

ALLIANCE FOR DEVELOPMENT AND POPULATION SERVICES

ADEPS

FINANCIAL RATIOS

2010 - 2014

FINANCIAL SCAN REPORT FOR ADEPS

EIN: 4435 - 2002

MARAGOLI - KENYA

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INTRODUCTION

This financial report has been prepared in accordance with the generally accepted principles in the US to inform conversations about the organizations financial health, funding needs, strategic - condition and capacity – building priorities.

The report presents a clear illustration of ADEPS financial story, communicating a full picture and a comprehensive overview of the organizations financial condition, giving an in depth understanding on what and how the organization uses her finances and making clear the organizations resource needs.

The ADEPS Financial Health Dashboard identifies the crucial indicators for the organizations general financial condition and resilience.

It is presented in 13 charts and graphs accompanied with short notes so as to further assist in the interpretation of the metrics and trends of the organizations financial condition.

ADEPS CBO

2010 - 2014

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FINANCIAL HEALTH REPORT

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MISSION STATEMENT

Alliance for Development and Population Services (ADEPS) is committed to Empowerment of grassroots people to strive for their basic needs and Generally improve their livelihoods and welfare by promoting a more Constructive lifestyle through capacity building, provision of knowledge and Information, skills improvement, change of attitudes, development programs and provision of materials/capital support.

Forms 990; 2014, 2013, 2012, 2011, 2010

INCOME STATEMENT

Expenses	2010	2011	2012	2013	2014
Expenses before depreciation	725752	426016	527269	576151	636665
Growth rate (%)	14.3%	-41.3%	23.7%	9.2%	10.5%
Personnel	135158	152516	165786	178992	184198
Growth rate (%)	14.3%	12.8%	8.7%	7.9%	2.9%

Revenue sources (% of total)	2010	2011	2012	2013	2014
Membership dues	0.0%	0.0%	0.0%	0.0%	0.0%
All other grants and contributions	70.4%	95.7%	91.4%	88.9%	91.0%
Government grants	20.6%	-	-	-	-
Investment income	30.0%	12.0%	17.6%	17.0%	17.6%
Other revenue	-	-	-	-	-

Total revenue (unrestricted & restricted)	23,376	79,962	105,000	111,923	113,307
Growth rate (%)	5.0%	242.0%	31.3%	6.5%	11.6%

Profitability	2010	2011	2012	2013	2014
Change in unrestricted net assets before depreciation	11,747	£ -38,447	£ 46,602	48,349	50,097
As % of expenses	1.6%	- 9.0%	8.8%	8.3%	7.8%
Change in unrestricted net assets after depreciation	US6,137	£ -30,806	£ 40, 568	£ 40,234	£ 45,482
As % of expenses	0.8%	-7.2%	7.6%	6.9%	7.1%

Composition	2010	2011	2012	2013	2014
Cash	21,315	76,595	92,843	96,324	99,806
Investments	20,679	9,632	18,569	19,149	19,961
Gross land, buildings and equipments	194	242	262	359	408
Accumulated depreciation	17.6%	8.6%	5.3%	6.9%	124.8%
Liabilities % of assets	211.1%	100.1%	76.4%	112.4%	124.8%
Unrestricted net assets	823494	876893	893203	896693	8100194
Temporarily restricted net assets	88236	811000	820085	820704	821555
Permanently restricted assets					
Net assets Total	831730	887893	8113288	8117402	8121749

Liquidity	2010	2011	2012	2013	2014
Months of cash	0.0	0.0	0.0	0.0	0.0
Month of cash and investments	0.0	0.0	0.0	0.0	0.0

Month of estimated unrestricted liquid net asset	0.0	0.0	0.0	0.0	0.0

Key data checks

	2010	2011	2012	2013	2014
Material data errors	No	No	No	No	No

Financial health dashboard Alliance for development and population services	CBO
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Complete mission statement

We believe that every individual deserves the right to lead a more constructive lifestyle so that they are able to strive for their basic needs and improve their livelihoods and welfare. We make this possible to the needy and the vulnerable members of the community through capacity building, provision of knowledge and information, skills improvement, change of attitudes, development programs and provision of material/capital support.

Financial SCAN Report for ADEPS CBO

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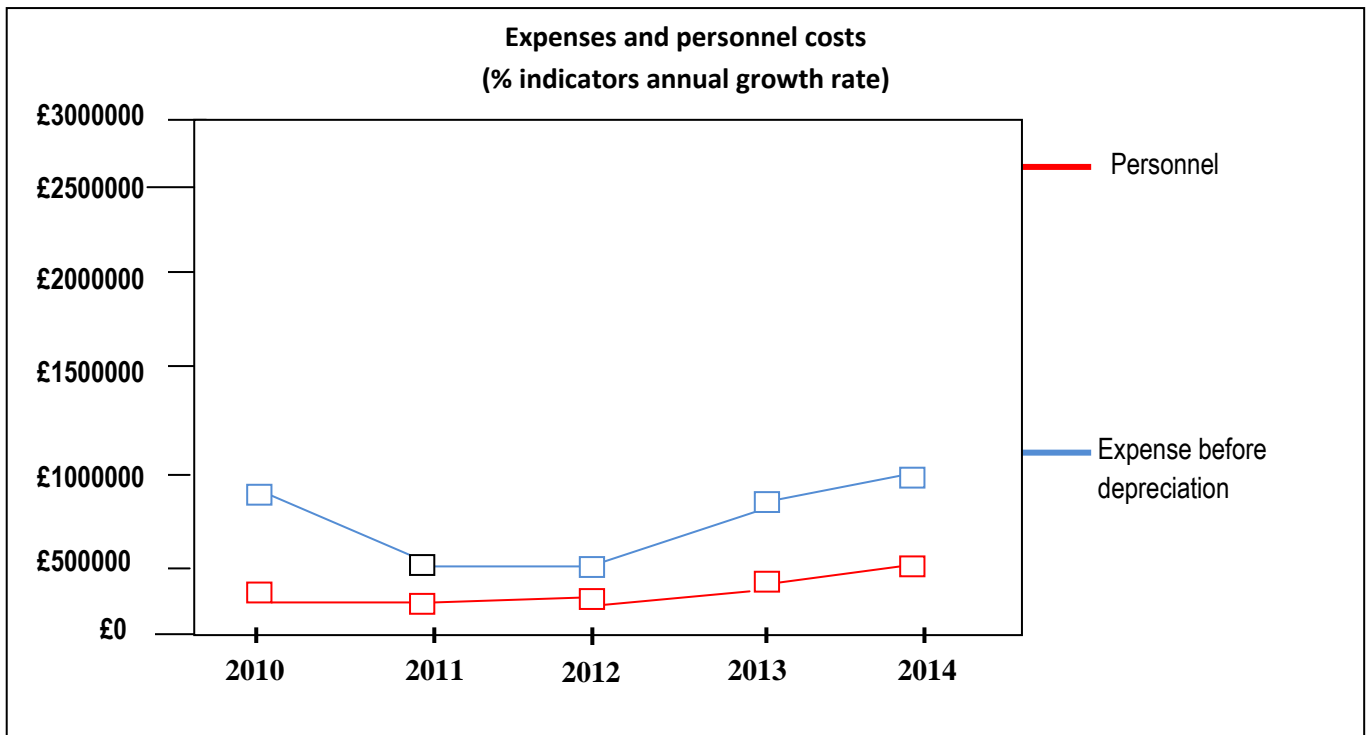
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Self Reported

The size & growth trajectory of the organization

**NOTES**

Determined by its mission together with the growing demand for its programs, ADEPS has remained on a steady growth, necessitating the organization to expand and strengthen the capacity of their personnel team, meaning that the organization has to scale up its fundraising efforts to be able to meet the costs of its expanding activities.

