

**African Christian Health Association Platform (ACHAP)  
Annual report and financial statements  
For the year ended 31 December 2018**



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For the year ended 31 December 2018**

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<b>Contents</b>	<b>Page</b>
Organization information	1
Report of the directors	2
Audit approach and methodology	3
Statement of directors' responsibilities	4
Report of the independent auditor	5-6
Financial statements	
Statement of comprehensive income	7
Statement of financial position	8
Statement of changes in fund balances	9
Statement of cash flows	10
Notes to the financial statements	11 - 13
<b>The following do not form an integral part of these financial statements:</b>	
ACHAP PEPFAR UNAIDS Project financial report	Appendix I

**African Christian Health Association Platform (ACHAP)**  
**Organization information**  
**For the year ended 31 December 2018**

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**Registered office and principal place of business**

Musa Gitau Road, Off Waiyaki way, Lavington  
P.O. Box 30690 - 00100 GPO  
Nairobi, Kenya

**Independent auditor**

MAZARS  
Certified Public Accountant (K)  
3 Floor, The Green House  
Ngong Road  
P. O. Box 61120 - 00100  
NAIROBI  
Telephone + 254 (020) 3861175/76/79  
Mobile + 254 722 440270  
Email [contact@mazars.co.ke](mailto:contact@mazars.co.ke)  
Website [www.mazars.co.ke](http://www.mazars.co.ke)

**Principal bankers**

National Industrial Credit Bank  
Riverside branch  
P.O. Box 30090 - 00100  
Nairobi, Kenya

**African Christian Health Association Platform (ACHAP)**  
**Report of the organization administrators**  
**For the year ended 31 December 2018**

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The directors submit their report together with the audited financial statements for the year ended 31st December 2018, which disclose the state of affairs of the organization.

**1 Registration**

African Christian Health Association Platform (ACHAP) is registered in Kenya under section 10 of the Non-Governmental Organization Coordination Act, Registration no. OP.218/051/12-037/8018 dated 23 April 2015.

**2 Background and principal activities**

The African Christian Health Association Platform (ACHAP) is an advocacy and networking platform for Christian Health Associations (CHAs) from Sub-Saharan Africa established through a declaration of commitment by the 3rd Africa Christian Health Associations Biennial Conference held in Bagamoyo, Tanzania in January 2007. ACHAP brings together 30 national-level faith-based networks providing services in 28 countries across Sub-Saharan Africa to share resources, establish technical working groups (TWGs), and provide ongoing training and technical assistance (TA).

The principal activities of the organisation include:

- i) Facilitating, networking and communication among christian Health Associations and other church health Networks in Africa;
- ii) Advocacy with and for the christian Health Associations and Church health Networks in Africa on matters of health development;
- iii) To support the capacity development of Christian Health Associations and Church health Networks to provide quality health care through Church Health Networks.

**3 Results**

The balance for the year is set out on page 7.

**4 Accumulated fund**

The accumulated fund balance is presented on page 9.

**5 Board of Directors**

Peter Kwame Yeboah	- Chairman
Lebohng Patricia Mothae	- Vice Chair/Southern Africa Representative
Nkatha Njeru	- Secretary
Ndilta Djekadoum	-Central Africa region Representative
Dr.Tonny Tumwesigye	- Eastern Africa region Representative
Dr. Mirfin Mpundu	- Drug Supply Organisation Representative
Dr. Mwai Makokha	- World Council of Churches Representative
Dr. Samuel Mwenda	- Board Member
Paul Peter Mbeleg	- Francophone Representative
Matthew O Azoji	- Western Africa region Representative

**6 Auditor**

The auditor, Mazars Certified Public Accountants (K), has expressed willingness to continue in office.

