



NAFOPHANU

ANNUAL REPORT

2018-2019

Foreword



Message from the Board Chairperson

In 2018 we intensified our advocacy engagements with duty bearers and capacity building of 13 district forums to contribute to strengthening of the Organizational Development through rollout of the management handbook and performance standards in the districts of Bushenyi, Busia, Kumi, Kalangala, Kayunga, Kamuli, Mbale, Mayuge, Mpigi, Luwero, Pallisa, Mityana and Bugiri. We implemented various projects focusing on integrating SRHR in HIV for AGYW, economic empowerment/skilling among young women, advocacy for increased uptake of pediatric HIV services, voice and accountability for health service delivery, capacity building activities for UNYPA, and influencing policy issues.

13 ABH supported district forums were regularly followed up and registered improvement as a result of our support. Over 49,000 girls were recruited and trained in various economic related skilling ventures whereby 150 replicated the acquired skills and starting other IGAs thus enhanced wellbeing. Through the DREAMS and GUSO flexibility projects we supported the HEs from 08 districts to act as drug distribution agents in their respective communities and extending health education services to the community using factorized model. Under this model, more than 559,000 low-income households were reached and benefited, thus bridging the gap between distant health facilities and the community. Other highlights include lessons and insights on SRHR advocacy, advocacy engagements, small enterprise, achievements vs the strategic plan and an innovation of the NAFOPHNU SACCO.

Thank you

A handwritten signature in black ink, appearing to read 'Dr. Stephen Watiti', written over a horizontal line.

Dr. Stephen Watiti
Board Chairperson



Message from the Executive Director

It is with pleasure that I present to you the 2017/18 Annual Report. 2017/18 was a remarkable year to us. We made progressive achievements in improving the economic well-being of young women as well as the communities where they live, strengthened advocacy on SRHR, advocacy for improved HIV service delivery and strengthened systems through organization capacity building efforts. I am happy to say we have made great strides in research especially the community satisfaction surveys and stigma index studies aiming at fulfilling our vision of people living with HIV able to productive lives in a sustainable manner.

This report highlights key achievements during the financial year 2017/2018 in the areas of advocacy, capacity building, partnership and networking, resource mobilization, health, child protection, research and information sharing.

In 2017, we also embarked on a robust local resource mobilization agenda, where we have secured many projects and will continue to do so. Thanks to our donors, partners and well-wishers for supporting us as we strive to serve the constituency of PLHIV in Uganda.

We remain grateful to our donors; funder whose contribution makes our dreams come true and our staff whose dedication is unfailing.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'Stella Kentutsi'.

Stella Kentutsi
Executive Director

ANNUAL REPORT 2018-2019

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Acronyms

AIDS	:	Acquired Immune Deficiency Syndrome
ART	:	Anti-retroviral therapy
CCM	:	The Uganda Country Coordinating Mechanism
CHE	:	Community Health Entrepreneurs
CPHL	:	Central Public Health Laboratories
CSO	:	Civil Society Organization
DGF	:	Democratic Governance Facility
DREAMS	:	Determined Resilient Empowered AIDS- Free Mentored Safe
GF	:	Global Fund
GUSO	:	Get Up Speak Out
HC	:	Health Centre
HE	:	Model: Healthy Entrepreneurship Model
HEPS	:	Coalition for Health Promotion and Social Development
HIV	:	Human Immuno deficiency Virus
ICASA	:	International Conference on AIDS and Sexually Transmitted Infections in Africa
JUPSA	:	The United Nations Joint Programme on HIV/AIDS
M&E	:	Monitoring and Evaluation
NAFOPHANU:	:	National Forum of People Living with HIV Networks in Uganda
NMS	:	National Medical Stores
NTV	:	Nation Media Group
PITCH	:	Partnership to Inspire, Transform and Connect the HIV Response
PLHIV	:	People Living with HIV
PMTCT	:	Prevention of Mother to Child Transmission
SACCO	:	Savings and Credit Cooperative Organizations
SRHR	:	Sexual Reproductive Health and Rights
STI	:	Sexually Transmitted Infections
TAFU	:	Towards an AIDS Free Generation in Uganda
TB	:	Tuberculosis
UAC	:	Uganda AIDS Commission
UN	:	United Nations
UNAIDS	:	The Joint United Nations Programme on HIV/AIDS
UNYPA	:	Uganda Network of Young People Living with HIV&AIDS