Financial Scan Report for ADEPS

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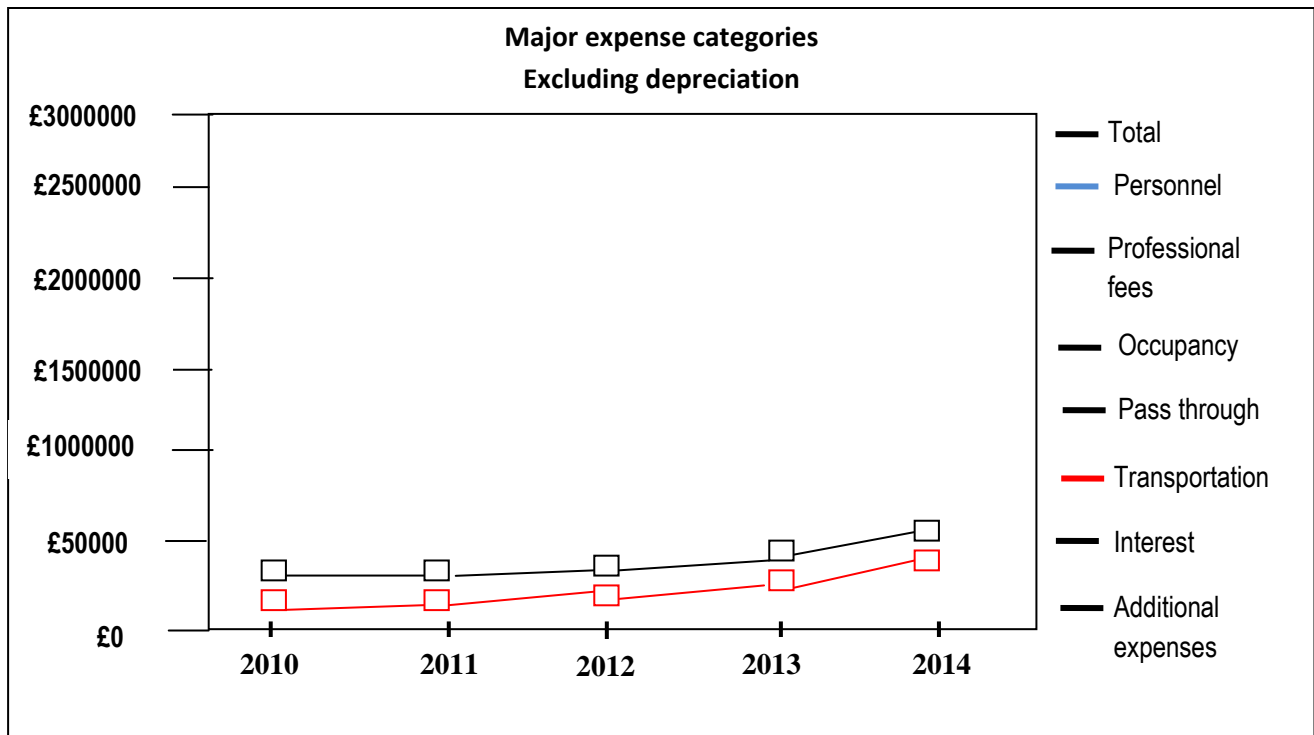
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The notable trends in expenses

**Notes**

The most significant costs of running ADEPS operation at the moment are those costs related to personnel followed by transportation, then dissemination costs thereby driving the organizations overall growth because of the broadness of our mission and level of poverty in our current geographical area of focus. On the other hand, the personnel costs have instead remained fixed as a result of the high costs of living compared with the poverty levels in the area.

Financial Scan Report for ADEPS

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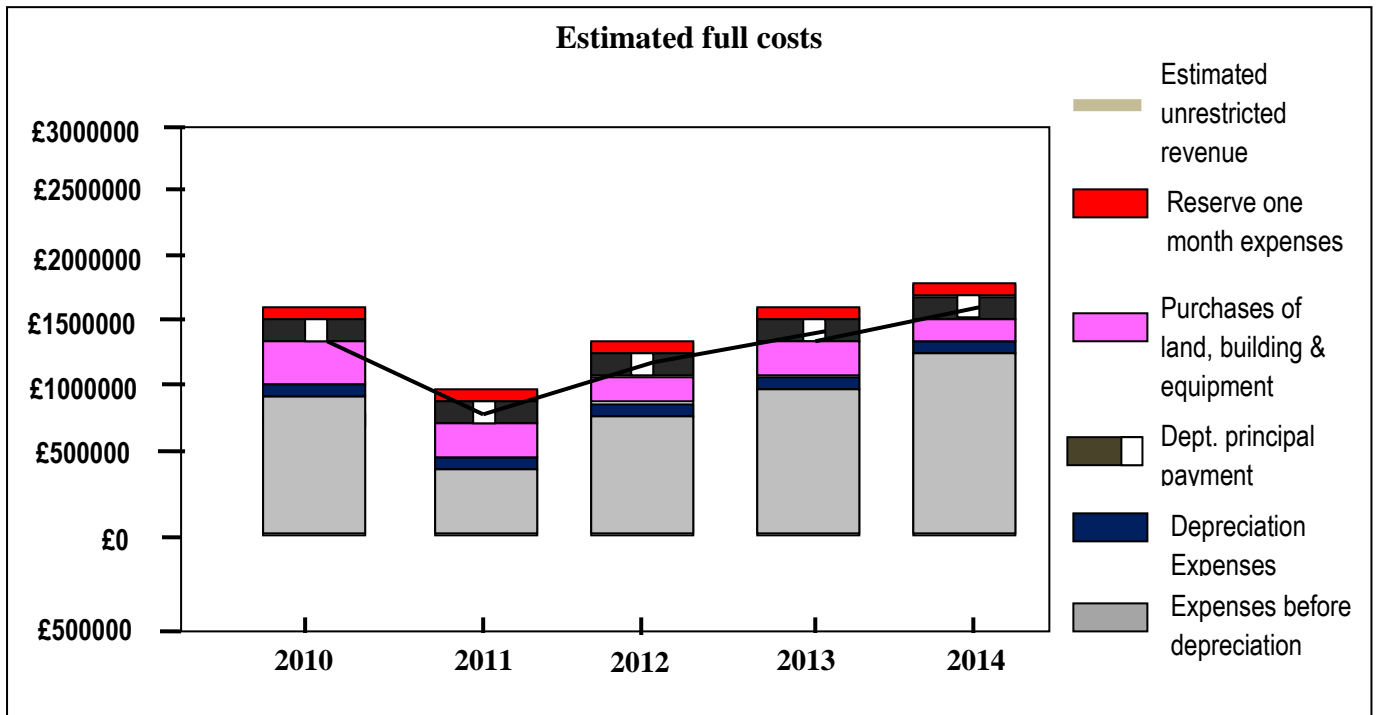
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Estimated full costs of doing business

**NOTES**

This graphs estimates the organization's annual full costs of doing business which is calculated as the sum of the following 5 main items i.e

- i. Operating expenses
- ii. Depreciation
- iii. Annual debt principal payment
- iv. Purchases of land, buildings and equipment and
- v. One month cash savings (based on the expense size in the given year)

The line shows whether estimated unrestricted revenue covers estimated costs. Currently, ADEPS budget is only intended to meet expenses before depreciation (bottom stack bar) However, the items reflected in the other stacked bars remains critical for maintaining and building a healthy enterprise, supportive of our mission and programs. In the current situation, ADEPS can hardly cover full costs of doing business every year and so for these reasons, is not able to fully cover its annual depreciation costs. In this regard, the organization is forced to include all the above 5 items in the annual budgeting and fundraising planning. for that matter, the organization intends to generate enough unrestricted revenue to cover full costs of doing business including balance sheet investments and periodically generate surplus cash to be set aside for various other important purposes including: Future repairs and

replacements of fixed assets and as a reserve for working capital among others for the future stability of the organization.

