

BENARD MUKOOLI AND COMPANY

ASSOCIATE ACCOUNTANTS OF UGANDA (AAU)
PLOT 6 WILLIAM STREET (1st floor) KALUNGI PLAZA

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Tel. 0414-259936
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Date: -----

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF M/S ANOTHER HOPE CHILDREN'S MINISTRIES

We have audited the financial statements for Another Hope Children's Ministries for the year ended 31 December 2013 set out on pages attached hereto:

RESPECTIVE RESPONSIBILITIES OF THE BOARD OF DIRECTORS AND AUDITORS

The management committee was responsible for the preparation of accounts, which give a true and fair view of the state of financial affairs and of its profits and losses. Our responsibility as Auditors is to express an independent opinion on the financial statements and report our opinion to the organization management.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing. These standards require that we plan and perform our audit to obtain reasonable assurances that the financial statements are free from material misstatements. An audit includes on a test basis, evidence supporting the amounts and disclosures in the financial statements. It also includes an assessment of the accounting policies used and significant estimates made by the management as well as evaluation of the overall presentation of the financial statements. We believe that our audit provides reasonable basis of our opinion.

OPINION

In our opinion, the financial statements give a true and fair view of the financial affairs of society for peace and development party as at 31 December 2013 and of its profits and losses for the year then ended.

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for purposes of our audit. In our opinion proper books of accounts have been kept. The financial statements are in agreement with the books of accounts.



ANOTHER HOPE CHILDREN'S MINISTRIES

FINANCIAL STATEMENTS

FOR

31 DECEMBER 2013

AUDITORS:

**BENARD MUKOOLI & COMPANY.
ASSOCIATE ACCOUNTANT OF UGANDA
PLOT 16/18 KALUNGI PLAZA
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Benard Mukooli & Company
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Plot 6, William Street (Upstairs)



01 SEP 2014



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1.0 BACKGROUND INFORMATION

1.1 Background

Another Hope Children's Ministries (AHCM) is a Christian Non-Profit Organization registered by the Uganda Government (S.5914/8153) established in October 2005.

The vision of AHCM is to improve the quality of life of orphans and vulnerable children in Uganda

The organization is funded by individual well wishers who contribute through common accounts thus Good Measure International, Aid That Helps, Acts 1:8 Ministries, Your Siblings. Some other individual donors send the money directly through AHCM account, while others donate directly at AHCM offices. These direct donations are recognized in the books through receipting. The collected funds are then remitted to Another Hope Children's Ministries operational account (DFCU), and for designated funds (for building construction), funds are remitted to Housing Finance Account. This money is used as directed by the donors.

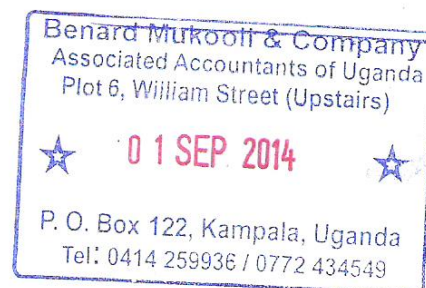
1.2 Another Hope Children's Ministries Mission

Another Hope Children's Ministries is committed to meeting the spiritual and physical needs of the vulnerable children in Uganda through strategic partnership ministering and undertaking specialized and sustainable child focused initiatives.

1.3 AHCM Board of Directors

The following persons served on the Board of Directors during the year under review;

- | | | | |
|------|---------------------------|---|-----------------------|
| i. | Chairperson | : | Nakanjako Aida |
| ii. | Vice Chairperson (if any) | : | Jason Carpenter |
| iii. | Treasurer | : | Sebuliba Isaac |
| iv. | Secretary (if any) | : | Namboowa Ruth Bulyaba |
| v. | Member | : | Kayizzi Joseph |
| vi. | Member | : | Father Okwede Bernard |



2.0 MANAGEMENT INFORMATION

2.1 Principal Place of Business

Another Hope Children's Ministries

Kkona West

Lukwanga Parish

Wakiso District

2.2 Management

The key management personnel for Another Hope Children's Ministries are

- | | | |
|--------------------------|---|--|
| 1. Namboowa Ruth Bulyaba | : | Executive Director |
| 2. Kasozi Daniel | : | Director of Programs |
| 3. Kusemeza Cissy | : | Accountant/Assistant Project Coordinator |
| 4. Kibirige Timothy | : | Social worker |
| 5. Batuuka Esther | : | Administrator |

