

AfCAA Accreditation Application form for Christian Owned and Run Businesses

This form is available in a format ready for completion at www.afcaa.org

AfCAA accepts applications from duly registered Christian owned and run businesses which have been in operation for at least one year after receiving the valid annual tax compliance or equivalent (where applicable) and have received at least USD 50,000 in annual turnover for the most recent fiscal year.

AfCAA Accreditation is valid for one financial year. Renewal of the accreditation is required annually through an Annual Renewal process, which includes the annual fee. The fee schedule is included herewith for your reference.

The AfCAA seal and accreditation credentials remain the property of AfCAA and their use is contingent upon compliance with AfCAA Standards and continued accreditation.

Summary of required documents

- | | |
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| <ul style="list-style-type: none">▪ Two letters of reference from either; one of the current AfCAA, ECFA accredited organisations and external auditors;▪ Must submit valid tax compliance certificate or equivalent (where applicable) or any applicable correspondence;▪ Articles of incorporation (signed and dated by the appropriate corporate officers, such as the Company Secretary);▪ Policy Manuals covering operations. Governance, Human resource, procurement, finance and strategic planning (signed and dated by the appropriate corporate officers, such as the Company Secretary);▪ Strategic plan and organisation chart;▪ Missions or purpose statement;▪ Statement of faith – if your company does not have a statement of faith, please explain why and how your company demonstrates its commitment to biblical truths and practices;▪ Audited financial statements with disclosure notes by an independent CPA or equivalent; | <ul style="list-style-type: none">▪ Management or comment letter from the independent CPA or equivalent relating to the most recent accounting period;▪ Copies of returns submitted to the tax authorities and other relevant regulators for annual compliance purposes;▪ Most recent annual report;▪ The most recent resource mobilisation appeals sent to shareholders/stakeholders (apart from the core business) in the current financial year,▪ General correspondence to shareholders/stakeholders;▪ General explanation of how revenue is generated by the company;▪ One off USD 300 application fee;▪ Completed and signed AfCAA application form. <p>**All documents are to be submitted in PDF format, if possible, to info@afcaa.org</p> |
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AfCAA Accreditation Application form for Christian Owned and Run Businesses

PLEASE READ ALL DIRECTIONS CAREFULLY

Name of Company _____

(Please insert details exactly as you want them published in the AfCAA accredited organization list and on the website after approval)

Company Personal Identification Number (PIN): _____

Mailing address _____

City _____ State/county _____ Postal Code _____

Street address _____ City _____ State/county _____ Postal Code _____

(Not PO Box)

Phone _____ Fax _____

Public email _____ Website _____

Application contact person—

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CEO, Pres., etc.) _____ Phone _____

Name _____

(This is the individual who will receive a copy of the application, and who will be contacted if AfCAA wants more information regarding your application.)

Contact person's email address _____

Company's top leader — *Organization's top leader per the organizational chart (not necessarily the highest paid), such as the CEO, president, executive director, or comparable position.*

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CEO, Pres., etc.) _____ Phone _____

Name _____

Email address _____

Whom should investors contact if they have questions?*

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CEO, Pres., etc.) _____ Phone _____

Name _____

Email address _____

Additional Contact Information

Chief financial officer, or similar position —

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CFO, V.P., etc.) _____ Phone _____

Name _____

Email address _____

Chief operating officer, chief administrator, Human resources, or similar position—

Prefix (Mr., Mrs., Dr., etc.) _____ Title (COO, H.R., etc.) _____ Phone _____

Name _____

Email address _____

Chief development officer, or similar position—

Prefix (Mr., Mrs., Dr., etc.) _____ Title (CDO, V.P., etc.) _____ Phone _____

Name _____

Email address _____

(The information given here is for internal use only — AfCAA will not publicize)

Please describe the activities of your company in 100 words or less. The description generally should clearly evidence the evangelical nature of the company. This should clearly demonstrate how the company is being run on Biblical principles. This description will be used in response to any requests for information about your company unless you provide an alternate description of activities for publication purposes.