Financial scan report for ADEPS.

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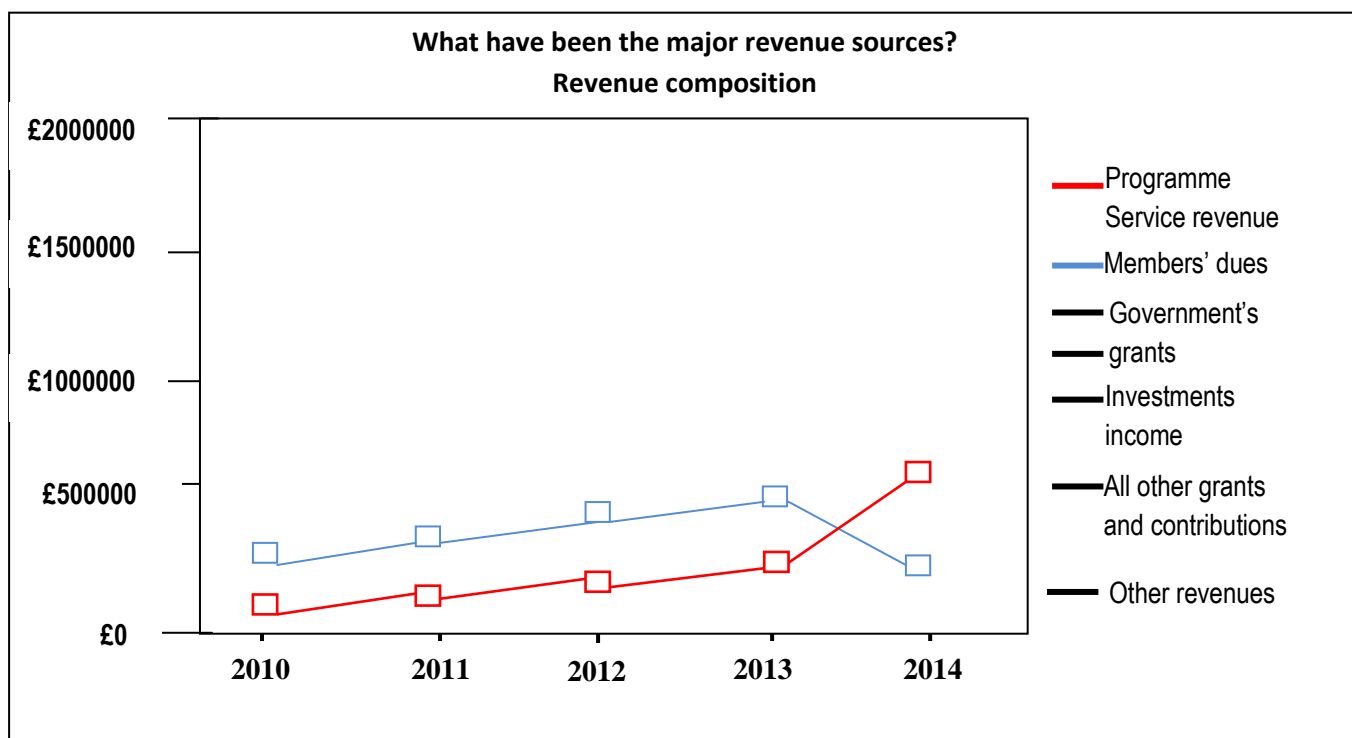
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REVENUE SOURCES

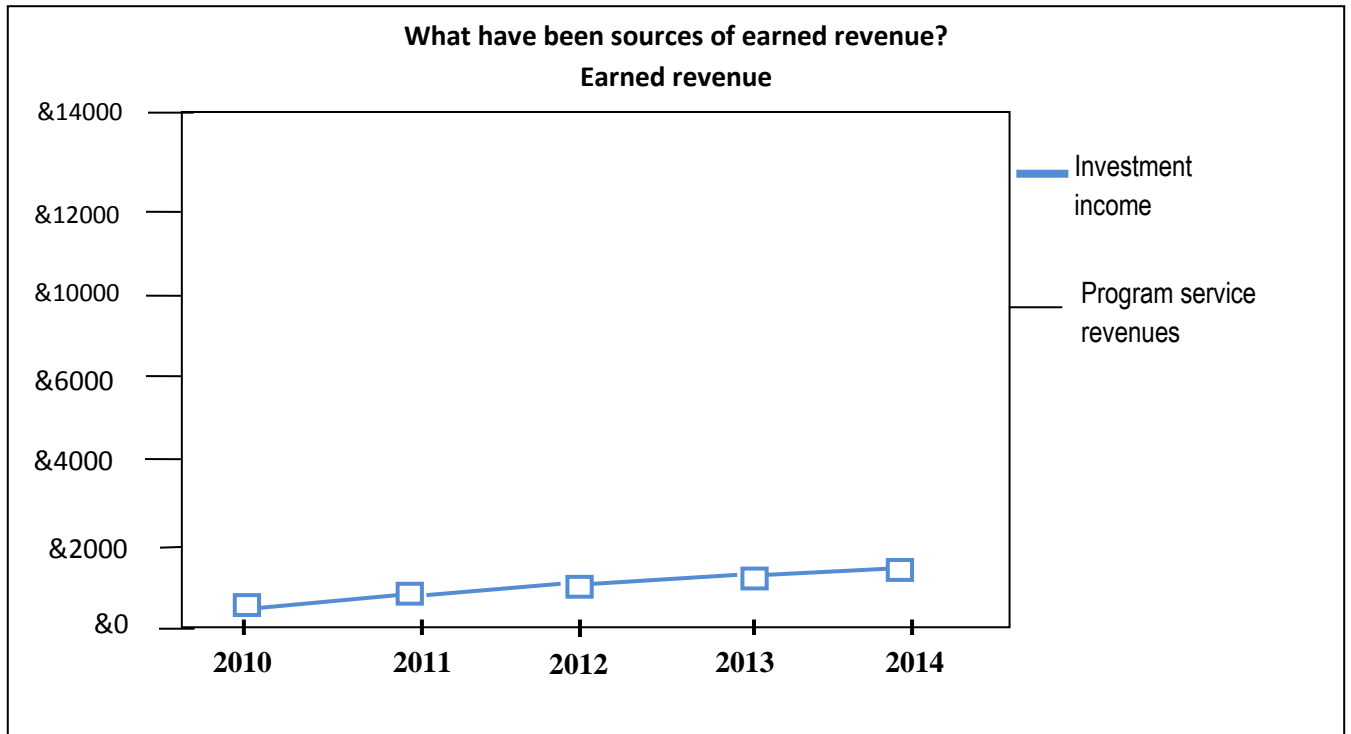


NOTES

The organization's current revenues have been drawn from 5 different sources which included: Government grants, donations from development partners (NGOs), community and members contribution with major once coming from investments and program servic. Despite these, ADEPS current resource base is still very fragile and unreliable because of the unsteady and unpredictable revenues and therefore is not able to fully cover both fixed and variable costs related to its operation.

