



" Bulding resilience for sustainable development"

**Audit Report and Accounts for
MWOK Humanitarian Organization
Meaningful Wellbeing of people through Knowledge (MWOK)
Registration Number: 12200
For the period ended 31stDecember 2019**



**Audit Report and Accounts for
MWOK Humanitarian Organization Registration Number: 12200
For the period ended 31st December 2019**

Executive summary

for the period ended 31st December 2019

Acronyms and abbreviations used :-

MWOK- Meaningful Well-being of people through Knowledge

ILAHER- Integrated Livelihoods, Adolescent Health and Environmental Restoration

CBO - Community Based Organization

DRR- Disaster Risk Reduction

GBV- Gender Based Violence

SLA- Savings and Loan Associations

STI- Sexual Transmitted Infections

HIV- Human Immune Virus

AIDS- Anti Immune Disease Syndrome

KAP- Knowledge, Attitude and Practices

ASRH- Adolescent Sexual Reproductive Health

CPA- Certified Public Accountant

UGX- Uganda Shillings

USD- United States Dollar

OPM-DOR -Office of the Prime Minister-Department of Refugees

**Audit Report and Accounts for
MWOK Humanitarian Organization Registration Number: 12200
For the period ended 31st December 2019**

For the period ended 31st December 2019

Organization Information :-

Executive Summary :-

Organization Name :-

MWOK Humanitarian Organization

Registration: -

Registered and incorporated on 24th February 2015 as a Non-Governmental Organization Registration Act, CAP by the Ministry of Internal Affairs (National Board for Non-Governmental Organization).

Regn. Number:

12200

Physical Address: -

Ntagiira Nnalya/Ntinda Complex

P.O. Box 2562

Kampala -Uganda

Tel. 041-14-690062, Mob: 0782 412603/0782 029211

E-mail :-mwokhumanitarian 1@gmail.com/info@mwokho.org

Partners: -

Office of the Prime Minister-Department of Refugees (OPM-DOR)

Bankers :-

Kenya Commercial Bank

Forest Mall Branch

Lugogo-Uganda

Key Project Personnel & Informants/Consultants:-

Project Oversight Team :-

Alex Buchunji

MWOK -Board Members:-

Dr Christopher G. Orach (Chairman)

M/s Depio Shiellah (Treasurer)

Mr. Mawadri Michael (Secretary)

Mr. Kaptengan David (Member)

Mr.Gonza Odeke Elvis (Member)

Mr.Chwinyai Steven (Member)

Mr. Wambuzi Fred (Member)

Independent Auditor :-

Mr. Kwiri Stephen (CPA)

Kwiri & Associates

P.O Box 31514 Kampala –Uganda

Waliggo Estates-opposite UNICEF Offices

Plot 16 A George Street

Tel : 0414 250 944

Email : skwiri2002@yahoo.co.uk

**Audit Report and Accounts for
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Executive Summary

1. Structure, governance and management

MWOK Humanitarian Organization is a fully registered National non-government organization/ charity with registration number 12200, regulated by the Registrar of Companies in Uganda.

It is constituted as a company limited by guarantee that was incorporated in 2015 and obtained a full registration with National NGO Board of Uganda by the Ministry of Internal Affairs on 16th July 2016 . The organization is bound by its Articles and Memorandum of Association.

The Board Members listed above are the directors of the organization and trustees of the charity.

The management team holds executive responsibility for implementing the policies and strategies of the organization approved by the Board.

2. Objectives, mission and activities

MWOK Humanitarian Organization is guided by development principles to marshal resources and contribute towards promoting Livelihoods, Disaster Risk Reduction and other related services under the following objectives:

- (i) Promote Nutrition and Food Security ;
- (ii) Promote Water, Sanitation and Hygiene ;
- (iii) Support and strengthening community health care systems ;
- (iv) Capacity building on Disaster Risk Reduction (DRR) for community members, local government, CBOS
- (v) Promote advocacy programs in support of community health including research, publications,
- (vi) To promote environmental preservation.
- (vii) To promote economic empowerment of communities through group economic activities.
- (viii) To promote micro finance and group savings and loans associations.
- (ix) Other services related to the ones above and within the laws of Uganda.

MWOK Humanitarian Organization mission fits within the objectives set out in their Memorandum and Articles of Association:

The organization is comprised of graduates in Public Health Disaster Management and practicing professionals and are well trained, inspired, passionate and professionally equipped to build the organization to be sustainable, to support the community and maintain progressive relationships with partners, stakeholders and community leaders as well.

3. Mission:-

Contribute to fighting climate change through community-based intervention for adaptation to bring positive change to communities through knowledge transformation to enhance local capacity towards building community resilience for long lasting/sustainable well-being and development.