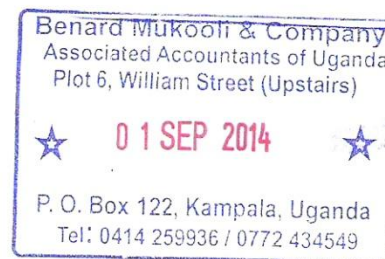
2.3 Bankers

- | | |
|-------------------------|---------------|
| a) DFCU | Impala Branch |
| b) Housing Finance Bank | Ndeeba Branch |

2.4 Auditors

The Auditors appointed by AHCM to audit the financial statements of Another Hope Children's Ministries for the year December 31, 2013 are;

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3.0 MANAGEMENT ASSERTIONS ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

The section presents Another Hope Children's Ministries – Kkona management's confirmation of its responsibility for information in the financial statements and information provided during the course of the audit.

Management of Another Hope Children's Ministries is required to prepare financial statements for each financial year that 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 income and expenditure and the cash flow. Management ensures that the organization keeps proper accounting records that disclose, with reasonable accuracy, its financial position. Management is also responsible for safeguarding the assets of the organization.

Management accepts responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with the organization's financial management guidelines. Management is of the opinion that the financial statements for the year ended December 31, 2013 gives a true and fair view of the state of affairs of the organization and its operations. Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the financial statements as well as adequate system of internal controls.

Management confirms that all the funds received in the year ended December 31, 2013 were used for the intended purposes in accordance with the relevant guidelines and the Donor funding agreements. Management certifies that there were some irregularities, and the employee responsible was apprehended and dismissed. Except for those minor cases, no irregularities were encountered during the period and that the accountability statement for the year ended December 31, 2013 are free of material misstatements.

This assertion is certified by Another Hope Children's Ministries Board of Directors on 13th sept 2014 and is signed on its behalf by:



Executive Director



Treasurer



Chairperson



4.0 AUDIT OBJECTIVES, METHODOLOGY, AND PROCEDURES

The objectives of the audit of Another Hope Children's Ministries financial statements were;

- ❖ To enable the auditor express a professional opinion as to whether proper books of accounts have been kept and whether the financial statements present fairly, in all material respects, the income and expenditures, and fund balances of Another Hope Children's Ministries in accordance with the Generally Accepted Accounting Principles.
- ❖ To review the management systems with special emphasis to internal control procedures and report areas of weaknesses, their implication and recommendations for remedy.

The audit was guided by strategically driven audit approach to meet audit objectives and some of the audit procedures carried out includes; strategic, operational, and compliance reviews as outlined below:

4.1 Preparatory audit activities and strategic reviews carried out

- ❖ Reviewed terms of reference and oriented the audit team towards achieving the audit objective within the agreed time frame and agreed work plan with management.
- ❖ Prepared a strategy audit document including tailored audit programs and checklists to meet audit objectives.
- ❖ Identified and reviewed possibilities for relevant strategic risks and evaluated the strategic control environment.
- ❖ We conducted systems based audit – tests to assess the effectiveness of the internal control system.
- ❖ We carried out substantive tests on the significant organization cycles as below:

4.2 Receipts from funding organizations

- ❖ Through enquiry, we documented the process of recording receipts from the funding partners.
- ❖ Obtained agreements with the funding partners and the approved budget for the year ended December 31, 2013
- ❖ We agreed all receipts of funds from donors to the bank statements and cash books.
- ❖ Reconciled the application totals to the bank receipts and confirmed completeness of the recording.

4.3 Other Income

- ❖ The organization specifically received funds from Your Siblings (UGX 117,164,765/=) and by individual donors through Good Measure International (UGX 249,974,113.9/=) purposely for construction of a permanent home for AHCM. By the end of the year December 31, 2013



construction was still underway. The building was occupied in October 2013, pending minor construction works that were completed in 2014.

- ❖ The organization received income from sale of art and craft products, and other general donations from well-wishers both locally and internationally.

4.4 Expenditure

- ❖ Vouched payments from cashbooks against respective invoices, and against evidence of receipt of goods or services and whether they were checked by management for arithmetic accuracy, pricing, condition, authorization, and eligibility.
- ❖ Checked completeness and consistence of recording and confirmed appropriateness, and categorization of costs.

