



AFRICAN COUNCIL FOR ACCREDITATION
AND ACCOUNTABILITY

ANNUAL REPORT

FOR THE
YEAR
ENDED
30TH JUNE

20
20

**WORKING TOGETHER TO ENHANCE
ACCOUNTABILITY IN THE BODY OF CHRIST**

4th Floor, Block D The Navigators
Kenya Kindaruma Road, Nairobi, Kenya

www.afcaa.org



OUR MISSION

Bring about public trust in Churches,
Christian non-profits
and Christian- owned businesses
through awareness raising,
advocacy and accreditation in
compliance with Biblical standards

OUR VISION

Unlock Africa's potential
through adherence to
Biblical standards.

CORE VALUES

AfCAA is guided by seven
core values: To do all for
the glory of God by:

- **Being excellent and blameless**
- **Upholding accountability**
 - Ensuring credibility
 - Being self-disciplined
- **Applying stewardship**
 - Being diligent
- **Wise careful planning**

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Chairperson's Statement



On behalf of the Board of Directors, it is my pleasure to welcome you to the 5th Annual General Meeting of the African Council for Accreditation and Accountability (AfCAA).

We thank the Lord God Almighty, who through His power and grace has brought us this far. We appreciate and thank you all, partners, donors, advisors, and members; with whose invaluable support AfCAA continues to work towards fulfilling its mandate of enhancing accountability through adherence to Biblical Standards in Churches, Christian nonprofits and Christian owned businesses.

The Bible tells us in 1 Thessalonians 5:18 "Give thanks in all circumstances; for this is God's will for you in Christ Jesus". This year we give thanks as He taught us to Expect God, not our Expectations. With the COVID-19 season and internal transitions, it required that we address our mandate differently with regard to Advocacy, Awareness and Accreditation through an aligned Administration.

Winnie Njenga became AfCAA's new Executive Director, from taking the helm in a transition role from October 2019 to being confirmed in May 2020 when the COVID-19 pandemic had already taken root in Kenya. We are forever grateful to her and her team that includes Lucy Mugenyi the Member Services Manager, Deborah Okoth the Executive Administrator, all consultants providing support services, the Assessors and the Regional Representatives amongst many others such as interns that have joined us along the way. We appreciate your commitment, resilience and innovations that have transformed AfCAA to a virtually connected organization that continues to fulfill its mandate.

Advocacy, Awareness and Accreditation relationships were enhanced during this season as the use of technology for communication became the only alternative, as opposed to physical meetings.

Our relationships across Africa grew through our engagement of Regional Representatives that cover both the Anglophone and Francophone regions. Some are already addressing cross-cutting need-driven regional organizational capacity gaps through webinars. Whilst

others performed their first virtual accreditation under the leadership of the Member Services Manager. The monthly webinars have kept us connected as we continue to equip Christian organizations along AfCAA Standards in readiness for certification or accreditation.

Our global relationships were enhanced too. For example, through connections from the Christian Economic Forum (CEF), discussions are ongoing with Sovereign Capital on AfCAA's role in the Gospel integration in the investment ecosystem through accreditations of Christian owned businesses. Also, TrustBridge Global, after due diligence, have opened an AfCAA Charity Fund for the much-needed funds for our work, on their platform. Another ongoing global relationship is Global Trust Partners (AfCAA is a partner), where there is access to tools on their website that can help then enhance organizational structures and systems in readiness for certification or accreditation.

Indeed 2020 has been a year of learning and innovation, to catapult us to the years ahead. We look forward to 2021 being a year where you will continue to join us in helping us to Enhance Accountability and Public Trust in Africa, through:

- **Assessment of your organization towards Accreditation**
- **Creating Awareness through institutional strengthening as we offer training, due diligence, coaching amongst others. We are need driven.**
- **Advocacy through partnerships that are connected to our mandate**
- **Financial support for our small and able secretariat, in fulfilling its mandate**

So that indeed Matthew 5:16 will manifest on this continent through the Body of Christ. "In the same way, let your light shine before others, that they may see your good deeds and glorify your Father in heaven". NIV.

Thank you.

Valentine Githo
Chairperson
AfCAA

Executive Director's Report



2020 has been a year of experiencing God's faithfulness amidst the ravages of a global pandemic. The team at AfCAA has continued tirelessly, to advance the Lord's mandate of Accountability and building public trust across the continent of Africa.

This annual report highlights key activities in the year focusing on our Key strategic areas as envisioned in the strategic plan 2017 – 2022.

