

2015

# Stichting Kinderhulp Afrika

Annual Report



# Stichting Kinderhulp Afrika

## Annual Report 2015

This report consists of three parts:

- I. Management Report
- II. Foundation details
- III. Financial report

### I. Management Report

#### 1. General information 2015

By the end of 2015 we will have reached the halfway point of the policy document 2013-2018 . The policy sets out eight strategic goals. These goals are focused on caring for the orphans, our role in the Ugandan society and awareness of the Dutch population.

#### **Newly built school**

In 2015 the building of the new elementary school was the main issue of concern and focus of our attention. As expected, the trend in the negative exchange rate of the Uganda Shilling against the Euro continued in 2015. This has led to the budgeted construction costs of the school being far exceeded. Additional work also had to be done, such as the jack and renovation of the roof of the office, drainage and diverting the road. An additional contribution from CWM, Kinderhulp Afrika and prepayment by Kampala '96 meant that these additional cost could be covered.

We are grateful and proud that the scaffolding could be removed revealing this beautiful new building ready in time for the new school year 2016.



## Strategic goals

The policy document 2013-2018 can be found on the website [www.kinderhulp-afrika.nl](http://www.kinderhulp-afrika.nl).

The strategic goals were outlined in 44 more detailed items.

In 2013 we started with 25 of these items, we continued them in 2014 and 2015 and we have launched new initiatives. The table below refers to the strategic objectives in the published policy document.

Strategic goals (see policy document)	Goals that started or realised in 2015 are:
<b>1. Increasing the quality of education</b>	5.1.1.c, e, f 5.1.2.a, 5.1.3.a, b, c
<ul style="list-style-type: none"> <li>• Due to a donation from Biblionef, the primary school children now have access to new books to read in their leisure time. Reading has a positive impact on the language and the expressiveness of the children.</li> <li>• The teaching staff participated in a government subsidised training scheme.</li> <li>• The construction of the new primary school took up the whole of 2015, resulting in larger classrooms with more daylight, improved artificial light and new ergonomic furniture.</li> <li>• The vocational school education has been broadened with the subject 'Hotel and Catering'. The sports education was improved by the availability of new sportswear, new footballs and volleyballs. The school participates in various national and international school tournaments.</li> </ul>	
<b>2. Supervision of orphans leaving and entering society.</b>	5.2.1, 5.2.2
<ul style="list-style-type: none"> <li>• In 2015, more 'Senior 4' students chose technical education than in previous years. Technical education provides a much greater job security than academic education.</li> <li>• Weaker students leaving the primary school were guided to external specialist technical schools, instead of supporting them at our secondary school.</li> </ul> <p>The child-centered schooling is developing and improving each year.</p>	
<b>3. Spiritual health and mental independence of children.</b>	Continuous programme
<p>"Cell groups" for all ages have been set up. Leadership development within these groups and prayer groups stimulates children and students in spiritual growth and expression.</p>	
<b>4. Provision of basic medical care for CWM and the local population.</b>	Continuous progress of all policies.
<ul style="list-style-type: none"> <li>• To prevent malaria all dormitories and mosquito nets are sprayed preventively during every school holiday.</li> <li>• All children receive dental checks in our clinic.</li> <li>• National vaccination programs for CWM children and students and for the local population are carried out in the clinic.</li> <li>• An ultrasound machine had been donated for use by the midwifery unit and for prenatal counseling. This is also used for other types of internal examination.</li> </ul>	
<b>5. Management support and financial control of CWM.</b>	5.1, 5.5.2, 5.5.3
<p>For the third consecutive year, the financial books of CWM were checked by a certified external audit firm (Carr Stanyer Sims &amp; Co). There is a financial audit report prepared by them. Detailed external audit and annual reports protect the organization against malpractice. It gives trust to Children's Welfare Mission and the donors.</p>	
<b>6. CWM as employer: strengthening the bonds between the employees.</b>	Continuous programme, no new developments.
<p>CWM employees have free access to above average sanitation and safe drinking water, and access to health care services at the clinic. Some staff have family housing on the site. Others live in a nearby in a rented 'compound', provided by CWM.</p>	