By order of the board

2019

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**Peter Kwame Yeboah**  
(Chairman)

**African Christian Health Association Platform (ACHAP)**  
**Audit approach and methodology**  
**For the year ended 31 December 2018**

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Our audit approach was designed to meet the organisation's expectations as per the audit scope and our audit objectives and to ensure that an efficient and effective audit service is provided to the organisation. The audit was carried out in accordance with the International Standards on Auditing and the terms of reference obtained especially in terms of the overall requirements and in compliance with funding agreements and regulations. The audit process includes various stages as discussed below and here we highlight some of the pertinent issues as the details of what is specifically done is contained in our audit programmes for each section of the audit and in line with your scope of work. The audit process also took into consideration, the Audit Quality Assurance guidelines.

The nature and scope of the audit included:

- a) Held discussions with ACHAP staff prior to preparation of the audit plan and agreed the same with ACHAP staff;
- b) Obtained an understanding of ACHAP operating environment by having an interview with ACHAP and having information on grants agreement between ACHAP and UNAIDS;
- c) Obtained and reviewed documents and information on understanding the nature of the operations including financial reports, final reports and other relevant manuals;
- d) Ensured ACHAP internal control systems are well documented;
- e) Evaluated ACHAP internal control systems in line with ACHAP/UNAIDS funds;
- f) Performed tests to determine whether ACHAP complied, in all material respects with contract agreement terms and applicable laws and regulations related to ACHAP/ HSS project;
- g) Reviewed bank accounts used for ACHAP/UNAIDS funds and the controls on those bank accounts;
- h) Reviewed the grant program financial statements, main supporting schedules to the financial statements, interim monthly or quarterly grant activity reports, general ledger, cash book, other important books and records;
- i) Examined original supporting documentation to all reports expenditures and bank statements; Determined whether advances of funds were justified with documentation, including reconciliations of funds advanced, disbursed and available;
- j) Determined whether program income was added to funds used to further project activities in accordance with UNAIDS cost principles and other regulations;
- k) Review general and program ledgers to determine whether costs incurred were recorded properly;
- l) Reviewed procurement procedures to determine whether sound commercial practices including competition were used, reasonable prices were obtained, and adequate controls were in place over qualities and quantities received;
- m) Reviewed direct salary charges to determine if salary rates were reasonable for specific positions in accordance with UNAIDS approval where this is necessary and that salary costs are supported by appropriate payroll records;
- n) Reviewed travel and transportation costs to determine whether they are adequately supported and approved;
- o) Selected a sample of commodities procured by ACHAP and checked whether they were used for their intended purposes;
- p) Verified whether the ACHAP/ HSS program financial statements agree or reconcile with other information reported to UNAIDS that is; Progress Updates and Enhanced Financial Reports; and
- q) Documented findings and recommendations in a separate letter to management.

**African Christian Health Association Platform (ACHAP)**  
**Statement of the directors' responsibilities**  
**For the year ended 31 December 2018**

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The directors are required to prepare financial statements for each financial year which give a true and fair view of the financial position of the organization, as at the end of the financial year and of its operating results for the year. The directors are also required to ensure that the organization keeps proper accounting records that: (a) show and explain the transactions of the organization; (b) disclose, with reasonable accuracy, the financial position of the organization; and (c) enable the directors to ensure that every financial statement required to be prepared complies with the requirements of the Kenyan Non Governmental Organizations (NGO) Coordination Act.

The directors accept responsibility for the preparation and presentation of these financial statements in accordance with International Financial Reporting Standards and in the manner required by the Kenyan NGO Coordination Act. They also accept responsibility for:

- i) designing, implementing and maintaining such internal control as they determine necessary to enable the presentation of the financial statements that are free from material misstatement, whether due to fraud or error;
- ii) selecting suitable accounting policies and applying them consistently; and
- iii) making accounting estimates and judgments that are reasonable in the circumstances.

Having made an assessment of the organization's ability to continue as a going concern, the directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the organization's ability to continue as a going concern.

The directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the board of directors on \_\_\_\_\_ 2019 and signed on its behalf by:

\_\_\_\_\_  
**Peter Kwame Yeboah**  
(Chairman)

\_\_\_\_\_  
**Dr. Mirfin Mpundu**  
(DSO Representative)

**Report of the independent auditor  
To the directors of African Christian Health Association Platform (ACHAP)  
For the year ended 31 December 2018**

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**Opinion**

We have audited the annual report and financial statements of the Organisation, set out on pages 7 to 13 which comprise the statement of financial position as at 31 December 2018, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year ended, and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements give a true and fair view of the state of financial affairs of the Organization as at 31 December 2018 and of its financial performance and cash flows for the year then ended in accordance with the applicable International Financial Reporting Standards.