AfCAA undertook the implementation of the expansion strategy that sought to open more opportunities for organizations seeking accreditation as well as enable the organization to move towards sustainability. This saw the ratification by the AfCAA board of two additional levels of accreditation being the Bronze Certification and the Silver Certification. Both levels enable organizations which attained 3 or 5 of the AfCAA standards to get Certified and have a framework for moving upward to the next level the following year. This ensures that organizations are increasingly growing in accountable practices in the manner and conduct of their mandates across ministry and business assignments.

In keeping with the strategic focus for a demand driven expansion approach, the AfCAA management team underwent an innovation period where the team retreated and worked through new service offerings to respond to the needs of organizations who required support in capacity building as well as coaching and consulting services in order to enable them establish frameworks for accountability, ahead of accreditation. This latent period of partial lockdown across the continent proved useful in the process of Learning and Innovation of our service in alignment with AfCAA Standard 4.

Opportunities for greater engagement online were witnessed in the past year with AfCAA delivering a monthly webinar during the period which established greater awareness as well as providing support in building capacity through quality content with world class facilitators. A premier partnership in delivering our first webinar this season in partnership with GTP proved a great blessing to members and partners. The monthly newsletter AfCAA Insight also grew in its readership with a growing database and an above average statistical rate of readers opening and engaging with the content of the AfCAA Insight.

Owing to travel restrictions, physical field assessments were not possible. This provided an opportunity for

AfCAA to leverage on technology to carry out Accreditations. We successfully carried out our first Partial Virtual Accreditation in Nigeria, with the Lead assessor taking part in the assessment from AfCAA head office and a local team of assessors on the ground. This success has revolutionized the way accreditations are conducted for greater efficiency as well as engagement of necessary capacity while eliminating costs associated with travel. Greater internal efficiencies were also established as internal operations were established through engagement on various online platforms keeping the team connected and engaged despite the physical separation. In keeping with our Pan African Mandate, AfCAA on boarded 3 Regional AfCAA Representatives in order to have sufficient coverage and support for Faith based organizations. This adds to the Support already provided by the head office for East Africa Region and Nigeria. The three regional representatives cover Southern Africa coordinated by Dr. Siegfried Ngubane, Francophone Africa coordinated by Dr. Comlan Deh and Anglophone West Africa (outside Nigeria) coordinated by Pst. Edward Mantey. This new team was a welcome addition to Nigeria coordinated by Rev. Dr. Sam Obaniyi and Lucy Mugenyi the AfCAA Member Services Manager, also supporting the East African Region and coordination all the Regional Representatives.

The year also saw a 49% increase in Accreditations in the Financial year ended June 2020 against the backdrop of a very challenging season for organizations globally.

Though the rate of growth towards sustainability was greatly hampered by closures from March to September, and the slow resumption to normalcy owing to the pandemic necessitating an urgency in Resource Mobilization campaigns, the AfCAA team continues to soldier on undeterred. We engaged in our first campaign in partnership with Global Trust Partners (GTP) in a fundraising campaign from November 1 through to early December. We remain encouraged and confident that He who began this work will be faithful to bring to completion for the glory of His name and the benefit of His people as we shine the light of Christ on the continent and beyond.

God Bless,
Winnie Ojee-Njenga

Our Story

The burden for the formation of an African accountability organization was born out of a deep conviction that Christians in Africa must live out their faith and demonstrate spiritual maturity through distinctive and accountable behaviour in ministry, business and their personal lives. The burden was first shared at a meeting of the Stewardship Commission of the Association of Evangelicals in Africa in 1995.

The vision lay dormant until 2012, when a group of like-minded people began to meet informally to plan and to pray for the institutionalization of their common vision. This core group eventually became AfCAA's Steering Committee.

Following are key milestones along the AfCAA journey:

- In April 2013, AfCAA's Steering Committee held its inaugural multi-disciplinary workshop with representatives from eight countries spanning Anglophone, Francophone and Lusophone Africa namely: Ghana, Kenya, Mozambique, Nigeria, Rwanda, South Africa, Togo and Uganda. The Steering Committee also had representation from three pan-African organizations:

1. Association of Evangelicals in Africa (AEA)
2. All African Conference of Churches (AACC)
3. Organization of African Instituted Churches (OAIC)

- In 2014, the Steering Committee, which had grown from a core group of 5 to a group of 21 individuals, established 3 committees to help lay AfCAA's foundation: An Executive Committee, a Standards Committee, and an Operations Committee. The Executive and Operations Committees provided oversight over the registration and operationalization of AfCAA, and also developed AfCAA's vision, mission and branding guidelines. The Standards Committee developed the Seven Standards with the input of theologians.
- In January 2015 AfCAA was registered as a company limited by guarantee i.e., a member owned non-profit organization.
- The Steering Committee received Technical Assistance from the Evangelical Council for Financial Accountability (ECFA) including:

1. Working visits to the ECFA office in Virginia, USA (June 2014 and April 2015).
2. Participating in International Accountability Summits in April 2015 and June 2017.
3. Training Board and Committee members in August 2016 in Nairobi.
4. Introduction to various ECFA members with affiliates in Africa.

