

**NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018**

Auditors:

**Elijah & Co. Associates
Certified Public Accountants of Kenya
Twiga Towers, Moi Avenue
P.O. Box 8491 – 00100
Nairobi**

**NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018**

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**NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018**

ASSOCIATION INFORMATION

MANAGEMENT COMMITTEE :

SEBASTIAN KIRIAMBURI NJAGI
MARY NJERI NEPHAT

CHAIRMAN
TREASURER

PETER KAGIRI
GEOFFREY M GICHATHA

SECRETARY
VICE-CHAIRMAN

JOSEPH KAWARA
JANE MUTHONI
JOSEPH MBUITU
JOHN KANAMBIU
CHRISTOPHER MUGAI
ZEPHANIA MUGAMBI
STEPHEN NJIRU
KENNETH MUCIRI
ELAS WANJA

REGISTERED OFFICE:

NGANDORI NGINDA WATER
CONSUMERS ASSOCIATION
P.O BOX 1328-60100
KANGARU
EMBU KENYA

PRINCIPAL BANKERS :

COOPERATIVE BANK OF KENYA LTD
NAWIRI SACCO SOCIETY LTD
DAIMA SACCO SOCIETY LTD

AUDITORS :

ELIJAH & CO. ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
TWIGA TOWERS, MOI AVENUE
TEL; 0722 934187 / 0712 280055
P.O BOX 8491-00100
NAIROBI

**NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018**

EXECUTIVE MEMBERS' REPORT

The executive members submit their report and audited financial Statements for the six months period ended 30th June 2018 , which disclose the state of affairs of the association.

PRINCIPAL ACTIVITIES

The association's principal activity is to engage in sale of water.

OPERATING RESULTS

The operating results for the period under review are set out on page 6.

EXECUTIVE MEMBERS

The executive members who held office during the period as set out on page 1, were :

Sebastian Kiriamburi Njagi - Chairman

Mary Njeri Nephath - Treasurer

Peter Kagiri - Secretary

AUDITORS

During the period, Elijah & Co. Associates were the association's auditors and have expressed their willingness to continue in office in accordance with Section 159(2) of the Societies Act.

SECRETARY 

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

MANAGEMENT COMMITTEE RESPONSIBILITIES

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

The executive members accept responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and the requirements of the Societies Act. The executive members are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the association as at 30th June 2018 and of its operating results for the year then ended. The executive members further accept responsibility for the maintenance of accounting records which have been relied upon in the preparation of the financial statements, as well as on the adequacy of the systems of internal financial controls.

Nothing has come to the attention of the management committee to indicate that the association will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the management committee on 16/08/2018 2018 and signed on its behalf by:

CHAIRMAN *[Signature]*

TREASURER *[Signature]*

SECRETARY *[Signature]*

**NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
AUDITED FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018**

**REPORT OF THE INDEPENDENT AUDITORS
TO THE MEMBERS OF NGANDORI NGINDA WATER CONSUMERS ASSOCIATION**

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Ngandori Nginda Water Consumers Association, set out on pages 6 to 17 which comprise the Statement of Financial Position as at 30th June 2018, Statement of Comprehensive Income, Statement of Cash Flows and Statement of changes in Equity for the period ended 30th June 2018, and a summary of significant accounting policies and other explanatory notes.

EXECUTIVE MEMBERS RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The executive members are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the 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 misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an independent opinion of these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether 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 our professional judgment, including the assessment of the risks of material misstatement of the financial statements, whether they lead to fraud or error. In making those risk assessments, we considered the internal control relevant to the association's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the association's internal control. An audit also includes evaluating the appropriateness of accounting policies used, as well as evaluating the overall presentation of the financial statements.

OPINION

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the association as at 30th June 2018, its surplus and cash flows for the period then ended is in accordance with Societies Act. The Internal control system of the Association is as well strong and well maintained in accordance to the Societies Act.