4.5 Property and Equipment

- ❖ Obtained fixed assets/equipment listing, and physically inspected a sample of assets to confirm existence, proper engravement and working condition.
- ❖ Reviewed the adequacy of the internal control procedures over the safeguards of assets procured for the project.
- ❖ Verified the asset titles and confirmed ownership by Another Hope Children's Ministries.

4.6 Cash and Bank Balances

- ❖ Agreed the reported balances to the reconciled cashbook balances.
- ❖ Agreed the balances in the bank reconciliation statements to the cashbook and the bank statements.
- ❖ Traced clearance of un-presented checks (if any) by reference to bank statements after the closing date of December 31, 2013.
- ❖ Obtained explanations for long outstanding reconciling items not cleared at the time of audit. *(We found no long outstanding reconciling items.)*
- ❖ We reviewed to confirm whether bank reconciliation's are performed on regular basis and reviewed by a senior official.

4.7 Other Audit Procedures

- ❖ We reviewed internal controls as a basis for detection and reporting of frauds and suspicious transactions.
- ❖ We reviewed management reports during the year for corroborative evidence to confirm assertions in the financial statements.
- ❖ Reviewed the progress in the implementation of agreed prior year audit recommendations.
- ❖ We made enquiries to establish evidence of any pending litigations for or against the home and verified information for evidence of any related party transactions.



AUDIT RESULTS

Results from the audit are presented under; the Auditor's Reports on compliance on pages 6 and 7; the Auditor's Report on Financial Statements on page 8; the Audited Financial Statements on pages 9 to 11; and the management letter appended to this report. All these reports form one integral audit report, in accordance with the assignment Terms of Reference for this audit.

5.0 AUDITOR'S REPORT ON MANAGEMENT COMPLIANCE WITH THE KEY COVENANTS AND GUIDELINES GOVERNING THE FUNDING AND MANAGEMENT OF ANOTHER HOPE CHILDREN'S MINISTRIES

Our audit was guided by the checklist presented under (i) – (viii) to review Another Hope Children's Ministries with key Funding Agreement Covenants; and to address the audit terms of reference and audit guidelines in respect of the assignment.

Audit instructions some adopted from the project audit guidelines and findings are presented below. Audit instructions are bolded whilst *audit findings* are inserted immediately after each instruction in italics.

Determine whether Another Hope Children's Ministries complied, in all material respects, with the conditions of the agreements and with the rules and regulations that apply to the donor funds.

There were no known instances of material non-compliance with the conditions of the donor agreements and with the rules and regulations that apply to the organization. Where weaknesses existed, these have been highlighted in the management letter appended to this report.

Whether the financial statements comply with the conditions of the donor agreement and with the organization financial rules and guidelines and all the organization's expenditure was within the budget limits.

We concluded that the financial statements were in accordance with the conditions of the signed agreements with the donors and the organization's financial rules and guidelines.

Determine whether the expenditure has been properly recorded under headings that are the same as those in the approved budget.

We were availed with the approved budget and as such we were able to confirm that the headings used for expenses were the same as those in the budget.



Determine the necessary supporting documents, records and accounts were kept in respect of the organization's operational transactions.

We concluded that necessary supporting documents, records, and accounts were kept in respect of all the organization's transactions in all material respects.

Determine that the organization expenditure was not in breach of legal regulations.

We concluded that the organization expenditure complied in all material respects with all applicable laws and regulations.

Review, evaluate, and report on the organization's system of internal control.

We reviewed the internal control structure of the organization and we concluded that the internal structure was adequate. Areas for improvement have been highlighted in the management letter appended to this report.

Determine whether the financial statements give a reliable basis for disbursements.

We reviewed and concluded that the financial statements are accurate and legitimate.

Determine whether the stated bank balance reconciles with the bank records.

We were availed with the monthly bank reconciliation statements and we concluded that the reported balances were in agreement with the balances presented in the statements.