- On 27 August 2016 AfCAA was officially launched in Nairobi, Kenya. During the AfCAA Launch AfCAA signed a Memorandum of Understanding (MOU) with ECFA for ongoing collaboration and technical assistance. Africa has suffered great loss due to corruption and mismanagement of resources. The time is ripe for churches, Christian non-profits and Christian-owned businesses to stand out and be the light with regard to transparency and accountability.

AfCAA was birthed through prayer and has advanced through the leading of the Holy Spirit. The prophecies and divine connections along this journey encouraged the Founders to spearhead an accountability movement in Africa, by establishing an accreditation program based on Biblical principles of stewardship. With the Lord as our helper, AfCAA looks forward to working together with like-minded institutions to glorify God and make a difference in Africa.

We give Him all the glory for how far He has brought AfCAA.

"In the same way, let your light shine before others, that they may see your good deeds and glorify your Father in heaven." Matthew 5:16.

What AfCAA Does

We subscribe to seven standards of accountability, that cover a range of social, economic and spiritual concerns impacting life in the 21st century in Africa. The standards address seven aspects of an organization's affairs:

- 1. Doctrinal Foundation**
- 2. Leadership and Governance**
- 3. Talent Management**
- 4. Learning and Innovation**
- 5. Cultural Differences, Acceptance and Interdependence**
- 6. Financial Management and Disclosure**
- 7. Resource Mobilization**

The accreditation assessment that we offer ensures an objective and empowering review of the aspects that are most important to the success of any organization. We also seek to nurture and promote partnerships that will enable the best practice of these standards to become the norm in the continent's future.

The global networks we have formed for the benefit of our members are unique and will serve to form important partnerships in ministry or business for decades to come. We provide training, and, further, we link members to like-minded organizations for resource mobilization.

Why Accreditation

We engage and equip the Church in Africa through accreditation because there is need to create a narrative and to place a spotlight on exemplary Christian businesses and ministries as an integral part of our witness across the continent. This is in line with the exhortation by our Lord Jesus Christ in Matthew 5:15,16 to let our light shine for all to see. Our goal is to provide exemplary Christian ministries and businesses with a 'seal of approval' that attests to achievements in financial accountability and stewardship of God-given resources. It is worth noting that accreditation is not a one-time event but a journey; it is renewed annually.

In summary, the primary purpose of AfCAA accreditation is to provide recognition of the attainment of compliance with the Seven Standards that enhances public trust.

Highlight of AfCAA Activities

A. AWARENESS CREATION

AfCAA NEWSLETTER:

Eleven monthly newsletters have been sent out between JAN – NOV 2020. The AfCAA Insight continues to draw engagement with recipients writing back as well as enquiring about accreditation and other services. An average rate of 35% of engagement continues to be experienced with the general benchmark being 30% according to the monthly registrations.

WEBINAR:

AfCAA conducted eight webinars between December 2019 – October 2020, and two seminars in the months of October 2019 and March 2020. Below is the list of webinars and seminars.

	Course Title	Dates	Venue
1.	Knowledge Management	October 25, 2019	CORAT Africa - Seminar
2.	Resource Mobilization	December 3, 2019	Online
3.	Leadership & Governance	March 6, 2020	CORAT Africa - Seminar
4.	Navigating the New Normal: Timely Tips for Boards, CEOs and Ministry Fundraisers for Global Application	April 21, 2020	Online
5.	Moving from Surviving to Thriving by Living Out Our Identity as Stewards	May 21, 2020	Online
6.	Church & Digital Media	June 24, 2020	Online
7.	Harnessing Local Resources for Sustainability of the Faith based organizations	July 16, 2020	Online
8.	Cyber Security – Emerging Trends	August 27, 2020	Online
9.	Issues Affecting Faith and Doctrine in the Wake of the COVID-19 Pandemic	September 30, 2020	online
10.	HR Management through Spiritual Lenses in Changing Times	October 29, 2020	Online

Highlight of AfCAA Activities (Cont'd)

TRAININGS:

AfCAA developed new products including the Seven-Modular training courses and a variety of coaching and consultancy services were developed. This involves a certificate training of organizations based on the seven biblical standards adopted by AfCAA. The courses are as listed below;

- 1) Doctrinal Foundation**
- 2) Leadership and Governance**
- 3) Talent management**
- 4) Learning and Innovation**
- 5) Cultural Diversity and Inter-dependence**
- 6) Financial Management and Disclosures**
- 7) Resource Mobilization**

RESOURCE MOBILIZATION:

- Our resource mobilization payment platforms are now live. Donors can now give online both in Kenya shillings and in other currencies.
- There is an ongoing joint fundraising campaign with the Global Trust Partners (GTP). It runs from November 1 – Early December. Target is \$20,000 which is to be matched by GTP.
- AfCAA is set to run a further six-month campaign to raise resources towards sustainability, set to begin in January 2021 – June 2021.

