

**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
Annual Report and Financial Statements  
For Year Ended 31 December 2014

**FINANCIAL AUDIT REPORT  
FOR  
THE YEAR ENDED 31 DECEMBER 2014**

**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS**  
P. O. Box 404  
Mandera - Kenya

**KIMANI AND ASSOCIATES**

P.O. BOX 20122 00200, City Square  
NAIROBI  
KENYA-East Africa

**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
**Annual Report and Financial Statements**  
**For Year Ended 31 December 2014**

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Glossary of Abbreviations

AGA	=	Annual General Assembly
BF	=	Brought Forward
BOM	=	Board of Management
CEO	=	Chief Executive Officer
C/F	=	Carried Forward
EMACK	=	Education for Marginalized Children in Kenya
FGM/C	=	Female Genital Mutilation / Cutting
HIWYA	=	Habiba International Women and Youth Affairs
NGOs	=	Non-Governmental Organizations
NBV	=	Net Book Value
NCA	=	Norwegian Church Aid
PID No.	=	Project Identification Number
<u>Currency</u>		
KES	=	Kenya Shillings
NOK	=	Norwegian Kroner
US\$	=	United States of America Dollar



# HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)

## Annual Report and Financial Statements For Year Ended 31 December 2014

### ORGANIZATION INFORMATION

#### Background and Legal Status

Habiba International Women and Youth Affairs (HIWYA) is a Non-Governmental Organization (NGO) registered in Kenya under Section 10 of the NGOs Coordination Act whose objects are exclusively charitable. HIWYA project activities are particularly aimed at empowering Women and Youth through various strategic goals.

HIWYA's main goal and objectives remains to:-

- Empower women and youth both economically and socially with a view of improving their living standards
- Sensitize the various Kenyan communities and members of the public on issues that affect women i.e. FGM/C, Governance, HIV/AIDS and Human Rights among other issues.
- Encourage development activities in partnership with donors in the areas of water, sanitation, hygiene, education, environment, etc.
- Enter into any arrangement with any government or authorities that may seem conducive to the organization's objects or any of them and to obtain from such government or authorities rights, privileges and concessions which the organization may think desirable to obtain.

Started in the year 2000 as a Community Development Initiative aimed at poverty eradication and better livelihood among the rural poor within the communities of Mandera County. The organization has since evolved through different phases over the years to a National Non-Profit Organization.

In the period under review, HIWYA implemented several activity plans in liaison with financing partners towards the achievement of the said strategic goals.

#### HIWYA Structure and Programs:

##### Governance and Staffing

As a charitable organization HIWYA is structured as follows:-

Annual General Assembly (AGA)	All registered members and stakeholder representatives participate.
Executive Board (BOM)	Comprises of members namely, Chairman, Treasurer, Secretary / Executive Director, Programs Coordinator, Administrator and five Board Members. Board is answerable to AGA.
Management Secretariat (Team)	A team headed by the Executive Director as the CEO. Includes Programs Coordinator, project officers, finance officer, administrative secretary, Logistics officer, etc. Management team is answerable to the Executive Board through the CEO.

HIWYA's Management Secretariat is located in Mandera town with various project field offices all over the county and other parts of North Eastern Province.

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**BOARD OF DIRECTORS**

The Board of Directors / Management of HIWYA comprised of the following members:-

Chairman	-	Adan Hussein Hassan
Secretary / Executive Director	-	Habiba Issack
Treasurer	-	Halima Dahir
Programs Coordinator	-	Barilleh Abduba
Board Member	-	Abdi Mohamed Ali
Board Member	-	Sahara Mohammed
Board Member	-	Halima Ibrahim
Board Member	-	Ambia Osman
Board Member	-	Fatuma Bill
Administrator	-	Habiba M. Hujale

**STATUTORY AUDITORS**

**Kimani and Associates**

*Certified Public Accountants & Secretaries*

P. O. Box P.O. Box 20122 - 00200, City Square

Nairobi - KENYA.

