

Forum for African Women Educationalists -
Uganda Chapter
Financial statements for the year ended 31
December 2017

KPMG
Certified Public Accountants
P O Box 3509
KAMPALA
This report contains 28 pages

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

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FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

COMPANY INFORMATION

BOARD OF DIRECTORS

Ms. Atim Margaret W. Mugeni	-	Chairperson
Ms. Christine Kyeyune Kawooya	-	Vice chairperson
Ms. Philo Nyadoi	-	General Secretary
Ms Mutumba Kiiza Irene	-	Publicity secretary
Ms. Annet Cherotich Batya	-	Treasurer
Ms Obbo K. Jovent	-	Representative from western region
Ms Linus Nasimiyu	-	Representative from eastern region
Ms Seraphine Awacango	-	Representative from northern region
Ms Maria Lukwago	-	Representative from central region
Ms Lillian Kabahweza	-	Representative organizations
Ms Maureen Tweyongyere	-	Representative individuals
Ms Ida Kigonya	-	Representative MoGLSD
Ms Debbie Iyute	-	Representative People with disabilities
Mr Brighton Barugahare	-	Representative MoES
Ms KyalimpaFlorence	-	FABA Representative

SECRETARY

Ms. Susan Opok Tumusiime	-	Executive Director FAWEU
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SENIOR MANAGEMENT

Ms. Susan Opok Tumusiime	-	Executive Director FAWEU
Mr. Felix Onama	-	Senior Finance Officer
Ms. Ida Percy Mutesasira	-	Human Resource Manager

AUDITORS

KPMG
Certified Public Accountants
3rd Floor, Rwenzori Courts
Plot 2 & 4A Nakasero Road
PO Box 3509
Kampala, Uganda

REGISTERED OFFICE

Plot 328
Magulu Close, Bukoto
PO Box 24117
Kampala, Uganda



FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

COMPANY INFORMATION (CONTINUED)

LAWYERS

Nagawa Associated Advocates
2nd Floor Kira House,
Plot 4A Pilkington Road
PO Box 11818
Kampala, Uganda

BANKERS

DFCU Bank Uganda
PO Box 70
Kampala, Uganda

Stanbic Bank Uganda Limited
PO Box 7131
Kampala, Uganda

Ecobank
Plot 4 Parliament Avenue
PO Box 7368
Kampala, Uganda

**FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017**

ACRONYMS

CEDAW	-	Convention on the Elimination of all forms of Discrimination Against Women
FABA	-	Former Alumni Beneficiaries Association
FAWEU	-	Forum for African Women Educationalists Uganda Chapter
FK-Norway	-	Fredskorpset Norway
IFRS	-	International Financial Reporting Standards
MoES	-	Ministry of Education and Sports.
MoGLSD	-	Ministry of Gender, Labour and Social Development
MTN	-	Mobile Telephone Network
NSSF	-	National Social Security Fund

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

DIRECTORS' REPORT

The directors submit their report together with the audited financial statements for the year ended 31 December 2017, which disclose the state of affairs of Forum for African Women Educationalists Uganda Chapter ("the Company"). The Company is limited by guarantee and has no share capital.

1. Principal activities

FAWE Uganda seeks to empower girls and women through gender responsive education. FAWE Uganda works hand-in-hand with communities, schools, civil society, non-governmental organizations and ministries to achieve gender equity and equality in education through targeted programmes.

FAWE Uganda's mission is to promote gender equity and equality in education in Uganda by influencing policies and nurturing positive practices and attitudes towards girl education.

2. Results for the year

The income available for utilisation during the year was Ushs 5,433,051,800 and the expenditure incurred amounted to Ushs 6,595,799,959 resulting in a deficit for the year of Ushs (1,162,747,159).

3. Directors

The directors who held office during the year and to the date of this report are as shown on Page 3.

4. Auditors

The auditors, KPMG, being eligible for reappointment, have expressed willingness to continue in office in accordance with section 167(2) of the Companies Act.

5. Approval of the financial statements

The financial statements were approved by the Board of Directors on 22/02/.....2019.

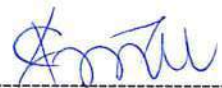
By Order of the Board



Board Chairperson

22/02/2019

Date



Treasurer

22/02/2019

Date



General Secretary

22/02/2019

Date

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF DIRECTORS' RESPONSIBILITY

The Company's directors are responsible for the preparation of financial statements that present in material respects the affairs of Forum For African Women Educationalists Uganda Chapter comprising the statement of financial position as at 31 December 2017, and the statements of income and expenditure, changes in accumulated fund for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with basis of accounting set out in note 1.1 and in the manner required by the Companies Act of Uganda, 2012.