Date founded _____

Standard 1 – Doctrinal foundation

Every member of AfCAA shall operate in accordance with biblical truths and practices, and subscribe to a written statement of faith clearly affirming a commitment to the evangelical Christian faith.

Please check the box indicating your company's compliance with Standard 1?

Y N

AfCAA is a faith - based organisation and identifies the following as the essential elements undergirding the evangelical Christian faith:

i) We believe the Bible to be the only inspired, true and infallible word of God (2 Tim. 3:16). We believe the Bible is the supreme and final authority and without error in what it teaches and affirms (John 2:22; 1 Cor.15:3-4; 1 Peter 1:10-12).

ii) We believe that there is one God (Deut. 6:4) who exists as a Triune Being: Father, Son and Holy Spirit (Gen. 1:26; Matt. 28:19; John 1:1, 14; 1 Cor.8:6; 2 Cor.13:14; Col. 2:9; I John 5:7---8). He is the Eternal Creator, Redeemer and Sanctifier.

iii) We believe in Jesus Christ who is fully God and became fully Man: in His virgin birth, in His sinless life, in His miracles, in His vicarious and atoning death through His shed blood, in His bodily resurrection, in His ascension to the right hand of the Father as the believer's Advocate, Intercessor and Mediator, in His present rule as Head of the Church and in His personal visible return in power and glory to consummate history and fulfill the eternal plan of God. (Luke1:26-35, 1 Tim. 2:5, Heb 1: 1-3, Heb. 7:25, 1 John 2: 1,2).

iv) We believe in the Holy Spirit as the believer's ever-present Counsellor, Companion and Intercessor and also in His ministry (John. 14:16-17, 26; Rom.8:16; 1 Cor. 3:16). We believe that He is the third person in the Trinity (Matt. 28:19; 2Cor.13:14), He is fully God (2 Sam.23:2-3; Matt.12:31-32; Acts.5:3-6; 1 Cor.3:16, 6:19; Eph.2:22,), He is eternal (Heb. 9:14),omniscient (1 Cor.2:10-11), omnipotent (Gen.1:2), and omnipresent (Psalm 139:7), He is alive (Rom. 8:2).

His ministry is to bear witness of Jesus and convict of sin, righteousness and judgment. He indwells all believers and is available to empower them to lead Christ-like lives. The Spirit gives them spiritual gifts with which to serve fellow believers and reach out to a lost and needy world (Titus.3:5; 1 Cor.12:1-11).

v) We believe in man's need for salvation. Everyone, regardless of race, gender, social class, or intellectual ability, is created in God's image and for communion with God. But because of sin, that communion was broken

and all of humanity was separated from God, the source of all life. Because of the fall, everyone deserves God's judgment (Gen.3; Rom.3:23). Jesus Christ is the Way, the Truth, and the Life, and God gives salvation and eternal life to those who trust in him (John.3:16, 14:6; Acts.4:12). Salvation cannot be earned through personal goodness or human effort. It is a gift that is received by repentance and faith in Jesus Christ and his death on the cross and resurrection from the grave (Eph. 2: 8, 9).

vi) We believe that all believers are members of the body of Christ, the one true church universal. Spiritual unity is to be expressed among Christians by acceptance and love of one another across ethnic, cultural, socio-economic, national, generational, gender, and denominational lines. The local church is a group of believers who gather for worship, prayer, instruction, encouragement, mutual accountability, community with each other, and as a witness to the world (Matt. 16:18; Rom. 12:4-5; 1 Cor. 12:12; Col. 1:18).

vii) We believe in that all mankind is accountable to God for how they live their lives, and in the bodily resurrection of every person that has ever lived for eternal rest and reward in heaven or for judgement and eternal punishment in hell. (Rom. 14: 10,12; Heb.9:27; 1 Pet.4:5; Rev. 20:11-15).

If your company has a statement of faith or other documentation of a commitment to the evangelical Christian faith, submit in PDF to info.afcaa.org or provide a hard copy

Standard 2: Leadership and Governance

Every member of AfCAA shall be governed by a responsible, accountable Board of not less than five individuals, the majority of whom shall be independent. A Board is defined to include Church elders councils, Advisory Boards and Statutory Boards. Board members should be competent individuals who have demonstrated a commitment to honesty, loyalty and excellence. The organisation must demonstrate a process of Board orientation and training in matters of corporate governance. The Board shall meet at least semi-annually to ensure vision and mission alignment, establish policies, and review organizational accomplishments against the strategic plan. Furthermore, the Board shall ensure the organisation has systems and structures that enable it to discharge its moral, fiscal and social responsibilities.