6.0 STATEMENT OF FINANCIAL POSITION FOR ANOTHER HOPE CHILDREN'S MINISTRIES AS AT
 DECEMBER 31, 2013

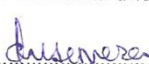
ANOTHER HOPE CHILDREN'S MINISTRIES
 STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013

	Ref.	Dec. 31, 2013 Ushs	Dec. 31, 2012 Ushs
ASSETS			
Current Assets			
Total cash and bank balances	11.1	13,872,701.28	63,460,789.29
Total Receivables	11.2	1,052,823.90	3,116,351.10
Total Current Assets		14,925,525.18	66,577,140.39
NON CURRENT ASSETS			
Property and Equipment	11.3	475,765,008.25	204,292,133.63
Total Assets		490,690,533.43	270,869,274.02
LIABILITIES AND FUND BALANCE			
Total accounts payable and Trust Funds	11.4	10,221,700.10	14,608,295.90
Total Restricted Funds	11.5	427,138,878.90	179,133,883.00
Accumulated Fund Balance	11.6	53,329,954.42	77,127,095.11
Total liabilities and Fund Balance		490,690,533.42	270,869,274.01

The financial statements were approved by the Board of Directors of Another Hope Children's Ministries on 13th Sept 2013 and signed on its behalf by:



Executive Director



Treasurer



Chairperson




7.0 INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2013

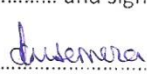
ANOTHER HOPE CHILDREN'S MINISTRIES
INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD ENDING DECEMBER 31, 2013

INCOMES	Ref.	Dec. 31, 2013 Ushs	Dec. 31, 2012 Ushs
Donations:			
Donations Incomes	11.7	373,784,295.60	298,375,711.00
Total incomes from donations		373,784,295.60	298,375,711.00
LESS EXPENSES			
Total Children's expenses	11.8	112,084,450.00	87,145,964.00
Total IGA project expenses	11.9	8,696,100.00	12,550,698.00
Total community support and development e)	11.10	60,289,550.00	31,437,800.00
Total administrative expenses	11.11	16,840,238.00	13,928,486.26
Total staff related expenses	11.12	65,038,909.40	45,447,586.80
Total travel expenses	11.13	46,710,106.00	27,628,160.00
Total Utilities	11.14	25,938,527.00	6,918,452.00
Total repairs and maintenance	11.15	3,017,700.00	2,780,800.00
Total vehicle expenses	11.16	6,801,700.00	10,529,500.00
Total other expenses	11.17	52,164,155.89	49,867,475.38
Total expenditures		397,581,436.29	288,234,922.44
Net Surplus/(Deficit) of incomes over expenses		(23,797,140.69)	10,140,788.56

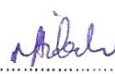
The financial statements were approved by the Board of Directors of Another Hope Children's Ministries on 13th Sept 2014 and signed on its behalf by:



Executive Director



Treasurer



Chairperson



The significant accounting policies and the notes on pages 13 to 19 form part of the financial statements

10.0 SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared by Another Hope Children's Ministries in accordance with Generally Accepted Accounting Principles.

10.1 Accounting Convention

The financial statements have been prepared under the historical cost convention.

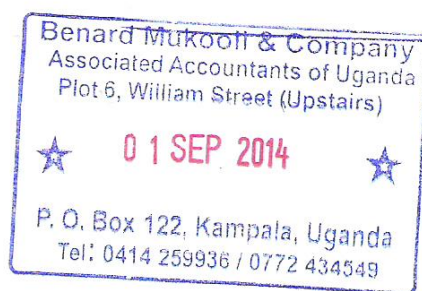
10.2 Income and Expenditure

Income and expenditure are realized on cash basis.

10.3 Fixed Assets (Non Current Assets)

Assets acquired are expensed through the income and expenditure account and then reinstalled in the balance sheet in the reserves (Accumulated Fund Balance). Depreciation is calculated to write off the cost of fixed assets over their expected useful lives using the straight line method.

The resultant depreciation is written off against the assets in the balance sheet through the fund balance account and as such no depreciation charge is expensed in the income and expenditure account.



