

**KENYA VETERINARY ASSOCIATION
NATIONAL OFFICE**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

**VC KARANI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
P O BOX 45481 - 00100
NAIROBI**

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2017**

**NATIONAL EXECUTIVE
COMMITTEE**

: Dr. Samuel Kahariri National Chairman
: Dr. Martin Nyamweya Vice Chairman
: Dr. Kenneth Wameyo Hon. Secretary
: Dr. Isaiah Chacha Assistant Secretary
: Dr. Joseph Odhiambo Hon. Treasurer
: Dr. Purity Kiunga Assistant Treasurer

COMMITTEE MEMBERS

: Dr. Benson Kibore
: Dr. Solomon Onyango
: Dr. William Mwangi
: Dr. Lilian Mathai
- Dr. Abraham Sangula

ADDRESS

: Kenya Veterinary Association
P O Box 29089-00625
NAIROBI

BANKERS

: Barclays Bank of Kenya Ltd
Westland Branch
P O Box 7512-00200
NAIROBI

AUDITORS

VC Karani & Associates
Certified Public Accountants
Fort Granite Flats A6
Bishop Road
P O Box 45481 - 00100
NAIROBI

**KENYA VETERINARY ASSOCIATION (NATIONAL
REPORT OF EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2017**

The National Executive Committee submit their report together with the audited financials for the year ended 31 December 2017.

INCORPORATION

The association is incorporated in Kenya under the Societies Act.

PRINCIPAL ACTIVITY

The Kenya Veterinary Association (KVA) is a membership organization which is duly registered under the Societies Act, Cap 108 Laws of Kenya. Its mandate is to act as a watchdog for the veterinary profession to ensure proper management of veterinary issues that impact on the welfare of the veterinarians with an overall aim of enhancing animal welfare.


AUDITORS

VC Karani & Associates, Certified Public Accountants were appointed during the year and have expressed their willingness to continue in office.

BY ORDER OF The National Executive Committee


.....
National Chairman


.....
Hon. Secretary


.....
Treasurer

Date: 24/12/18.....2018

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
STATEMENT OF NATIONAL EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31 DECEMBER 2017**

The Societies Act requires the National Executive Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the association as at the end of the financial year, and of the operating results of the association for that year. It also requires the National Executive Committee to ensure the association keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the association. They are also responsible for safeguarding the assets of the association.

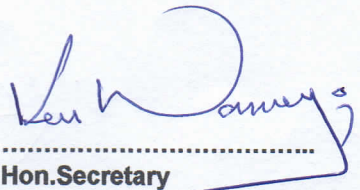
The National Executive Committee accept the responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards and in the manner required by the Societies Act.

The National Executive Committee are of the opinion that the financial statements give a true and fair view state of the financial affairs of the association and of the accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the National Executive Committee to indicate that the association will remain a going concern for at least the next twelve months from the date of this statement.



.....
National Chairman



.....
Hon. Secretary

Date: 24/11.....2018

Partners

V.C. Karani B.Com, CPA(K), CPS(K) - CEO
E .O. Ogari Msc, BSc (Actuarial Science), CPA(K), CIFA - Managing

VC Karani & Associates
Certified Public Accountants



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)**

We have audited the accompanying financial statements of Kenya Veterinary Association (KVA) National Office, set out on pages 5 to 12 which comprise the statement of financial position as at 31 December 2017, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

National Executive committee's Responsibility for the Financial Statements

The National Executive Committee are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Kenyan Societies Act. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

The Kenyan Societies Act also requires the National Executive Committee to ensure that the association maintains proper books of accounts, which are in agreement with the statement of financial position, and statement of comprehensive income.

Auditor's Responsibility

Our responsibility is to express an independent opinion on these financial statements based on audit. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the 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 accounting policies used and the reasonableness of accounting estimates made by executive committee, as well as evaluating the overall presentation of the financial statements. We believe the audit provides a reasonable basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. The matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified is:

The general ledger to provide double entry transactions needs to be maintained.

As is common with many businesses of similar size and organization, the association's system of control is dependent upon the close involvement of the Executive committee who are also major shareholders. Where independent confirmation of the completeness of the accounting records are not available, we have accepted assurances from the National Executive committee that all the association's transactions have been reflected in the records.