**Basis of our opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya, and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Other information**

The directors are responsible for the other information. Other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Directors' responsibility for the financial statements**

The directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with applicable International Financial Reporting Standards, and for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

**Report of the independent auditor (continued)**  
**To the directors of African Christian Health Association Platform (ACHAP)**  
**For the year ended 31 December 2018**

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**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- ii) obtain an understanding of internal control relevant to the audit 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 organisation's internal control.
- iii) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- v) evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Alphonse Karungu, Practising Certificate No. 856.*

**African Christian Health Association Platform (ACHAP)**  
**Statement of comprehensive income**  
**For the year ended 31 December 2018**

	Note	2018 USD	2018 Kshs	2017 USD	2017 Kshs
<b>Income</b>					
Project grants	2	123,123	12,472,156	74,302	7,676,019
Conference income	3	4,275	433,052	100,980	10,432,079
Other income	4	4,959	502,311	3,527	364,368
Contribution in Kind	5	87,306	8,843,950	88,012	9,093,054
<b>Total income</b>		<b>219,662</b>	<b>22,251,469</b>	<b>266,821</b>	<b>27,565,520</b>
<b>Expenditure</b>					
Project costs	6	110,636	11,207,308	91,267	9,428,642
Conference expenses	7	-	-	55,682	5,752,417
Administrative costs	8	95,688	9,693,908	97,155	10,037,042
<b>Total expenditure</b>		<b>206,324</b>	<b>20,901,217</b>	<b>244,104</b>	<b>25,218,101</b>
<b>Surplus for the year</b>		<b>13,338</b>	<b>1,350,252</b>	<b>22,717</b>	<b>2,347,419</b>

**African Christian Health Association Platform (ACHAP)**  
**Statement of financial position**  
**As at 31 December 2018**

	Note	2018 USD	2018 Kshs	2017 USD	2017 Kshs
<b>FUNDS</b>					
Accumulated Funds (Page 9)		<u>35,378</u>	<u>3,605,093</u>	<u>22,717</u>	<u>2,345,152</u>
<b>Total funds</b>		<b><u>35,378</u></b>	<b><u>3,605,093</u></b>	<b><u>22,717</u></b>	<b><u>2,345,152</u></b>
<b>REPRESENTED BY</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash and cash equivalents	9	36,658	3,733,497	20,937	2,161,362
Receivables	10	-	-	1,899	196,037
		<u>36,658</u>	<u>3,733,497</u>	<u>22,836</u>	<u>2,357,399</u>
<b>Non current assets</b>					
Property and equipment	11	<u>846</u>	<u>88,149</u>	<u>1,209</u>	<u>124,890</u>
		<u>846</u>	<u>88,149</u>	<u>1,209</u>	<u>124,890</u>
<b>Current liabilities</b>					
Payables and accruals	12	<u>2,126</u>	<u>216,553</u>	<u>1,328</u>	<u>137,137</u>
<b>Net assets</b>		<b><u>35,378</u></b>	<b><u>3,605,093</u></b>	<b><u>22,717</u></b>	<b><u>2,345,152</u></b>

The financial statements on pages 7 to 13 were approved for issue by the board of directors on

\_\_\_\_\_ 2019 and were signed on its behalf by:

\_\_\_\_\_  
**Peter Kwame Yeboah**  
 (Chairman)

\_\_\_\_\_  
**Dr. Mirfin Mpundu**  
 (DSO Representative)

**African Christian Health Association Platform (ACHAP)**  
**Statement of changes in fund balances**  
**For the year ended 31 December 2018**