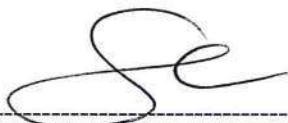
The directors are also responsible for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of risk management.

The directors have made an assessment of the ability of the Company to continue as going concern and have no reason to believe that the business will not be a going concern in the year ahead.

The auditors are responsible for reporting on whether the financial statements are prepared in all material respects in accordance with the applicable financial reporting framework.

Approval of financial statements

The financial statements of Forum for African Women Educationalists Uganda Chapter, as identified in the first paragraph, were approved by the board of directors on 22/02/2019 and signed by:



Executive Director

22/2/19
Date



Senior Finance Officer

21/02/2019
Date



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Certified Public Accountants
3rd Floor, Rwenzori Courts
Plot 2 & 4A, Nakasero Road
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Independent auditors' report

TO THE MEMBERS OF FORUM FOR AFRICAN WOMEN EDUCATIONALISTS

Opinion

We have audited the financial statements of Forum for African Women Educationalists Uganda Chapter (FAWE Uganda) (the "Company"), which comprise the statement of financial position as at 31 December 2017, and the statements of income and expenditure, changes in accumulated fund and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies set out on pages 11 to 29.

In our opinion, the financial statements of Forum for African Women Educationalists Uganda Chapter (FAWE Uganda) for the year ended 31 December 2017 are prepared, in all material respects, in accordance with the accounting policies set out in note 1 of the financial statements and the Companies Act of Uganda, 2012.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - Basis of Accounting and Restrictions

We draw attention to Note 1 which describes the basis of accounting. The financial statements have been prepared to provide information to the management of FAWE Uganda. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for FAWE Uganda and should not be distributed to or used by parties other than FAWE Uganda. Our opinion is not modified in respect of this matter.

Other information

Management of FAWE Uganda is responsible for the other information set out on page 3 to 7. The other information comprises the information included in the Company information, Acronyms, Directors' report and the Statement of Directors' responsibility, but does not include the Financial Statements and our auditors report thereon.

Our opinion on the Financial Statement does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statement, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statement or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.



Independent auditors' report

TO THE MEMBERS OF FORUM FOR AFRICAN WOMEN EDUCATIONALISTS (Continued)

Responsibilities of Directors for the Financial Statements

The directors are responsible for the preparation of the financial statements in accordance with the accounting policies set out in note 1 of the financial statements, and for such internal control as the directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Independent auditors' report

TO THE MEMBERS OF FORUM FOR AFRICAN WOMEN EDUCATIONALISTS (Continued)

From the matters communicated with directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies Act of Uganda 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 statements of financial position and comprehensive income are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditors' report is CPA Stephen Ineget – P0401

KPMG
Certified Public Accountants
3rd Floor, Rwenzori Courts
PO Box 3509
Kampala, Uganda

Date: 22 February 2019



FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	2017 Ushs'000	2016 Ushs'000
Donations	2	5,931,462	4,872,194
Other Income	3	70,760	532,521
Refunds	3.1	<u>(569,170)</u>	<u>(-)</u>
Total Income		<u>5,433,052</u>	<u>5,404,715</u>
Expenditure	4		
Personnel costs	4.1	1,117,287	757,457
Accommodation	4.2	245,688	320,068
Basic needs and scholastic materials	4.3	603,442	588,987
Conferences and meetings	4.4	133,498	190,851
Fuel	4.5	85,570	97,980
Audit fees	4.6	44,240	42,922
Per diem	4.7	242,281	402,277
School fees and tuition	4.8	656,154	1,425,181
Professional fees	4.9	88,694	183,017
Security services	4.10	30,015	42,969
Communication	4.11	297,970	62,016
Meals, refreshments and upkeep	4.12	399,942	240,867
Office Supplies, utilities and others	4.13	201,621	114,612
Town running	4.14	64,419	33,608
Stationery	4.15	76,692	167,512
Transport	4.16	275,491	271,128
Maintenance	4.17	517,433	100,761
Vehicle and venue hire	4.18	61,994	78,490
Insurance	4.19	152,508	91,214
Construction costs	4.20	-	15,900
Bank charges	4.21	18,004	21,392
Research costs	4.22	18,400	55,147
Supply of text books	4.23	-	30,635
Other costs	4.24	249,877	518,846
Equipment	4.25	349,563	-
Facilitation	4.26	650,312	-
Legal fees	4.27	14,705	-
Total expenditure		<u>6,595,800</u>	<u>5,853,837</u>
Deficit		<u>(1,162,748)</u>	<u>(449,122)</u>

The notes set out on pages 15 to 29 form an integral part of these financial statements.