Opinion

In our opinion, subject to the matters raised in the preceding paragraph, proper books of account have been kept and the accompanying financial statements give a true and fair view of the state of the financial affairs of the Association as at 31 December 2017 and of its statement of comprehensive income, statement of financial position and statement of cash flows for the year ended in accordance with International Financial Reporting Standards.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Vincent Charles Karani --P/No 1318

VC Karani & Associates

Certified Public Accountants
Nairobi



Date: 25/04/2018

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER 2017

	Note	2017 Kshs	Kshs
Income	2	<u>44,004,854</u>	<u>24,551,142</u>
Less:			
Operating expenses	3	<u>(37,918,333)</u>	<u>(23,977,425)</u>
Net Surplus for the year		<u><u>6,086,521</u></u>	<u><u>573,717</u></u>

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
FINANCIAL STATEMENTS**

Statement of Financial Position as at 31 December 2017

	Notes	2017 Kshs	2016 Kshs
Assets			
Fixed assets	4	11,399,761	11,638,849
Cash and bank	5	15,537,033	7,478,325
Debtors	6	1,073,419	2,112,715
Receivables	7	6,154,831	6,154,831
		<u>34,165,044</u>	<u>27,384,720</u>
Liabilities			
Payables and accruals	8	<u>(858,895)</u>	<u>(165,092)</u>
Total Net Assets		<u><u>33,306,149</u></u>	<u><u>27,219,628</u></u>
Financed by:			
Accumulated funds	9	<u><u>33,306,149</u></u>	<u><u>27,219,628</u></u>

The financial statements on pages 6 to 13 were approved by the National Executive Committee on 24th April 2018 and signed on its behalf by:


.....
National Chairman


.....
Hon. Secretary


.....
Treasurer

KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017

Statement of Changes in Accumulated fund

	Capital account Kshs	Surplus Kshs	Total Kshs
At 1st January 2016	26,645,911	-	26,645,911
Surplus for the year	<u>-</u>	<u>573,717</u>	<u>573,717</u>
At 31 December 2016	<u>26,645,911</u>	<u>573,717</u>	<u>27,219,628</u>
At 1st January 2017	26,645,911	573,717	27,219,628
Surplus for the year	<u>-</u>	<u>6,086,521</u>	<u>6,086,521</u>
At 31 December 2017	<u>26,645,911</u>	<u>6,660,238</u>	<u>33,306,149</u>

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

Statement of Cash Flows

	2017	2016
	Kshs	Kshs
Net operating Surplus	6,086,521	573,717
Add: Depreciation	388,288	486,177
(Decrease)/Increase in payables and accruals	(203,711)	(139,420)
Write off of 2016 Field advances	142,216	-
Write off of 2016 Cash advances	1,409,200	-
WAP refund	(373,040)	-
Increase/(decrease) in payables and accruals	758,434	(765,100)
Net cashflow from operating activities	8,207,908	155,374
 Cashflow from investing activities		
Purchase of fixed assets	(149,200)	-
	(149,200)	-
 Net (decrease)/increase in cash and cash equivalents	8,058,708	155,374
Cash and cash equivalents at 1st January	7,478,325	7,322,951
Cash and cash equivalents at 31st December	15,537,033	7,478,325
 Analysis of cash and cash equivalents		
Cash at bank	15,537,033	7,478,325
	15,537,033	7,478,325

**KENYA VETERINARY ASSOCIATION (NAIROBI OFFICE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements are prepared under the historical cost convention, and are presented in Kenya Shillings (Kshs).

(b) Depreciation

Depreciation is calculated on reducing balance method, at annual rates estimated to write off the assets over their expected useful lives. Assets are depreciated in the year of disposal. The rates used are as follows:

Motor vehicles	25%
Computer equipment	30%
Furniture fittings and equipment	12.5%

c) Revenue recognition

Revenue represents the fair value of consideration received or receivable for the memberships, sponsorships and entry fees.