7. CWM in the society: Health, environment and sustainability.	Diverse approaches 5.7.4
<ul style="list-style-type: none"> <li>• From the perspective of malaria prevention dormitories of the children and students are sprayed during every school holiday.</li> <li>• In 2015 rubbish bins were placed throughout the campus to prevent litter.</li> <li>• In 2015 we repeated, the in 2014 inaugurated, tree planting day. The entire campus was originally bush. But now we have replanted several hundred young trees between the buildings.</li> </ul>	
8. Publicity and awareness of the Dutch population	5.8.1, 5.8.2
<ul style="list-style-type: none"> <li>• In 2015 the logo as slightly modernised and a start was made with the total renovation of the website <a href="http://www.kinderhulp-afrika.nl">www.kinderhulp-afrika.nl</a>.</li> <li>• In addition to the periodic newsletters to the entire mailing list, a new digital newsletter is sent more frequently to the sponsors. Through photos and short stories give them more insight into the daily lives of the orphans.</li> <li>• We provide the opportunity to do voluntary work and internships in Uganda to a relatively large number of volunteers. We do this in partnership with the organisation 'Doingood'.</li> </ul>	

### Nafasi Welfare Home

2015 was the first full year that Nafasi Welfare Home functioned under the umbrella of Children's Welfare Mission. This year was marked by planning and licensing of new construction on the campus of Children's Welfare Mission. New sponsors for this work were found in the United Kingdom and the Netherlands.



Nafasi Welfare Home focuses on crisis care for babies and young children under school age. The aim is to find a home for them in a safe family environment within eight months. These activities were unknown to us at the start of our policy document plan 2013-2018. The non-profit work flourishing and is totally meant for the benefit of the Ugandan society. We are very grateful that EO Metterdaad held a TV campaign for this project thus providing a large percentage of the total required funding.

We expect to be able to move into the new building in late 2016. For more information: [www.nafasiwelfarehome.org](http://www.nafasiwelfarehome.org).

### Fundraising

We thank the realisation of our goals to the loyal support of the sponsors of the orphans and to other donors. Revenues from both the plan sponsor and general gifts, were almost equal to the approved budget.

The fundraising from third parties was higher than was budgeted for in the year 2015. This is due to the fund raising by EO Metterdaad for the construction of the new building for Nafasi Welfare Home. This budget was earmarked for the completion Nafasi Welfare Home in 2016.

### Other building activities

Some of the activities planned for 2015, such as a classroom for "Electra & Solar" and the expansion of the library and study area for the students are ongoing and expect to be completed in 2016.

## 2. Planning 2016

### Quality of education

- The new school will be put into use, with the larger lighter classrooms.
- NSVS Vocational education has been expanded with the course 'Catering & Hotel Management. There will be continued investment in this subject so that there can be examinations in 2017.
- Next year will see the introduction of the subject 'Electrical & Solar' and it will become an examination subject. We hope to improve the quality of this education by building a vocational training classroom for them.
- The expansion of the NSVS library with more room for reading and study remains on the wish list from last year. The funds for this have not yet be found.
- Next year we will be making plans and preparations for a science lab. Practical rooms for the subjects biology, chemistry and physics are mandatory for examinations in these subjects, so it is imperative that we have an officially approved science lab.

### Building activities

- Building a practical room for 'Electra & Solar Energy'.
- The renovation of the kitchen for the vocational department Catering & Hotel Management.
- Replacing the playground and playhouse.
- Renovation of the remaining part of the primary school.
- The expansion of the library and study area by upgrading and renovation of existing school room.

### Fundraising

Generating funds for the whole of the policy document and the objectives described above, specifically:

- for teaching materials for children in the primary and secondary school
- for recruiting sponsors and "friends" of Children's Welfare Mission
- for expansion of the library and study room
- for renovation of the kitchen for Catering & Hotel Management
- for renovation of the old part of the school
- for the building of a practical room for 'Electra & Solar Energy
- for the running costs of the office in the Netherlands.

Due to economic and cultural changes we, as board of directors, are seeking new avenues for fundraising. We are also looking to expand the board.

The main objectives of all our actions are to keep people informed about the needs faced by the orphans in Uganda and also the change they can bring. About through their involvement. We want to facilitate people who develop this vision for change by helping and supporting them through our lengthy experience.