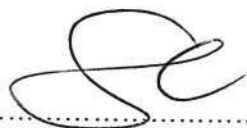
FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017

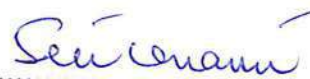
	Notes	2017 Ushs'000	2016 Ushs'000
Assets			
Cash and Bank	5	698,130	1,863,722
Receivables	6	<u>145,743</u>	<u>-</u>
Total assets		<u>843,873</u>	<u>1,863,722</u>
Accumulated Fund and Liabilities			
Payables	7	<u>177,685</u>	<u>34,786</u>
		<u>177,685</u>	<u>34,786</u>
Accumulated Fund			
Accumulated Fund		<u>666,188</u>	<u>1,828,936</u>
Total Accumulated Fund and Liabilities		<u>843,873</u>	<u>1,863,722</u>

The notes set out on pages 15 to 29 form an integral part of these financial statements

The financial statements were approved by the directors on 22/02/2019 and signed on its behalf by:



.....
Executive Director



.....
Senior Finance Officer



FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF CHANGES IN ACCUMULATED FUND FOR THE YEAR ENDED 31 DECEMBER 2017

	Ushs'000
Balance as at January 1, 2016	2,278,058
Deficit for the year	<u>(449,122)</u>
Balance as at December 31, 2016	<u>1,828,936</u>
Deficit for the year	<u>(1,162,748)</u>
Balance as at December 31, 2017	<u>666,188</u>

The notes set out on pages 15 to 29 form an integral part of these financial statements

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2017

	Note	2017 Ushs'000	2016 Ushs'000
Cash flows from operating activities			
(Deficit)/surplus for the year		<u>(1,162,748)</u>	<u>(449,122)</u>
Increase/(Decrease) in receivables		(145,743)	429,560
Increase in payables		<u>142,899</u>	<u>7,286</u>
Net cash (used in) / generated from operating activities		<u>(1,165,592)</u>	<u>(12,276)</u>
Cash flows from investing activities			
		—	—
Net decrease in cash and cash equivalents		(1,165,592)	(12,276)
Cash and cash equivalents at 1 January		<u>1,863,722</u>	<u>1,875,998</u>
Cash and cash equivalents at 31 December	5	<u>698,130</u>	<u>1,863,722</u>

The notes set out on pages 15 to 29 form an integral part of these financial statements

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and principal accounting policies

The financial statements have been prepared in accordance with modified cash basis of accounting and FAWE Uganda guidelines and regulations. On this basis, income is recognised when received and expenses are recognized when paid rather than when incurred. The basis is modified to accrue for unliquidated advances and payables.

Accordingly, the financial statements are not intended to be in conformity with International Financial Reporting Standards (IFRS). IFRS include International Accounting Standards (IAS), IFRS pronouncements and Interpretation by the International Accounting Standards Board (IASB).

The accounting policies enumerated below relate to the Fund Accountability Statement as a whole.

(i) Grant Income Recognition

Income comprises grants from donors. Grants are recognized as income when received. No grant is anticipated or recorded prior to actual receipt. Any unutilized designated funds received during the year are refunded to the donors in line with the funding agreements.

(ii) Expenditure

Expenditure comprises expenses incurred directly for approved programme activities. These are recognized when accountabilities of the payments are made.

(iii) Foreign currency

FAWE Uganda general ledger is maintained in Uganda Shillings. Transactions denominated in any currency other than the Uganda Shillings are translated at rates ruling at that date. The resulting differences, if any are dealt with in the statement of income and expenditure.

(iv) Post-employment benefits

FAWE Uganda registered its staff for the National Social Security Fund (NSSF) and is compliant with the statutory requirements. Contributions to NSSF are determined by local statute and are shared between employer and employee. The Company's contributions of 10% on employee emoluments are charged to the income and expenditure statement in the year in which they relate.