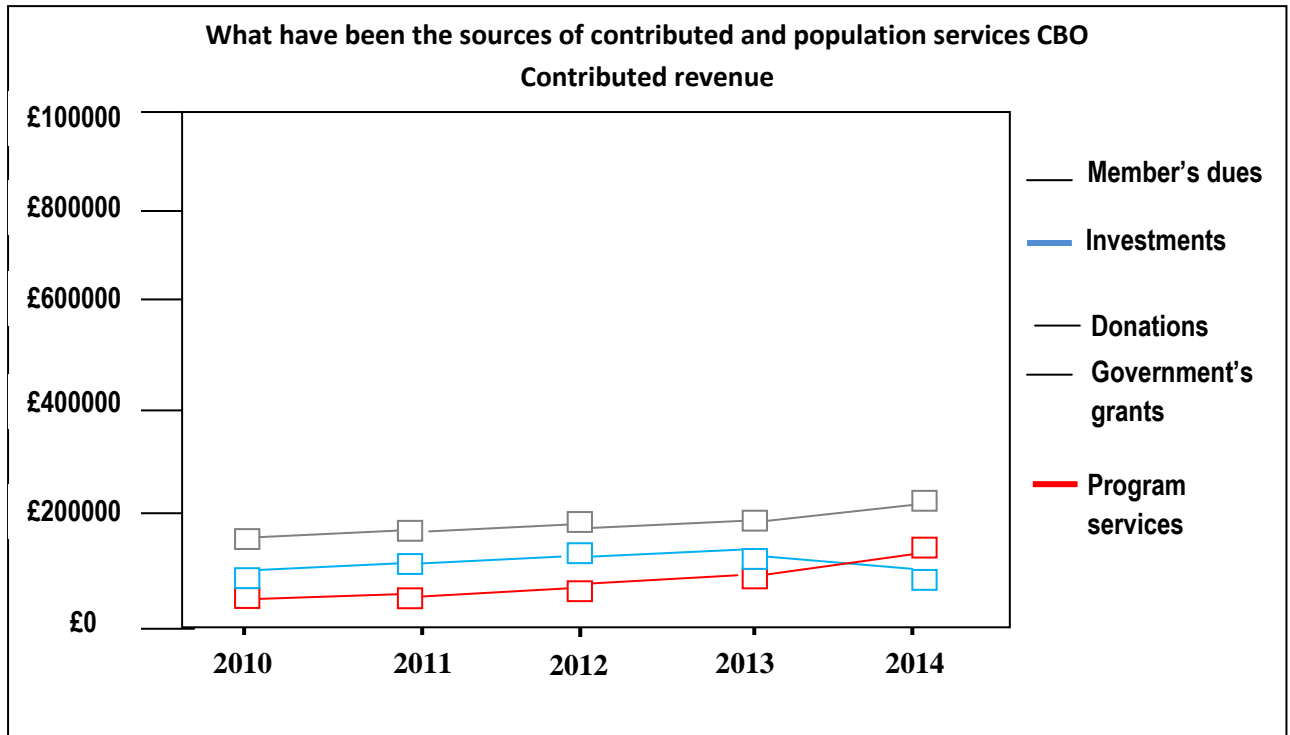
We therefore intend to invest heavily in the future revenue - generating capacity of the organization which will include staff, skills, time etc, with potential pay off, among other infrastructures needed to be able to sustain the best revenue mix for the organization. In this regard, ADEPS is evaluating her current competencies in order to pursue various revenues like an endowment among others so as to ensure reliability, repeatability and flexibility of our revenues in order to enable the organization be in a position to operate at its best.

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Notes

The organization's earned revenue have been generated through activities that are not mission related where they are appropriately priced based on assessment of cost and competition and having a clear sense of its clients willingness and ability to pay for the services and so these activities do fully cover their costs.



NOTES

Amongst the organization's sources of contributed revenue, members' dues are the stream that relatively appears to have somehow been consistent and reliable over the last period of our strategic plan time. The rest remain at risk and the organization plans to redouble its fundraising efforts so as to stabilize the subsidy to help seal the existing much wide gap between the expenses and the earned revenue and therefore is ready to accept funding from any angles and quarters. The organization remains strictly committed to its mission and will always turn down funding that might tend to take it off course.

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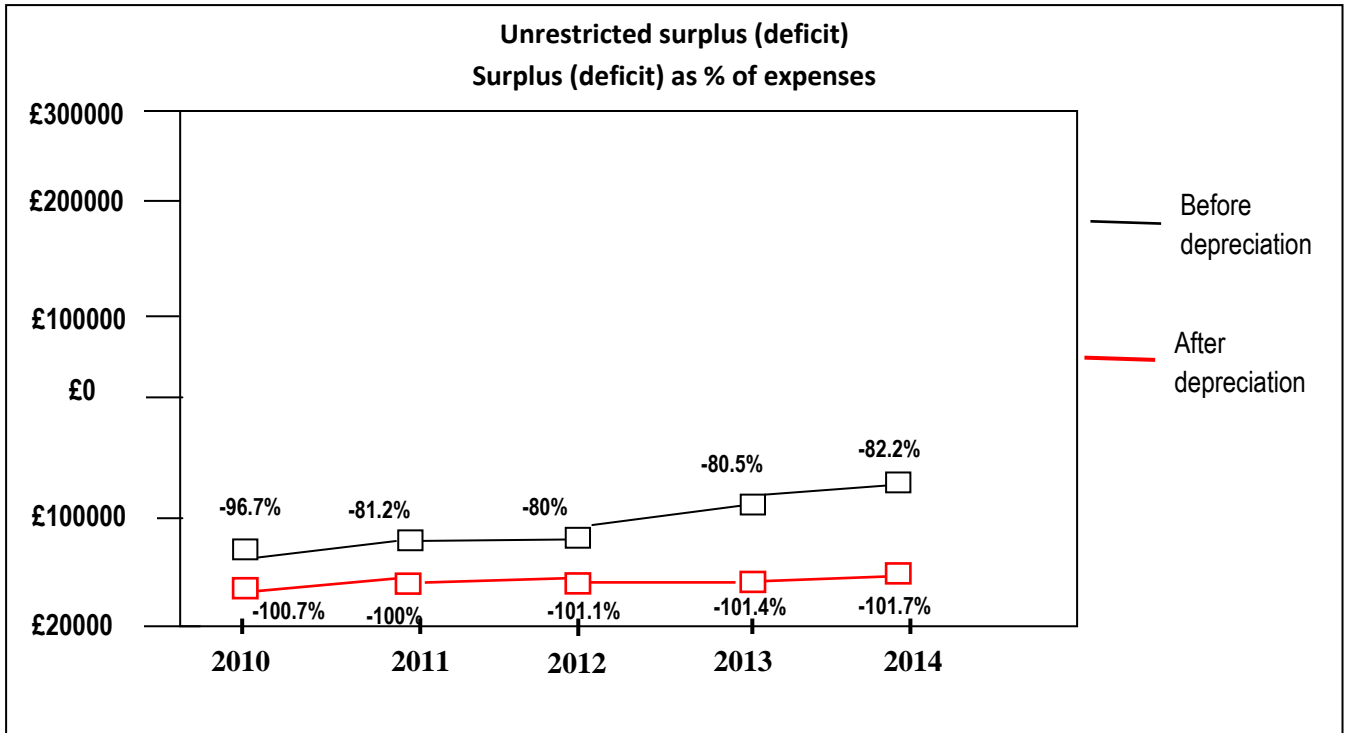
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Profitability

Has the organization covered its costs?