REPORT ON OTHER LEGAL REQUIREMENTS

As required by the Societies Act we report to you, based on our audit, that: we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

I) In our opinion, proper books of account have been kept by the association, so far as appears from our examination of those books, and

II) The association Statement of Financial Position and Statement of comprehensive

income are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report is CPA Elijah Mwangi P/NO 1601

Elijah & co Associates
Certified Public Accountants of Kenya

Nairobi

16/08/2018

Elijah & co Associates

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

STATEMENT OF COMPREHENSIVE INCOME

| | Notes | 2018(6Months) Kshs. | 2017(12months) Kshs. |
|------------------------------|-------|------------------------|-------------------------|
| Income from sale of water | (2a) | 29,346,025 | 56,217,360 |
| Investment and Other Incomes | (2b) | 620,442 | 1,274,304 |
| Cost of goods sold | (3) | (817,904) | (1,222,144) |
| Gross Margin | | <u>29,148,563</u> | <u>56,269,520</u> |
| Staff Expenditure | (4) | 11,163,101 | 22,194,047 |
| Members Expenditure | (5) | 3,615,834 | 3,323,427 |
| Administrative Expenses | (6) | 5,817,844 | 8,103,119 |
| Depreciation Expenses | (7) | 7,705,798 | 8,307,969 |
| Financial Expenses | (8) | 65,208 | 102,634 |
| Total Expenditure | | <u>28,367,785</u> | <u>42,031,196</u> |
| Surplus for the year | | <u>780,778</u> | <u>14,238,324</u> |

The notes set out form an integral part of these Financial Statements

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 AS AT 30th JUNE 2018

STATEMENT OF FINANCIAL POSITION

| | Notes | 2018(6months) Kshs. | 2017(12Months) Kshs. |
|-----------------------------|-------|------------------------|-------------------------|
| ASSETS | | | |
| NON - CURRENT ASSETS | | | |
| Property & Equipments | (1e) | 83,690,001 | 79,232,153 |
| Total Non - Current Assets | | 83,690,001 | 79,232,153 |
| CURRENT ASSETS | | | |
| Trade Receivables | (12) | 24,996,140 | 13,204,224 |
| Other Receivables | (13) | 111,500 | 31,000 |
| Cash & Bank Balances | (15) | 3,364,130 | 2,607,399 |
| Inventory | (14) | 86,680 | 134,112 |
| | | 28,558,450 | 15,976,735 |
| TOTAL ASSETS | | 112,248,451 | 95,208,888 |
| FINANCED BY: | | | |
| CURRENT LIABILITIES | | | |
| Trade & Other payables | (9) | 33,058,274 | 17,888,524 |
| Customer Deposits | (10) | 9,922,495 | 9,360,495 |
| Customer Water Pre-payments | (11) | 1,295,929 | 768,894 |
| Total Current Liabilities | | 44,276,698 | 28,017,913 |
| Suspended Income | | - | - |
| Retained Earnings | | 67,971,753 | 67,190,975 |
| | | 67,971,753 | 67,190,975 |
| EQUITY & CAPITAL | | 112,248,451 | 95,208,888 |

The financial statements were approved for issue by the Management Committee
 on 28/6 / 2018 and were signed on its behalf by:

CHAIRMAN Spinin

TREASURER Ngandu

SECRETARY [Signature]

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

STATEMENT OF APPROPRIATION ACCOUNT

| | Retained Earnings | Totals |
|--|----------------------|-------------|
| | Kshs. | Kshs. |
| Balance as at 1st Jan 2018 | 67,190,975 | 67,190,975 |
| Surplus for the 6months | 780,778 | 780,778 |
| Balance as at 30th June 2018 | 67,971,753 | 67,971,753 |
| | Retained Earnings | Totals |
| | Kshs. | Kshs. |
| Balance as at 1st Jan 2017 | 52,952,651 | 52,952,651 |
| Suspended income written off | (5,920,294) | (5,920,294) |
| Surplus for the year | 14,238,324 | 14,238,324 |
| Balance as at 31 st December 2017 | 67,190,975 | 67,190,975 |

NGANDORINGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

STATEMENTS OF CASH FLOWS

| | Notes | 2018(6months) Kshs. | 2017(12months) Kshs. |
|---|-------|----------------------------|----------------------------|
| CASHFLOW FROM OPERATING ACTIVITIES | | | |
| Surplus generated from operating activities | | 780,778 | 14,238,324 |
| Adjustments for Non-cash items: | | | |
| Depreciation | (3) | 7,705,798 | 8,307,969 |
| | | <u>8,486,576</u> | <u>22,546,293</u> |
| Working Capital Adjustments: | | | |
| Provision for bad debts | | 1,315,586 | 694,959 |
| Provision for audit fees | | 30,000 | 40,600 |
| (Increase)/decrease in inventory | (9) | 47,432 | (276) |
| (Increase) in Trade Receivables | (8) | (11,791,916) | (1,814,662) |
| Increase in Trade & Other Payables | (5) | 13,743,663 | 2,266,586 |
| Increase in Customer deposits | (6) | 562,000 | 1,034,045 |
| Customer water Prepayments | (7) | 527,035 | 498,616 |
| Increase /Decrease in Suspended Income | (11) | | (5,920,294) |
| Cash Generated from Operations | | <u>4,433,801</u> | <u>(3,200,426)</u> |
| Net Cash In/(Out) flow from Operating Activities | | <u>12,920,376</u> | <u>19,345,867</u> |
| INVESTING ACTIVITIES | | | |
| Acquisition of Property and Equipments | (4) | <u>(12,163,645)</u> | <u>(20,571,829)</u> |
| Net Cash In/(Out) flow from Investing Activities | | <u>(12,163,645)</u> | <u>(20,571,829)</u> |
| Net Cash In/(Out) flow from Financing Activities | | | |
| | | <u>-</u> | <u>-</u> |
| MOVEMENT OF CASH AND CASH EQUIVALENTS | | | |
| Increase / (Decrease) in Cash & Cash Equivalents | | 756,731 | (1,225,962) |
| Opening Cash & Cash Equivalents | | 2,607,399 | 3,833,360 |
| Closing Cash & Cash Equivalents | | <u>3,364,130</u> | <u>2,607,399</u> |

NGANDORI NGANDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018
 1. NOTES TO THE FINANCIAL STATEMENTS (CONTINUED...)
 PROPERTY & EQUIPMENTS

| COST | Land | Motor Vehicle | Buildings | Furniture & Equipments | Motor cycles | Water & Fitting | Water Meter | Extension (Kavurukoti Pipeline) | Water Pipes | Computers & Printers | Tools | Tank | Total |
|------------------------------|-----------------|-----------------|---------------|------------------------|-----------------|------------------|------------------|---------------------------------|------------------|----------------------|---------------|-----------------|-------------------|
| Balance as at 1.1.2018 | Kshs. 3,788,710 | Kshs. 6,031,869 | Kshs. 198,610 | Kshs. 746,940 | Kshs. 3,237,155 | Kshs. 12,252,235 | Kshs. 19,113,800 | Kshs. 6,000,000 | Kshs. 75,070,053 | Kshs. 1,027,256 | Kshs. 268,540 | Kshs. 1,251,657 | Kshs. 128,986,825 |
| Additional/ Disposal | | | | Kshs. 319,980 | Kshs. 550,000 | Kshs. 399,490 | Kshs. -1,008,000 | Kshs. 8,000,000 | Kshs. 1,156,545 | Kshs. 302,772 | Kshs. 31,778 | | Kshs. 12,165,645 |
| Work in progress | | | | | | | | | | | | | |
| Balance as at 30th June 2018 | 3,788,710 | 6,031,869 | 198,610 | 1,066,920 | 3,787,155 | 12,651,725 | 20,121,800 | 14,000,000 | 76,226,598 | 1,330,028 | 300,318 | 1,251,657 | 141,150,470 |
| Depreciation | | | | | | | | | | | | | |
| Balance as at 1.1.2018 | | 1,206,374 | 143,857 | 179,800 | 1,745,771 | 7,908,086 | 3,276,917 | | 34,441,052 | 617,207 | 88,447 | 147,160 | 49,754,671 |
| Charge for the year | | 965,099 | 5,475 | 110,890 | 406,277 | 948,728 | 842,244 | | 4,178,555 | 213,846 | 10,594 | 22,090 | 7,705,798 |
| Balance as at 30th June 2018 | | 2,171,473 | 149,332 | 290,690 | 2,154,048 | 8,856,814 | 4,119,161 | | 38,619,607 | 831,053 | 99,041 | 169,250 | 57,460,469 |
| Net Book Value (30.06.2018) | 3,788,710 | 3,860,396 | 49,278 | 776,230 | 1,633,107 | 3,794,911 | 16,002,639 | 14,000,000 | 37,606,991 | 498,975 | 201,277 | 1,082,407 | 83,690,001 |
| Net Book Value (31.12.2017) | 3,788,710 | 4,825,495 | 54,753 | 567,140 | 1,491,384 | 4,344,148 | 15,836,883 | | 40,629,001 | 410,049 | 180,093 | 1,104,497 | 79,232,153 |