B. ADVOCACY

- We continue to pursue engagement with government on accountability and seek to have Accreditation as a collaborative opportunity in this regard with a view to securing tax exemption as a benefit to members who are accredited. Communication with various state departments are underway
- Collaborations with SIM Ethiopia through KIBIR Consultants seeking for other partnership with the African Union (AU) for advocacy engagement in in accountability and public trust are in progress.
- AfCAA engaged in the formation of the African Christian Professionals Forum (ACPF) to be registered through Kenya Christian Professionals Forum (KCPF). The partnership will enhance and strengthen AfCAA's advocacy initiatives as KCPF is a strong advocacy partner.
- Partnerships with the Association of Evangelicals in Africa (AEA) continue to strengthen as they provide technical support through board committee engagement.

Highlight of AfCAA Activities (Cont'd)

- Other planned advocacy engagements include development of strategic partnerships with the following:

1. National Council of Churches of Kenya
2. Evangelical Association of Kenya
3. Banks through their Faith Based Clients
4. Christian Professional Associations
5. International Christian Chamber of Commerce

C. ACCREDITATION

SUMMARY OF ACCREDITATIONS - Year 2019/2020

a. Accredited Members - Over 1 year

No.	NAME OF THE ORGANIZATION	COUNTRY	Status No of years Accredited
1	Beacon of Hope, Kenya	Kenya	4 years
2	Trans World Radio, Kenya	Kenya	3 Years
3	International Needs, Ghana	Ghana	2 Years
4	ALARM Kenya	Kenya	2 Years
5	The LIFE Ministry Kenya	Kenya	2 years

b. New Accreditations - Year 2019/2020

No.	NAME OF THE ORGANIZATION	COUNTRY	Status
1	George Whitefield College	South Africa	Accredited in December 2019
2	Karura Community Chapel	Kenya	Accredited in February 2020
3	International Christian Centre, Nairobi	Kenya	Accredited in May 2020

c. Assessed Organization

No.	NAME OF THE ORGANIZATION	COUNTRY	Status
1	Great Commission Movement Nigeria	Nigeria	Accreditation approved November 2020

**4TH ANNUAL GENERAL MEETING HELD ON 23RD NOVEMBER, 2019
AT BIBLICA GUESTHOUSE, DENNIS PRITT ROAD, NAIROBI.**

Minutes Of The 4th AfCAA AGM

AfCAA's 4th Annual General Meeting (AGM) was held on 23rd November 2019 at Biblica Guesthouse, in Nairobi, Kenya. Members in attendance were:

- 1. Valentine Gitoho - Chairperson**
- 2. Peter Mugendi**
- 3. Comlan Prosper**
- 4. Kwame Rubadiri**
- 5. Lydia Mwaniki**
- 6. Edmond Vanderpuye**
- 7. David Kimani**
- 8. Aiah Foday Khabenje - Representative Association of Evangelicals in Africa**
- 9. Jane Wathome - Representative Beacon of Hope**
- 10. Pamela Ochieng (Secretary)**
- 11. Samwel Kiraka, Winnie Ojee-Njenga (Ag. ED), Emily Chengo (Outgoing ED), Deborah Okoth, Lucy Mugenyi, Urbanus Kisiu and Esther Kinuthia (Auditor) as observers**

Following are the highlights of the AGM:

1. Appointment of Auditors

PKF Kenya were appointed as auditors of AfCAA in accordance with provision of the Companies Act (CAP486).

2. Election of Directors.

Valentine Wangui Gitoho and Clive Eugene Lawler retired by rotation in accordance with Article 47(b) of the company's Articles of Association and being eligible offered themselves for re-election and were re-elected.

Edmond Vanderpuye, a casual director, retired by rotation in accordance with Article 46(b) of the company's Articles of Association and being eligible offered himself for re-election and was re-elected.

Year In Review

Photo Gallery of Year in Review



(L-R) Rev. Dr. Mark Dickson – Principal, George Whitefield College, Mrs. Winnie Njenga - AfCAA Executive Director and Mrs. Alison Lee - Development Manager, George Whitefield College share a cup of tea during the AfCAA partnership consultative meeting with AfCAA accredited member (George Whitefield College) on the award of Charter membership in March 2020.