NOTES

The organization has not yet experienced any profitability moments so far, leading to difficult times struggling with huge deficits all through because both earned and contributed revenues are by far below the expenses. The situation now compels us into making the more difficult decisions necessary to keep the organization in balance and be in position to get enough unrestricted surplus needed to enable the organization make critical investments in the fixed assets and contribute to savings so as to support long term financial health of the organization and be able to manage risks, meet annual debt obligations and be prepared for any future challenges and opportunities.

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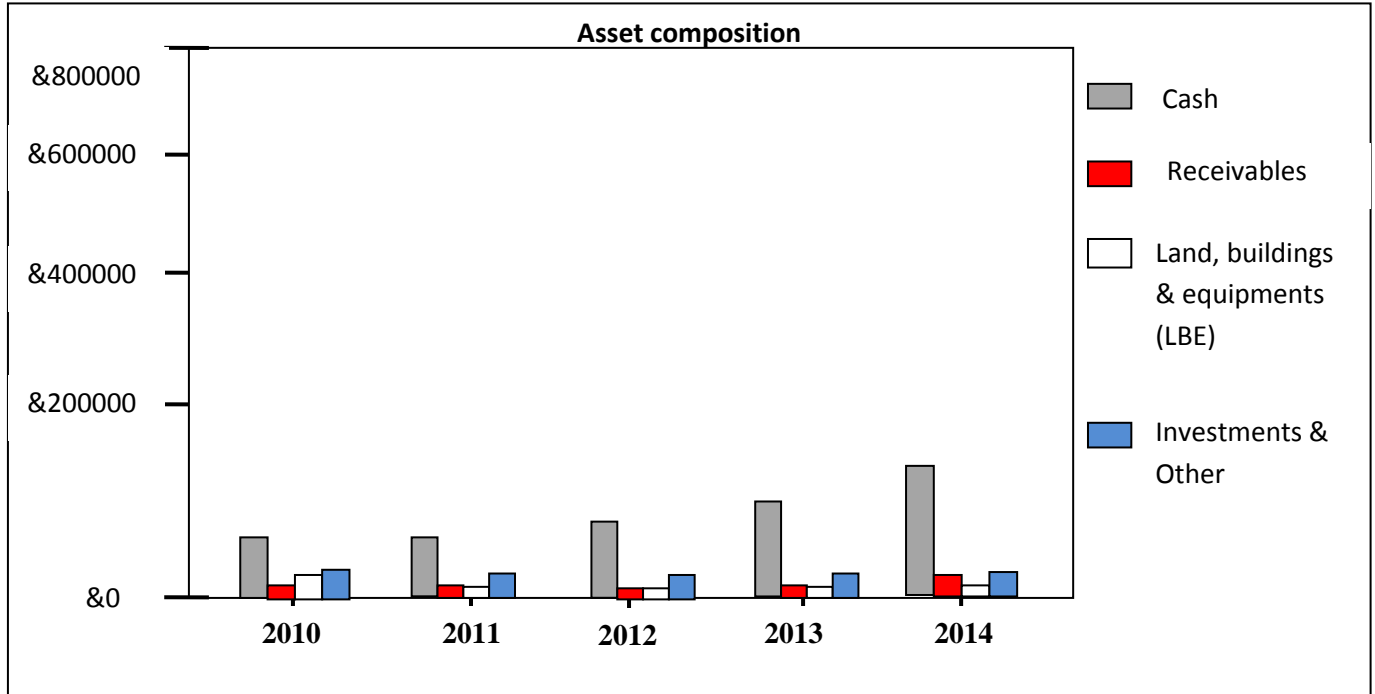
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BALANCE SHEET COMPOSITION: Alliance

How has asset composition changed over time?



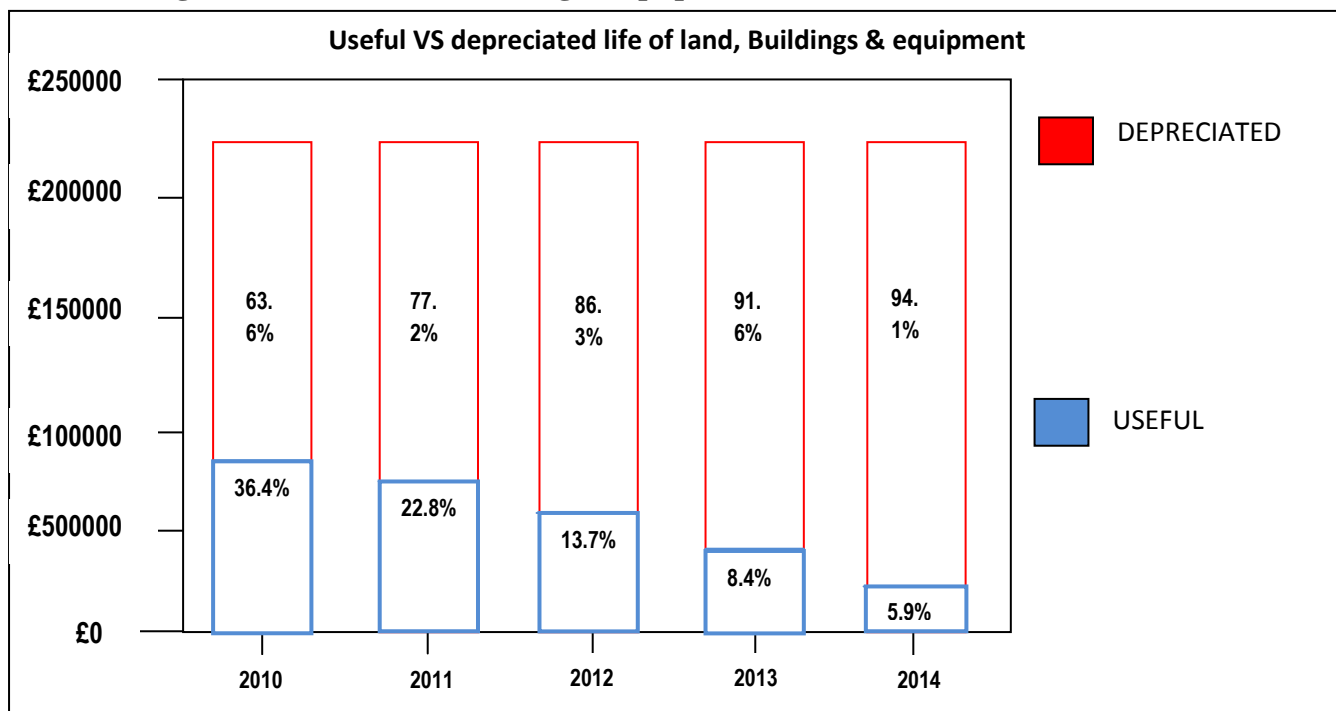
NOTES

According to the broad nature of our mission, the organization require different kinds of assets which includes: Land, buildings, equipments and other receivables to be able to plan adequately and support its planed work and activities: in this regard, due to the fact that the organization is still in its early stages of development, the current status of having only one leased piece of land and a plot is by far below the assets distribution needed to be able to support ADEPS mission. Again, because of the fact that every year ends with huge deficits, the situation decreases the organization's capacity to acquire net assets thereby weakening the organization's ability to manage risks and pursue growth or other opportunities.