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED...)

| | 2018 Kshs. | 2017 Kshs. |
|---|--------------------------|--------------------------|
| 2. INCOME | | |
| (2a) Water sales | <u>29,346,025</u> | <u>56,217,360</u> |
| (2b) Investment and Other Income | | |
| Bank interest | 2,058 | 171 |
| Sundry Income | 34,134 | 8,500 |
| New Connections | 584,250 | 1,133,250 |
| Insurance compensation | - | 132,383 |
| Total Investment & other Income | <u>620,442</u> | <u>1,274,304</u> |
| Total Income | <u><u>29,966,467</u></u> | <u><u>57,491,664</u></u> |
| 3. Cost of Sales | | |
| Opening stock | 134,112 | 133,836 |
| Add: Purchases | 770,472 | 1,222,420 |
| Closing stock | <u>(86,680)</u> | <u>(134,112)</u> |
| Cost of Sales | <u>817,904</u> | <u>1,222,144</u> |
| | <u><u>29,148,563</u></u> | <u><u>56,269,520</u></u> |
| 4. Staff Expenditure | | |
| Salaries to Permanent staff | 9,919,666 | 17,945,763 |
| Casual wages | 385,580 | 755,310 |
| Staff Welfare | 142,576 | 384,637 |
| NSSF | 68,400 | 138,400 |
| Staff Travel & subsistence | 571,730 | 855,214 |
| Medical expenses | 920 | 156,320 |
| Staff uniforms | 48,729 | 301,603 |
| Staff education | <u>25,500</u> | <u>1,656,800</u> |
| Total | <u><u>11,163,101</u></u> | <u><u>22,194,047</u></u> |

Not
e

5. Members Expenditure

| | | |
|-----------------------|-------------------------|-------------------------|
| Committee Allowance | 979,000 | 1,000,000 |
| Committee Subsistence | 306,995 | 485,427 |
| Education to members | 1,950,000 | 850,000 |
| AGM Expenses | <u>379,839</u> | <u>988,000</u> |
| Total | <u>3,615,834</u> | <u>3,323,427</u> |

6. Administrative Expenditure

| | | |
|-------------------------------------|-------------------------|-------------------------|
| Office Rent | 108,000 | 216,000 |
| Stationery & Printing | 77,631 | 97,607 |
| SMS Bills | 84,000 | 149,200 |
| Telephone & Postage | 141,045 | 241,755 |
| Minor extensions | 507,680 | 612,750 |
| Fuel, Oil & Electricity | 400,122 | 640,200 |
| Transport hire | 66,200 | 163,870 |
| Service Fee(TWSB) | 300,000 | 1,075,000 |
| WASREB fees | 216,910 | 367,240 |
| WRMA Levy | 288,680 | 609,090 |
| Public relation & Advertising | 78,400 | 311,260 |
| Provision of doubtful debts | 1,315,586 | (12) 694,959 |
| Sundry expenses | 300 | 13,600 |
| Insurance | 465,275 | 407,786 |
| Repair & Maintenance to Motor Cycle | 141,110 | 36,860 |
| Repair & Maintenance to Buildings | 65,420 | 102,250 |
| Computer Expenses | 239,593 | 242,344 |
| Operation & Maintenance cost | 155,420 | 915,678 |
| Water Chemicals | 777,472 | 1,205,670 |
| Other Administration cost | 389,000 | - |
| | <u>5,817,844</u> | <u>8,103,119</u> |

7. Depreciation Expenses

| | | |
|----------------------------|------------------|-----------------------|
| Provision for depreciation | <u>7,705,798</u> | (1e) <u>8,307,969</u> |
|----------------------------|------------------|-----------------------|

8. Financial & Professional Expenses

| | | |
|-----------------------|----------------------|-----------------------|
| Bank Charges | 35,208 | 35,034 |
| Professional expenses | - | 20,000 |
| Audit fees | 25,862 | 35,000 |
| Legal fees | - | 7,000 |
| V.A.T on Audit fee | 4,138 | 5,600 |
| | <u>65,208</u> | <u>102,634</u> |