AfCAA Executive Director presents an accreditation certificate to George Whitefield College in February 2020. Receiving the certificate is the Development Manager, Mrs. Alison Lee.

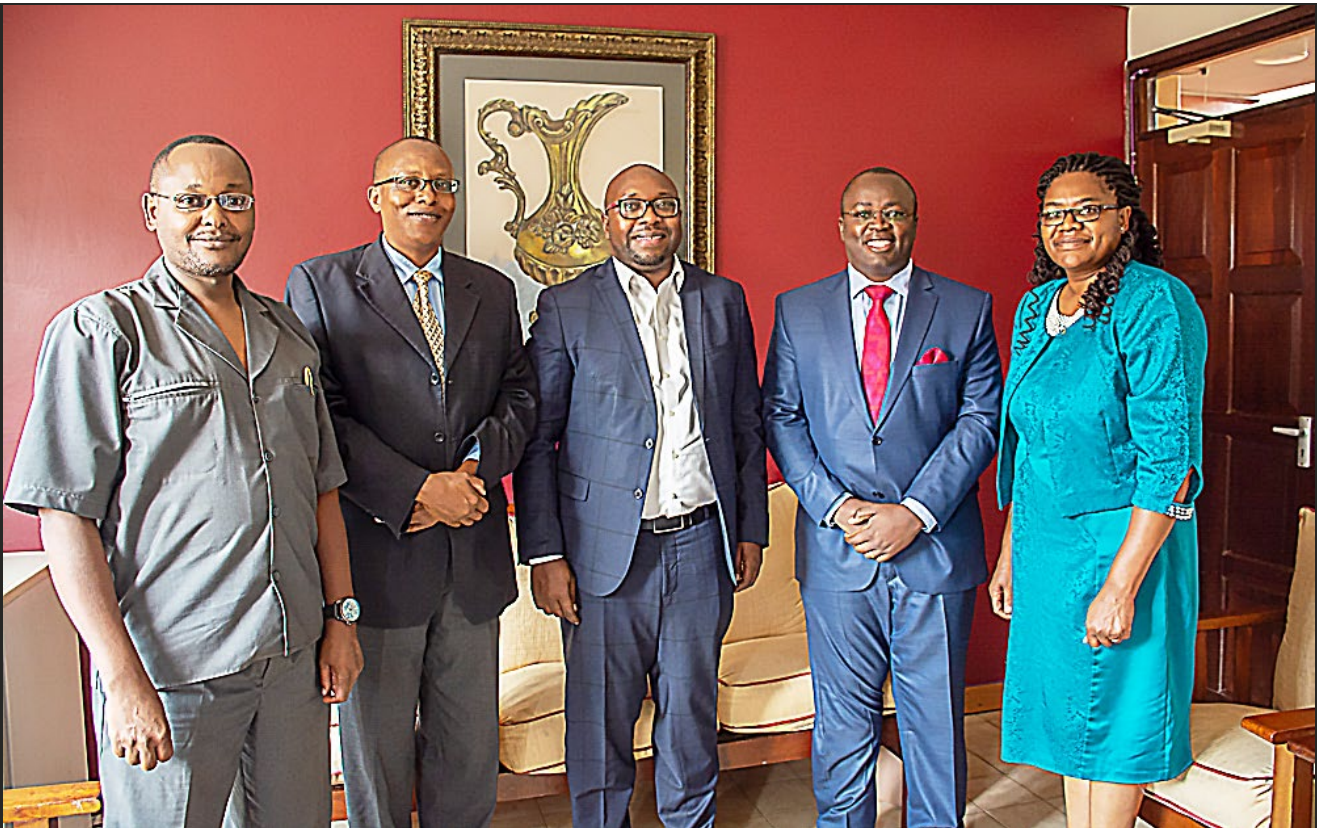


Partners pose for a group photo during the awareness creation forum on a partnership with Overseas Council of Australia for hub theological colleges in Africa in Cairo, Egypt, in February 2020.



Year In Review

Photo Gallery of Year in Review



AfCAA assessing team and Member Services Manager Mrs. Lucy Mugenyi (R) pose for a group photo during the accreditation of International Christian Centre Nairobi, together with the leadership of ICC Nairobi led by Rev. Gibson Anduvati (M).



Mrs. Valentine Gitohi - AfCAA board chair, Addressing SIM regional directors at the SIM regional conference.

Year In Review

Photo Gallery of Year in Review



Mrs. Lucy Mugenyi, AfCAA Member Services Manager, Addressing SIM regional directors at the SIM regional conference.