## **II. Foundation, objectives and administration**

### **Company name, location and legal form**

The Foundation is established for an indefinite period by the notarial deed of December 31, 1987 under the name "Friends of the African Children's Choir. The name was changed to Kinderhulp Afrika on January 8, 1991. The Foundation is located in Aalsmeer. The foundation is registered at the Chamber of Commerce in Amsterdam under no. 41224830. The foundation is recognized by the tax office as a Public Benefit Organization (ANBI).

### **Goal**

The foundation's goal is to raise funds and provide social welfare assistance and help those in need and in disadvantaged situations in developing countries. We do this out of a diaconal compassion and to use these funds accordingly. The foundation seeks to achieve its objective mainly by acquiring funds for the work of Children's Welfare Mission for the benefit of orphans in Uganda.

### **Composition of Board**

Mr. M.Piet	Chairman
Mr. A.J. Hansen	Secretary
Mr. G. J. van Leeuwen	Treasurer
Mr. A.J. van der Kraan	General member

## **III. Financial report**

The final balance of accounts at the end of 2015 is the starting balance for 2016. The 2015 Financial Statements are included in the second part of this report.

Adopted at the meeting of the General Board Meeting on June 13, 2016.

Chairman,  
M. Piet

Secretary,  
A.J. Hansen

Van Egeraat Administratie

Zijlroede 33  
8446 MS Heerenveen  
Tel 0513840734

Stichting Kinderhulp Afrika  
Postbus 70  
1430 AB Aalsmeer

Subject: Financial Statements 2015

Heerenveen, June 13 2016

Dear Directors

In accordance with your instructions I have prepared the 2013 financial statements for you . on the basis of information provided by you.

The sake of completeness I would point out that responsibility for the content, accuracy and completeness of the financial administration and data provided by you rests by you as the board of directors.

Although unaudited on these pieces, there is during the conduct of the administration and preparation of financial statements in no way shown that the available funds have been spent improperly.

For the provision of further information and explanation, I am of course available and I trust you with this have been her satisfaction to service.

With regards.

Van Egeraat Administration E. Schall-of Egera. ir.

## 1. Financial position 2015 (in Euros)

Analysing the financial position of the foundation we provide the drawing below. which is based on the data from the balance sheet.

	December 31. 2015		December 31. 2014	
	€	€	€	€
<b>1. On short term available:</b>				
Receivables	26.225		3.437	
Liquids funds	<u>171.573</u>		<u>95.613</u>	
Total current assets		197.798		99.050
Less: current liabilities		<u>301</u>		<u>431</u>
<b>Working capital</b>		197.497		98.619
<b>Committed to long term:</b>		<u>197.497</u>		<u>98.619</u>
<b>Financed with long term resources:</b>				
This finance took place with:				
Disposable assets		197.497		98.619
Fixed capital		0		0
		<u>197.497</u>		<u>98.619</u>

Adopted at the meeting of the General Administration of June 13 2016.

The chairman.  
Mr. M Piet

The secretary.  
Mr. A.J. Hansen



## 2. Balance sheet as at December 31. 2015 (in Euros)

### ASSETS

	<u>31-12-2015</u>	<u>31-12-2014</u>
<b>CURRENT ASSETS</b>		
receivables		
Receivables and accruals	26.225	3.437
	<hr/>	<hr/>
	26.225	3.437
<b>Cash Resources</b>		
Cash	171.573	95.613
	<hr/>	<hr/>
	171.573	95.613
<b>Total</b>	<hr/> <u>197.798</u>	<hr/> <u>99.050</u>

## 2. Balance sheet as at December 31. 2015 (in Euros)

### LIABILITIES

	<u>31-12-2015</u>	<u>31-12-2014</u>
<b>EQUITY</b>		
Disposable capital		
Disposable capital	121.650	22.772
Continuity reserve	75.000	75.000
General reserve	847	847
	<hr/>	<hr/>
	197.497	98.619
<b>Fixed capital</b>		
Construction Fund	0	0
Fund assets	0	0
	<hr/>	<hr/>
	0	0
<b>Short-term debt</b>		
Other payables and accruals	301	431
	<hr/>	<hr/>
	301	431
<b>Total</b>	<u><u>197.798</u></u>	<u><u>99.050</u></u>