- | | Y | N |
|---|--------------------------|--------------------------|
| A. Did the full board meet at least two times within the last twelve months? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Does your company have a written conflict of interest policy? If YES please attach a copy. | <input type="checkbox"/> | <input type="checkbox"/> |
| C. At board meetings during the last twelve months, were the majority of those in attendance and voting independent board members? (See Standard 2 commentary at www.afcaa.org for AfCAA's definition of "independent".) | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Does the tenure of the current serving board members exceed 3 terms of 3 years each? | <input type="checkbox"/> | <input type="checkbox"/> |

- | | | |
|---|--------------------------|--------------------------|
| E. Have your board members been trained on corporate governance? If so when Was the last training? | <input type="checkbox"/> | <input type="checkbox"/> |
| F. Is your company under investigation (or has it been in the last year) by any government authority? If YES, please explain. | <input type="checkbox"/> | <input type="checkbox"/> |
| G. Is your company involved (or has it been in the last year) in litigation? If YES, please explain. | <input type="checkbox"/> | <input type="checkbox"/> |
| H. Is your Board composition and committees aligned to your mission, vision and strategic plan? | <input type="checkbox"/> | <input type="checkbox"/> |

International Financial Standards guidance on Leadership and governance:

- | | | |
|--|--------------------------|--------------------------|
| A. Is there a clear division of responsibilities at the head of the company between running the Board and executive responsibility of running the company? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Is there appropriate balance of skill, experience, independence and knowledge of the company to enable effective discharge of duties by management? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Is there a formal, rigorous and transparent procedure of appointing new Directors to the Board? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Does the Board undertake a robust annual evaluation of its performance and that of its committees and individual Directors? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Does the Board have a formal and transparent arrangement for considering how they should apply corporate reporting, risk management, and internal control principles? | <input type="checkbox"/> | <input type="checkbox"/> |

Please provide explanations to the responses provided above

Standard 3: Talent Management

Every member organisation of AfCAA shall seek to attract talented, honest and committed people using fair, transparent and equitable processes. Every member shall also seek to place its people in roles that are aligned with their gifting and expertise. The organisation shall put in place a staff retention mechanism as well as staff development programs that encourage personal growth, career progression, and skills upgrade.

The organisation shall strive to pay competitive market rate salaries that take into account the dynamic work environment and the organisation's ability to pay. Every member organisation shall put in place mechanisms that ensure the economical, emotional, spiritual, social and physical welfare of its staff.

- | | Y | N |
|--|--------------------------|--------------------------|
| A. Does your company have policies which encourage personal growth, career progression and skills upgrade for its staff members? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Does your company use standardised procedures for recruitment and hiring? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Has your company carried out performance reviews at least once within the last 12 months? | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Does the full board annually pre approve the senior management's total compensation package and is notified of the recruitment and total package of any of the senior management's family members who are employed by the company or any of its subsidiaries or affiliates? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. Does the board or committee obtain reliable comparability data with respect to the position for which compensation is being set? (Such comparability data should be for functionally comparable positions, and for company as similar as possible to the company and shall be updated at least every five years.) | <input type="checkbox"/> | <input type="checkbox"/> |
| F. Does the board or committee document it's compliance with the requirements described in the agreements and if applicable, its rationale for establishing compensation at a level that exceeds that which is supported by the comparability data? | <input type="checkbox"/> | <input type="checkbox"/> |
| G. Briefly describe (in not more than half a page) the economical, emotional, spiritual, social and physical welfare staff programs in place | <input type="checkbox"/> | <input type="checkbox"/> |

International Financial Standards guidance on Talent management:

- | | | |
|--|--------------------------|--------------------------|
| A. Does the company have a strategy to determine what the company needs to meet the current and future demands of the business plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Does the company have established processes to measure competence that is both required and available? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Has the company identified ways to obtain and retain those who are critical to success? | <input type="checkbox"/> | <input type="checkbox"/> |

- | | Y | N |
|---|--------------------------|--------------------------|
| D. Has the company established suitable approach to deal with those who no longer fit company requirements? | <input type="checkbox"/> | <input type="checkbox"/> |
| E. How does your company engage and reward talent in the pivotal roles compared to competitors in the industry? | <input type="checkbox"/> | <input type="checkbox"/> |
| F. Does every aspect of your company talent strategy directly contribute to the business plan and to creating value in the company? | <input type="checkbox"/> | <input type="checkbox"/> |

Standard 4: Learning and Innovation

Every member of AfCAA shall promote a learning environment where critical thinking and dialogue are encouraged and celebrated. Every member shall put in place policies to promote knowledge management within the organisation to keep abreast with best practice and technology upgrades for their area of focus. The organisation shall strive for a better understanding of the social, economic, political and spiritual elements of its environment. Innovation, research and development shall be part of the organizational culture.

- | | Y | N |
|---|--------------------------|--------------------------|
| A. Does your company have a policy to enable it to keep abreast with the trends, skills and competencies required to carry out its mandate? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Does your company have a knowledge management plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Does your company have systems that ensure the security and integrity of its information is safeguarded and processes which facilitate the recovery of such Information in the event of damage or loss brought about by unseen events? | <input type="checkbox"/> | <input type="checkbox"/> |

International Standards guidance on Learning and Innovation:

Learning and Innovation involves implementing something new that adds value and quantifiable gain to the company. It requires many skillsets, usually those of a team.

- | | | |
|---|--------------------------|--------------------------|
| A. Does the company strategy include learning and innovation as part of its Organisational objectives? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Is top management committed and supportive the learning culture? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Has the company fostered an environment of teamwork, trust and open communication which allows information and ideas to be relayed throughout the company? | <input type="checkbox"/> | <input type="checkbox"/> |

Standard 5: Cultural Differences, Acceptance and Interdependence

Every member of AfCAA shall foster a culture of acceptance, unity, love and compassion where people are not discriminated against because of their gender, origin, age, disability, ethnicity or race. The organisation shall embrace and celebrate cultural differences that are consistent with biblical truth as God's creation, and shall encourage the organisation's staff to use cultural diversity for mutual enrichment. The organisation shall promote teamwork, interdependence and partnership with like-minded entities fostering mutual respect.

- | | Y | N |
|--|--------------------------|--------------------------|
| A. Does the company's cultural representation reflect inclusivity in terms of gender, origin, age, disability, ethnicity, race and cultural diversity? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Have staff members in the company had training on cross – cultural awareness? | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Are the facilities within the company built to allow people with disabilities to gain easy access? | <input type="checkbox"/> | <input type="checkbox"/> |

International Labour standards guidance on Cultural differences, Acceptance and Interdependence:

- | | | |
|--|--------------------------|---------------------------------|
| A. Does the company have a policy that covers equality and discrimination in the workplace with regards to (not limited to) the following areas: | <input type="checkbox"/> | <input type="checkbox"/> |
| - Gender equality; | | - Freedom of association; |
| - Hiring indigenous people; | | - Forced labour / child labour; |
| - Disability at work; | | - Slavery; |
| - Maternity protection; | | - Gender based pay difference; |

Standard 6: Financial Management and Disclosure

Every member shall design and implement the internal controls necessary to provide reasonable assurance that all the organisation's resources are acquired and used in a trustworthy manner in furtherance of the organisation's vision and mission, and in conformity with all applicable laws. Each member is required to account for all financial resources in a transparent manner, and to provide complete and accurate financial statements as defined by AfCAA policies. Every member shall provide a copy of its current financial statements to a current or potential donor upon written request.

- | | Y | N |
|---|--------------------------|--------------------------|
| A. Does the board or its designated committee (consisting of a majority of independent members) maintain appropriate communication with the | <input type="checkbox"/> | <input type="checkbox"/> |

independent certified public accountant or equivalent

- B. Is the board appraised of any material weakness in internal controls or other significant risks?
- C. Is the full board apprised by the CPA or equivalent of any significant deficiencies in internal controls, compliance issues, or risks?