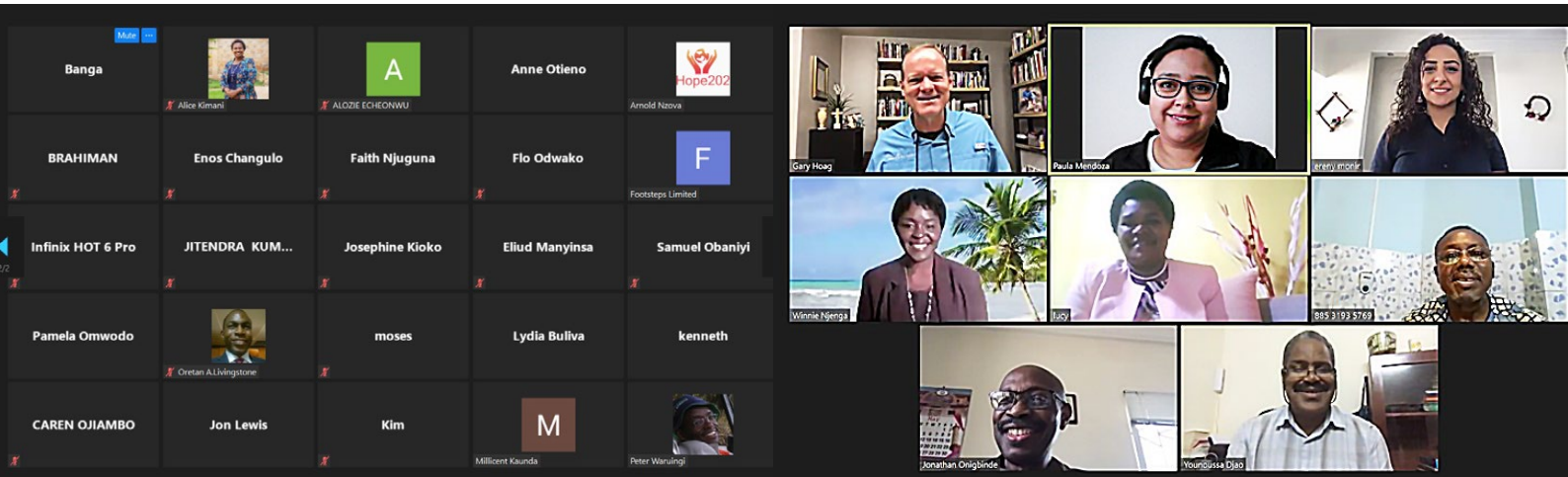
The AfCAA Executive Director (Middle) poses for a photo with the leadership of Unashamedly Ethical during the meeting with AfCAA partners.



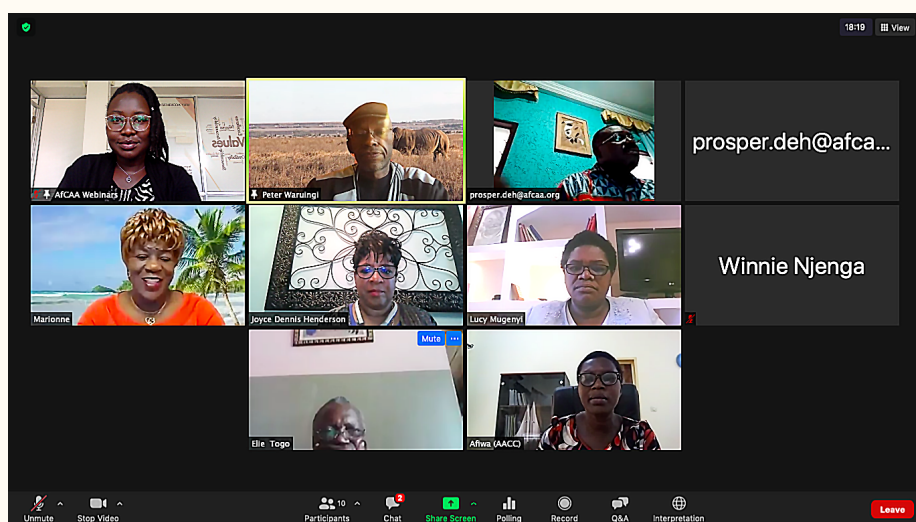
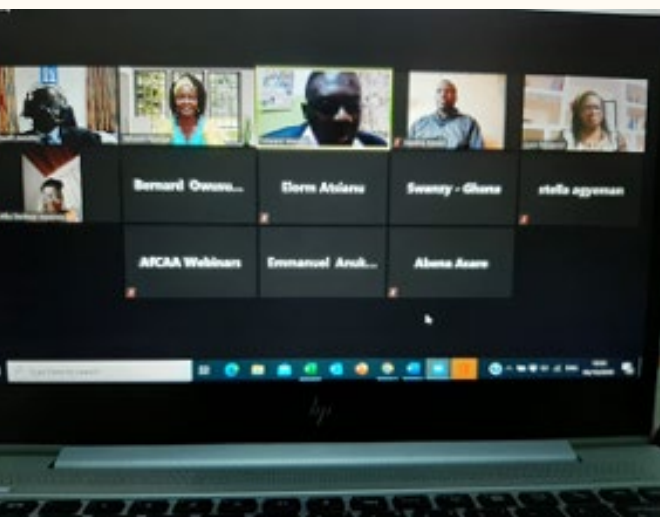
AfCAA assessors during the assessment of the Great Commission Movement in Nigeria, in October 2020.