11.0 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

11.1 Cash and Bank Balances

	USHS 2013	USHS 2012
Cash Account	1,101,751.29	775,913.29
DFCU	4,960,467.00	5,419,793.00
Housing Finance Bank	7,810,482.99	57,265,083.00
Total cash and bank balances	13,872,701.28	63,460,789.29

11.2 Receivables

	USHS 2013	USHS 2012
Accounts Receivable - Kinaalwa Eric	2,069,230.00	2,069,230.00
Kusemeza Cissy	(498,825.20)	176,675.60
Luyima Peter (Landlord)	-	-
Batuuka Esther	1,020,116.35	
Kibirige Timothy	(575,123.75)	
Mubiru Denise Merryland	(81,999.50)	
Nakandi Juliet	207,870.90	
Kibuuka Edward	(376,945.00)	(71,137.20)
Luganda Susan	0.20	1,020,711.80
Namugambe Scovia	(189,999.60)	(81,999.50)
Nassuuna Rehema	(312,500.00)	2,870.40
Woguti Janet	(209,000.50)	
Total Receivables	1,052,823.90	3,116,351.10



Another Hope Children's Ministrie
Reports and financial statement
For the year ended 31 December 201.

11.3 NON CURRENT ASSETS

ASSET ITEM	COST (JAN 1. 2013)	ADDITIONS 2013	DISPOSALS 2013	TOTALS Dec 2013	SCRAP VALUE	RATE	ACC. DEP. 2012	DEP FOR THE YEAR 2013	ACC. DEP 201:	NET BOOK VALUE 2013
EQUIPMENT	14,559,603	7,018,000	-	21,577,603	645,000	12.5%	6,048,575	2,616,575	8,665,151	12,912,452
LAND	29,200,000	7,000,000	-	36,200,000	-	0.0%	-	-	-	36,200,000
BUILDINGS	6,352,081	-	-	6,352,081	52,081	5.0%	1,260,000	315,000	1,575,000	4,777,081
POULTRY HOUSE WIPT	8,034,700	5,544,800	-	13,579,500	-	0.0%	-	-	-	13,579,500
MAIN HOME HOUSE WIP	122,669,200	253,965,150	-	376,634,350	-	0.0%	-	-	-	376,634,350
COMPUTERS AND OTHER ACCESSORIES	7,128,000	-	-	7,128,000	58,000	20.0%	4,209,000	1,414,000	5,623,000	1,505,000
MOTOR VEHICLES	29,080,000	2,200,000	-	30,280,000	15,000	20.0%	4,602,000	6,053,000	10,655,000	19,625,000
LOOSE TOOLS	2,638,500	-	-	2,638,500	38,500	12.5%	1,300,000	325,000	1,625,000	1,013,500
FURNITURE AND FITTINGS	4,424,000	8,003,000	-	12,427,000	151,000	12.5%	1,374,375	1,534,500	2,908,875	9,518,125
Totals	223,086,084	283,730,950	-	506,817,034	959,581	0.0%	18,793,950	12,258,075	31,052,026	475,765,008

Benard Mukoozi & Company
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★ 01 SEP 2014 ★

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Tel: 0414 259936 / 0772 434549

11.4 Accounts Payable and Trust Funds

	USHS 2013	USHS 2012
Namboowa Ruth	7,160,036.00	11,544,036.00
Kasozi Daniel	746,000.00	
Audit fees payable	2,500,000.00	2,500,000.00
NSSF Payable Account	359,286.30	(179,601.80)
PAYE Payable Account	(543,622.20)	743,861.70
Total accounts payable and Trust Funds	10,221,700.10	14,608,295.90

11.5 Restricted Funds

	USHS 2013	USHS 2012
Good Measure - Restricted Fund - Building Constructio	249,974,113.90	79,725,160.00
Your Siblings - Restricted Fund - Building Constructio	177,164,765.00	99,408,723.00
Total Restricted Funds	427,138,878.90	179,133,883.00

11.6 Accumulated Fund Balance

	USHS 2013	USHS 2012
Balance as at 1st January	77,127,095.11	66,986,306.55
Surplus (Deficit)	(23,597,140.69)	10,140,788.56
Balance as at 31st December	53,529,954.42	77,127,095.11

11.7 Incomes – Donations and others

	USHS 2013	USHS 2012
Acts 1:8 Ministry	32,442,120.00	28,311,690.00
Another Hope Children's Ministries	30,725,890.00	52,785,981.00
Aid That Helps	17,191,283.00	42,569,400.00
Good Measure International	277,157,118.60	160,936,850.00
Lift the Children	5,561,530.00	5,120,640.00
Rotary Club of Chichester - Nurse's salary	-	44,500.00
Wings of Support	-	4,500.00
Farm Income	-	5,541,650.00
Little Miracle	-	584,500.00
Profit (Loss) on Sale of Assets - Vehicles	-	2,476,000.00
Your Siblings	250,000.00	-
European Adoption	10,456,354.00	-
	373,784,295.60	298,375,711.00