Please indicate which one of the following financial statements you are submitting:

- United States Generally Accepted Accounting Standards / Generally Accepted Accounting Practices (U.S. GAAS/GAAP) audit**, with disclosure notes, performed by an independent certified public accounting firm or equivalent
- International Financial Reporting Standards (IFRS)**, with disclosure notes, performed by an independent certified public accounting firm or equivalent
- International Public Sector Accounting Standards (IPSAS)**, with disclosure notes, performed by an independent certified public accounting firm or equivalent

International Financial Standards guidance on financial management and Disclosure:

Financial management assists a company operations management to reach its financial objectives. It also assists in reporting of financial results to the users of the financial information e.g. shareholders, lenders etc.

- Y N
- A. Does the company have a finance department or equivalent who is
- Responsible for running of reporting and control systems
 - Raising and managing funds
 - Manage relationships with financial institutions
 - Use information to advice management regarding planning, policy and capital investment
- B. Are the company financial objectives in line with the interests of the Shareholders

Y N

Tax Exemption

- A. Where applicable has your company filed and obtained exemption from applicable authorities?
- B. Are your company's audited financial statements provided to shareholder or stakeholder upon written request?

C. To the best of your knowledge, is your company in full compliance with applicable government, and municipal laws and statutory provisions relating to financial reporting?

D. Does your company receive donor – restricted gifts, and do you separately account for these funds contributed and expend the funds within the donor – imposed restrictions? If NO, please explain.

Standard 7: Resource Mobilization

7A. Donor or Investor Expectations

Fund-raising appeals must not create unrealistic expectations of what a donor or investor(s) funds will actually accomplish within the AfCAA member’s organisation, or in the case of donated funds, within the donor’s life.

7B. Truthfulness in Communication

A member must provide a current report, upon written request, including financial information on any specific project for which it is soliciting funds. All communication used to raise funding must be current, complete, and accurate. References to past, present or proposed activities of the fund raising entity or its partners must be appropriately dated. There must be no material omissions or exaggerations of fact or use of misleading photographs, videos, or any other communication which would tend to create a false impression or misunderstanding.

7C. Use of Funds

All statements made by the member in its fund-raising appeals about the use of the gift must be honored by the member. The donor’s/investor’s intent is related both to what was communicated in the appeal and to any donor/investor instructions accompanying the funds. The member should be aware that communications made in fund-raising may create a legally binding restriction.

7D. Projects Unrelated to a Member’s Primary Purpose

A member raising or receiving funds for programs that are not part of its present or prospective activities, must either, treat them as restricted funds and channel them through an organisation that can carry out the donor's intent or return the funds to the donor.

7E. Acknowledgment of Gifts-in-Kind

Property or gifts-in-kind received by a member should be acknowledged, describing the property or gift accurately without a statement of the gift's market value. It is the responsibility of the donor to determine the fair market value of the property for accounting and if applicable, tax purposes and to use professionals to promote accuracy of the market value so determined.

- | | Y | N |
|--|--------------------------|--------------------------|
| A. Does your company comply with each of AfCAA's Standards for stewardship of Charitable Gifts listed above? | <input type="checkbox"/> | <input type="checkbox"/> |
| B. To the best of your knowledge, is your company in compliance with applicable charitable solicitation laws, government registration requirements, securities regulations and other statutory provisions? | <input type="checkbox"/> | <input type="checkbox"/> |

This optional information is being gathered to help us better serve AfCAA accredited companies and will not be publicly disclosed on an individual basis.

Givers: Approximately how many givers supported your company over the last 12 months? _____

Volunteers: Approximate number of volunteers (unpaid): _____

Employees: Approximately how many full-time employees are employed: _____ within Kenya?
_____ outside Kenya?

Programs: Approximately how many people are reached/served annually: _____ within Kenya?
_____ outside Kenya?

