

# AfCAA Accreditation Application Form for Christian Owned and Run Businesses

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 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

- One off USD 300 application fee.
- Completed and signed AfCAA application form.

### STANDARD 1: Doctrinal Foundation

- Signed and dated statement of Faith affirming a commitment to the Evangelical 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).
- 2 recent letters of reference from either; one of your donors, or current AfCAA accredited members, ECFA accredited organisations, lawyer, external auditors, and partners.

### STANDARD 2: Leadership and Governance

- A scanned copy of your certificate of Incorporation.
- Articles of incorporation or Company constitution or legal equivalent – signed and dated by appropriate corporate officers.
- Organogram/Organisation Chart illustrating the structure of your Company and the various functions/departments.
- Mission and Purpose Statement (100-word description of your Company).
- A copy of your governing policy (e.g. Board policy manual, board charter and governance manual or its equivalent).
- Document indicating calendar of board meetings.

### STANDARD 3: Talent Management

- HR policy manual.
- List of all employees showing their positions, departments, when they joined the Company, disaggregated data on number of males: female.
- Sample job description of a current staff.

### STANDARD 4: Learning and Innovation

- Strategic plan document.

- Monitoring and evaluation documents/framework.
- Copy of knowledge management policy or equivalent policy that shows how knowledge is captured, stored and secured to protect integrity.
- Copy of most recent Annual Report.

### STANDARD 5: Cultural Differences, Acceptance and Interdependence

- Evidence of training on cross cultural awareness.

### STANDARD 6: Financial Management and Disclosure

- Financial Manual and Procurement Manual.
- Financial statement reports for donors.
- Annual operating budget.
- Copy of the latest audited report and the management letter from an independent auditor.
- Policy on acknowledgement of gifts in kind.
- Copies of returns submitted to the tax authorities and other relevant regulators for annual compliance purposes. If your Company is not required to file returns, please explain the exemption.
- Tax exemption certificate (if applicable).
- Letter from lawyer showing your Company is not under litigation.
- Tax Compliance Certificate.

### STANDARD 7: Resource Mobilization

- Resource mobilization plan.
- Sample appeal sent to a donor and sample report to donors/investors/bank/microfinance on use of funds.
- Thank you notes to donors (where applicable).
- Compliance with AfCAA Standard 7 on Resource Mobilisation.

(\*\*All documents are to be submitted in PDF format, if possible, to [info@afcaa.org](mailto:info@afcaa.org))

# 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?

YES NO

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](mailto: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 company 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 company accomplishments against the strategic plan. Furthermore, the Board shall ensure the company has systems and structures that enable it to discharge its moral, fiscal and social responsibilities.

	YES	NO
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 <a href="http://www.afcaa.org">www.afcaa.org</a> 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"/>

	YES	NO
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:

	YES	NO
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 Company shall put in place a staff retention mechanism as well as staff development programs that encourage personal growth, career progression, and skills upgrade. The Company shall strive to pay competitive market rate salaries that take into account the dynamic work environment and the Company'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.

	YES	NO
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"/>

	YES	NO
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:

	YES	NO
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"/>
D. Has the company established suitable approached 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.

	YES	NO
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.

	YES	NO
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.

	YES	NO
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:

	YES	NO
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"/>
<ul style="list-style-type: none"> <li>– Gender equality;    - Freedom of association;</li> <li>– Hiring indigenous people;                                      - Forced labour / child labour;</li> <li>– Disability at work;    - Slavery;</li> <li>– Maternity protection;     - Gender based pay difference;</li> </ul>		

**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.

	YES	NO
A. Does the board or its designated committee (consisting of a majority of independent members) maintain appropriate communication with the independent certified public accountant or equivalent?	<input type="checkbox"/>	<input type="checkbox"/>
B. Is the board appraised of any material weakness in internal controls or other significant risks?	<input type="checkbox"/>	<input type="checkbox"/>
C. Is the full board appraised by the CPA or equivalent of any significant deficiencies in internal controls, compliance issues, or risks?	<input type="checkbox"/>	<input type="checkbox"/>



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.

	YES	NO
A. Does the company have a finance department or equivalent who is	<input type="checkbox"/>	<input type="checkbox"/>
– 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?	<input type="checkbox"/>	<input type="checkbox"/>

**Tax Exemption**

	YES	NO
A. Where applicable has your company filed and obtained exemption from applicable authorities?	<input type="checkbox"/>	<input type="checkbox"/>
B. Are your company’s audited financial statements provided to shareholder or stakeholder upon written request?	<input type="checkbox"/>	<input type="checkbox"/>
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?	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>

## Standard 7: Resource Mobilisation

### 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.

	YES	NO
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 your Country?  
\_\_\_\_\_ outside your Country?

**Programs:** Approximately how many people are reached/served annually: \_\_\_\_\_ within your Country?  
\_\_\_\_\_ outside your Country?

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			
<b>Assets</b>		<b>Liabilities</b>	
<b>Non-Current assets</b>		<b>Non – current liabilities</b>	
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			
<b>Current assets</b>		<b>Current Liabilities</b>	
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			
		<b>Equity</b>	
		Share capital	
		Share premium	
		Reserves	
		Retained earnings	
<b>Total Assets</b>		<b>Total Equity and liabilities</b>	
*To be completed in local currency			
*Fill appropriately depending on nature of business			

<b>Statement of comprehensive income</b>			
<b>Continuing operations</b>		<b>Profit from continuing operations</b>	
Revenue		Discontinued operations	
Cost of sales		Profit/(loss) from discontinued operation	
<b>Gross profit</b>		<b>Profit for the year</b>	
Other income			
Selling and distribution expenses		<b>Other comprehensive income</b>	
Administrative expenses			
Research and development expenses		Foreign currency translation differences	
Other expenses		Net profit/loss from on hedge investment	
<b>Results from operating activities</b>		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	
<b>Profit before tax</b>			
Tax expense			
<b>Profit from continuing operations</b>		<b>Total comprehensive income for the year</b>	
*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 letter of engagement 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

# List of Board Members

<b>Company Name</b>						Related by blood or marriage to another board member or staff member? If YES, indicate the relationship	Material business relationship with the Company or other board members? If YES, indicate the relationship	Indicate the professional skill of the Board Members (e.g. HR, Finance, Governance, ICT, etc.)			
Please enter the board member details of all board members. Indicate the information for the board chair on the first line											
Name of Board Member	Gender		Email Address	Designated Role in the Board	Highest Level of Education Attained				Board Term		
	M	F				Start (MM/YY)	End (MM/YY)				

\*If more space is needed, please print more of these pages and mail

# 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	
<b>Total Expenses</b>	

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 companies 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.

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

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

# AfCAA Fee Schedule

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

*Turnover 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, counselling, 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, counselling, 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, counselling, etc.) \_\_\_\_\_

Contact Person \_\_\_\_\_

Description (100 words or less)

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