Who we are

The National Forum of People Living with HIV/AIDS Networks in Uganda (NAFOPHANU) was established in May 2003. It is an umbrella organization of people living with HIV that systematically coordinates PLHIV networks, associations and support groups in Uganda. Advocacy, coordination of PLHIV networks as well as influencing policy and decision making in the lives of PLHIV are key

roles at the centre of NAFOPHANU's work.

The organizational work is guided by 7 strategic objectives. These include improving access and utilization of comprehensive PLHIV services, enhancing sustainable livelihoods for PLHIV households, coordinating and strengthening PLHIV structures, strengthening linkages and partnerships, improving resource acquisition, strengthening NAFOPHANU's governance and the organizational effectiveness and efficiency as well as knowledge management.

Vision: People living with HIV able to live a quality and productive life in a sustainable manner.

Mission: To spearhead and coordinate the efforts of PLHIV constituency to live productive lives and effectively contribute to the National HIV/AIDS response.

Core Values

Positive Living

Integrity

Professionalism

Respect for human dignity

Affirmative Action

Team Work

2018 Highlights

1.0 Advocacy

Monitoring of DSD, 90-90-90, Test & Treat models for increased access to and utilization of HIV services.

With support from Advocacy for Better Health (ABH), NAFOPHANU monitored implementation of on test and treat, 90-90-90, and DSDM models in 13 districts of Bushenyi, Busia, Kumi, Kalangala, Kayunga, Kamuli, Mbale, Mayuge, Mpigi, Luwero, Pallisa, Mityana and Bugiri. Through our district linkage facilitators, we tracked progress on roll out of the models thus generating evidence which was presented to the relevant district stakeholders for improvement in performance of the models so as to realize intended health outcomes.

Advocacy training for Member Networks.

Under the TAFU II project, NAFOPHANU conducted 25 advocacy trainings for PLHIV networks across TAFU II districts attracting 125 participants 72 females and 53 males. The trainings targeted participants from PLHIV Networks, District officials and implementing Partners and health workers. During these trainings, advocacy issues impeding uptake of services were identified and forwarded to respective stock holders resulting into some successes for instance in Ntungamo, two water tanks were installed for maternity ward at Rubaare HCIV, Donation of an ambulance to Sekanyonyi HCIII in Mityana by an area Member of Parliament (MP) to facilitate health workers during outreaches, establishment of a special pediatric clinic days i.e., mother baby/caretaker day at Sekanyonyi.

Improved stock management through ART monitoring and stakeholder engagement.

District coordinators & expert clients have continuously conducted ART monitoring in public health facilities aimed gathering evidence regarding challenges impeding access to SRH and HIV/AIDS services, stock outs of essential commodities and medicines for HIV/AIDS and SRH. This monitoring information provided evidence to inform advocacy and lobbying during the various stakeholder engagements such as CAAT meetings,

National Anti-HIV stigma policy

NAFOPHANU further made follow up visits with Uganda AIDS Commission to lobby for approval of the National Anti-HIV stigma and discrimination Policy for approval by Solicitor General. A draft has been developed and is now before the Solicitor General and UHRC for clearance.

Development of PACK Advocacy Strategy.

This was developed to guide advocacy engagements and indicate national priorities under the PACK project in Karamoja region.

Reduced stock out through Consortium of Advocates on Access to Treatment (CAAT) Meetings

Under the ABH and GUSO projects, NAFOPHANU conducted CAAT Meetings in Eastern, Central and Western Region. These meetings provide a platform for deliberating upon challenges affecting HIV/ TB service delivery as well as generating solutions to some of the challenges to ensure universal access to treatment for all. From the meetings, there was a need for increased sensitization of the Differentiated Services Delivery Model (DSDM) in order to solicit feedback from PLHIV and an official statement from MOH regarding Septrin phase out.

