



STATEMENTS OF INCOME AND EXPENDITURE

STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDED 30TH JUNE 2010	
	Kshs
INCOME	
Membership and Subscription	2,779,500.00
Total Income	2,779,500.00

EXPENDITURE	
Council/committee Meeting Expenses	630,000.00
Printing and Stationary	166,844.00
Depreciation	87,177.88
Audit fees	28,000.00
Communication/Internet Expenses	93,950.00
Bookkeeping services	78,000.00
Newspapers and Magazines	60,000.00
Telephone	72,810.00
Office expenses	42,858.00
Staff Allowances	188,000.00
Electricity and water	8,636.00
Legal fees	28,000.00
Postage and mailing Expenses	2,825.00
Rent and service charge	752,000.00
Bank charges	3,300.00
Transport and Travel	13,950.00
Total Expenditure	2,256,350.88
Balance Surplus for the period	523,149.13

BALANCE SHEET AS 30TH JUNE 2010

	2011	2010
	Kshs	Kshs
Non current Assets	610,245.1	
Current Assets		
Cash and cash equivalent	150,893	
Accounts Receivable	1,752,082	
	1,902,975	
Total Assets	2,513,220	
Current Liabilities		
Accounts Payable	998,277	
Funds Balance	1,514,943	
	2,513,220	

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2011

	2011	2010
	Kshs	Kshs
INCOME		
Membership and Subscription	1,273,000.00	2,779,500.00
Interest	14,580.00	
Total Income	1,287,580.00	2,779,500.00

EXPENDITURE	
Council / committee Meeting Expenses	277,520.00
Printing and Stationary	22,500.00
Depreciation	76,280.00
Audit fees	28,000.00
Communication/Internet Expenses	11,250.00
Bookkeeping services	57,000.00
Newspapers and Magazines	36,500.00
Telephone	16,000.00
Office expenses	28,726.00
Staff Allowances	113,000.00
Electricity and water	3,886.00
Legal fees	42,000.00
Postage and mailing Expenses	2,550.00
Rent and service charge	796,500.00
Bank charges	2,000.00
Transport and Travel	16,200.00
Total Expenditure	1,529,912.00
Balance(Deficit)/Surplus for the year	(242,332.00)

BALANCE SHEET AS 30TH JUNE 2011

	2011	2010
	Kshs	Kshs
Non current Assets	533,965.0	610,245.0
Current Assets		
Cash and cash equivalent	57,993	150,893
Accounts Receivable	1,694,000	1,752,082
Total Assets	2,285,958	2,513,220
Current Liabilities		
Accounts Payable	1,013,347	998,277
Funds Balance	1,272,611	1,514,943
	2,285,958	2,513,220

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2012

	2012	2011
	Kshs	Kshs
INCOME		
Membership and Subscription	4,746,000.00	1,273,000.00
Interest	2,617.00	14,580.00
Total Income	4,748,617.00	1,287,580.00

EXPENDITURE	
Council / committee Meeting Expenses	1,536,553.00
Printing and Stationary	136,201.00
Depreciation	133,647.00
Audit fees	28,000.00
Communication/Internet Expenses	10,000.00
Bookkeeping services	67,000.00
Newspapers and Magazines	30,000.00
Telephone	83,856.00
Office expenses	43,502.00
Staff Allowances	403,000.00
Electricity and water	15,649.00
Legal fees	70,000.00
Postage and mailing Expenses	10,398.00
Rent and service charge	1,117,818.00
Bank charges	5,851.00
Transport and Travel	103,260.00
Computer Repairs	5,900.00
Loss on Stolen Assets	17,395.00
Total Expenditure	3,818,030.00
Balance(Deficit)/Surplus for the year	930,587.00

BALANCE SHEET AS 30TH JUNE 2012

	2012	2011
	Kshs	Kshs
Non current Assets	382,923.0	533,965.0
Current Assets		
Cash and cash equivalent	1,551,038	57,993
Accounts Receivable	1,734,000	1,694,000
Total Assets	3,667,961	2,285,958
Current Liabilities		
Accounts Payable	1,464,763	1,013,347
Funds Balance	2,203,198	1,272,611
	3,667,961	2,285,958

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2013

	2013	2012
	Kshs	Kshs
INCOME		
Membership and Subscription	15,519,040.00	4,746,000.00
Interest	3,369.00	2,617.00
Total Income	15,522,409.00	4,748,617.00