How did you learn about AfCAA? *(Tick all the applicable options below)*

- AfCAA's Website
- AfCAA's Forum/ conference
- Other Conference/Convention (which one?)
- Current AfCAA Accredited Organisation/Company
- Board member
- Radio / TV
- Donor
- Other *(specify)*

Financial Data

Statement of Financial Position			
Assets		Liabilities	
Non-Current assets		Non – current liabilities	
Property, Plant & Equipment		Loans and borrowings	
Intangible assets and goodwill		Employee benefits	
Biological assets		Trade and other payables	
Trade and other receivables		Deferred income/revenue	
Investment Property		Provisions	
Equity – accounted investments		Deferred tax liabilities	
Other investments – including derivatives			
Deferred tax assets			
Current assets		Current Liabilities	
Inventory		Bank overdraft	
Biological assets		Current tax liabilities	
Other investments – including derivatives		Loans and borrowings	
Current tax assets		Trade and other payables	
Trade and other receivables		Deferred income/revenue	
Prepayment		Provisions	
Cash & cash equivalents		Liabilities held for sale	
Assets held for sale			
		Equity	
		Share capital	
		Share premium	
		Reserves	
		Retained earnings	
Total Assets		Total Equity and liabilities	
*To be completed in local currency			
*Fill appropriately depending on nature of business			

Statement of comprehensive income			
Continuing operations		Profit from continuing operations	
Revenue		Discontinued operations	
Cost of sales		Profit/(loss) from discontinued operation	
Gross profit		Profit for the year	
Other income			
Selling and distribution expenses		Other comprehensive income	
Administrative expenses			
Research and development expenses		Foreign currency translation differences	
Other expenses		Net profit/loss from on hedge investment	
Results from operating activities		Revaluation of Property, plant, equipment	
Finance Income		Effective portion change in fair value of cash flow hedges	
Finance costs		Net change in fair value of assets held for sale	
Net finance income/(costs)		Defined benefit plan actuarial gains/(losses)	
Share profit of equity investee (net of tax)		Tax on other comprehensive income	
Profit before tax			
Tax expense			
Profit from continuing operations		Total comprehensive income for the year	
*To be completed in local currency			
*Fill appropriately depending on nature of business			

Statement of compliance

As a company applying for accreditation by AfCAA, we affirm that the information provided in this accreditation application and the accompanying supporting documents fully and fairly describes the financial reporting, disclosure, and administrative practices of our company. We also affirm as an applicant to abide by the terms of the relationship between AfCAA and its members as set forth in the AfCAA Membership Policies ([www.afcaa.org/Content/Membership Policies](http://www.afcaa.org/Content/Membership_Policies)) regarding both the application process and any subsequent relationship.

Signature Required

C.E.O. _____

By signing above, you acknowledge your affirmation of the Statement of Compliance

Please Print Name _____

Date

Company Name _____

*Please provide written authorization for signing this document if not the C.E.O

Supplemental Information

If more space is needed for any questions on these pages, please attach a separate sheet.

1. What is the timeliness of reconciling all of the company's cash and cash equivalents accounts (this includes bank, savings, and money market accounts)? For example, monthly?
2. Does the company have inventory that is not reflected on the financial statements? If **YES**, please describe and estimate the value of the inventory?

Does the company have plant, property or equipment assets that are not reflected on the financial statements? If **YES**, please describe and estimate the value of these assets.

3. Please estimate the amount of payables or accruals that are not reflected at the end of the accounting period
4. Are there any payables (whether or not reflected on the financial statements) to employees or related parties? If **YES**, describe and identify amounts
5. Are the terms and other provisions of long-term liability agreements properly disclosed in the financial statements? If **NO**, please describe.
6. Are net assets classified between unrestricted, temporarily restricted, and permanently restricted on the financial statements? If **NO**, please explain.
7. Are expenses functionally allocated (program, general and administration, and fund -raising) either on the statements of activity or in the footnotes to the financial statements? If **NO**, please provide an estimate of the functional expenses that agrees with total expenses on the year-end financial statements:

Program Expenses	
General and Administrative	
Fund raising	
Total Expenses	

Total expenses should equal your total expense on your financial statements

8. Please describe the internal controls relating to cash and checks received by the organization. Identify the position title of the individuals performing the various steps in the process, *e.g.*, opening the mail, counting checks and cash, preparing the deposit, taking the funds to the bank, performing the bank reconciliation.
9. Please describe the internal controls relating to the disbursement of funds. Identify the position titles of the individuals performing the various steps in the process, *e.g.*, approving invoices, expense reports, etc., for payment, writing/preparing the checks, signing the checks, and distributing the checks.
10. Does the company have (and follow) an accountable expense reimbursement plan? If **NO**, please explain.
11. How does the company determine whether workers will be considered employees or independent contractors?
12. Have there been any occurrences of significant fraud in the company in the last five years? If **YES**, please describe in a separate document.

Sector Classification

Name of company _____

In order to assist the giving public, AfCAA classifies its accredited company into activity categories. Use this sheet to classify the primary activity of your company. Use separate copies of this sheet to note the company's activity of subsidiaries. Note that parent and subsidiary classifications should not overlap. For example, a company that also operates a school should indicate the parent's classification as Children's Home and the subsidiary's as Education.

Adoption	Community Development	Literature Publishing, Distribution
Advocacy	Conflict Resolution	Marriage, Family
Alcohol and Drug Recovery	Counseling	Media
Apologetics	Disability	Film Ministry
Arts	Discipleship	Internet Ministry
Association	Donor Advised Funds	Radio Ministry
Aviation	Education	Television Ministry
Bible Distribution	Environment, Conservation	Medical, Dental, Health Services
Bible Study	Family & Children Services	Men's Ministry
Bible Training	Financial Services	Military Outreach
Bible Translation	Foundation	Ministry Training, Consulting
Camping, Conference	Human Trafficking	Orphan Care
Chaplaincy	Leadership Training	Prison, Post-Prison
Child Sponsorship	Legal Services	Racial Reconciliation
Children's Home	Literacy Programs	Relief and Development
Children's Ministry		

- If your company does not fit in one of the above classifications, please provide us with a recommended category.

Christian Owned and Run Businesses:

The annual fee for Christian owned businesses is based on the turnover as per the audited financial statements as per the schedule below:

Income of:

At least (\$)	But less than (\$)	Accreditation fee is (\$)
0	50,000	1,000
50,001	100,000	1,250
100,001	150,000	1,500
150,001	200,000	1,750
200,001	250,000	2,000
250,001	300,000	2,250
300,001	350,000	2,500
350,001	400,000	2,750
400,001	450,000	3,000
450,001	500,000	3,250
500,001	600,000	3,500
600,001	750,000	4,000
750,001	950,000	5,000
950,001	1,200,000	6,500
1,200,001	1,500,000	8,500
1,500,001	1,850,000	11,000
1,850,001	2,250,000	14,000
2,250,001	2,700,000	17,500
2,700,001	3,200,000	21,500
3,200,001	3,750,000	26,000
3,750,001	4,350,000	31,000
4,350,001	5,000,000	36,500
5,000,001	And above	42,500

*Please note that these Fees can change at the discretion of the AfCAA Board

Subsidiary and Program Information

AfCAA makes available through its website summary information on accredited companies as well as subsidiaries and programs of accredited companies.

To qualify as a **subsidiary**, the following criteria must be met:

- (1) the financial activity of the subsidiary should be included in the company's audit, and
- (2) the subsidiary should also be Christian owned and un

To qualify as a **program**, the activity (not a separate entity) must be conducted under the control of the accredited company.

If you have subsidiaries or programs that meet the above criteria and you would like them listed with AfCAA, please complete the following for each subsidiary:

Accredited Company Name: _____

1. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Postal Code _____

Telephone _____ Fax _____

E-mail _____

Website _____

Company type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

2. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Postal Code _____

Telephone _____ Fax _____

E-mail _____

Website _____

Company type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

3. Subsidiary or Program (please check one)

Name _____

Address _____

City _____ State _____ Postal Code _____

Telephone _____ Fax _____

E-mail _____

Website _____

Company type (such as missions, adoption, counseling, etc.) _____

Contact Person _____

Description (100 words or less)

** If you have more subsidiaries, photocopy this document as needed. **