Dissemination of New Septrin and DTG Guidelines-

As part of her information sharing role, NAFOPHANU sensitized her respective networks on the new septrin guidelines following public outcry and frequent stock out reports on septrin as well as change in the type of drugs (DTG). This sensitization aimed at further dissemination to the other grass root PLHIV members following a gap of inadequate sensitization among PLHIV

Participation in National and Regional Advocacy partnerships and Committees

NAFOPHANU is part of the in 11 African countries making up the Coverage Quality Impact Network (CQUIN). This network brings together representatives of recipient of care with focus on how services can be better delivered. NAFOPHANU therefore participated in similar meetings in Ethiopia, TB/HIV integration in Zambia, Meeting on Quality in Kenya. As a result of such engagements, NAFOPHANU has integration of HIV/TB in her programming. There is further community of Practice and care constituted to discuss engagement on delivery of DSD model for PLHIV.

At National level, NAFOPHANU participated in the Joint AIDS Review (JAR) to review progress on HIV and identify strategies for improvement and consolidation of gains. NAFOPHANU is further represented on various committees and Technical working Groups such as; Health policy Advisory Committee, Uganda Country Coordinating Mechanism for Global Fund, Presidential Fast track initiative. Such Partnerships provide a platform for experience sharing on how to move forward as a country regarding the HIV response.

National Stakeholder Engagements

a) NAFOPHANU further engaged various stakeholders and line ministries such as National Medical Stores, Ministry of Health, Ministry of Education and sports, Ministry of Agriculture, Ministry of Gender Labor and Social Development, Ministry of Local Government, Parliament, Uganda AIDS Commission among others. These stakeholder engagements are platforms to discuss issues affecting PLHIV such as Stigma and discrimination, among parents and children living with HIV, Long distance to health facilities, Stock out of drugs, Inadequate staffing, information gaps on treatment, drug and commodity stock outs. From such engagements MS for instance pledged to update the Enterprise Resource Planner (ERP) to assist end visibility within the supply chain and further Conduct collaborative Needs Assessment among different partners of Government, Civil Society in the supply chain to mitigate stock out and related effects. These are aimed at enhancing PLHIV welfare.

b) Membership to various BODs

To mobilize resources for HIV programming and further consolidate successes registered and ensure sustainability of project gains, NAFOPHANU is a member of several BODs, TWGs and task forces such as One dollar initiative, NSC of the SRHR Alliance, Message clearance committee, National Prevention Committee, Joint United Nations Support on AIDS among others.

2.0 Strengthened Organization capacity for both secretariat and member network.

a) Capacity building of staff Financial Management and Communications

As part of capacity building to deliver on the organization mandate, NAFOPHANU staff received one-day financial literacy training. The same opportunity was used by staff to make presentations on all key programme areas, Communication and discussing organizational and staff challenges. Among the adopted action points, Staff were encouraged to re-bank balances after completion of out of station activities and submit accountabilities within 48 hours after returning from field activity.

With support from the SRHR Alliance, the Executive Director received a Governance and resource mobilization training. She also participated in a learning visiting to the Kenyan SRHR Alliance.

b) Strengthened capacity of Networks at District and National Level:

Under PACK we facilitated 42 sub county Annual General Meetings in Karamoja region. This was aimed at strengthening grass root PLHIV coordination structures. As a result, competent people were brought on board, new leadership put in place for coordination of PLHIV networks, Formation of Sub county Committees in the districts for improved functionality and HIV response.

Similarly support visits and mentorship was extended to 13 PLHIV district forums of Bushenyi, Kayunga, Bugiri, Mayuge, Busia, Kumi, Pallisa, Mbale, Kamuli, Luwero, Mityana, Mpigi, Kalangala, during dissemination of the district management handbook, associated standards to strengthen the networks in advocacy, financial management, governance as well as Monitoring and evaluation as minimum standards to enable them function effectively.

The 7 districts demonstrated commitment towards standard improvement as gaps identified in the previous assessment was addressed for improved functionality of the networks.

NAFOPHANU and UNYPA having an interaction during an OCA exercise at UNYPA offices Under GUSO, Organization Capacity Assessment (OCA) was conducted for UNYPA with an aim of strengthening institutional capacity to deliver her mandate towards YPLHIV voicing their rights.