(v) Fixed Assets

Fixed assets are expensed in the income and expenditure statement in the period of purchase. The financial position does not, therefore, reflect the value of fixed assets at the year end. Fixed assets are defined as tangible assets which have been acquired with the intention of being used on a continuing basis for a period exceeding one year. However a fixed asset register is maintained for tracking purposes.

(vi) Advances

These mainly comprise of activity working advances not accounted for at year end.

(vii) Payables

These represent outstanding invoices and commitments at year end such as audit fees.

(viii) Cash and cash equivalents

Cash and cash equivalents comprise cash at hand and demand deposits in the bank.

(ix) Accumulated Fund

This comprises of accumulated surpluses and deficits for the previous years plus the deficit for the current year.

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

(Continued)

(x) Inventory

Stock items are expensed in the income and expenditure statement in the period of purchase. The financial position does not, therefore, reflect the value of inventory at the year end.

(xi) Taxation

The organisation is not subject to tax on surplus funds due to the nature of its operations however the process of obtaining a tax exemption certificate from Uganda Revenue Authority is ongoing. Consequently, no tax provision has been incorporated in the financial statements.

(xii) Comparatives

The comparative figures have not been adjusted in the current year.

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
(Continued)

2. DONATIONS

	2017 Ushs'000	2016 Ushs'000
MasterCard Foundation	2,943,869	-
Dubai Cares	853,608	-
Beautiful World Secondary	-	23,195
Beautiful World University	43,020	70,230
CEDAW	296,432	263,316
FORBERG	273,327	124,825
Irish Aid Secondary Education	-	2,229,000
Irish Aid Higher Education	-	743,000
FK Norway Income	199,966	244,157
Packard	165,386	322,074
TIDES	1,077,600	1,012,500
MTN	<u>78,254</u>	<u>84,054</u>
	<u>5,931,462</u>	<u>4,872,194</u>

3. OTHER INCOME

	2017 Ushs'000	2016 Ushs'000
FAWEU Higher Education	-	3,000
Membership Income	3,110	1,850
Mobile Library Income	-	-
FK Norway Income	-	244,157
Car Hire	47,800	35,300
Other Income	19,850	64,480
University of Maryland	-	23,063
Justice Julia Sebutinde	-	5,372
Most significant change	-	2,672
Interest earned	-	25,644
MasterCard Foundation	-	114,168
Digi Girls	<u>-</u>	<u>12,815</u>
	<u>70,760</u>	<u>532,521</u>

3.1. Refunds

	2017 Ushs'000	2016 Ushs'000
Irish Aid secondary education	219,020	-
Irish Aid higher education	<u>350,150</u>	<u>-</u>
	<u>569,170</u>	<u>-</u>

Refunds relate to designated donor funds that are not utilised during the year.

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
 (Continued)

4. EXPENDITURE

4.1 Personnel Costs

	2017 Ushs'000	2016 Ushs'000
MacArthur	5,958	22,924
Forberg	48,290	18,908
Irish Secondary	-	278,887
Irish Aid Higher Education	60,101	-
Dubai Cares	192,738	-
MasterCard Foundation	419,211	-
Beautiful world secondary	-	8,364
Tides	260,044	327,452
Packard	43,490	50,704
Car Hire	600	-
Beautiful world university	-	18,371
FK Norway	1,658	2,224
Plan International-CEDAW	<u>85,197</u>	<u>29,623</u>
	<u>1,117,287</u>	<u>757,457</u>

4.2 Accommodation

	2017 Ushs'000	2016 Ushs'000
Plan International-CEDAW	5,485	-
Irish higher education	45,915	103,927
Dubai Cares	26,282	-
Packard	-	14,440
MTN	16,710	3,640
Beautiful world university	15,730	15,047
Tides	37,000	9,120
Forberg	33,941	40,712
Julia Sebutinde	-	560
FK Norway	-	64,777
Irish Aid secondary education	-	5,520
Master Card foundation	<u>65,625</u>	<u>62,325</u>
	<u>245,688</u>	<u>320,068</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
 (Continued)

4.3 Basic needs and scholastic materials

	2017 Ushs'000	2016 Ushs'000
Forberg	6,268	3,008
Irish Aid secondary education	-	494,125
Irish higher education	-	60,280
Plan International-CEDAW	12,840	-
Beautiful World University	7,500	-
FK Norway	4,257	-
Dubai Cares	80,320	-
MasterCard Foundation	425,177	-
MTN Foundation	16,600	8,200
TIDES	50,480	-
Mac Arthur	-	-
	<u> </u>	<u>23,374</u>
	<u>603,442</u>	<u>588,987</u>