### 3. Statement of income and expenditure in 2015 ( in Euros)

#### Fundraising

	Actual <u>2015</u>	Budget <u>2015</u>	Actual <u>2014</u>
Income from own fundraising			
Gifts general and mailing actions	62.758	59.000	42.897
Bequests and donations	0	0	1.245
Gifts sent by serving volunteers	0	0	20
Sponsor plan	146.744	150.000	151.769
Gifts construction (excl. Grants)	84.150	100.000	66.581
Gifts additional support clinic	1.480	2.000	4.100
Gifts additional support children	6.688	6.000	6.595
Gifts additional support small projects	20.597	15.000	4.424
Revenue rent guesthouses etc. Uganda CWM	8.169	4.000	5.611
Gifts Nafasi	33.939	30.000	23.672
Gifts from third party	<u>14.000</u>	<u>0</u>	<u>0</u>
<b>Total income</b>	<b>378.525</b>	<b>366.000</b>	<b>306.914</b>
<b>Costs own fundraising</b>			
Implementation costs own organization	<u>9.700</u>	<u>11.000</u>	<u>10.995</u>
Total expenses	9.700	11.000	10.995
Ratio in % of income from own fundraising	2,56	3,01	3,58
Net income	<u>368.825</u>	<u>355.000</u>	<u>295.919</u>
Results from own fundraising	368.825	355.000	295.919
<b>Income from other fundraising</b>			
Gift EO metterdaad project	112.673	60.000	0
Result from interest	553	500	553
Total available for Objectives	<u><u>482.051</u></u>	<u><u>415.500</u></u>	<u><u>296.472</u></u>

#### Funds The Wild Geese Foundation 2013

Apply behalf of Stichting Kinderhulp Afrika projects generated by The Wild Geese Foundation are to be paid directly to Uganda and are not included in the above list.

Through the efforts of Stichting Kinderhulp Afrika and the contribution from The Wild Geese Foundation an approved total budget of € 98.940 has been realised for building construction of the primary school in Uganda.

### 3. Statement of income and expenditure in 2015 ( in Euros)

<b>Spent on objective</b>	<b>Actual 2015</b>	<b>Budget 2015</b>	<b>Actual 2014</b>
Contribution Uganda	356.940	320.000	303.420
Implementation costs own organization*	<u>25.679</u>	<u>24.000</u>	<u>29.216</u>
<b>Total spent on target</b>	<b><u>382.619</u></b>	<b><u>344.000</u></b>	<b><u>332.636</u></b>
Balance year	<u>98.878</u>	<u>11.000</u>	<u>-36.165</u>
<b>Total spent</b>	<b><u>481.497</u></b>	<b><u>355.000</u></b>	<b><u>296.471</u></b>
<b>To equity</b>	<b><u>98.878</u></b>	<b><u>11.000</u></b>	<b><u>-36.165</u></b>

(\*) See p. 14 objective 2015

#### **4. Basis of valuation and determination**

Principles of Valuation

##### **Material assets**

Material fixed assets are stated at cost, less straight-line depreciation, which are determined based on the estimated useful life, taking into account any residual value. The minimum depreciation period is five years.

##### **Liquids resources**

The liquids equivalents are carried at the nominate value and are, if not otherwise mentioned, freely available.

##### **Equity**

The equity is divided into disposable equity and recorded in equity. To disposable equity is a continuity reserve in 2008 which added an estimated warranty gives to cover the exploitation costs in Uganda, for periods of six months.

General reserve: the revenue from the general reserve (reserve source of income) are necessary for realizing the long-term goals.

The fund assets (or reserve financing assets) corresponds to the materials in fixed assets and committed company stock funds.

The designated construction fund represents accrued building activities.

##### **Determination of the result**

The balance of the income and expenses is determined by the income from own fundraising and third parties and other income less the expenditures on the objectives of the foundation.

Gifts are recognized in the year in which they are received.

Income from inheritances are accounted for in the year in which the amount has been reliably spent.

Costs are determined in compliance with the principles of valuation and allocated to the year to which they relate.

Spending on the objective are recognized in the year of payment.

Implementation of the organization (personnel and other operating costs) insofar as these cannot be directly attributed to their own fundraising activities and spending on the objective allocated on the basis of an economic allocation. These costs are +/- 25% attributed to the costs of its own fundraising and +/- 75% spending target.