Therefore, the organization still fall far short of adequate cash and/or liquid investments as illustrated by the graph to be able to manage the seasonality of cash flow and save for a rainy day and so, we plan to conduct a thorough resource mobilization to be able to address the liquidity constrains and ensure a strong balance sheet that has enough accessible cash to withstand seasonal fluctuations in cash flow, maintain and upgrade fixed asset, repay short and long term obligations and save for future strategies and innovations.

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Does the organization own land building & equipment?

**NOTES**

At the moment, the organization only owns just a few temporary structures for hosting our OVC (Orphans and Vulnerable children) support centre and some office equipment and furniture used in our main office and OVC support centre but the plot on which this OVC support centre is erected and the other piece of land on which food for the feeding program to the OVC is grown and our office space are all leased and therefore the percentages on this graph represents an accounting estimates of the accumulated rental costs in place of their main historical acquisition costs in addition to the other normal wear and tear on these assets. Therefore each of the red bars represents the total rental costs each year for the land and the piece of plot as the leased assets plus the normal wear and tear on both the piece of land and the plot including the buildings and equipment owned against their uses represented by the blue bar. However, ADEPS mission consideration makes property ownership the best option and therefore, through our current plans to redouble our fundraising and resource mobilization efforts including periodic capital campaigns. We intend to secure and set aside cash for fixed assets acquisition and the resulting related ongoing depreciation, repairs upgrade and systems replacements costs.

The new fixed assets to be acquired for that matter are expected to highly and positively impact the general and regular operations of the organization, help reduce the expenditures related to organizational general running, increase the organizations earning power e.g through leases and other commercial purposes thereby ensuring steady revenue consistency and reliability to support long term financial health of the organization thereby strengthening ADEPS ability to manage risks and be able to pursue growth and other opportunities including innovations.

Financial SCAN report for ADEPS

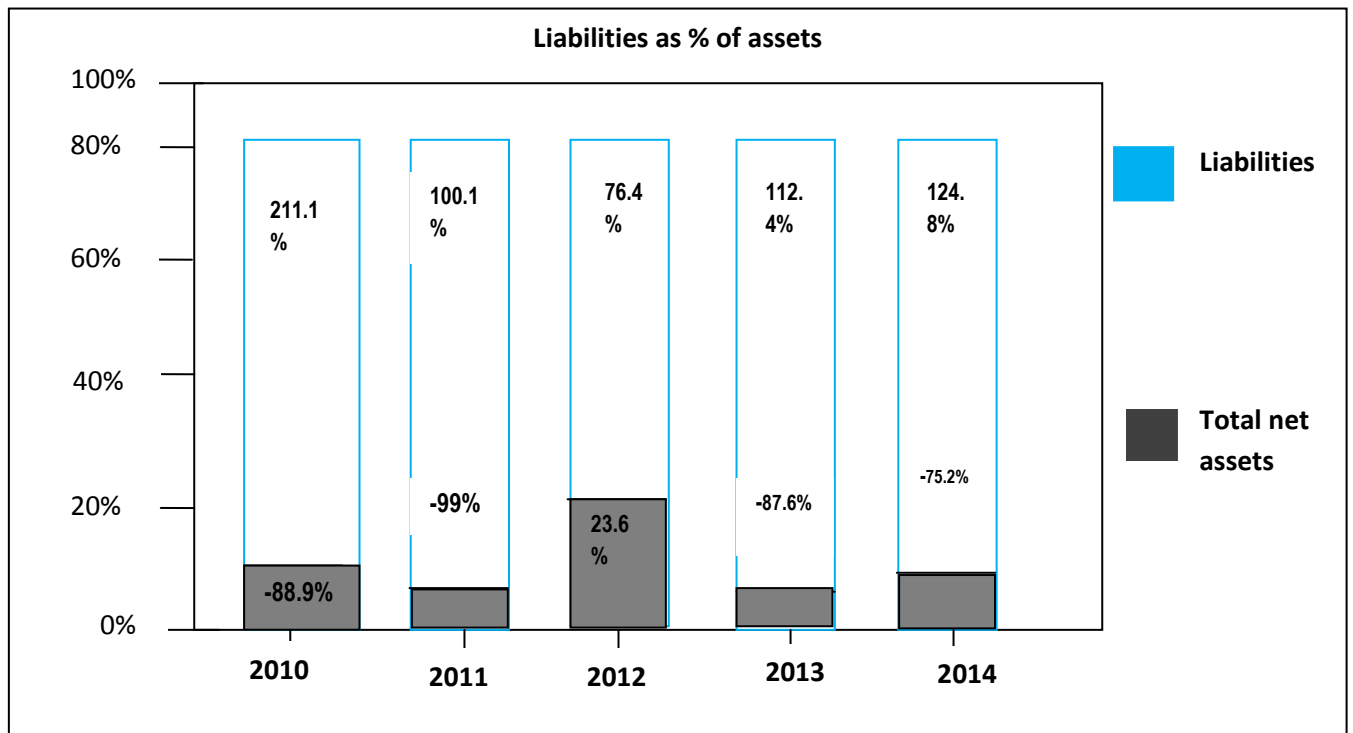
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How have assets been financed?