Revenue is recognized on accrual basis on memberships, sponsorships and entry fees receivable from active members and participants.

d) Comparatives

Comparative figures have been adjusted where necessary to comply with the current year

2. INCOME

	2017	2016
	Kshs	Kshs
Member contribution	2,000	-
Booking registration	3,733,110	-
Nairobi County Government	390,000	-
Sponsorships	4,115,120	-
Management fees	847,292	-
Staff reimbursement	2,260,679	-
Sale of Magazine	150,000	-
Sale of merchandise	12,170	-
Grants	14,752,000	-
Entrance fees	20,000	54,000
Subscription and membership fees	1,224,800	3,012,000
Donkey Welfare Project	16,497,683	-
Conference & Field Days	-	7,631,547
Income from Partnership	-	13,414,450
Other income	-	439,145
	<u><u>44,004,854</u></u>	<u><u>24,551,142</u></u>

KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

3. EXPENSES	2017 Kshs	2016 Kshs
Conference and field day expense	1,849,203	11,624,631
Postage and Telephone	55,500	69,540
Printing and stationery	60,000	4,884
Salaries and wages	4,332,089	4,853,847
Office repairs and maintaince	14,000	21,965
Newspaper and periodicals	17,000	18,210
Subscriptions	311,025	143,193
KVA Journal	251,600	214,500
Meetings and Workshops	1,060,460	1,293,018
Electricity and Water	63,000	60,935
Vehicles & Equipment repair	642,068	534,527
Advertsing and Brandings	999,967	164,000
Professional fees	723,095	136,000
Audit fees for Head Office	69,600	65,000
Office expenses	344,500	309,228
Office cleaning	36,900	33,102
Computer and Internet	40,000	94,500
Insurance	200,839	17,330
Bank charges	38,500	19,359
Depreciation	388,288	486,177
Travelling and Entainment	126,120	-
Nandi Field day expenses	348,650	-
Sports station	255,896	-
Antibiotic awareness	3,500	-
Audit fees for Branches	116,000	-
Drugs	35,250	-
BAF meeting and training	41,000	-
Bulk sms	75,000	-
Printing of certificates	329,500	-
Consultancy fees	258,000	-
Excursion trip and Exhibition expenses	379,575	-
Inspection fees and Livestock identification	44,640	-
Lits project	3,758,400	-
Gratuity contract	117,300	-
Golf day expenses	368,880	-
Supervision fees	1,622,740	-
Voya awards	343,944	-
World Rababies Day expenses	866,160	-
Kenya Healthcare Federation	10,000	-
Bank fine and charges	4,719	-
WAP A/C refund	373,040	-
Donkey Welfare Project	15,108,969	-
Write off of 2016 Field advances	142,216	-
Write off of 2016 Cash advances	1,409,200	-
Volunteer expenses	282,000	-
Programmes & partnerships	-	3,813,479
TOTAL EXPENSES	37,918,333	23,977,425

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

4. FIXED ASSETS

	Leasehold land	Motor Vehicle 20%	Computer equipment 30%	Furniture and Fittings 13%	Total
Cost					
At 1 January 2017	10,000,000	4,975,420	2,408,544	437,736	17,821,700
Additions	-	-	13,200	136,200	149,200
At 31st December 2017	10,000,000	4,975,420	2,421,744	573,936	17,970,900
Depreciation					
At 1 January 2017	-	4,115,451	1,848,837	218,563	6,182,851
Charge for the year	-	171,994	171,872	44,422	388,288
At 31 December 2017	-	4,287,445	2,020,709	262,985	6,571,139
Net book value					
At 31 December 2017	10,000,000	687,975	401,035	310,951	11,399,761
At 31 December 2016	10,000,000	859,969	559,707	219,173	11,638,849