Tel. 254-020- 2226769 / 2214158 / 0722704322 / 0713-460331

Email: kacpa2007@yahoo.com

**BANKERS**

**Kenya Commercial Bank Ltd.**

Mandera Branch, P.O. BOX 275 - MANDERA

Tel. 52034, Fax. 046-52228

**CONTACT ADDRESS**

**Habiba International (Women and Youth Affairs) - HIWYA**

P.O. BOX 404, MANDERA Tel. +254-0465-2421 / Mobile CP: 0721451250 / 0734433545

Email: habibainter@yahoo.com

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**MANAGEMENT'S RESPONSIBILITY**

The Board of Management (BOM) is responsible for the preparation of the organization's financial statements, which include an income and expenditure statement, a statement of affairs and supporting schedules, which give a true and fair view of the financial position for the year under review.

The Board of Management is also charged with the responsibility of maintaining proper books of account which give a true and fair view of the organization's operations and of its state of affairs in addition to the responsibility of safeguarding its assets.

The Board of Management also recognizes that it is its responsibility to prepare financial statements in accordance with the applicable accounting standards and any other relevant regulations and requirements.

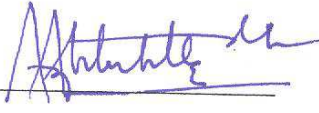
The management is of the opinion that the income and expenditure statement for the year ended 31 December 2014 presents a true and fair view of the transactions.

Chairperson 

Date 16/3/2015

Executive Director 

Date 16/3/2015

Treasurer 

Date 16/3/2015

Stamp





# HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)

## Annual Report and Financial Statements For Year Ended 31 December 2014

### REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF HIWYA FOR THE YEAR ENDED 31 DECEMBER 2014

#### Report on the financial statements

We have audited the accompanying financial statements of HIWYA set out on pages 8 to 15 which comprise the statement of financial position as at 31 December 2014 and the statement of income and expenditure for the year then ended and a summary of significant account policies and other explanatory notes.

#### Directors' Responsibility for the financial statements

The management of the organization is responsible for the preparation and fair presentation of these financial statements in accordance with 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.

#### 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 judgment, 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 organization'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 organization'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 state of financial affairs of the organization as at 31 December 2014 and of its Income and Expenditure and Balance Sheet for the year then ended in accordance with International Financial Reporting Standards.

#### Emphasis of matter

The activities of the organization, in common with others of similar nature, solely derive their income from contributions, grants, or donations which cannot be fully controlled until they are entered in the accounting records and are, therefore, not capable of independent audit verification. Once recorded, however, in our opinion, such amounts have been properly dealt with.

The engagement partner responsible for the audit resulting in this independent auditors report is CPA Njoroge Obadiah Kimani P/NO 1994.

*Kimani and Associates*

Certified Public Accountants  
Nairobi

Dated this 18<sup>th</sup> Day of March 2015


**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2014**

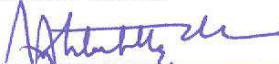
ASSETS	NOTE	2014 Kes	2013 Kes
<b>Non-Current Assets</b>			
- Property and Equipment	3	76,376	41,001
		76,376	41,001
<b>Current Assets</b>			
- Cash and Bank	4	2,270	71,310
- Debtors and Receivables		-	-
		2,270	71,310
<b>Current Liabilities</b>			
- Creditors, Accruals and other payables		-	-
		-	-
Net Current Assets / Liabilities		2,270	71,310
<b>NET ASSETS</b>		<b>78,646</b>	<b>112,311</b>

REPRESENTED BY:		2014 Kes	2013 Kes
Property and Equipment Fund	5	76,376	41,001
Operations Designated Fund	6	2,270	71,310
		<b>78,646</b>	<b>112,311</b>

The financial statements were approved by the Board of Directors and authorized for issue on 16/3/2015. They were signed on its behalf by:-

  
Chairperson

  
Executive Director

  
Treasurer





**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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**CONSOLIDATED INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2014**