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	Accumulated fund		Accumulated fund	
	2018 USD	2018 Kshs	2017 USD	2017 Kshs
<b>Balance as at 1 January</b>	22,717	2,345,152	-	-
Surplus for the year	13,338	1,350,252	22,717	2,347,419
Translation adjustment	-	(21,732)	-	(2,267)
Opening balance adjustment	<u>(677)</u>	<u>(68,579)</u>	<u>-</u>	<u>-</u>
<b>Balance at 31 December</b>	<b><u>35,378</u></b>	<b><u>3,605,093</u></b>	<b><u>22,717</u></b>	<b><u>2,345,152</u></b>

**African Christian Health Association Platform (ACHAP)**  
**Statement of cash flows**  
**For the year ended 31 December 2018**

	Note	2018 USD	2018 Kshs	2017 USD	2017 Kshs
<b>Cash flows from operating activities:</b>					
Surplus for the year		13,338	1,350,252	22,717	2,347,419
<b>Adjustments for:</b>					
Depreciation		363	36,741	518	53,524
Decrease / (Increase) in receivables		1,899	196,037	(1,899)	(196,037)
(Decrease) / Increase in other payables and accruals		798	79,416	1,328	137,137
Opening Balance adjustments		(677)	(68,579)	-	-
Currency translation adjustment			(21,732)	-	(2,267)
Net cash generated from operating activities		<u>15,721</u>	<u>1,572,135</u>	<u>22,664</u>	<u>2,339,776</u>
<b>Cash flows used in investing activities:</b>					
Purchase of computer and accessories		-	-	(1,727)	(178,414)
Net cash used in investing activities		<u>-</u>	<u>-</u>	<u>(1,727)</u>	<u>(178,414)</u>
Increase in cash and cash equivalents		<u>15,721</u>	<u>1,572,135</u>	<u>20,937</u>	<u>2,161,362</u>
<b>Movement in cash and cash equivalents</b>					
At the start of the year		20,937	2,161,362	-	-
Net increase		<u>15,721</u>	<u>1,572,135</u>	<u>20,937</u>	<u>2,161,362</u>
<b>At end of the year</b>	9	<u><u>36,658</u></u>	<u><u>3,733,497</u></u>	<u><u>20,937</u></u>	<u><u>2,161,362</u></u>

## **1 Summary of significant accounting policies**

The principal accounting policies adopted in the preparation of the 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 have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IFRS for SMEs requires the use of estimates and assumptions. It also requires management to exercise its judgment in the process of applying the organisation's policies.

### **b) Revenue recognition**

Grants are recognized when received.

Membership subscriptions, sponsorship and interest income are recognized when received.

Contributions in Kind are recognised as revenue in the period received and are received is measured at their fair values.

### **c) Translation of foreign currencies**

Transactions in foreign currencies during the year are converted into United States Dollars using the exchange rate prevailing on the last working day of the month of the transaction (Source: CBK Indicative rates). Monetary assets and liabilities at the balance sheet date denominated in foreign currencies are translated into United States Dollars using the exchange rate prevailing as 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.

### **d) Property and equipment**

All items of property and equipment are stated at historical cost less accumulated depreciation.

Depreciation is calculated using the reducing balance method to write down the cost of each asset to its residual value over its estimated useful life using the following annual rates:

Computers and accessories

### **e) Cash and cash equivalents**

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

### **f) Related parties**

In the normal course of operations the organization enters into transactions with related parties. The related party transactions are at arms length.

### **g) Taxation**

The organization may qualify for tax exemption by nature of its operations. However, the organization is yet to obtain tax exemption status. No tax provision has been made in these financial statements.

