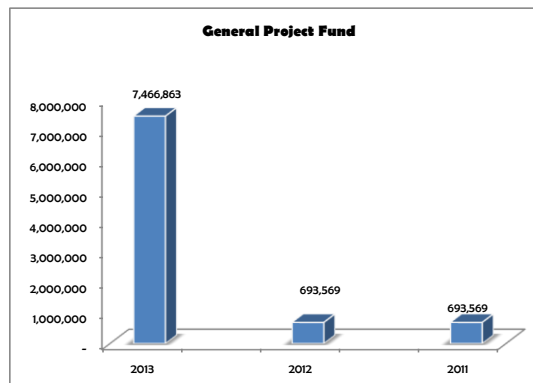
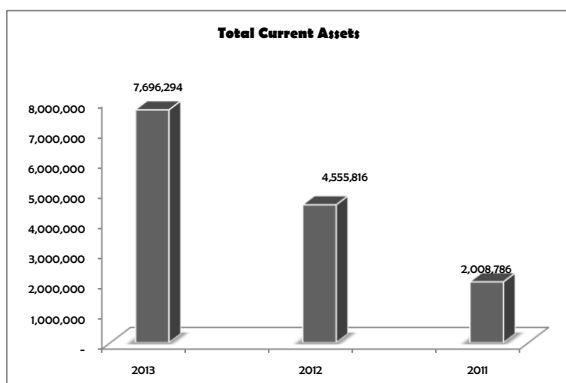
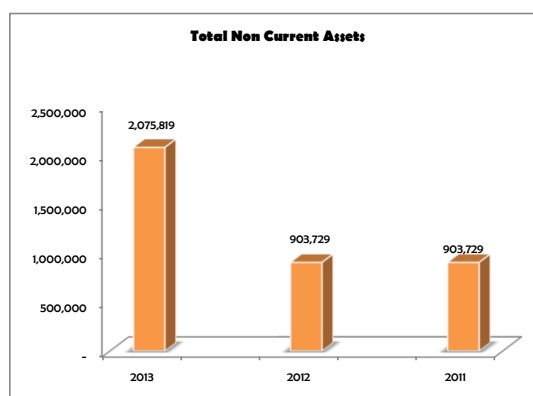
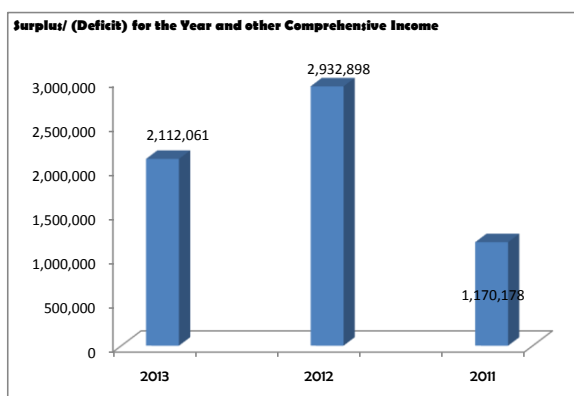
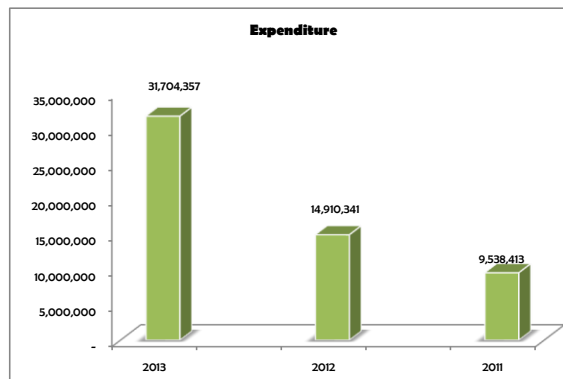
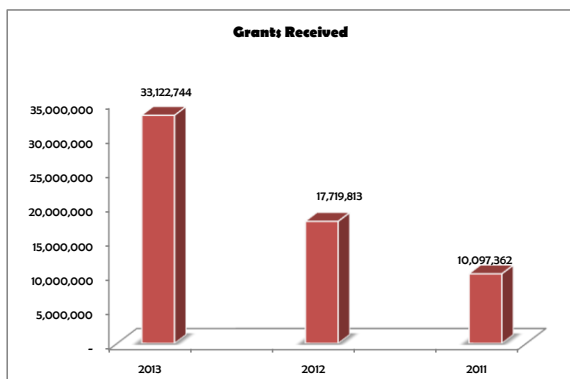
BOARD OF DIRECTORS	<ul style="list-style-type: none">: Dr. Irene Mbugua - Chairperson: Chacha Matiko - Vice Chairperson: Terry Muchoki - Treasurer: Edward Mwangi - C.E.O: Amos Ochieng - Member: Dr. Mark Ayara - Member: Michael Mwanza - Member: Isaiah Esipisu - Member
REGISTERED OFFICE	<ul style="list-style-type: none">: KeNAAM: AMREF Country Office: 1st floor, Off Langata Road: Nairobi
AUDITOR	<ul style="list-style-type: none">: Maina Kinyua & Co: Certified Public Accountants-CPA(K): P.O. Box 25107-00100, GPO: Nairobi: Email: consultants@servemanagement.biz
PRINCIPAL BANKERS	<ul style="list-style-type: none">: Chase Bank Ltd: P.O Box 28987 - 00200: Nairobi

KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

THREE-YEAR TREND ANALYSIS

	2013 KSHS	2012 KSHS	2011 KSHS
Grants Received	33,122,744	17,719,813	10,097,362
Other Operating Income	693,674	123,427	611,229
Total Operating Income	33,816,418	17,843,239	10,708,591
Expenditure	31,704,357	14,910,341	9,538,413
Total Expenses	31,704,357	14,910,341	9,538,413
Surplus/ (Deficit) before tax	2,112,061	2,932,898	1,170,178
Tax Expense/Income	-	-	-
Net Surplus/ (Deficit) after tax	2,112,061	2,932,898	1,170,178
Assets			
Total Non Current Assets	2,075,819	903,729	903,729
Total Current Assets	7,696,294	4,555,816	2,008,786
Total Assets	9,772,113	5,459,545	2,912,515
Liabilities and Equity			
Total Current Liabilities	2,305,250	2,415,909	2,218,947
General Project Fund	7,466,863	693,569	693,569
Total Liabilities and Equity	9,772,113	3,109,478.40	2,912,516
Current Ratio	3.34	1.89	0.91

THREE YEAR PERFORMANCE HIGHLIGHTS



**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

REPORT OF THE DIRECTORS

The Directors submit their Report together with the audited financial statements for the year ended 31st December 2013, which disclose the state of affairs of KeNAAM as at that date.

INCORPORATION

The organisation is registered in Kenya on 15th March, 2006, under Sec 10 of the NGOs Co-ordination Act through registration certificate No. O.P. 201/051/2005/0436/3960. The organisation was created based on the need for a central entity that would map out and coordinate civil society resources, skills and programmes, as well as translate government policies into actionable interventions for local community - based organisations (CBOs) enabling civil society to participate more in the national fight against malaria by mobilising for additional resources for malaria programming.

PRINCIPAL ACTIVITIES

KeNAAM is a network of Kenyan Civil Society Organisations (CSOs) working to eradicate malaria in Kenya.

RESULTS

The results of the organisation are set out below.

	2013 KSHS	2012 KSHS
Operating balance before taxation	2,112,061	2,932,898
Taxation charge	-	-
Net surplus/(deficit)	<u>2,112,061</u>	<u>2,932,898</u>

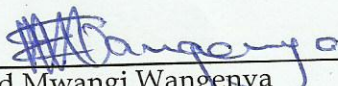
AUDITOR

During the year, M/S Maina Kinyua & Co. were appointed as the organisation's Auditors and have expressed their willingness to continue in office in accordance with section 159(2) of the Kenyan Companies Act.

By order of the Board

Company Secretary/Director

Nairobi,201061....., 2014



Edward Mwangi Wangenya
C.E.O

KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

STATEMENT OF DIRECTORS' RESPONSIBILITIES

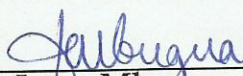
The Directors of Kenya NGO Alliance Against Malaria are required to prepare financial statements which give a true and fair view of the financial position of the entity as at the end of the financial year and of the operating results of the entity for that year. The Directors are required to ensure that the entity maintains proper accounting records which disclose, with reasonable accuracy, the financial position of the entity. The Directors are also responsible for safeguarding the assets of the entity.


The Directors accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error, which have been prepared using generally accepted non-profit accounting principles and applicable International Financial Reporting Standards for Small and Medium-sized Entities and the requirements of the NGOs Co-ordination Act. The Directors further confirm the accuracy and completeness of the accounting records maintained by the company 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.

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 entity as at 31 December, 2013 and its operating results and cash flows for the year then ended in accordance with applicable International Financial Reporting Standards for Small and Medium-sized Entities and the requirements of the NGOs Co-ordination Act.