	PROGRAM I Administration / Secretariat (Page 13) Kes	PROGRAM II FGM Projects (Page 14) Kes	TOTALS Actual 2014 Kes	TOTALS Actual 2013 Kes
<b>PROJECT INCOME</b>				
Norwegian Church Aid (NCA)	-	2,681,172	2,681,172	3,097,776
The Aga Khan Foundation / USAID - EMACK Projects	-	-	-	5,824,415
<u>Other Sources:</u> HIWYA Members Contributions	736,764	-	736,764	523,526
<b>Total Income</b>	<b>736,764</b>	<b>2,681,172</b>	<b>3,417,936</b>	<b>9,445,717</b>
<b>EXPENDITURE</b>				
Administrative - Secretariat	736,764	-	736,764	523,526
FGM Awareness Creation & Mobilization Projects / 16 Days Gender Activisms	-	2,680,890	2,680,890	3,099,576
EMACK - Education Projects	-	-	-	5,754,854
<b>Total Expenditure</b>	<b>(736,764)</b>	<b>(2,680,890)</b>	<b>(3,417,654)</b>	<b>(9,377,956)</b>
Fund Bal. B/f at 01.10.14	-	1,988	1,988	3,549
<b>Fund Bal. C/f at 31.12.14</b>	<b>-</b>	<b>2,270</b>	<b>2,270</b>	<b>71,310</b>

**REPRESENTED BY:**

	2014 Kes	2013 Kes
Bank and Cash Balances (Note 4)	2,270	71,310
<b>Net Current Assets/ Liabilities fully supporting the fund balance held at 31.12.2014</b>	<b>2,270</b>	<b>71,310</b>

**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014**

**1. GENERAL INFORMATION**

Habiba International Women and Youth Affairs (HIWYA) is a Non-Governmental Organization (NGO) registered in Kenya under Section 10 of the NGOs Coordination Act whose objects are exclusively charitable. HIWYA project activities are particularly aimed at empowering Women and Youth through various strategic goals. Started in the year 2000 as a Community Development Initiative aimed at poverty eradication and better livelihood among the rural poor within the communities of Mandera County. The organization has since evolved through different phases over the years to a National Non-Profit Organization.

**2. 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 basis of accounting and are in compliance with International Financial Reporting Standards for Small and Medium Sized Entities.

**b) Properties and Equipment**

Properties and equipment acquired in the period are expensed through the Partners Designated Projects but capitalized through the Property and Equipment Fund.

**c) Equipment**

Equipment is stated at cost less accumulated depreciation. Equipment with a cost less than Kes 1,000 are expensed in the income statement in the year of acquisition and not capitalized.

**d) Depreciation**

Depreciation is calculated on the straight-line basis at rates estimated to write-off the cost of assets over their expected useful lives at the following rates:-

Land and Buildings	-	Nil
Motor Vehicles	-	25.0%
Computers and Related	-	30.0%
Furniture, Fittings & Equipment	-	12.5%

Depreciation values are directly charged to the Properties and Equipment Fund.

**e) Grants and Interest Income**

Donated and interest income is brought into account when received.

**f) Foreign Currencies and Contributions**

Foreign Currencies and Contributions Transactions in foreign currencies i.e. United States of America Dollars (US\$), Norwegian Kroner (NOK) are translated into local currency - Kenya Shillings (Kes) using the rates of exchange ruling in the period within which the transaction occurs. The average rates in the period to 31.12.2014 were Kenya Shillings 13.41 : 1 NOK.

The financial statements are presented in Kenya Shillings.



**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014 (Cont.)**

**g) Donations in-kind and services**

The value of donations in-kind is brought into financial statements. In case of fixed assets, the property and equipment fund is credited whereas donations are credited in the case of inventories. Donated and interest income is brought into account when received.

**h) Taxation**

The organization is in the process of seeking exemption from income tax under the first schedule paragraph 10 of the Income Tax Act. Accordingly no taxation is provided for in the financial statements as the exemption is expected to be granted.

**i) Comparatives**

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

**j) Financial Risk Management**

**(i) Significant Accounting Policies**

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognized in respect of each class of financial asset, financial liability and fund balances as disclosed in *note 2.a* to the financial statements.