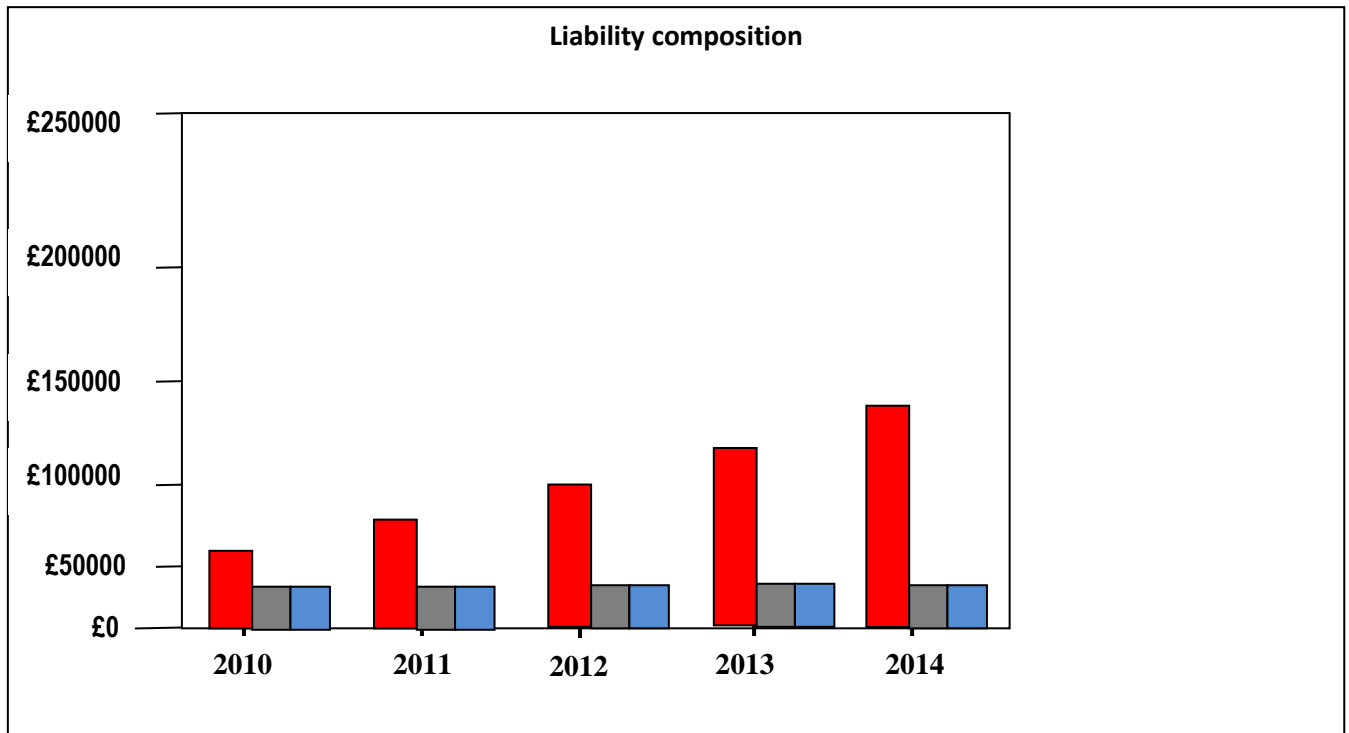


NOTES

This graph shows the percentage of assets owed to others (blue bar), versus those that wholly owned and clear of obligations (green bar) where the realities of the matter here is that liabilities as a percent of assets exceeds 100%, indicating that the organization has negative net assets meaning that it owes others more than it owns in assets. We therefore note with concern the significant and growing of liabilities forcing us to go back on the drawing board and institute proper measures for management of these liabilities and use them as an essential element of our financial structure for scaling up our efforts in financial planning including fundraising, resource mobilization to enable prompt payments of these debts to ensure that the increase in liabilities should not exceed 50% assets.

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Changes in the distribution of liabilities over time

**NOTES**

Although debts can sometimes be used as a temporary source of capital to manage cash flow and finance fixed assets. The organization's current position of experiencing huge deficits instead of surplus makes borrowing more difficult because surplus remain the key indicator if the borrower has the capacity to repay the borrowed funds over the life of the loan. For that reason, the organization's liability component is mainly confined to delayed payments in terms of program operation. These remain an uphill task to the organization because this organization is keen on managing the situation by ensuring that only relevant and the most required personnel are maintained.

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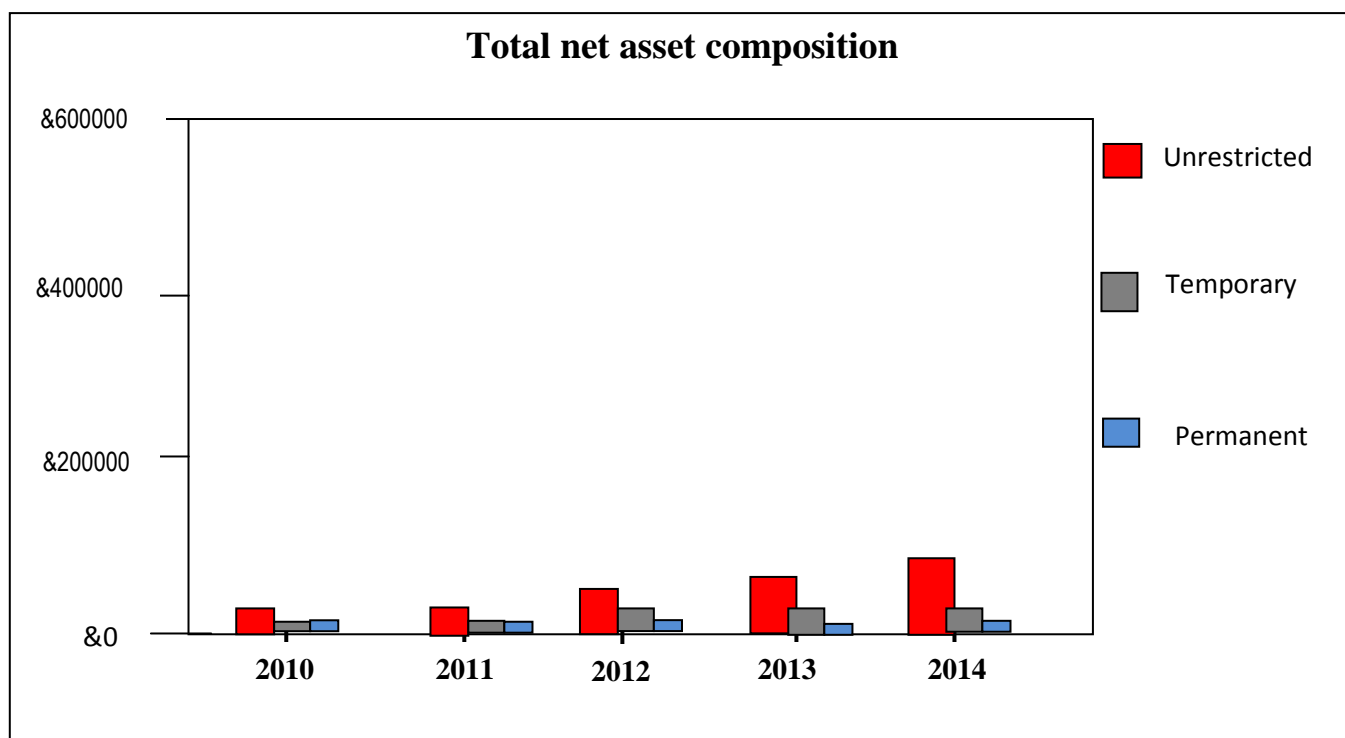
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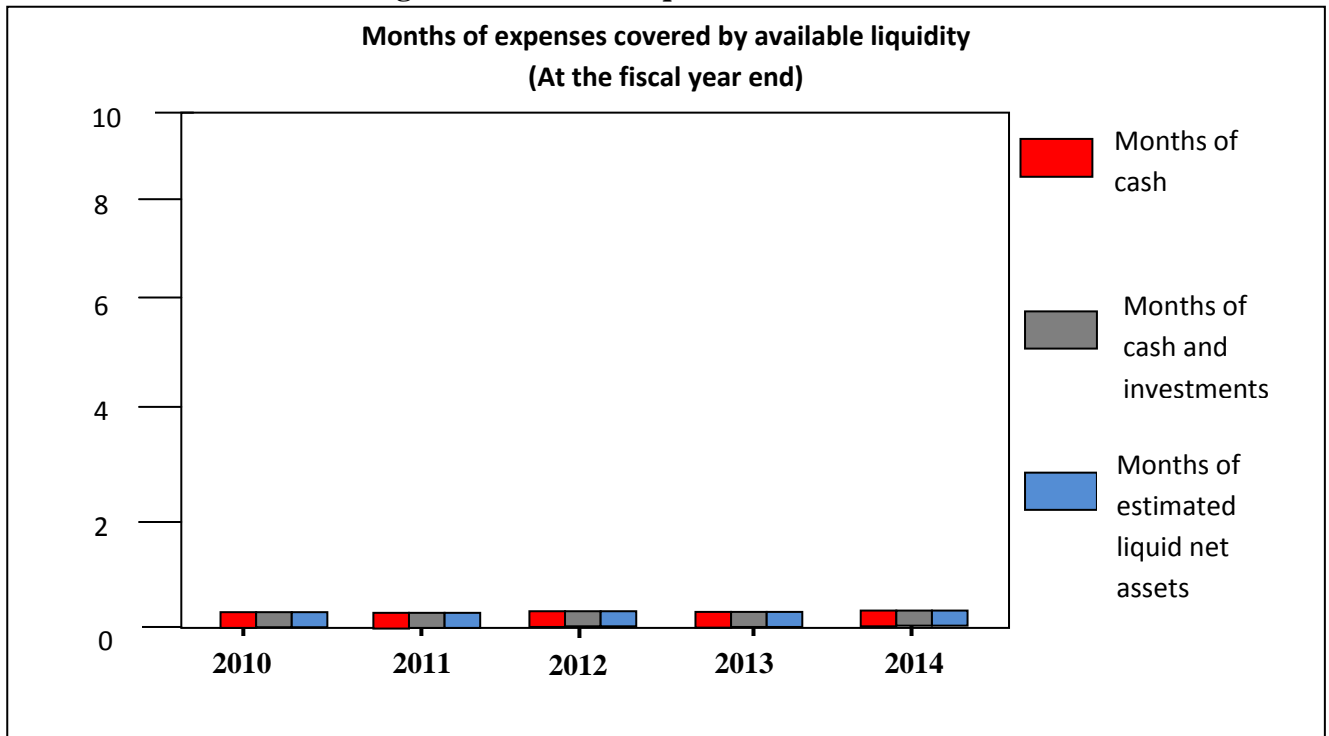
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ADEPS Net Asset Composition**NOTES**