EXPENDITURE	
Council / committee Meeting Expenses	1,536,553.00
Meeting Allowances	751,400.00
Meeting Expenses	1,276,658.00
Printing and Stationary	492,061.00
Depreciation	96,118.00
Audit fees	28,000.00
Communication/Internet Expenses	10,000.00
Bookkeeping services	117,000.00
Newspapers and Magazines	10,500.00
Telephone	87,700.00
Office expenses	30,955.00
Staff Allowances	395,000.00
Electricity and water	23,464.00
Legal fees	50,000.00
Postage and mailing Expenses	15,050.00
Rent and service charge	1,160,818.00
Bank charges	8,510.00
Transport and Travel	60,130.00
Computer Repairs	32,500.00
Loss on Stolen Assets	17,395.00
Total Expenditure	4,635,864.00
Balance(Deficit)/Surplus for the year	10,886,545.00

BALANCE SHEET AS 30TH JUNE 2013

	2013	2012
	Kshs	Kshs
Non current Assets	286,805.0	382,923.0
Current Assets		
Cash and cash equivalent	440,205	1,551,038
Accounts Receivable	13,930,132	1,734,000
Total Assets	14,657,142	3,667,961
Current Liabilities		
Accounts Payable	1,567,399	1,464,763
Funds Balance	13,089,743	2,203,198
	14,657,142	3,667,961

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2014

	2014	2013
	Kshs	Kshs
INCOME		
Membership and Subscription	10,661,656.00	15,519,040.00
Interest	288.00	3,369.00
Total Income	10,661,944.00	15,522,409.00
EXPENDITURE		
Meeting Allowances	1,616,000.00	751,400.00
Meeting Expenses	3,489,617.00	1,276,658.00
Printing and Stationary	973,196.00	492,061.00
Depreciation	69,697.00	96,118.00

Audit fees	28,000.00	28,000.00
Bookkeeping services	67,000.00	117,000.00
Newspapers and Magazines	33,130.00	10,500.00
Telephone	66,968.00	87,700.00
Office expenses	181,101.00	30,955.00
Staff Allowances	950,000.00	395,000.00
Electricity and water	33,352.00	23,464.00
Legal fees	538,000.00	50,000.00
Postage and mailing Expenses	107,313.00	15,050.00
Rent and service charge	1,528,378.00	1,160,818.00
Bank charges	15,632.00	8,510.00
Transport and Travel	257,775.00	60,130.00
Computer Repairs	5,000.00	32,500.00
Web Design	26,500.00	-
Research Expenses	186,000.00	-
Total Expenditure	10,172,659.00	4,635,864.00
Balance(Deficit)/Surplus for the year	489,285.00	10,886,545.00

BALANCE SHEET AS 30TH JUNE 2014

	2014	2013
	Kshs	Kshs
Non current Assets	217,108.0	286,805.0
Current Assets		
Cash and cash equivalent	1,153,163	440,205
Accounts Receivable	12,116,000	13,930,132
Total Assets	13,486,271	14,657,142
Current Liabilities		
Accounts Payable	1,641,243	1,567,399
Funds Balance	11,845,028	13,089,743
	13,486,271	14,657,142

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	Kshs	Kshs
INCOME		
Membership and Subscription	31,430,440.00	10,661,656.00
Interest	1,265.00	288.00
Total Income	31,431,705.00	10,661,944.00

EXPENDITURE	
Meeting Allowances	3,803,593.00
Meeting Expenses	5,508,377.00
Printing and Stationary	2,701,389.00
Depreciation	60,831.00
Audit fees	48,000.00
Bookkeeping services	55,000.00
Newspapers and Magazines	39,680.00
Telephone	365,839.00
Office expenses	846,993.00
Staff Allowances	1,087,050.00
Electricity and water	78,877.00
Legal fees	608,000.00
Postage and mailing Expenses	107,530.00
Rent and service charge	1,617,219.00
Bank charges	22,508.00
Transport and Travel	853,777.00
Computer Repairs	-
Web Design	50,000.00
Research Expenses	377,000.00
Salaries and Wages	3,580,646.00
Office Repairs and Renovation	95,200.00
Mobile Clinic	21,000.00
Social Responsibility	50,000.00
Training Expenses	262,730.00
Medical Expenses	502,911.00
Media Publicity	1,228,650.00
Total Expenditure	23,972,800.00
Balance(Deficit)/Surplus for the year	7,458,905.00

BALANCE SHEET AS 30TH JUNE 2015

	2015	2014
	Kshs	Kshs
Non current Assets	156,277.0	217,108.0
Current Assets		
Cash and cash equivalent	3,492,467	1,153,163
Accounts Receivable	16,174,000	12,116,000
Total Assets	19,822,744	13,486,271
Current Liabilities		
Accounts Payable	518,811	1,641,243
Funds Balance	19,303,933	11,845,028
	19,822,744	13,486,271

Kenya Nutritionists and Dieticians Institute hereby publishes audited financial reports for the period between 30th June 2010 to 30th June 2015.

The audited reports of the financial statements can be accessed at institutes head office at Commodore office suite, Kindaruma road, opposite prestige plaza, 3rd floor, room number 3G.