Nothing has come to the attention of the Directors to indicate that the entity 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 20/06/, 2014 and signed by:-


Dr. Irene Mbugua
(Board Chairperson)


Edward Mwangi Wangenya
(Chief Executive Officer)

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF:
KENYA NGO ALLIANCE AGAINST MALARIA - FOR THE YEAR ENDED 31
DECEMBER, 2013**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements set out on pages 8 to 19 of Kenya NGO Alliance Against Malaria, which comprise the statement of financial position as at 31 December, 2013 and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

As stated on page 3, 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 for Small and Medium-sized Entities. 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 judgment, 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 Directors, 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 the organization as at 31 December, 2013, and of the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles and applicable International Financial Reporting Standards for Small and Medium-sized Entities and comply with the NGOs Co-ordination Act.

REPORT ON OTHER LEGAL REQUIREMENTS

As required by the NGOs Co-ordination Act we report to you, based on our audit, that:

- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) in our opinion, proper books of account have been kept by the organisation, so far as appears from our examination of those books; and
- iii) the organisation's statement of financial position and statement of income are in agreement with the books of accounts.

The audit partner responsible for the audit resulting in this independent auditor's report is CPA John Maina Kinyua P/No. 1735.

Maina Kinyua & Co
Certified Public Accountants
Nairobi

PIN: A 004787068 P



**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

STATEMENT OF COMPREHENSIVE INCOME

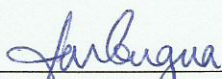
	NOTES	2013 KSHS	2012 KSHS
INCOME	3	33,816,418	17,843,239
EXPENDITURE	7		
Personnel Costs	(A)	8,691,846	5,699,164
Programme Costs	(B)		
Travel & Accomodation	(i)	3,365,302	1,204,179
Workshops & Seminars	(ii)	6,439,614	2,751,260
Organisation Policy Manuals	(C)	9,924,584	1,710,920
Secretariat Office Cost	(D)	3,283,011	3,544,819
Total Expenditure		31,704,357	14,910,341
OPERATING BALANCE BEFORE TAXATION		2,112,061	2,932,898
Taxation		-	-
(DEFICIT)/ BALANCE FOR THE YEAR		2,112,061	2,932,898

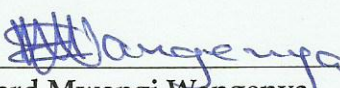
KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

STATEMENT OF FINANCIAL POSITION

	NOTES	2013 KSHS	2012 KSHS
ASSETS			
Non-current Assets			
Property , Plant and Equipment	8	2,075,819	1,486,561
Total Non-Current Assets		<u>2,075,819</u>	<u>1,486,561</u>
Current Assets			
Cash and bank	4	6,253,447	4,555,816
Receivables and prepayments	5	1,442,847	-
Total Current Assets		<u>7,696,294</u>	<u>4,555,816</u>
Current Liabilities			
Trade and other payables	6	2,305,250	2,415,909
Total Current Liabilities		<u>2,305,250</u>	<u>2,415,909</u>
Net Current Assets		<u>5,391,044</u>	<u>2,139,907</u>
Total Assets		<u><u>7,466,863</u></u>	<u><u>3,626,468</u></u>
FINANCED BY:			
General Project Fund		7,466,863	3,626,468
		<u><u>7,466,863</u></u>	<u><u>3,626,468</u></u>
Current ratio		3.34	1.89

These financial statements were approved by the Board of Directors on 20/06 2014
and signed by:


Dr. Irene Mbugua
(Board Chairperson)


Edward Mwangi Wangenya
(Chief Executive Officer)

KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

STATEMENT OF CHANGES IN FUND BALANCE

	GENERAL PROJECT FUND		
	2013 KSHS	2012 KSHS	2011 KSHS
Balance at start of the year	3,626,468	693,569	(476,609)
Prior Year Adjustment	1,728,334	-	-
Surplus/ (Deficit) for the year (Page 8)	2,112,061	2,932,898	1,170,178
Balance at end of the year	<u>7,466,863</u>	<u>3,626,468</u>	<u>693,569</u>