**KENYA VETERINARY ASSOCIATION (NATIONAL OFFICE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2017**

	2017	2016
	Kshs	Kshs
5. CASH AND BANK		
KVA Core a/c	13,965,697	4,860,824
BAF a/c (Business Advocacy Fund)	581,769	824,228
WAP a/c (World Animal Protection)	781	373,040
Cash at hand	12,000	1,550
DWP a/c (Donkey Welfare Project)	976,786	1,418,683
	<u>15,537,033</u>	<u>7,478,325</u>
6. DEBTORS		
Branch a/cs	1,073,419	511,299
Field advances	-	142,216
Cash advances	-	1,409,200
Staff loan	-	50,000
	<u>1,073,419</u>	<u>2,112,715</u>
7. RECEIVABLES AND PREPAYMENTS		
Subscription receivables	5,519,831	5,519,831
Trade Receivables	635,000	635,000
	<u>6,154,831</u>	<u>6,154,831</u>
8. ACCOUNTS PAYABLES		
Nairobi branch	350,200	-
Audit fees	69,600	65,000
Audit fees for Branches	116,000	-
Professional fees	323,095	-
Creditors	-	100,092
	<u>858,895</u>	<u>165,092</u>
9. ACCUMULATED FUND		
Balance brought forward	27,219,628	26,645,911
Less: Surplus for the period	6,086,521	573,717
Closing Balance carried forward	<u>33,306,149</u>	<u>27,219,628</u>

KENYA VETERINARY ASSOCIATION
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST DECEMBER 2017
 SUMMARY OF BRANCH RETURNS

	WOMEN BRANCH	SELF EMPLOYED	WESTERN	CENTRAL	RIFT VALLEY	KESCAVA	NYANZA	NAIROBI	COAST	NATIONAL OFFICE	EASTERN	TOTAL
ASSETS AND LIABILITIES												
Furniture & Fittings	-	49,303	-	42,941	2,960	-	-	-	26,250	310,951	-	432,405
Computers, Laptops & Printers	-	15,336	-	10,779	3,075	158,092	-	-	52,500	401,035	-	640,817
Motor Vehicle	-	-	-	-	-	-	-	-	-	687,775	-	687,775
Tools & Equipment	-	52,079	-	360	-	-	-	-	-	-	-	52,439
Land & buildings	-	-	-	165,000	-	-	-	-	-	10,000,000	-	10,165,000
Investment	1,053,550	-	-	1,234,350	-	-	-	-	-	-	-	2,287,900
Deposits & Prepayments	5,715	-	-	-	-	-	-	-	-	-	-	5,715
Stocks	24,250	-	-	-	-	-	-	-	-	-	-	24,250
Receivables	-	-	-	-	1,461,450	-	-	350,200	-	6,154,831	-	7,966,481
Debtors	-	-	-	-	-	-	-	-	-	1,073,419	-	1,073,419
Cash & Bank	208,823	37,666	756,557	98,073	230,936	649,458	300,762	96,396	885,502	15,537,033	25,300	18,826,306
Members welfare account	-	(11,600)	-	-	650,000	-	-	-	-	-	-	638,400
Payables	(2,400)	-	(549,120)	(40,000)	-	(32,150)	-	(59,256)	(70,400)	(858,895)	-	(1,612,221)
Accumulated fund	(948,997)	(402,820)	(176,567)	(2,019,796)	(2,217,412)	(900,370)	(232,692)	(371,881)	(67,252)	(27,219,628)	(30,910)	(34,588,325)
	340,741	(260,036)	30,870	(508,293)	131,009	(124,970)	68,070	15,459	826,600	6,086,521	(5,610)	6,600,361

This summary of the National Office and Branch Accounts was Approved by the National Executive Committee on2018 as signed by:

Chairman.....
 Member.....

KENYA VETERINARY ASSOCIATION
 FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 31ST DECEMBER 2017
 SUMMARY OF BRANCH RETURNS