Year In Review

Photo Gallery of Year in Review



AfCAA & GTP joint webinar on Navigating the New Normal: Timely Tips for Boards, CEOs and Ministry Fundraisers for Global Application.



AfCAA awareness creation forum facilitated by AfCAA Anglophone West Africa Rep, Pastor Edward Mantey.

AfCAA bi-lingual webinar in English and French on Human Resource Management through Spiritual Lenses in Changing Times.

Year In Review

Photo Gallery of Year in Review



(L-R) Mrs. Lucy Mugenyi, AfCAA Member Services Manager, and Mrs. Winnie Njenga, AfCAA Executive Director, pose for a photo after the AfCAA partnership consultative meeting with the Principal (R) of the Anglican Church of Kenya Language and Orientation School.

REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS OF AFRICAN COUNCIL FOR ACCREDITATION AND ACCOUNTABILITY

Opinion

We have audited the accompanying financial statements of African Council for Accreditation and Accountability set out on pages 8 to 17 which comprise the statement of financial position as at 30 June 2020, statement of income and expenditure and statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2020, and of its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) and the Kenyan Companies Act, 2015.

Basis for 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 other 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.

Material uncertainty related to going concern

We draw attention to Note 2(a) in the financial statements, which indicates that the company incurred a net loss of Shs. 5,073,198 during the year ended 30 June 2020 and, as of that date, the company's current liabilities exceeded its current assets by Shs. 18,109 and accumulated deficit of Shs. 4,722,503. As stated in Note 2(a), these events or conditions, indicate that a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information

The directors are responsible for the other information. The other information comprises the report of the directors and the schedule of expenditure 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.

**REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF AFRICAN COUNCIL FOR ACCREDITATION AND ACCOUNTABILITY
(CONTINUED)**

Other information (continued)

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.

Responsibilities of directors for the financial statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Kenyan Companies Act, 2015 and for such internal control as management determines 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 management either intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

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 International Standards on Auditing 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 International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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 our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.

**REPORT OF THE INDEPENDENT AUDITOR
TO THE MEMBERS OF AFRICAN COUNCIL FOR ACCREDITATION AND ACCOUNTABILITY
(CONTINUED)**

Auditor's responsibilities for the audit of the financial statements (continued)

- 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.

Report on other matters prescribed by the Kenyan Companies Act, 2015.

In our opinion the information given in the report of directors on pages 2 to 3 is consistent with the financial statements.

PKF Kenya LLP
**Certified Public Accountants
Nairobi**

17 September, 2020

**CPA Chaudhry Mohammed Asif, Practicing Certificate No P/2059
Signing Partner Responsible for the independent audit**

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African Council for Accreditation and Accountability
(A company limited by guarantee)
Annual report and financial statements
For the year ended 30 June 2020

STATEMENT OF INCOME AND EXPENDITURE

Income	Notes	2020 Shs	2019 Shs
Restricted grants	3(a)	7,066,203	10,681,091
Accreditation income	3(b)	1,164,828	575,334
Awareness income	3(b)	57,000	150,000
Other donation	3(b)	11,952	-
Interest income	3(b)	352,120	374,430
Amortisation of capital grant	3(b)	81,769	98,251
Total income		<u>8,733,872</u>	<u>11,879,106</u>
Less: Expenses			
Program costs		5,553,900	4,748,455
Administration expenses		8,165,140	6,756,222
Total expenses		<u>13,719,040</u>	<u>11,504,677</u>
(Deficit)/surplus before tax	4	(4,985,168)	374,429
Tax charge	6	<u>(88,030)</u>	<u>(112,329)</u>
(Deficit)/surplus for the year		<u><u>(5,073,198)</u></u>	<u><u>262,100</u></u>

The notes on pages 12 to 17 form an integral part of these financial statements.