**African Christian Health Association Platform (ACHAP)**  
**Notes to the financial statements (continued)**  
**For the year ended 31 December 2018**

	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
	<b>USD</b>	<b>Kshs</b>	<b>USD</b>	<b>Kshs</b>
<b>2 Project grants</b>				
UNAIDS HSS Project	72,133	7,306,941	74,302	7,676,019
WASH Project	50,990	5,165,216	-	-
	<b><u>123,123</u></b>	<b><u>12,472,156</u></b>	<b><u>74,302</u></b>	<b><u>7,676,019</u></b>
<b>3 Conference income</b>				
Biennial Conference Fee	2,040	206,649	48,798	5,041,241
Member Subscription Fee	2,235	226,402	6,454	666,752
Sponsorship	-	-	45,728	4,724,086
	<b><u>4,275</u></b>	<b><u>433,052</u></b>	<b><u>100,980</u></b>	<b><u>10,432,079</u></b>
<b>4 Other income</b>				
Consultancies	-	-	3,392	350,422
Interest income	780	78,977	135	13,946
Refunds	4,179	423,334	-	-
	<b><u>4,959</u></b>	<b><u>502,311</u></b>	<b><u>3,527</u></b>	<b><u>364,368</u></b>
<b>5 Contribution in Kind</b>				
<b>CHAK Support In Kind</b>				
Water	114	11,574	124	12,812
Electricity	269	27,261	319	32,965
Security	160	16,224	198	20,496
Office Teas	228	23,100	275	28,420
Communication	140	14,144	48	4,989
Local Travel	-	0	4	392
Floor Space	2,962	300,000	2,904	300,000
Global Action- International Travel	1,115	112,948	-	-
IMA Personnel Support	82,318	8,338,698	84,140	8,692,980
	<b><u>87,306</u></b>	<b><u>8,843,950</u></b>	<b><u>88,012</u></b>	<b><u>9,093,054</u></b>
<b>6 Project costs</b>				
Contract Services	9,873	1,000,095	6,829	705,492
Facilities and equipment	-	-	233	24,071
Travel and meetings	65,764	6,661,763	74,181	7,663,516
Project payroll expenses	-	-	10,024	1,035,563
WASH project cost	35,000	3,545,451	-	-
	<b><u>110,636</u></b>	<b><u>11,207,308</u></b>	<b><u>91,267</u></b>	<b><u>9,428,642</u></b>
<b>7 Conference expenses</b>				
Conference venue, accomodation and meals	-	-	44,887	4,637,203
Airtickets	-	-	8,626	891,138
Communication and conference materials	-	-	2,169	224,076
	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>55,682</u></b>	<b><u>5,752,417</u></b>
<b>8 Administrative costs</b>				
Payroll expenses	85,628	8,673,951	85,816	8,866,148
Currency exchange loss	889	90,082	58	7,025
Bank charges	968	98,060	1,260	128,519
NGO board registration	59	6,015	19	1,963
Printing, photocopy and office supplies	523	52,962	4,247	438,750
Communication	1,586	160,622	217	22,528
Depreciation	363	36,741	518	53,524
Audit fees	1,507	153,500	1,196	123,500
Books, subscription, and web hosting	433	43,816	-	-
Water	114	11,574	124	12,812
Electricity	269	27,261	319	32,965
Security	160	16,224	198	20,496
Office Tea	228	23,100	275	28,420
Local Travel	-	-	4	392
Floor Space	2,962	300,000	2,904	300,000
	<b><u>95,688</u></b>	<b><u>9,693,908</u></b>	<b><u>97,155</u></b>	<b><u>10,037,042</u></b>

**African Christian Health Association Platform (ACHAP)**  
**Notes to the financial statements (continued)**  
**For the year ended 31 December 2018**

	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
	<b>USD</b>	<b>Kshs</b>	<b>USD</b>	<b>Kshs</b>
<b>9 Cash and cash equivalents</b>				
Cash at hand	196	# 19,939	167	17,240
Cash at bank	36,462	# 3,713,557	20,770	2,144,122
	<b>36,658</b>	<b>3,733,497</b>	<b>20,937</b>	<b>2,161,362</b>

For the purpose of the cash flow statement, cash and cash equivalents comprise the above

<b>10 Receivables</b>				
UNAIDS HSS Project Expenses	-	-	1,899	196,037
	<b>-</b>	<b>-</b>	<b>1,899</b>	<b>196,037</b>