INCOME & EXPENDITURE STATEMENTS

	WOMEN BRANCH	SELF EMPLOYED	WESTERN	CENTRAL	RIFT VALLEY	KESCAVA	NYANZA	NAIROBI	COAST	NATIONAL OFFICE	EASTERN	TOTAL
INCOME												
CPD Programme	-	-	581,000	-	-	40,200	-	-	721,210	20,000	-	1,362,410
Scientific, Conference & Field days	138,000	897,000	-	237,000	589,500	-	297,100	-	-	-	166,000	2,324,600
AGM & Conferences	52,000	-	-	-	-	-	-	-	331,000	-	-	383,000
Annual Subscription	-	61,000	54,000	-	500,760	208,000	69,600	48,000	86,000	1,224,800	-	2,252,150
Member services	-	-	-	-	17,000	23,640	-	-	-	2,000	-	42,640
Vaccination income	1,253,560	-	-	-	-	-	-	-	-	-	-	1,253,560
Donations	22,000	-	-	-	20,000	-	190,000	-	75,000	-	-	307,000
World animal day	-	-	-	-	50,000	-	-	-	-	1,446,000	-	1,496,000
Sponsorship & Grants	-	-	20,000	6,545,928	-	331,646	-	-	230,000	2,669,120	-	9,796,694
Reimbursement welfare	-	-	-	539,500	-	-	-	-	-	2,260,679	-	2,800,179
Sale of merchandise	-	-	-	-	-	-	-	-	-	150,000	-	150,000
Revaluation gain	206,078	-	-	-	-	-	-	-	-	-	-	206,078
Other Income	-	-	-	-	-	3,500	-	6,724	-	12,170	-	22,394
Investment sale	96,074	-	-	-	-	-	-	-	-	-	-	96,074
Clinical Pathology	-	-	-	-	-	16,000	-	-	-	-	-	16,000
CPD Orthopaedics	-	-	-	-	-	322,900	-	-	-	-	-	322,900
CPD Royal Canin	-	-	-	-	-	75,800	-	-	-	-	-	75,800
Dermatology	-	-	-	-	-	190,000	-	-	-	-	-	190,000
HIP Dysplasia scheme	-	-	-	-	-	18,100	-	-	-	-	-	18,100
HD income	-	-	-	-	-	90,000	-	-	-	-	-	90,000
Vaccinate books	-	-	-	-	-	81,980	-	-	-	-	-	81,980
HD X-Rays	-	-	-	-	-	12,000	-	-	-	-	-	12,000
KESCAVA subscription	-	-	-	-	-	112,034	-	-	-	-	-	112,034
Booking registration	-	-	-	-	-	-	-	-	-	3,733,110	-	3,733,110
Management fees	-	-	-	-	-	-	-	-	-	847,292	-	847,292
Grants	-	-	-	-	-	-	-	-	-	14,752,000	-	14,752,000
Idexx Laboratories	-	-	-	-	-	4,649	-	-	-	-	-	4,649
Nairobi county	-	-	-	-	-	-	-	-	-	390,000	-	390,000
Donkey Welfare Project	-	-	-	-	-	-	-	-	-	16,497,683	-	16,497,683
Outreach : surveillance	-	-	-	-	-	-	-	-	1,047,785	-	-	1,047,785
	1,767,712	958,000	655,000	7,322,428	1,177,250	1,530,449	556,700	54,724	2,490,995	44,004,854	166,000	60,684,112