4.4 Conferences and Meetings

	2017 Ushs'000	2016 Ushs'000
Irish Aid secondary education	-	6,696
Irish Aid higher education	15,648	9,324
MasterCard Foundation	12,122	-
Tides	36,235	68,245
MTN Foundation	500	-
Car Hire	42,053	-
Plan International-CEDAW	6,860	28,566
Packard	4,130	57,064
Forberg	-	3,540
Beautiful world university	-	4,600
Others	<u>15,950</u>	<u>12,816</u>
	<u>133,498</u>	<u>190,851</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
 (Continued)

	2017 Ushs'000	2016 Ushs'000
4.5 Fuel		
MacArthur	-	2,780
Forberg	4,725	11,820
Irish Aid secondary education	-	45,841
Irish Aid higher education	-	6,524
Plan International-CEDAW	1,680	-
Dubai Cares	27,898	-
Car Hire	3,000	-
Packard	520	6,288
MasterCard Foundation	17,961	-
Beautiful world university	-	3,000
Tides	26,786	21,727
Others	<u>3,000</u>	<u>-</u>
	<u>85,570</u>	<u>97,980</u>
4.6 Audit Fees		
	2017 Ushs'000	2016 Ushs'000
Irish Aid secondary education	-	7,500
Dubai Cares	4,000	-
Forberg	5,201	-
Packard	-	7,400
Fk Norway	-	8,350
MTN Foundation	1,500	-
MasterCard Foundation	19,000	-
Mac -Arthur	-	7,024
Tides	<u>14,539</u>	<u>12,648</u>
	<u>44,240</u>	<u>42,922</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
(Continued)

4.7 Per Diem

	2017	2016
	Ushs'000	Ushs'000
MacArthur	-	13,300
Forberg	3,050	8,420
Irish Aid secondary education	4,050	143,786
Irish Aid higher education	-	22,750
Dubai Cares	75,200	-
Beautiful world secondary education	-	5,830
On-advocacy	-	-
Packard	3,250	35,400
Educans	-	-
Tides	87,010	63,797
Beautiful world university	165	4,560
Fk Norway	64,206	82,034
Master card foundation	3,250	18,780
Plan International-CEDAW	<u>2,100</u>	<u>3,620</u>
	<u>242,281</u>	<u>402,277</u>

4.8 School Fees and Tuition

	2017	2016
	Ushs'000	Ushs'000
Forberg	75,444	98,000
Irish secondary education	-	795,683
Irish higher education	118,537	201,356
ADB	-	-
Beautiful world secondary	-	10,559
Packard	850	41,602
Car Hire	1,000	-
MTN	41,243	21,698
Beautiful world university	35,519	48,076
Justice Julia Sebutinde	1,004	4,312
MasterCard Foundation	245,457	-
Mac Arthur	137,100	158,803
Others	-	9,392
Tides	<u>-</u>	<u>35,700</u>
	<u>656,154</u>	<u>1,425,181</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
(Continued)

4.9 Professional Fees

	2017 Ushs'000	2016 Ushs'000
MacArthur	-	1,600
Dubai Cares	52,930	-
Packard	-	1,534
Tides	9,183	62,504
Fk Norway	-	11,112
Forberg	-	6,000
Car Hire	3,266	-
Master card foundation	23,315	33,934
Others	-	66,333
	<u>88,694</u>	<u>183,017</u>

4.10 Security Services

	2017 Ushs'000	2016 Ushs'000
Irish Aid secondary education	-	3,786
Irish Aid higher education	2,442	3,200
Dubai Cares	4,483	-
Tides	9,204	30,382
Packard	4,602	1,062
Plan International-CEDAW	4,602	2,301
Others	2,301	-
MasterCard Foundation	80	-
Beautiful world university	-	1,062
Forberg	2,301	1,176
	<u>30,015</u>	<u>42,969</u>

4.11 Communication

	2017 Ushs'000	2016 Ushs'000
MacArthur	1,118	290
Forberg	666	280
Irish Aid secondary education	-	17,795
Irish Aid higher education	250	3,322
Dubai Cares	17,632	-
MasterCard Foundation	214,923	-
Packard	16,896	15,656
Plan International-CEDAW	4,791	700
Locally generated	41,694	23,973
	<u>297,970</u>	<u>62,016</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

