



James & Company Associates
Certified Public Accountants

Caxton House, 2nd floor, Kenyatta Avenue
 Tel: 0720746179 / 020 2522303
 P.O Box 35358 - 00100 Nairobi
 Email: james@jamesandcompany.co.ke
 Web: www.jamesandcompany.co.ke

PIN No. ACG2623258V

**REPORT OF THE INDEPENDENT AUDITOR
 TO THE MEMBERS OF KIRIRA CHILD WELFARE ORGANISATION
 FOR YEAR ENDED 31ST DECEMBER 2014**

Report on the Financial statements

We have audited the accompanying Financial Statements of Kirira Child Welfare Organisation, set out on pages 5 to 11 which comprise of the balance sheet as at 31st December 2014, the income and expenditure account, statement of cash flow and statement of changes in equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Directors' responsibility 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 requirements of NGO Coordination Act, and for such internal control as the officials determine necessary to enable the preparation of financial statements that are free of material misstatement.

Auditor's responsibility

Our responsibility is to express an opinion on the 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 the auditor's judgment, including the assessments of the risks of material misstatement of the financial statements, whether due to fraud or error. In making these risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of the entity's internal control. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the company as at 31st December 2014 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 and the NGO Coordination Act.

Report on other legal requirements

- As required by the Kenyan Companies Act we report to you, based on our audit that;
- i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii) in our opinion proper books of account have been kept by the company, so far as appears from our examination of those books; and
 - iii) the company's balance sheet and profit and loss account are in agreement with the books of account.

The engagement partner responsible for the audit resulting in this independent auditor's report was
 CPA JAMES ANDAKO OTIENO CISA, CFE Practising Certificate No. 1981

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 CERTIFIED PUBLIC ACCOUNTANTS
 P. O. BOX 35358 - 00100
 NAIROBI TEL 0720746179

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Date: 21/2/15 Sign:

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