Since establishment, we have not yet received any permanent donor restricted funding e.g (endowment). In most cases, we have been receiving temporary restricted donor funding for a specific projects over a specific period of time and in limited amounts, which has also been very rare. These has not been all well with the organization. We have therefore been surviving on the meager members' dues and other contributions and a few other program revenues. No other unrestricted net assets we have received so far and that the organization is still below the capacity for negotiating the terms of any restricted funds and that it does not also have any permanently restricted endowment at the moment.

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Liquidity
Has the organization had adequate access to cash?



NOTES

The organization’s current status is a bit difficult, because having all round zero liquidity i.e in the months of cash and investments, month of estimated liquid, net assets really indicates the very rough times the organization is currently going through, meaning that at all fiscal year end, there are no cash or assets that can readily be converted to cash, which the organization seriously require to manage the uneven timing of cash flow, cope with the unexpected and take program and operation risks. all these is as a result of the fact that we have never had surpluses to enable us often make the sound choice to set aside a portion of these funds into one or more unrestricted board designated reserves. Again, because of these, the organization cannot have a line of credit because of not having the capacity to repay.

Therefore, the organization remains at risk because there is no liquidity available at all to manage cash flow cycles, handle the unexpected and respond to future opportunities. To address this situation, we plan to establish a fundraising for one or more unrestricted board-designated resources with policies governing use and replacement.

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Table

ITEM												
	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5		Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	
Personnel						Total						Total
Coordinator	20,000	22,000	24200	26400	28600	121,200						
Field staff	17,408	34816	38776	39172	39568	169,740						
Administrative staff	58,000	58500	59000	59500	60000	295,000						
Management support staff	19,500	19600	19700	19800	19900	98,500	10,000	11,000	12,100	13,200	14,300	60600
Statistician	4,250	-	4750	5000	5250	19,250						
Support staff	2,000	2,200	2420	2640	2860	12,120	4000	4400	4840	5280	5720	24240
E.T.C	-	-	0	0	0	0						
SUB-TOTAL	121,158	137,116	148846	152512	156178	715,810	14000	15400	16940	26480	28020	100840
STATIONERY & SUPPLIES												
Stationery	11,000	12100	13200	14300	15400	66000	11000	12100	13200	14300	15400	66000
Computers	600	-	300	-	300	1200	300	330	363	396	429	1818
E.T.C	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	11600	12100	13500	14300	15700	67200	11300	12430	13563	14696	15829	67818
PRINTING & POSTAGE												
Printing cost	27500	30250	33250	36500	40000	167500	10000	11000	12100	13300	14600	61000
Postage	12000	13200	14520	15960	17520	73200	-	-	-	-	-	-
Courier	1000	1100	1210	1330	1460	6100	-	-	-	-	-	-
E.T.C	-	-	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	40500	44550	48980	53790	58980	246800	10000	11000	12100	13300	14600	61000

COMMUNICATIONS												
Telephone & fax	3300	3630	3990	4380	5100	20400	1000	1100	1210	1330	1460	6100
E-MAIL	440	484	532	584	640	2680	-	-	-	-	-	-
SATELIGHT PHONE	11000	12100	33100	34300	35600	126100	-	-	-	-	-	-
E.T.C												
SUB-TOTAL	14740	16214	37622	39264	41340	149180	1000	1100	1210	1330	1460	6100
TRANSPORTATION												
LOCAL TRAVEL	29000	30800	32600	34400	36200	163000	-	-	-	-	-	-
OVERSEES TRAVEL	-	31000	31800	33600	35400	131800	-	-	-	-	-	-
PETROL & OIL	11000	12100	13200	14300	15400	66200	-	-	-	-	-	-
SERVICING OF VEHICLES	5500	6650	6600	7150	7700	3300	2000	2200	2420	26300	27400	60320
E.T.C												
SUB-TOTALS	45500	79950	84200	89450	94900	394000	2000	2200	2420	26300	27400	60320
EQUIPMENT & VEHICLES												
VEHICLES	60000	-	-	-	-	60000	12500	-	-	-	-	12500
COMPUTERS	20000	-	-	-	-	20000	5000	-	-	-	-	5000
PRINTERS	2000	-	-	-	-	2000	-	-	-	-	-	-
MEDICAL EQUIPMENT	22000	-	-	-	-	22000	10000	-	-	-	-	10000
E.T.C												
SUB-TOTALS	104000	-	-	-	-	104000	27500	-	-	-	-	27500
DISSEMINATION												
WORKSHOPS	-	21000	22000	23000	24000	90000	-	-	-	-	-	-
CONFERENCES	-	-	30000	35000	40000	105000	-	-	-	-	-	-
PUBLICATION	-	-	11000	12000	13100	36100	10000	11000	12100	13100	14200	60400

E.T.C												
SUB-TOTALS	-	21000	63000	70000	77100	231100	10000	11000	12100	13100	14200	60400
OTHER												
ORGANIZATIONS INVESTMENT	58030	-	-	-	-	58030	-	-	-	-	-	-
WOMEN REV. FUND KITTY	58030	-	-	-	-	58030	-	-	-	-	-	-
OVC EDU. KITTY	70000	-	-	-	-	70000	-	-	-	-	-	-
MEDICAL SUPPLIES	45000	-	-	-	-	45000	-	-	-	-	-	-
VACCINES	20000	25750	27850	30950	40000	117450	-	-	-	-	-	-
RENT	2307	2307	2307	2307	2307	11535	-	-	-	-	-	-
SUB-TOTALS	253367	28057	30157	33257	42307	360045	-	-	-	-	-	-
TOTAL	590865	338987	426305	437223	486505	2279885	-	-	-	-	-	-
OVERHEADS	59086.5	33898.7	42630.5	43722.3	48650.5	227,988.5	-	-	-	-	-	-
GRAND TOTAL	649951.5	372885.7	468935.5	480945.3	535155.5	2,507,873.5	75800	53130	58333	95206	101509	-