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

STATEMENT OF CASH FLOWS	2013 KSHS	2012 KSHS
Cashflow from operating activities		
(Deficit)/Surplus for the year	2,112,061	2,932,898
Adjustments for		
Prior Year Adjustments	1,728,334	
Depreciation	526,117	370,511
Interest Income	(485,674)	(38,427)
Change in Working Capital		
(Increase)/ Decrease in Accounts Receivable	(1,442,847)	1,197,377
(Decrease) / Increase in Accounts Payable	(110,660)	196,962
Interest Income	485,674	38,427
Net Cash generated from operating activities	2,813,006	4,697,748
Cashflow from Investing activities		
Purchase of property, plant and equipment	(1,115,375)	(953,341)
Net Cash used in Investing activities	(1,115,375)	(953,341)
Cashflows from Financing Activities	-	-
MOVEMENT IN CASH AND CASH EQUIVALENTS		
At start of the year	4,555,816	811,409
Increase/(Decrease) in cash and cash Equivalen	1,697,631	3,744,407
As at 31 December	6,253,447	4,555,816

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

NOTES TO THE FINANCIAL STATEMENTS

1. BACKGROUND INFORMATION

(A) LEGAL STATUS

KeNAAM is registered in Kenya on 15 March 2006, under Sec 10 of the NGOs Co-ordination Act through Registration Certificate No. OP.218/051/2005/0436/3960.

The organisation was created based on the need for a central entity that could map out and coordinate civil society resources, skills, and programmes, as well as translate government policies into actionable interventions for local community-based organisations (CBOs), enabling civil society to participate more in the national fight against malaria by mobilising for additional resources for malaria programming.

(B) PRINCIPLE ACTIVITIES

The Kenya NGOs Alliance Against Malaria (KeNAAM) is a network of Kenyan civil society organisations (CSOs) working to eradicate malaria in Kenya:

- (a) To conduct and carry out malaria advocacy among all stakeholders and the public in Kenya;
- (b) To provide an opportunity to integrate malaria interventions into health and other related development interventions through proactive social and administrative mobilization of the civil society;
- (c) To mobilize additional resources for scaling up malaria prevention and control activities;
- (d) To enhance greater engagement of non-governmental organization and private sector actors as players in the Roll Back Malaria initiatives at community, district, provincial and national levels by increasing the voice of civil society in relevant forums;
- (e) To provide leadership and coordination of the non-governmental, community- based, and faith-based organizations, and the private sector, in scaling up evidence-based malaria control and prevention activities;
- (f) To facilitate dialogue and better domestic understanding of national and global health policies and tools;
- (g) To enhance coordination amongst different stakeholders in the fight against malaria; and
- (h) To facilitate accelerated implementation and scaling up of best practices.

2. SIGNIFICANT ACCOUNTING POLICIES

A) BASIS OF PREPARATION

The financial statements are prepared under the historic cost convention in accordance with generally accepted non-profit accounting principles and applicable International Financial Reporting Standards for Small and Medium-sized Entities.

NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (CONT...)

B) INCOME

Income comprise donations and interest earned on deposits. Income is recognized in the financial statements on the date received or if confirmed to have been in transit at the balance sheet date

C) EXPENDITURE

Expenditure is recognized when incurred. However, accruals are made for outstanding liabilities at the end of the financial period.

D) PROPERTY AND EQUIPMENT

All categories of property and equipment purchased or donated are initially recognised at cost and subsequently carried at cost less accumulated depreciation and accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following annual rates are used for the depreciation of property and equipment:

<u>Asset Category</u>	<u>Rate - %</u>
Computers & Pereipherals	30
Furniture & Fixtures	12.5

E) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand, term and call deposits with banking institutions.

F) ACCOUNTS RECEIVABLE

Receivables arise in the ordinary course of operations when the organisation makes payments in advance or gives advances to staff.

G) ACCOUNTS PAYABLE

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

H) TAXATION

Provision for corporate tax has not been included in these financial statements. The organisation's income is exempted from tax in accordance with paragraph 10 of the 1st schedule of the Income Tax Act Cap. 470 (Laws of Kenya. The management is in process of applying to KRA for a formal grant of a tax exemption.

NOTES TO THE FINANCIAL STATEMENTS

2. SIGNIFICANT ACCOUNTING POLICIES (CONT...)

J) TRANSLATION OF FOREIGN CURRENCIES

Transactions in foreign currencies during the year are converted into Kenya Shillings (the functional currency) using the exchange rate prevailing at the transaction date. Monetary assets and liabilities at the balance sheet date denominated in foreign currencies are translated into Kenya Shillings using the exchange rate prevailing at that date. The resulting gains and losses from the settlement of such transactions and translations are recognised on a net basis in the statement of comprehensive income in the year in which they arise.