**(ii) Financial Management Risk Objectives**

The Organization activities expose it to a variety of financial risks including credit and liquidity risks, effects of changes in foreign currency exchange rates and interest rates and changes in market prices of the organization investment. The organization overall risk management program focuses on unpredictability of changes in the markets and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risks.

**(iii) Credit Risk**

The Organization's credit risk is primary attributable to its receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables, estimated by the organization's management based on prior experience and their assessment of the current economic environment.

The credit risk on receivables is limited to prepayments and deposits payable on various utilities and services. The credit risk on liquid funds with financial institutions is also low, because the counter parties are banks and financial institutions with high credit ratings.

**(iv) Liquidity Risk Management**

Ultimate responsibility for the liquidity risk management rests with the executive board, which has built an appropriate liquidity risk management framework for the management of the organizations short, medium, and long-term funding and liquidity management requirements. The organization manages liquidity risks by maintaining adequate bank balances through continuous monitoring of forecast and actual cash flows.



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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014 (Cont.)**

**k) Explanations to the variance notes to the NCA Funded Project's Income and Expenditure**

Note No.	Account Name	Explanations
1	Girls Leadership Forums	The planned leadership forums in some communities were not conducted as a result of the prevailing situations leading to reallocation of funds to other more deserving voteheads.
2	Project Monitoring Costs	This was as a result that there was no major motor vehicle repair done during the year.

**3. PROPERTY AND EQUIPMENT**

Classification	Motor Vehicles Kes	Furniture, Fittings & Equipment Kes	Computers & Electronics Kes	Total Kes
Cost / Valuation At 01.01.14	2,050,000	81,001	295,400	2,426,401
Additions	-	-	65,000	65,000
At 31.12.14	2,050,000	81,001	360,400	2,491,401
Depreciation At 01.01.14	2,050,000	40,000	295,400	2,385,400
Charge for the year	-	10,125	19,500	29,625
At 31.12.14	2,050,000	50,125	314,900	2,415,025
Net Book Value At 31.12.14	-	30,876	45,500	76,376
At 31.12.13	-	41,001	-	41,001

Key: NBV = Net Book Value.

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**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2014 (Cont...)**

**4. BANK AND CASH BALANCES**

	2014 Kes	2013 Kes
Cash in Hand at 31.12.2014	-	-
Kenya Commercial Bank – Mandera Branch:-		
- NCA PROJECT -A/c No. 1103456954 S/A	-	632
- NCA PROJECT -A/c No. 1133676618 C/A	2,270	1,356
EMACK PROJECT A/C No. 1103947966 C/A	-	69,322
<b>TOTAL BALANCES AS AT 31.12.2014</b>	<b>2,270</b>	<b>71,310</b>

**5. PROPERTY AND EQUIPMENT FUND**

	2014 Kes	2013 Kes
Balance B/f at 01.01.2014	41,001	116,246
Add: Acquisition in the year	65,000	-
Less: Depreciation charge for the year	(29,625)	(75,245)
<b>Balance at 31.12.2014</b>	<b>76,376</b>	<b>41,001</b>

*The Capital Fund represents the Net Book Value (NBV) of the Property and Equipment held by HIWYA as at 31.12.2014.*

**6. OPERATIONS DESIGNATED FUND**

	HIWYA / Liaison Office Kes	NCA Project Kes	2014 Totals Kes	2013 Totals Kes
Appendix:	I	II		
Bal. B/f	-	1,988	1,988	3,549
Funds received in 2014	736,764	2,681,172	3,417,936	9,445,717
<b>Total funds available</b>	<b>736,764</b>	<b>2,683,160</b>	<b>3,419,924</b>	<b>9,445,717</b>
Expenditure in 2014	(736,764)	(2,680,890)	(3,417,654)	(9,377,956)
<b>Fund balances carried forward at 31.12.2014</b>	<b>-</b>	<b>2,270</b>	<b>2,270</b>	<b>71,310</b>

**REPRESENTED BY:**

Cash and Bank Balances	-	3,300	3,300	72,972
Net Payables	-	(1,030)	(1,030)	(1,662)
	-	2,270	2,270	71,310