EXPENSES												
Committee expenses	190,500	-	93,000	-	-	-	18,000	22,000	-	31,520	84,000	439,020
AGM expenses	-	-	46,290	799,306	220,000	-	67,000	2,500	257,000	-	10,000	1,402,096
Stationery & Printing	7,038	13,860	22,310	267,905	335,930	4,780	2,865	-	16,350	60,000	2,520	733,358
Telephone & Postages	2,000	-	15,000	43,463	31,460	-	17,500	-	-	55,500	-	164,923
Transport operating expenses	93,000	-	16,500	24,820	70,000	251,216	-	-	-	9,000	126,120	590,656
Bank charges	1,543	880	1,100	6,820	4,546	9,559	645	4,766	-	38,500	-	68,359
Audit	-	11,600	12,500	40,000	-	10,500	-	-	-	795	81,200	156,595
Conference meetings, Seminars & W/K	474,500	374,070	-	3,351,790	-	49,585	335,770	-	-	1,849,203	60,000	6,494,918
KVA Disease Control Programme (3)- v	-	-	-	2,338,230	-	-	-	-	507,000	-	-	2,845,230
CPD expenses	-	16,000	-	-	-	748,949	-	-	-	738,500	10,000	1,513,449
Syringes, needles & Drugs	-	-	-	1,010	-	-	-	-	-	-	-	1,010
KVA Journal	-	-	-	-	-	-	-	-	-	214,500	-	214,500
NEMA	104,090	-	-	27,000	-	-	-	-	-	-	-	131,090
Hall, Hotel & Equipment hire	-	-	212,300	-	-	-	-	-	-	-	-	212,300
ICD Projector & PA System	-	-	-	-	5,000	2,000	-	-	-	-	-	7,000
Member services	-	5,500	-	-	-	4,573	-	-	-	-	-	10,073
Certificates	-	-	7,200	-	-	104,400	-	-	-	-	1,850	113,450
Repairs & Maintenance	-	-	-	200	-	-	-	-	-	15,000	-	15,200
Surveillance of brucellosis Kilifi	-	-	-	-	-	-	-	-	609,000	-	-	609,000
Vehicle & Equipment repairs	-	-	-	-	-	-	-	-	-	642,068	-	642,068
Insurance	-	-	-	570,455	-	5,163	-	-	-	200,839	-	776,457
Computer & Internet	-	4,500	3,000	-	3,000	-	-	-	-	40,000	-	50,500
Miscellaneous expenses	-	700	-	-	-	85,248	5,000	-	16,000	-	-	106,948
Subscription KVB	-	134,300	8,800	-	268,000	-	39,550	-	-	-	-	450,650
Programmes	880,600	-	-	-	-	-	-	-	150,000	3,813,479	-	4,844,079
Facilitation fees	34,000	361,190	124,000	-	-	-	-	-	-	-	-	519,190
Presenters costs	-	252,050	-	-	3,000	132,381	-	-	-	-	-	387,431
Fuel & Lubricants	-	-	2,000	-	-	-	-	-	-	-	-	2,000
Scientific Journal subscription	-	-	-	-	-	-	-	-	-	17,000	-	17,000
Rent and rates	-	-	-	-	-	85,500	-	8,000	-	-	-	93,500
Depreciation	3	34,656	-	10,592	2,305	67,753	-	-	26,250	388,288	-	529,847
KVA Conference/ Membership fee	10,000	-	57,000	-	100,000	57,925	-	-	43,000	311,025	-	578,950
Medicine/ Drugs	-	-	-	-	-	-	2,500	-	-	718,618	-	721,118
Professional fees	259,000	-	-	-	-	-	-	-	-	136,000	-	395,000
Branding costs	-	-	-	-	-	-	-	-	-	164,000	-	164,000
Advertisement & Media Publicity	-	-	-	130,870	-	-	-	-	30,000	-	-	160,870
Small Tools & Equipment	-	-	-	-	3,000	-	-	-	-	-	-	3,000
Salaries, wages & Allowances	80,000	2,000	-	182,000	-	2,000	-	-	-	4,332,089	-	4,598,089
Field Subsistence	-	6,100	-	-	-	-	-	-	-	-	-	6,100
Water & Electricity	-	-	-	29,300	-	-	-	-	-	63,000	3,240	95,540
Postal rental and delivery	-	630	480	6,960	-	7,300	-	-	-	-	-	15,370
Office expenses	-	-	2,650	-	-	26,588	-	-	-	344,500	-	373,738
loss on sale of investment	(756,164)	-	-	-	-	-	-	-	-	-	-	(756,164)
Donkey welfare project	-	-	-	-	-	-	-	-	-	15,108,969	-	15,108,969
Lits Project	-	-	-	-	-	-	-	-	-	3,758,400	-	3,758,400
Voys awards	-	-	-	-	-	-	-	-	-	343,944	-	343,944
Supervision fees	-	-	-	-	-	-	-	-	-	1,622,740	-	1,622,740
WAP account	-	-	-	-	-	-	-	-	-	373,040	-	373,040
Volunteer expenses	-	-	-	-	-	-	-	-	-	282,000	-	282,000
Excursion trip and Exhibition expenses	-	-	-	-	-	-	-	-	-	379,575	-	379,575
Gratuity contract	-	-	-	-	-	-	-	-	-	117,300	-	117,300
Write off 2016 field advance	-	-	-	-	-	-	-	-	-	1,409,200	-	1,409,200
Write off 2016 cash advance	-	-	-	-	-	-	-	-	-	142,216	-	142,216
Overheads projects	46,861	-	-	-	-	-	-	-	-	-	-	46,861
	1,426,971	1,218,036	624,130	7,830,721	1,046,241	1,655,419	488,630	37,266	1,664,395	37,918,333	171,610	54,081,752