4. Program activities:-

Integrated Livelihoods, Adolescent Health and Environmental Restoration (ILAHER Project) targeting refugees and hosts in Nakivale in Isingiro Districts in South West of Uganda.

ILAHER Project - include but not limited the following project activities:-

- (i) To establish a framework for co-operation in providing integrated livelihood programs for the youths and women
- (ii) To promote environmental protection and restoration mainstreamed with climate change adaption
- (iii) To enhance use of clean energy education and DRR interventions in Refugee Settlements in Uganda.

5. Project Deliverables

- (i) Conducted one baseline survey.

Established and supported 10 youth livelihood groups in Nakivale Refugee Settlement Camp with a target of 90%

- (ii) Organized and facilitated 1 TOT on skills development, entrepreneurship and financial discipline/literacy, savings and overall business management (the target was 100%)

- (iii) Conducted 10 group-based trainings with a target of 100%

- (iv) Trained 100 youths in life long skills and entrepreneurship (Target >90%)

- (v) Developed and supported 10 business plans.

- (vi) Increased income of individual youth by 75%.

- (vii) Conducted 1 KAP survey to assess beneficiary satisfaction and practices.

6 . Key Achievements

(a) Baseline Assessment

This was conducted in project locations to establish the benchmark/targets for the pilot project and track progress/or achievements against the baseline indicators.

(b) Training Activities

- Trained 10 groups of (5 women and 5 males) on project management group and group savings for basic needs;

- Trained 5 youth peer groups has helped in setting up framework and action plan for mobilizing adolescent youths in coordinating and implementing psychosocial counseling activities on unhealthy and risky behaviors including drug or alcohol abuse and HIV prevention.

- Trained 10 groups on agroforestry, tree growing, vegetable and fruits and food preservation and processing methods for vegetables to prevent post-harvest losses.

(c) Other Activities

The community outreach and dialogue has had significant impact on the communities in a way that, it has eased youth access to friendly ASRH services and as well improved family concerns on drugs and alcohol abuse including other risky behaviors which is critical mass in HIV prevention.

7. Challenges

The project is funded by MWOK founding members' contribution from their individual savings as some activities that require big sums of money could not be implemented from meager contributions.

- Material expectations from the beneficiaries, parents and adolescents expected

MWOK to provide girls the sanitary materials like soap, pads and start -up capital for adolescents who are out of school.

8. Recommendations

- Dialogue and motivation to the youth groups through integration of livelihood an opportunity to harness harness available resource to earn a better living is paramount.
- There is urgent need to have intervention in schools for pupils and teachers living with HIV/AIDS current coverage is very low.
- There is need to integrate nutrition assessment and counseling in the ASRH services to promote good nutrition to address life cycle underlying factors of malnutrition.

MWOK Humanitarian Organisation

Statement of Board of Directors' Responsibilities

The Board members are responsible for preparing the Board members report and the financial statements in accordance

accordance with applicable law and regulations.

The Ugandan Company Act requires the trustees to prepare financial statements for each financial year. Under that law the Board members have elected to prepare the financial statements in accordance with the Financial Reporting Standard for Smaller Entities (Generally Accepted Accounting Practice applicable to smaller entities). The trustees accept responsibility for the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error. They also accept responsibility for :-

- (i) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements.
- (ii) Selecting and applying appropriate accounting policies and
- (iii) Making accounts estimates and judgments that are reasonable in the circumstances.

The Board members are of the opinion that the financial statements give a true and fair view of the state of affairs of the organization MWOK Humanitarian Organisation as at 31st December 2019 and of its Receipts and Disbursements and cash flows for the year then ended in accordance with the Generally Accepted Accounting Practices (GAAP) and the requirements of the Ugandan Companies Act.

Approved by the Board of Trustees on2020 and signed on its behalf by :-

Mawabiri Michael Director.

Wambuzi Fred Director

To The Board Members,
MWOK Humanitarian Organisation
P. O. Box 2562 ,Kampala -Uganda

REPORT OF THE INDEPENDENT AUDITOR FOR THE YEAR ENDED 31ST DECEMBER 2019

We have audited the accompanying Financial Statements of Meaningful Wellbeing of people through Knowledge transformation (MWOK humanitarian Organization) set out on page 8 to 9. These financial statements comprise of the Statement of Financial Activities (Income & Expenditure), Statement of Financial Position as at 31st December 2019 and a summary of the significant accounting policies and explanatory notes adopted in the preparation.

In our opinion, the accompanying financial statements of MWOK Humanitarian Organisation show a true and fair view of the state of financial affairs of the organization and agree with the books of account as at 31st December 2019.