(Continued)

4.12 Meals, Refreshments and Upkeep

	2017 Ushs'000	2016 Ushs'000
Forberg	38,697	34,000
Irish Aid secondary education	-	147,600
Irish Aid higher education	81,823	19,729
Plan International-CEDAW	77,221	-
Packard	-	11,501
Dubai Cares	42,972	-
Beautiful world university	-	15,150
Justice Julia Sebutinde	-	500
Tides	41,635	12,387
MasterCard Foundation	<u>117,594</u>	<u>-</u>
	<u>399,942</u>	<u>240,867</u>

4.13 Office Supplies, Utilities and Others

	2017 Ushs'000	2016 Ushs'000
Forberg	3,905	9,567
Mac Arthur	-	15,800
Dubai Cares	36,480	-
MTN Foundation	10,844	-
Irish Aid higher education	5,629	15,860
Packard	-	11,435
MasterCard Foundation	34,168	-
Tides	94,624	36,886
Irish aid secondary education	-	16,971
Fk Norway	-	7,013
Plan International-CEDAW	<u>15,971</u>	<u>1,080</u>
	<u>201,621</u>	<u>114,612</u>

4.14 Town Running

	2017 Ushs'000	2016 Ushs'000
Irish Aid secondary education	-	5,160
Tides	43,010	25,443
Irish Aid Higher	150	-
Dubai Cares	1,000	-
Car Hire	1,385	-
MasterCard Foundation	10,784	-
Forberg	7,840	1,905
Packard	<u>250</u>	<u>1,100</u>
	<u>64,419</u>	<u>33,608</u>

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(Continued)

4.15 Stationery

	2017	2016
	Ushs'000	Ushs'000
Forberg	6,758	3,825
Irish Aid secondary education	-	3,187
Dubai Cares	4,515	-
MasterCard Foundation	46,426	-
Car Hire	2,217	-
Packard	200	27,782
Plan international-CEDAW	6,616	3,454
Educans	-	-
MacArthur	-	-
Tides	9,960	128,930
Irish Aid higher education	-	334
	<u>76,692</u>	<u>167,512</u>

4.16 Transport

	2017	2016
	Ushs'000	Ushs'000
Irish Aid secondary education	-	143,800
Irish Aid higher education	13,600	47,250
MacArthur	-	700
Dubai Cares	67,382	-
MasterCard Foundation	33,688	-
Packard	3,540	10,950
Forberg	410	-
Plan International-CEDAW	60,774	7,700
Tides	96,097	53,106
Fk Norway	-	7,622
	<u>275,491</u>	<u>271,128</u>

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 (Continued)

4.17 Maintenance

	2017 Ushs'000	2016 Ushs'000
Forberg	5,989	14,736
Irish Aid secondary education	-	13,277
Irish Aid higher education	394	25,929
Dubai Cares	174,653	-
MTN Foundation	9,765	-
Packard	4,728	9,648
Mobile Library	15,838	-
MasterCard Foundation	172,463	-
Beautiful world university	-	9,573
Car Hire	61,607	-
Beautiful world secondary	-	960
Tides	59,168	25,322
Plan International	-	1,316
Others	7,577	-
Locally generated	<u>5,251</u>	<u>-</u>
	<u>517,433</u>	<u>100,761</u>

4.18 Vehicle and Venue Hire

	2017 Ushs'000	2016 Ushs'000
Forberg	1,800	3,600
Irish Aid secondary education	-	32,560
Irish Aid higher education	-	4,250
Dubai Cares	39,152	-
MTN Foundation	1,750	-
Beautiful world university	-	400
MacArthur	-	600
Packard	500	10,000
Plan International-CEDAW	220	600
MasterCard Foundation	322	-
Tides	<u>18,250</u>	<u>26,480</u>
	<u>61,994</u>	<u>78,490</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
(Continued)

4.19 Insurance

	2017 Ushs'000	2016 Ushs'000
MasterCard Foundation	95,738	-
Irish Aid secondary education	-	26,026
Irish Aid higher education	2,368	-
Tides	53,074	53,041
Dubai Cares	1,328	-
Fk Norway	-	1,670
Packard	-	2400
Plan International-CEDAW	-	8,077
	<u>152,508</u>	<u>91,214</u>