## 5. Notes Balance Sheet December 31. 2015 (in Euro)

### ASSETS

	<u>31-12-2015</u>	<u>31-12-2014</u>
MATERIALS ASSETS for the purpose of BUSINESS		
Office furnishings and fixtures		
Office equipment and inventory (purchase price)	3.725	3.725
Accumulated depreciation	<u>-3.725</u>	<u>-3.547</u>
Book value	0	178
Investments	0	0
Depreciation(*)	0	-178
<b>Book value at December 31</b>	<u><u>0</u></u>	<u><u>0</u></u>

(\*)The depreciation is 20% per annum of the purchase price.

Investments are depreciated in proportion to time during the current financial year.

### CURRENT ASSETS

#### Receivables

Still to be received EO Metterdaad project E15.39	11.267	0
Accrued interest savings account	230	552
Deposit Amount PostNL	385	385
Deposit rental office of Cleeffkade 15	2.500	2.500
Still to be receive sponsor funds	1.080	0
Still to be received from publisher	277	0
Still to be received from Ambassadors Ministries	2.986	0
Still to be received from Lafjoetoe	7.500	0
	<u><u>26.225</u></u>	<u><u>3.437</u></u>

#### CASH

NL77 ABNA 0452271762	7.621	7.215
NL34 RABO 0300182821 euro	14.910	9.848
NL34 RABO 0300182821 usd	2.268	6.969
NL93 RABO bank 0123796377	7.522	5.905
NL15 RABO 1470786826 Rabobank Business Savings Account	76.449	43
NL32 INGB 0000005066	21.033	14.415
NL43 INGB 0000005066 business Savings	41.770	51.218
	<u><u>171.573</u></u>	<u><u>95.613</u></u>

## 5. Notes Balance Sheet December 31. 2015 (in Euros)

### LIABILITIES

	<u>31-12-2015</u>	<u>31-12-2014</u>
<b>EQUITY</b>		
<b>DISPOSABLE CAPITAL</b>		
Other disposable assets		
Balance January 1	22.772	48.937
Partial result year	<u>98.878</u>	<u>-26.165</u>
	<u><b>121.650</b></u>	<u><b>22.772</b></u>
<b>Continuity reserve</b>		
Balance January 1*	75.000	75.000
Partial result year	<u>0</u>	<u>0</u>
	<u><b>75.000</b></u>	<u><b>75.000</b></u>
* See policy (p. 15) via website		
<b>General reserve</b>		
Balance January 1	847	669
Endowment T.L.V. Assets Fund business as a source of revenue	<u>0</u>	<u>178</u>
Balance December 31	<u><b>847</b></u>	<u><b>847</b></u>
<b>FIXED ASSET</b>		
Destination Fund construction		
Balance January 1*	0	10.000
Partial result year	<u>0</u>	<u>-10.000</u>
Balance December 31	<u><b>0</b></u>	<u><b>0</b></u>
* The Fund was created in 2008 as a reserve to carry out plans.		
<b>Fund assets</b>		
Balance January 1 *	0	178
Release for the purpose of general reserve	<u>0</u>	<u>-178</u>
	<u><b>0</b></u>	<u><b>0</b></u>
*The fund assets for the funds committed in the course of business in the material fixed assets and are therefore the same.		
<b>LIABILITIES SHORT TERM</b>		
Still to pay bank charges	<u>301</u>	<u>431</u>