Report of the independent auditor - pages 5 to 7

African Council for Accreditation and Accountability
 (A company limited by guarantee)
 Annual report and financial statements
 For the year ended 30 June 2020

STATEMENT OF FINANCIAL POSITION

EQUITY	Notes	2020 Shs	2019 Shs
Accumulated (deficit)/surplus		<u>(4,722,503)</u>	<u>350,695</u>
Non current liabilities			
Capital grant	11	493,972	575,741
Borrowings	14	<u>5,000,000</u>	<u>5,000,000</u>
		<u>771,469</u>	<u>5,926,437</u>
REPRESENTED BY			
Non current assets			
Equipment	7	<u>789,578</u>	<u>803,228</u>
Current assets			
Other receivables	8	765,299	834,014
Cash and cash equivalents	9	<u>2,742,682</u>	<u>11,167,653</u>
		<u>3,507,981</u>	<u>12,001,667</u>
Current liabilities			
Payables	12	1,278,593	521,847
Deferred income	10	2,230,598	6,297,838
Tax payable		<u>16,899</u>	<u>58,773</u>
		<u>3,526,090</u>	<u>6,878,458</u>
Net current (liabilities)/asset		<u>(18,109)</u>	<u>5,123,209</u>
		<u>771,469</u>	<u>5,926,437</u>

The financial statements on pages 8 to 17 were approved and authorised for issue by the Board of

Directors on 10th SEPTEMBER 2020 and were signed on its behalf by:

 DIRECTOR

 DIRECTOR

The notes on pages 12 to 17 form an integral part of these financial statements.

Report of the independent auditor - pages 5 to 7

Annexes

Board of Directors



FCA Mrs. Valentine Gitoho
AfCAA Board Chairperson

Founding member AfCAA and LEEDS Foundation. Vice Chairperson Global Trust Partners (GTP).



Mr. Jonathan Onigbinde
AfCAA Board Vice-Chairperson

Senior Director at ONIGBINDE Group of Companies and CEO of Nigerian Associated Best Foods Ltd (NABFL). AfCAA founding member.



Mr. Peter Mugendi
AfCAA Board Treasurer

Senior consultant at Five Talents Kenya. AfCAA founding member.

Annexes

Board of Directors



Dr. Comlan Prosper Deh
AfCAA Board Member

Ecumenical Accompanier.



Rev. Dr. Lydia Mwaniki
AfCAA Board Member

Theologian, a great scholar and an ordained Minister in the Anglican Church of Kenya (ACK), Nairobi. Director for Gender, Women and Youth at the All Africa Conference of Churches (AACC).



Rev. Kwame Rubadiri
AfCAA Board Member

Director of Christian Education at Christ is the Answer Ministries (CITAM).

Annexes

Board of Directors



Mr. Edmond Vanderpuye
AfCAA Board Member

Certified Public Accountant. General Secretary of International Needs operating in over 30 countries worldwide. Governance and Organizational Development Expert.



Mr. Clive Lawler
AfCAA Board Member

Intercultural Communication and Mediation expert. Trained facilitator for various group programs for African Enterprise. Ordained minister. Trained Marriage Counsellor and Mentor.



Mrs. Winnie Njenga
AfCAA Executive Director

Certified Professional Mediator, Organizational Development and Governance practitioner. AfCAA founding member.

AfCAA Board

Committee Members

Executive Committee Members

1. Jonathan Onigbinde – Chair
2. Valentine Gitoho
3. Peter Mugendi
4. Andrew Ranja
5. Bukola Awosika
6. Marianne Tucker
7. Winnie Njenga – Executive Director

Finance Committee Members

1. Peter Mugendi – Chair
2. Catherine Muchoki
3. Gladys Gachuhi
4. Edmond Vanderpuye
5. Kinya Kaunjuga
6. Winnie Njenga – Executive Director

Standards Committee Members

1. Clive Lawler – Chair
2. Sam Kiraka
3. Rev. Dr. Lydia Mwaniki
4. Sharon Kisire
5. Moipone Lopang
6. Winnie Njenga – Executive Director

Communications Committee Members

1. Kwame Rubadiri – Chair
2. Jim Olang
3. Anne Kilimo
4. Joseph Kebbie
5. Alison Lee
6. Winnie Njenga – Executive Director

Key Abbreviations

AACC	All Africa Conference of Churches
AEA	Association of Evangelicals in Africa
AfCAA	African Council for Accreditation and Accountability
ECFA	Evangelical Council for Financial Accountability
MoU	Memorandum of Understanding
OAIC	Organization of African Independent Churches



ANNUAL REPORT

FOR THE
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NOVEMBER

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