Responsibilities of the Governing Board

The Board members are responsible for the preparation and fair presentation of the financial statements in accordance with Statement of Required Practices, and for such internal controls as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatements whether due to fraud or error.

In preparing the financial statements the Board members are responsible for assessing the organization's ability to continue as a going concern, discussing as applicable, matters related to going concern and using the going concern basis of accounting unless the Board members either intend to cease operations or has no realistic alternative but to do so. The Board members are responsible for overseeing the organization's financial reporting process.

Auditors Responsibilities for the audit of 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial statements.

Other Reporting Responsibilities

(1) We have obtained all the necessary information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit.

(2) In our opinion proper books of account have been kept by MWOK Humanitarian Organisation, so far as it appears from our examination of the books and

(3) The organization's statement of financial position and statement of financial activities are in agreement with the books of account.

CPA Stephen Kwiri
Partner.
Kwiri & Associates
Certified Public Accountant

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	<i>Income</i>
	<i>UGX</i>
<i>Statement of Financial Activities (Income & Expenditure)</i>	
<u>Receipts</u>	
MWOK membership fees	600,000
Directors' contribution	17,050,000
Other Income	
Foreign Exchange gain	
<i>Total Receipts</i>	<u><u>17,650,000</u></u>
<u>Less Expenditure</u>	
Operating costs :-	
Publicity	100,000
Office Rent	
Stationery & printing	585,000
Office consumables	230,000
Communication-Telephone,E-mails& Internet	550,000
Consultancy fees	350,000
MWOK Registration costs	1,358,000
ILAHER Project Activities launch in Nakivale	4,000,000
Quarterly supportive & monitoring	1,350,000
Accommodation & subsistence	2,080,000
Transport/travels & subsistence	2,650,000
Cost of Equipment & Furniture	1,672,000
<i>Total Expenditure</i>	<u><u>(20,325,000)</u></u>
<i>Operating surplus/(deficit)</i>	<u><u>(2,675,000)</u></u>
<u>Reconciliation of Funds</u>	
<i>Total funds brought forward</i>	
<i>Operating surplus</i>	
<i>(Excess of Receipts over Expenditure)</i>	<u><u>(2,675,000)</u></u>
<i>Total funds carried forward</i>	<u><u>(2,675,000)</u></u>
<i>representing unspent members contributions</i>	

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Statement of Financial Position

UGX

Non-Current Assets

Fixed Assets

-

Current Assets

Debtors

Other debtors

Unspent members contribution

-

Total Assets

-

Current Liabilities

Sundry creditors

Accrued expenditure

Cash and Bank balance

-

(2,650,000)

Net Current Assets

(2,650,000)

Represented By:

Accumulated Funds (Excess of Exps over Rcpts) 2650000

(2,650,000)

Total Accumulated Funds /liabilities

(2,650,000)

Financial Reporting Standard for Smaller Entities (effective April 2008). The notes on pages..... to form part of these financial statements.

These financial statements were approved and authorised for issue by the Board Members on:

.....Signed on behalf of the Board

.....

Date: 20th August 2020



MWOK HUMANITARIAN ORGANIZATION

EXTENDED TRIAL BALANCE FY 2019

Particulars	Final Trial Balance		J/No.	J/Entries		Income & Expenditure	
	DR	CR		DR	CR	DR	CR
Board Members' contributions :-	U Shs	U Shs		U Shs	U Shs	U Shs	U Shs
Mawadri Micheal		34,100,000					34,100,000
Chwinyai Steven		15,100,000					15,100,000
Kaplangan David		1,600,000					1,600,000
Elvis Odke		14,600,000					14,600,000
Wambuzi Fred		1,600,000					1,600,000
Nanyumba Richard		1,100,000					1,100,000
Publicity	100,000					100,000	
Office Rent	5,400,000					5,400,000	
Stationery& Printing	585,000					585,000	
Office utencils	230,000					230,000	
Commun-Telephone , E-mais& Intern	550,000					550,000	
Consultancy fees	350,000					350,000	
Trade licence	1,358,000					1,358,000	
Transport/ travel & vehicle hire	2,650,000					2,650,000	
ILAHER Project Activities	4,000,000					4,000,000	
Quarterly supportive&monitoring	1,350,000					1,350,000	
Accomodation & subsistence	2,080,000					2,080,000	
Property & Equipment							
Computer & Accessories	1,672,000					1,672,000	
Accumulated Fund							
Payables (for year 2018)							
Rent 2018							
Bank Balance							
Cash Balance							
Balance due to related parties							
Suspense Account	47,775,000					47,775,000	
	68,100,000	68,100,000				68,100,000	68,100,000