## 6. Explanation state of Bates and expenses by December 31. 2015 (in Euros)

<b>Fundraising</b>	Actual 2015	Budget 2015	Actual 2014
<b>Income from direct fundraising</b>			
Gifts general and actions	62.758	59.000	42.897
Legates and donations	0	0	1.245
Gifts sent from volunteers	0	0	20
Sponsor Plan	146.744	150.000	151.769
Gifts construction projects (excluding grants.):	0	30.000	0
- Girls Dormitory	0	0	11.897
- Renovations primary school	84.150	70.000	54.684
	84.150	100.000	66.581
Gifts additional support clinic	1.480	2.000	4.100
Gifts additional support children	6.688	6.000	6.595
Gifts additional support small projects	20.597	15.000	4.424
Revenue rent guesthouses etc. Uganda CWM	8.169	4.000	5.611
Gifts Nafasi	33.939	30.000	23.672
Gifts for third parties	14.000	0	0
	<u>378.525</u>	<u>366.000</u>	<u>306.914</u>
<b>Income from fundraising others</b>			
Gift EO Metterdaad projects	112.673	60.000	0
	<u>112.673</u>	<u>60.000</u>	<u>0</u>
<b>TOTAL INCOME</b>	<b><u>491.198</u></b>	<b><u>426.000</u></b>	<b><u>306.914</u></b>
<b>Spent on target</b>			
Operating expenses Uganda	179.611	170.000	175.610
EO Metterdaad Uganda for construction costs	25.000	0	0
Construction costs Uganda	0	15.000	21.897
Support from Volunteers	0	0	2.884
Costs sponsor tour	0	1.000	3.143
The wild geese Foundation	23.840	0	20.018
Administration fees, tickets Uganda	2.974	2.500	2.234
EZA contribution	559	600	559
Printing	1.791	1.000	1.828
Mailing, printing and photocopying costs	5.051	2.500	4.573
Website layout and advertising costs	1.623	1.400	1.470
Other PR costs	9.054	0	1.600
Additional support clinic	0	2.000	2.420
Additional support children	6.790	6.000	6.595
Additional support small projects	19.139	15.000	17.065
Rental guesthouses etc. Uganda CWM	7.673	4.000	5.424
Costs Nafasi	29.835	30.000	14.943
Renovations Primary School	30.000	70.000	24.300
Third Party (Land cruiser)	14.000	0	0
	<u>356.940</u>	<u>320.000</u>	<u>303.420</u>



## 7.1 Distribution implementation for allocation in 2015 (in Euros)

### Implementation organization in 2015

	Target	Fundraising	Year Total	Year Budget	Last year
Compensation from third parties	15.549	5.183	20.732	18.000	23.776
Housing costs	5.958	2.935	8.893	9.000	8.815
Office expenses	1.203	503	1.796	3.000	2.966
Depreciation costs	0	0	0	0	178
General expenses	2.969	990	3.958	5.000	4.477
	<u>25.679</u>	<u>9.700</u>	<u>35.379</u>	<u>35.000</u>	<u>40.212</u>

## 7.2 Implementation costs own organization in 2015 (in Euros)

	Actual <u>2015</u>	Budget <u>2015</u>	Actual <u>2014</u>
Third-party fees	20.732	18.000	23.773
Housing costs	8.893	9.000	8.815
Office expenses	1.796	3.000	2.966
Depreciation costs	0	0	178
General expenses	<u>3.958</u>	<u>5.000</u>	<u>4.477</u>
	<u><u>35.379</u></u>	<u><u>35.000</u></u>	<u><u>40.212</u></u>

### **Of which for the benefit of:**

Own fundraising	9.700	8.750	10.996
Objective	<u>25.679</u>	<u>26.250</u>	<u>29.216</u>
	<u><u>35.379</u></u>	<u><u>35.000</u></u>	<u><u>40.212</u></u>

These costs are +/- 25% attributed to the costs of own fundraising. +/- 75% spending target.

## 7.2 Specification implementation in 2015 (in Euros)

	Actual 2015	Budget 2015	Actual 2014
<b>Housing costs</b>			
Rent including Gas, water and electricity	8.8932	9.000	8.815
	<u>8.8932</u>	<u>9.000</u>	<u>8.815</u>
<b>Office costs</b>			
Telephone, fax and mail costs	698	1.500	741
Office supplies	1.098	750	2.225
Others	0	750	0
	<u>1.796</u>	<u>3.000</u>	<u>2.966</u>
<b>Depreciation costs</b>			
Depreciation of inventory	0	0	178
	<u>0</u>	<u>0</u>	<u>178</u>
<b>Overheads</b>			
Insurance	771	1.000	742
Dues and subscriptions	392	600	544
Exchange differences	0	200	-267
Administration costs	998	1.000	998
Bank charges	1.682	2.000	2.384
Other	175	200	76
	<u>3.958</u>	<u>5.000</u>	<u>4.477</u>