11.8 Children's Expenses

	USHS 2013	USHS 2012
Adoption Expenses	8,099,000.00	2,892,300.00
Beddings expense	-	-
Children's entertainment expenses	8,930,800.00	98,000.00
Children's feeding expenses	13,985,450.00	19,633,600.00
Children's medical expenses	4,188,100.00	4,691,400.00
Children's School Fees and other School related expenses	69,253,800.00	48,782,700.00
Children's spiritual expenses	920,000.00	-
Children's welfare expenses	6,707,300.00	11,047,964.00
Total Children's expenses	112,084,450.00	87,145,964.00

11.9 Income Generating Projects Expenses

	USHS 2013	USHS 2012
Art & Crafts expenses	3,089,900.00	1,776,700.00
Dairy farm expenses	555,000.00	3,626,300.00
Farm expenses	5,051,200.00	7,147,698.00
Poultry farm expenses	-	-
Total IGA project expenses	8,696,100.00	12,550,698.00

11.10 Community Support and Development

	USHS 2013	USHS 2012
Community Support and Development Expenses	60,289,550.00	31,437,800.00
Total community support and development expense	60,289,550.00	31,437,800.00

11.11 Administrative Expenses

	USHS 2013	USHS 2012
Office expenses	10,476,575.00	10,854,445.00
Postage expenses	6,363,663.00	3,074,041.26
Total administrative expenses	16,840,238.00	13,928,486.26



11.12 Staff Related Expenses

	USHS 2013	USHS 2012
Meetings expenses	4,578,500.00	627,300.00
Salaries and allowances/Wages	53,630,454.00	40,645,688.00
Staff Development and Training	-	2,230,500.00
Staff welfare expenses	2,146,250.00	461,700.00
NSSF Expense account	4,683,705.40	1,482,398.80
Total staff related expenses	65,038,909.40	45,447,586.80

11.13 Transport Expenses

	USHS 2013	USHS 2012
General Travel	18,801,900.00	8,446,500.00
Director's Foreign travel expenses	27,908,206.00	19,181,660.00
Total travel expenses	46,710,106.00	27,628,160.00

11.14 Utilities Expenses

	USHS 2013	USHS 2012
Electricity expenses	875,688.00	848,960.00
Telephone and Internet Expenses	5,545,500.00	3,696,500.00
Water expenses	1,471,539.00	689,892.00
Janitorial Expenses	600,100.00	1,658,100.00
Power and Lighting Expense	17,445,700.00	25,000.00
Total Utilities	25,938,527.00	6,918,452.00

11.15 Repairs and Maintenance

	USHS 2013	USHS 2012
General repairs and maintainance	2,282,700.00	2,272,800.00
Machine repairs and maintainance	735,000.00	508,000.00
Total repairs and maintenance	3,017,700.00	2,780,800.00



11.16 Vehicle Expenses

	USHS 2013	USHS 2012
Vehicle expenses	888,000.00	55,000.00
Vehicle Insurance	75,000.00	-
Vehicle repair and maintainance	5,838,700.00	10,474,500.00
Total vehicle expenses	6,801,700.00	10,529,500.00

11.17 Others

	USHS 2013	USHS 2012
Bank charges	4,717,219.51	2,427,300.00
Legal Expenses	-	-
Land Surveying expenses	400,000.00	-
Land Grading Expenses	2,400,000.00	-
Miscellaneous expense	1,002,601.00	3,388,200.00
Parents Sensitisation Expenses	388,900.00	622,900.00
Professional Fees Account	-	-
Rent expense	7,200,000.00	9,500,000.00
Security Expenses	15,170,760.00	14,004,150.00
Utencils expenses	-	254,500.00
Home Visit Expenses	-	1,135,700.00
Loan Interest Account	-	-
Volunteer expenses	1,861,300.00	3,091,400.00
DEPRECIATION EXPENSES	12,258,075.38	12,763,325.38
Audit fees expenses	2,500,000.00	2,500,000.00
Cash Loss Account	4,265,300.00	180,000.00
Total other expenses	52,164,155.89	49,867,475.38