**11 Property and equipment**

	<b>Computer and accessories</b>		<b>Computer and accessories</b>	
	<b>2018</b>	<b>2018</b>	<b>2017</b>	<b>2017</b>
	<b>USD</b>	<b>Kshs</b>	<b>USD</b>	<b>Kshs</b>
<b>Cost</b>				
As at 1st January	1,727	178,414	-	-
Additions during the year	-	-	1,727	178,414
As at 31st December	<b>1,727</b>	<b>178,414</b>	<b>1,727</b>	<b>178,414</b>
<b>Depreciation</b>				
As at 1st January	518	53,524	-	-
Charge for the year	363	36,741	518	53,524
As at 31st December	<b>881</b>	<b>90,265</b>	<b>518</b>	<b>53,524</b>
Net book value	<b>846</b>	<b>88,149</b>	<b>1,209</b>	<b>124,890</b>

**12 Other payables and accruals**

Subscriptions paid in advance	-	-	132	13,637
Accrued audit fees	1,507	153,500	1,196	123,500
Accounting fees	540	54,984	-	-
Accrued Expense	79	8,069	-	-
	<b>2,126</b>	<b>216,553</b>	<b>1,328</b>	<b>137,137</b>

**12 Capital commitments and contingent liabilities**

There were no capital commitments and contingent liabilities as at 31 December 2018.

**13 Comparatives**

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

## **African Christian Health Association Platform (ACHAP)**

**Project name: PEPFAR UNAIDS Fast Track Initiative - Strengthening Faith Community Partnership to Fast Track**

**For the period ended 30 September 2018**

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### **Financial Report**

#### **Project Objectives**

- 1 To build the technical, organizational service delivery and other health system factors identified towards increasing effectiveness and efficiency of HIV programming and, hence, accountability of the contribution of CHAs to the global HIV agenda.
- 2 To strengthen health information systems, knowledge management, and learning of the FBHS that comprise the ACHAP network in HIV response towards measuring faith based contribution to the HIV response, improve data use for program improvement at faith-based sites as well as ensuring accountability by the faith sector.
- 3 To facilitate knowledge sharing of lessons learnt and best practices within the ACHAP network, and externally at global level.

#### **Project outputs and activities**

- 1 Build the organizational, technical service delivery, human resources and leadership capacity of CHAs within the ACHAP network to deliver quality HIV programs.
  - Activity 1.1 *Identify and build the organisational and human resources capacity of 4 newer, smaller FBHSs in implementing HIV programs through in-person and distance learning with well-established, highly effective FBHSs*
  - Activity 1.2 *Identify and equip faith leaders committed to the HIV agenda in Kenya and Zambia with skills and knowledge to implement relevant programs in their communities*
- 2 Strengthen health information systems, knowledge management, and learning of the FBHSs that comprise the ACHAP network in HIV response.
  - Activity 2.1 *Develop and pilot a monitoring and evaluation system for CHAs to report on Key indicators to their national health systems, as well as for monitoring and sharing the contribution of the CHAs.*
- 3 Facilitate knowledge sharing of lessons learnt and best practices in HIV programming within the ACHAP network and externally at global level.
  - Activity 3.1 *Develop learning and skills-building training sessions to be presented at the biennial meeting of ACHAP member FBHSs.*
  - Activity 3.2 *Strengthen the ACHAP TWGs to function as a technical resource for ACHAP members. Create an online learning platform for the ACHAP TWGs to share knowledge, best practices, and offer technical consultation.*

African Christian Health Association Platform (ACHAP)

Project name: PEPFAR UNAIDS Fast Track Initiative - Strengthening Faith Community Partnership to Fast Track

For the period ended 30 September 2018

Financial Report (continued)