## 8. Budget statement of income and expenses in 2015 and 2016 budget (in Euros)

<b>Fundraising</b>	Budget <u>2016</u>	Budget <u>2015</u>	Actual <u>2015</u>
<b>Income from direct fundraising</b>			
Gifts and general mailings	58.000	59.000	62.758
Sponsor Plan	150.000	150.000	146.744
Gifts construction projects	90.000	30.000	0
Gifts additional support clinic	5.000	2.000	1.480
Gifts additional support children	2.000	6.000	6.688
Gifts additional support small projects	15.000	15.000	20.597
Revenue rent guesthouses etc. Uganda CWM	6.000	4.000	8.169
Giften Nafasi	80.000	30.000	33.939
Gifts for new primary school	20.000	70.000	84.150
Gifts for others	0	0	14.000
<b>Total Income</b>	<b>426.000</b>	<b>366.000</b>	<b>378.525</b>
<b>Costs own fundraising</b>			
Implementation organization	<u>14.000</u>	<u>11.000</u>	<u>9.700</u>
Total expenses	14.000	11.000	9.700
Ratio in % of income Fundraising	3,29	3,01	2,56
Net income	<u>412.000</u>	<u>355.000</u>	<u>368.825</u>
<b>Result fundraising</b>	412.000	355.000	368.825
<b>Income from fundraising others</b>			
Gift EO Metterdaad projects	11.267	60.000	112.673
Showing interest	0	500	553
<b>Total available for objective</b>	<b><u>423.267</u></b>	<b><u>415.500</u></b>	<b><u>482.051</u></b>

The CBF percentage represents the ratio of the costs of own fundraising compared to income from own fundraising, expressed as a percentage as for written by the Central Bureau of Fundraising.

In total the cost rate of fundraising in 2015 2,56% of the income from own fundraising.

This means that Kinderhulp Africa complies to the standard set by the Central Bureau of Fundraising of up to 25%.

8. Budget statement of income and expenses in 2015 and 2016 budget (in Euros)

	Budget <u>2016</u>	Budget <u>2015</u>	Actual <u>2015</u>
Contribution Uganda	383.867	320.000	356.940
Implementation organization *	<u>29.000</u>	<u>24.000</u>	<u>25.679*</u>
<b>Total spent on goals</b>	<b>412.867</b>	<b>344.000</b>	<b>382.619</b>
Year Balance	<u>10.400</u>	<u>11.000</u>	<u>98.878</u>
<b>Total</b>	<b><u>423.267</u></b>	<b><u>355.000</u></b>	<b><u>481.497</u></b>

See p. 14 2015 target

**Withdrawal / addition to balance:**

Disposable assets	10.400	11.000	98.878
Continuity reserve	0	0	0
General reserve	0	0	0
Appropriation funds construction	0	0	0
Fund assets	<u>0</u>	<u>0</u>	<u>0</u>
Year Balance	<u>10.400</u>	<u>11.000</u>	<u>98.878</u>

**Specification budget spending to target**

Uganda operating costs	180.000	170.000	179.611
EO for construction costs Uganda	11.267	0	25.000
Wild Geese Foundation	0	0	23.840
Uganda construction costs	68.000	15.000	0
Management fees tickets	2.000	2.500	2.974
EZA contribution	600	600	559
Printing	1.000	1.000	1.791
Mailing, printing and photocopying expenses	2.000	2.500	5.051
Website layout and advertising costs	1.000	1.400	1.623
Other PR costs	5.000	0	9.054
Additional support clinic	5.000	2.000	0
Additional support children	2.000	6.000	6.790
Additional support small projects	10.000	15.000	19.139
Rental guesthouses etc. Uganda CWM	6.000	4.000	7.673
Additional costs Nafasi	70.000	30.000	29.835
Additional costs primary school	20.000	70.000	30.000
Third party (land cruiser)	<u>0</u>	<u>0</u>	<u>14.000</u>
<b>Total spending on target</b>	<b><u>383.867</u></b>	<b><u>320.000</u></b>	<b><u>356.940</u></b>

## 8. Specification 2015 budget and 2016 budget implementation and distribution plan. (in Euros)

<b>Implementation organization</b>	Target	Fundraising	Budget 2016	Budget 2015	Actual 2015
Personnel costs, fees of third parties	18.000	6.000	24.000	18.000	20.732
Housing costs	6.000	3.000	9.000	9.000	8.893
Office expenses	2.000	1.000	3.000	3.000	1.796
General expenses	3.000	1.000	4.000	5.000	3.958
<b>Total</b>	<b>29.000</b>	<b>11.000</b>	<b>40.000</b>	<b>35.000</b>	<b>35.379</b>