*This fund represents accumulated unspent donor designated fund balances held in the bank accounts, cash and net payables.*

**HARIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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Appendix: (i)

PROGRAMME 1 – ADMINISTRATION SECRETARIAT

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2014

PARTICULARS	2014 KES	2013 KES
<b><u>Income</u></b>		
Members' Contributions	736,764	523,526
<b>Total Income</b>	<b>736,764</b>	<b>523,526</b>
<b><u>Expenditure</u></b>		
Volunteers allowances and wages	180,000	114,000
Coordination office rent	360,000	240,000
Security and Guards	144,000	120,000
Travel and Subsistence costs	19,200	18,856
General office expenses	6,243	4,941
Repairs, Maintenance & Miscellaneous costs	3,321	5,329
Utilities (Electricity, water, etc.)	24,000	20,400
<b>Total Administration Expenditure</b>	<b>736,764</b>	<b>523,526</b>
<b>Fund balance C/f at 31.12.2014</b>	<b>-</b>	<b>-</b>

**Fund Balance**

Balance B/f at 01.01.2014	-	-
Add:- Fund Balance in the year	-	-
<b>Fund balance as at 31.12.2014</b>	<b>-</b>	<b>-</b>



**HABIBA INTERNATIONAL WOMEN AND YOUTH AFFAIRS (HIWYA)**  
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Appendix: (ii)

PROJECT NAME

NCA Funded Project – PID No. 12417  
FGM Awareness Creation and Mobilization In Mandera

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2014

Currency: Kenya Shillings (Kes)

	Approved Budget		Actual Exp. Kes (B)	V=Variance Kes (A-B=V)	% (V/BX100)	Explanatory Notes
	NOK (A)	Kes (A)				
<b>PROJECT INCOME</b>						
Opening balance at 01.01.2014	-	-	1,988	-1,988		
Grant from NCA in the year 2014	200,000	2,800,000	2,681,172	118,828		
<b>Sub total cash income</b>	<b>200,000</b>	<b>2,800,000</b>	<b>2,683,160</b>	<b>116,840</b>		
In-kind Contribution from NCA	-	-	-	-		
<b>Sub total In-kind contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>TOTAL INCOME</b>	<b>200,000</b>	<b>2,800,000</b>	<b>2,683,160</b>	<b>116,840</b>		
<b>EXPENDITURE</b>						
Sanitary, Hygiene and Reproductive Health Trainings Costs	19,714	276,000	262,000	14,000	5.3%	
Girls Leadership Forums Costs	18,714	262,000	196,500	65,500	33.0%	1
Community Dialogue Advocacy Costs	65,714	920,000	916,000	4,000	0.44%	-
Gender Activism (advocacy and communication intervention, radio, sports, social media and theatre arts)	45,429	636,000	655,000	-19,000	-2.9%	-
Project Monitoring Costs	10,071	141,000	85,000	56,000	65.9%	2
Project Coordinator's Honoraria	17,143	240,000	240,000	-	-	-
Project Motor Vehicle Maintenance costs	8,572	120,000	120,000	-	-	-
Project Office Administration costs	8,572	120,000	120,000	-	-	-
Project Audit	5,000	70,000	70,000	-	-	-
Bank Charges and WHT	1,071	15,000	16,390	-1,390	8.9%	-
<b>Sub total Expenditure</b>	<b>200,000</b>	<b>2,800,000</b>	<b>2,680,890</b>	<b>119,110</b>		
In kind expenses	-	-	-	-		
<b>TOTAL EXPENDITURE</b>	<b>200,000</b>	<b>2,800,000</b>	<b>2,680,890</b>	<b>119,110</b>		
Closing Balance at 31.12.2014	-	-	2,270	-2,270		

REPRESENTED BY:-

	Kes
Bank Bal. A/c No. 1133676618 (KCB-Mandera) at 31.12.14	3,300
Inter Project Receivables / Payables	(1,030)
Fund Balance at 31.12.2014	2,270