4.20 Construction Costs

	2017 Ushs'000	2016 Ushs'000
MacArthur	-	15,900
	<u>-</u>	<u>15,900</u>

4.21 Bank Charges

	2017 Ushs'000	2016 Ushs'000
MacArthur	1,053	1,546
Forberg	1,296	1,329
Irish Aid secondary education	-	2,383
Irish Aid higher education	2,229	3,233
Dubai Cares	1,668	-
Beautiful world secondary	-	231
Mobile Library	36	-
Packard	739	1,122
Plan international-CEDAW	1,016	914
FK Norway	584	2,616
Beautiful world university	1,175	777
Tides	2,463	5,809
Euro Account	425	-
Julia Sebutinde	468	-
MasterCard Foundation	3,680	-
MTN Foundation	344	284
Others	828	815
OXFAM	-	333
	<u>18,004</u>	<u>21,392</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER
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 (Continued)

4.22 Research Costs

	2017 Ushs'000	2016 Ushs'000
Others	-	23,380
Beautiful World Canada - University	600	-
Forberg	-	3,000
Irish Aid higher education	<u>17,800</u>	<u>28,767</u>
	<u>18,400</u>	<u>55,147</u>

4.23 Supply of text books

	2017 Ushs'000	2016 Ushs'000
Irish aid Secondary education	-	30,635
	-	<u>30,635</u>

4.24 Other Costs

	2017 Ushs'000	2016 Ushs'000
MacArthur	300	22,141
Forberg	9,307	23,464
Irish Aid secondary education	3,130	42,284
Irish Aid higher education	3,583	23,588
Others	-	23,790
Nairobi regional office	6,301	6,346
Dubai Cares	11,125	-
Car Hire	636	-
Packard	3,045	4,214
FK Norway	120,808	65,682
Plan international-CEDAW	3,142	19,650
Beautiful world university	5,100	3,255
MasterCard Foundation	52,880	-
Tides	30,520	258,620
Other costs	-	<u>25,812</u>
	<u>249,877</u>	<u>518,846</u>

Other costs comprise mainly of staff welfare, housing, office cleaning and equipment to schools.

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(Continued)

4.25 Equipment

	2017 Ushs'000	2016 Ushs'000
Dubai Cares	6,116	-
FK Norway	2,900	-
MasterCard Foundation	306,600	-
Tides	<u>33,947</u>	<u>-</u>
	<u>349,563</u>	<u>-</u>

4.26 Facilitation

	2017 Ushs'000	2016 Ushs'000
MacArthur	25,529	-
Irish Aid higher education	17,020	-
Dubai Cares	127,831	-
FK Norway	11,160	-
Plan international-CEDAW	109,762	-
Beautiful world university	488	-
MasterCard Foundation	320,353	-
Tides	29,450	-
MTN Foundation	<u>8,719</u>	<u>-</u>
	<u>650,312</u>	<u>-</u>

4.27 Legal Fees

	2017 Ushs'000	2016 Ushs'000
MasterCard Foundation	11,105	-
Tides	<u>3,600</u>	<u>-</u>
	<u>14,705</u>	<u>-</u>

FORUM FOR AFRICAN WOMEN EDUCATIONALISTS UGANDA CHAPTER

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017
(Continued)

5. CASH AND BANK

	2017 Ushs'000	2016 Ushs'000
Beautiful world university	363	11,113
Beautiful world secondary	-	1,413
Forberg	17,975	761
Plan International-CEDAW	17,870	155,534
Personnel	57895	30,637
Mac Arthur	-	123,076
Dubai Cares	962	-
General FAWE	64,048	136,051
MasterCard Foundation	55160	-
Dollar FAWE	1,581	8,365
Irish Aid secondary education	-	223,433
FAWE Uganda-	36	-
Irish Aid higher education	-	653,617
TIDES	402,096	473,670
Packard	79,063	207
EURO	581	201
Mobile library	-	20,000
Interest at bank	-	25,644
	<u>697.630</u>	<u>1,863.722</u>

6. RECEIVABLES

	2017 Ushs'000	2015 Ushs'000
MasterCard Foundation	69,073	-
Tides	76,670	-
	<u>145.743</u>	<u>-</u>

7. PAYABLES

	2017 Ushs'00	2016 Ushs'000
	0	
Audit Fees	34,532	34,786
FAWE Staff Savings	200	
Dubai Cares	142,953	-
TOTAL	<u>177.685</u>	<u>34.786</u>