NGANDORI NGINDA WATER CONSUMERS ASSOCIATION
 AUDITED FINANCIAL STATEMENTS
 FOR THE SIX MONTHS PERIOD ENDED 30TH JUNE 2018

| | <u>2018(6Months)</u> | <u>2017(12months)</u> |
|---|----------------------|-----------------------|
| | <u>Kshs</u> | <u>Kshs</u> |
| 9. Trade and Other Payables | | |
| Tana Water Services Board | 19,216,791 | 16,897,854 |
| WRMA | 119,185 | 60,355 |
| WASREB | 111,057 | 39,863 |
| Space Geo Enterprises | 11,895,650 | - |
| Omosh Cycle repair | 5,870 | 22,130 |
| Beekay Suppliers Ltd | - | 549,130 |
| Motormax Enterprises | - | 5,050 |
| Matrix Code | 49,100 | 48,500 |
| Eagle Twenty Ltd | 410,360 | - |
| NHIF | 45,400 | - |
| PAYE | 156,883 | - |
| NSSF | 11,400 | - |
| Nairobi Iron Mongers | 3,306 | - |
| Advanta Africa Ltd | 42,000 | - |
| Eastern Emporium | - | 1,500 |
| Kinetics Engineering Ltd | - | 37,000 |
| Eslon Plastics k Ltd | 961,272 | 186,542 |
| Audit fees | 25,862 | 35,000 |
| VAT on audit fee | 4,138 | 5,600 |
| Total Payables | <u>33,058,274</u> | <u>17,888,524</u> |
| 10. Customer Deposits | | |
| As at beginning of the year | 9,360,495 | 8,326,450 |
| Additions during the period | 562,000 | 1,034,045 |
| Closing balance | <u>9,922,495</u> | <u>9,360,495</u> |
| 11. Customer Water Pre- Payments | | |
| Kairuri | 667,590 | 181,881 |
| Kathangariri | 74,259 | 52,775 |
| Kangaru | 169,261 | 253,101 |
| Nembure | 274,639 | 253,087 |
| Kibugu | 110,180 | 28,050 |
| | <u>1,295,929</u> | <u>768,894</u> |

12. Trade Receivable from water Sales

| | | |
|--------------------------------|--------------------|-------------------|
| Kairuri | 9,727,081 | 5,474,774 |
| Kathangariri | 1,568,959 | 1,176,420 |
| Kangaru | 7,226,380 | 2,189,365 |
| Nembure | 4,864,500 | 3,472,345 |
| Kibugu | 2,924,806 | 1,586,279 |
| Total | <u>26,311,726</u> | <u>13,899,183</u> |
| 5% Provision for doubtful debt | <u>(1,315,586)</u> | <u>(694,959)</u> |
| Total Receivables | <u>24,996,140</u> | <u>13,204,224</u> |

13. Other Receivables

| | | |
|-------------------------|----------------|---------------|
| Staff Debtors | 3,500 | 31,000 |
| Prepayment of Rent | <u>108,000</u> | <u>-</u> |
| Total other Receivables | <u>111,500</u> | <u>31,000</u> |

14. Inventory

| | | |
|-------------------|---------------|----------------|
| Chemicals HTL 65% | 85,680 | 128,412 |
| O&M materials | <u>1,000</u> | <u>5,700</u> |
| Total | <u>86,680</u> | <u>134,112</u> |

15. Cash & Bank balances

| | | |
|-----------------------------------|-----------|---------|
| Co-operative bank savings a/c | 172,292 | 26,982 |
| Co-operative bank savings a/c | 23,054 | 23,055 |
| Co-operative bank current account | 2,003,006 | 978,785 |
| Daima SACCO savings a/c | 260,480 | 262,136 |
| Embu Front Office/Nawiri SACCO | 391,509 | 583,060 |

Paybill

| | | |
|--------------|------------------|------------------|
| Kangaru | 513,789 | 439,017 |
| Kairuri | - | 65,635 |
| Kathangariri | - | 39,710 |
| Kibugu | - | 3,710 |
| Nembure | - | 93,381 |
| Cash at hand | - | 91,927 |
| | <u>3,364,130</u> | <u>2,607,399</u> |