Line Item	Objectives	Activities	Particulars	Budget (USD)	Actual (USD)	Balance (USD)
<b>SALARIES</b>						
	<b>2&amp; 3</b>	<b>2.2 &amp;3.2</b>	Communications Officer FTE	6,300	1,823	4,477
	<b>3</b>	<b>3.2</b>	ACHAP coordinator	4,173	3,419	754
	<b>2&amp;3</b>	<b>3.2 &amp;2.1</b>	M&E officer	3,150	0	3,150
<b>Subtotal</b>				<b>13,623</b>	<b>5,242</b>	<b>8,381</b>
<b>CONSULTANTS</b>						
	<b>3</b>	<b>3</b>	Survey tool	9,375	3,750	5,625
<b>Subtotal</b>				<b>9,375</b>	<b>3,750</b>	<b>5,625</b>
<b>TRAVEL, TRANSPORT &amp; PER DIEM</b>						
	<b>2</b>	<b>1.1 &amp; 1.2</b>	Consultation meetings and CHA Formation	5,150	4,897	253
	<b>2</b>	<b>2.1</b>	mentorship airtickets	8,400	0	8,400
	<b>2</b>	<b>2.2</b>	mentorship perdiem costs	18,720	0	18,720
	<b>2.2.2</b>	<b>1</b>	Nigeria /DRC Consultation tickets	1,760	1,760	-
			Nigeria /DRC Consultation per diem	2,854	2,854	-
	<b>5</b>	<b>5.2</b>	Participation in global forum	5,150	7,574	(2,424)
<b>Subtotal</b>				<b>42,034</b>	<b>17,085</b>	<b>24,949</b>
<b>NIGERIA ToT TRAINING</b>						
			<i>Nigeria travel cost</i>	6,227	6227.31	-
	<b>2.2.2</b>	<b>2</b>	<i>Accomodation &amp;hall</i>	5,127	5127.43	-
	<b>2.2.2</b>	<b>3</b>	<i>Meals</i>	2,013	2013.43	-
			<i>Facilitators Allowance</i>	714	714.29	-
	<b>2.2.2</b>	<b>4</b>	<i>Other trainings cost</i>	1,693	1692.79	-
	<b>2.2.2</b>	<b>5</b>	<i>Monitoring &amp; Reporting</i>	2,743	0	2,743
<b>Subtotal</b>				<b>18,518</b>	<b>15,775</b>	<b>2,743</b>

**African Christian Health Association Platform (ACHAP)**

**Project name: PEPFAR UNAIDS Fast Track Initiative - Strengthening Faith Community Partnership to Fast Track**

**For the period ended 30 September 2018**

**Financial Report (continued)**

<b>Line Item</b>	<b>Objectives</b>	<b>Activities</b>	<b>Particulars</b>	<b>Budget (USD)</b>	<b>Actual (USD)</b>	<b>Balance (USD)</b>
<b>OTHER DIRECT COSTS</b>						
	<b>2&amp;3</b>	<b>2.1&amp;3.2</b>	office expenses,comms,stationery	600	220	380
	<b>2</b>	<b>2.1</b>	project review meeting	7,080	0	7,080
	<b>2</b>	<b>2.3</b>	CHA mentor costs	4,000	0	4,000
	<b>2</b>	<b>4.2&amp;5.3</b>	M&E Logistics cost &IRB Committee	450	0	450
	<b>2.2.1</b>	<b>1.4</b>	Launch event costs	2,520	0	2,520
			Pre- conference costs	7,000	0	7,000
			DRC Training Cost	10,000	0	10,000
<b>Subtotal</b>				<b>31,650</b>	<b>220</b>	<b>31,430</b>
<b>Total Direct costs</b>				<b>115,200</b>	<b>42,072</b>	<b>73,128</b>
<b>INDIRECT COSTS</b>						
			ACHAP secretariat costs	5,760	2,104	3,656
<b>Subtotal Indirect costs</b>				<b>5,760</b>	<b>2,104</b>	<b>3,656</b>
<b>TOTAL PROJECT COSTS (Direct&amp;Indirect)</b>				<b>120,960</b>	<b>44,175</b>	<b>76,785</b>

This is to confirm that the contents of this report are in accordance with the funding agreement entered into by ACHAP and UNAIDS.

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**Peter Kwame Yeboah**  
 (Chairman)

Date \_\_\_\_\_ 2019

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**Dr. Mirfin Mpundu**  
 (DSO Representative)

Date \_\_\_\_\_ 2019