K) COMPARATIVES

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

L) PROVISION FOR LIABILITIES AND CHARGES

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

M) RETIREMENT BENEFIT OBLIGATIONS

Defined contribution

The organisation and the employees contribute to the National Social Security Fund (NSSF), a national defined contribution scheme. Contributions are determined by local statute and the organisation's contributions are charged to the profit and loss account in the year to which they relate.

N) EMPLOYEE ENTITLEMENTS

The estimated monetary liability for employees' accrued annual leave entitlement at the Statement of financial position date is recognised as an employment cost accrual.

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

NOTES TO THE FINANCIAL STATEMENTS

	2013 KSHS	2012 KSHS
3 GRANTS		
Global funds	8,698,440	4,386,970
Fanikisha	24,424,304	7,110,527
Malaria Communities Project	-	5,082,016
ICIPE	-	1,140,300
	33,122,744	17,719,813
Other Income		
Member Subscription	208,000	85,000
Interest Income	485,674	38,427
	693,674	123,427
Total Grants and Other Incomes	33,816,418	17,843,239
4 CASH AND CASH EQUIVALENTS		
MCP - Dollar	109,735	109,735
General - Kenya Shilling	159,661	(12,560)
Fanikisha - Kenya Shilling	4,774,935	901,949
Chase Bank Global funds	435,431	2,788,391
General Savings - Dollar	376,930	376,930
Cash in Hand	396,755	391,371
	6,253,447	4,555,816
5 ACCOUNTS RECEIVABLE		
Grants Receiveable	1,120,235	-
Prepayments	232,612	-
Sundry Debtors	90,000	-
	1,442,847	-
6 ACCOUNTS PAYABLE		
Payables	705,227	815,886
Auditors Fees	292,972	292,972
Contingency Liability	1,307,051	1,307,051
	2,305,250	2,415,909

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

NOTES TO THE FINANCIAL STATEMENTS

	2013 KSHS	2012 KSHS
7 EXPENDITURE		
(A) <u>PERSONNEL COSTS</u>		
National Secretariat Office	8,661,396	5,027,096
Staff Training / Capacity Building	30,450	248,372
Staff Medical	-	423,696
	8,691,846	5,699,164
(B) <u>PROGRAMME COSTS</u>		
(i) <u>TRAVEL & ACCOMODATION</u>		
Domestic Travel, Outreach trips	3,365,302	1,204,179
(ii) <u>WORKSHOPS & SEMINARS</u>		
Incentive, Stipends & Other Allowances	4,472,399	1,911,520
Hire of Venue & Equipment	602,600	257,787
Publications & Stationery	300,990	128,761
Facilitation Costs & Allowances	993,125	424,850
Communication	70,500	28,341
	6,439,614	2,751,260
(C) <u>ORGANISATIONS POLICIES & MANUALS</u>		
Consultants	6,762,435	1,710,920
Facilitation Activities	3,162,149	-
	9,924,584	1,710,920
(D) <u>SECRETARIAT OFFICE COSTS</u>		
General Office Supplies	774,491	2,315,128
Office Rental	770,593	92,044
Auditors' Fees	292,972	292,972
Repairs and Maintenance	112,912	70,489
Telephone & Postage	390,500	168,298
Web Maintenance	13,049	24,230
Computer Software & Expense	259,091	-
Bank Charges	91,769	48,819
Depreciation	526,117	370,511
Insurance	40,517	21,250
Printing and Stationery	11,000	141,077
	3,283,011	3,544,819
TOTAL EXPENDITURE	31,704,357	14,910,341

KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013

NOTES TO THE FINANCIAL STATEMENTS

8 PROPERTY, PLANT AND EQUIPMENT

	COMPUTERS	FURNITURE & FITTINGS	EQUIPMENT & MACHINERY	TOTAL
	KSHS	KSHS	KSHS	KSHS
RATE	30%	12.5%	12.5%	
YEAR 2013				
COST:				
At 1st Jan 2013	1,217,762	509,518	662,772	2,390,052
Additions	594,350	-	521,025	1,115,375
Disposals	-	-	-	-
At 31st Dec 2013	1,812,112	509,518	1,183,797	3,505,427
DEPRECIATION				
At 1st Jan 2013	664,255	100,724	138,512	903,491
Charge for the year	344,357	51,099	130,661	526,117
Disposal	-	-	-	-
At 31st Dec 2013	1,008,612	151,824	269,172	1,429,608
NET BOOK VALUE				
As at 31st Dec. 2013	803,500	357,694	914,625	2,075,819
YEAR 2012				
COST:				
At 1st Jan 2012	929,152	236,123	271,436	1,436,711
Additions	288,610	273,395	391,336	953,341
Disposals	-	-	-	-
At 31st Dec 2012	1,217,762	509,518	662,772	2,390,052
DEPRECIATION				
At 1st Jan 2012	427,038	42,325	63,617	532,981
Charge for the year	237,217	58,399	74,894	370,511
Disposals	-	-	-	-
At 31st Dec 2012	664,255	100,724	138,512	903,491
NET BOOK VALUE				
As at 31st Dec. 2012	553,507	408,793	524,261	1,486,561

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

NOTES TO THE FINANCIAL STATEMENTS

9 ANALYSIS OF PROJECT ACTIVITIES

	FANIKISHA FUND	GLOBAL FUND	KENAAM AND OTHERS	TOTAL
<u>INCOME</u>	KSHS	KSHS	KSHS	KSHS
Grants	24,424,304	8,698,440	-	33,122,744
Members' Subscriptions	-	-	208,000	208,000
Other Incomes	117,927	72,771	294,976	485,674
Total Income	24,542,231	8,771,211	502,976	33,816,418
<u>EXPENDITURE</u>				
(A) PERSONNEL COSTS				
National Secretariat Office	7,187,805	1,437,320	36,271	8,661,396
Staff Training / Capacity Building	30,450	-	-	30,450
Staff Medical	-	-	-	-
	7,218,255	1,437,320	36,271	8,691,846
(B) PROGRAMME COSTS				
(i) TRAVEL AND ACCOMODATION				
Domestic Travel & Outreach trips	620,602	2,732,700	12,000	3,365,302
(ii) WORKSHOPS & SEMINARS				
Incentive, Stipends & Other Allowance	15,000	4,355,399	102,000	4,472,399
Hire of Venue & Equipment	-	602,600	-	602,600
Publications & Stationery	-	300,990	-	300,990
Facilitation Costs & Allowances	-	993,125	-	993,125
Communication	-	66,250	4,250	70,500
	15,000	6,318,364	106,250	6,439,614
(C) ORGANIZATION POLICIES & MANUALS				
Consultants	6,761,295	1,140	-	6,762,435
Facilitation Activities	3,162,149	-	-	3,162,149
	9,923,445	1,140	-	9,924,584
(D) SECRETARIAT OFFICE COSTS				
General Office Expenses	433,536	238,328	102,628	774,491
Office Rental	700,593	70,000	-	770,593
Auditors' Fees	292,972	-	-	292,972
Repairs and Maintenance	112,912	-	-	112,912
Telephone & Postage	237,500	-	153,000	390,500
Web Maintenance	13,049	-	-	13,049
Computer Software & Expense	259,091	-	-	259,091
Bank Charges	39,353	14,859	37,557	91,769
Depreciation	-	-	526,117	526,117
Insurance	40,517	-	-	40,517
Printing and Stationery	11,000	-	-	11,000
	2,140,522	323,187	819,302	3,283,011
TOTAL EXPENDITURE	19,917,823	10,812,711	973,823	31,704,357
SURPLUS/ (DEFICIT) FOR THE YEAR	4,624,408	(2,041,500)	(470,847)	2,112,061

**KENYA NGO ALLIANCE AGAINST MALARIA
ANNUAL REPORT AND FINANCIAL STATEMENTS.
FOR THE YEAR ENDED 31ST DECEMBER 2013**

NOTES TO THE FINANCIAL STATEMENTS

10. CAPITAL COMMITMENTS

The organization had no capital commitments at the year end.

11. PRESENTATION CURRENCY

The financial statements are presented in Kenya Shillings (Kshs) as the base currency.

12. EMPLOYEES

Employees at 31 December 2013 were five (6).

13. ACRONYMS

KeNAAM	-	Kenya NGO Alliance Against Malaria
NGOs	-	Non-Governmental Organizations
DOMC	-	Division of Malaria Control
CBO	-	Communnity Based Organisation
FBO	-	Faith Based Organisation
CSO	-	Civil Society Organisation
RBM	-	Roll Back Malaria
MCP	-	Malaria Communities Programme
KRA	-	Kenya Revenue Authority
CIMC	-	Community Intergrated Management of Childhood Deseases
CPA(K)	-	Certified Public Accountants of Kenya
KSHS	-	Kenya Shillings
CHEW	-	Community Health Extension Worker
USD	-	United States Dollar
CEO	-	Chief Executive Officer
WDV	-	Written Down Values