Consequently, UNYPA's operational systems were strengthened alongside development of policies such as financial manual, Human Resource manuals



Review of policy Documents

The key policy documents of Strategic Plan, Human Resource, Communication and Advocacy manuals were reviewed and amended to give strategic direction to implementation and programming

OACA and NUPAS Assessments

To further strengthen the capacity of NAFOPHANU's financial and Managerial capacity to perform efficiently, an Organizational Advocacy Capacity (OACA) and Non –US organization Pre-Award Survey (NUPAS) Assessments were conducted. NAFOPHANU passes with a minimum score of 3.5 out of 5 points to assess the financial and managerial capacity of NAFOPHANU. Consequently, some gaps were identified for improvement as well as development and amendment of some policies and manuals such as the Information Technology policy as well as standardized reporting templates to strategically position NAFOPHANU compete for direct US funding.

3.0 Governance

In order to ensure proper functionality of NAFOPHANU and her member networks, the following were held;

a) Quarterly BOD meetings

To give general over sight to the secretariat, 04 BOD meetings together with the respective subcommittee meetings were held. During each of these meetings, reports were discussed, work plan, policies and budgets approved all aimed at giving direction to operations of the organization.

a) Annual General Meeting

As a constitutional requirement, NAFOPHANU held her Annual General Meeting on 27 November 2018 drawing representation from District coordinators and Chairpersons, National Network Representatives, Partners and Donors. During the meeting, programme and financial reports were shared and discussed with the members. At the same event, a new BOD of 17 members was elected in office. This was followed by the BOD induction in which the members were oriented on their roles and responsibilities, committees formed, all aimed at giving oversight and guidance to the secretariat.

4.0 Promotion PLHIV welfare.

a) Community Health Entrepreneur Training for Economic Empowerment

Under the GUSO-Flexi project, young people in Bugiri, Mayuge, Jinja and Iganga received training as Community Health Entrepreneurs under the social enterprise model. The CHEs charged with Health education, distribution of contraceptives, making of referrals, selling of essential medicines and other health products towards aimed at increasing access to and utilization of SRHR/HIV information and services for Health Promotion. Among those trained were young positives which has enabled them have a source of livelihood for improved adherence, stigma reduction towards quality lives in a sustainable manner.

Similarly, under the DREAMS project Young Positive adolescent girls in Bukomansimbi and Sembabule districts were reached with training in practical skills for economic empowerment in Liquid soap making, Baking, making reusable pads, making of books and paper bags towards promotion of PLHIV welfare.



Evelyne Nambozo the GUSO flexi Coordinator awards certificates successfully trained community Healthy Entrepreneurs in Bugiri district.

In Mityana district, through lobby by PLHIV coordinator 240 families of CLHIV from 12 sub-counties including Sekanyoni, Busunju and Namungo benefited from the NAADS programme (each family received 5kgs of maize seeds)

5.0 Research, Documentation and evidence generation to inform advocacy through:

a) Score card surveys in Napak and Nakapiripirit aimed at strengthening social accountability. Data collection tools based on National HIV Strategic Plan indicators was administered to guide the Focus Group Discussions. Reports were compiled, printed and disseminated to all stake holders to use in evidence-based advocacy for better HIV service delivery in Karamoja.

b) 2nd NATIONAL PLHIV STIGMA INDEX SURVEY NAFOPHANU commenced on preparations for the of the 2nd National PLHIV stigma index survey. Such preparations involved development of protocols and ethical approvals. Data collection is expected to commence in August 2019. The findings are expected to provide evidence on how much stigma prevails to design appropriate strategies based on evidence.

6.0 Information Sharing through;

a) AIDS Competence Training of Health workers for improved service delivery.

NAFOPHANU trained 361 health workers in AIDS competence in Moroto, Amudat, Nakapiripirit, Bugiri, Jinja and Iganga districts for improved knowledge and attitudes towards provision of services for PLHIV. The trainings were held in Moroto (Referral Hospital, Prisons, DM health center & Nadunget H/C), Amudat hospital, Tokola H/C IV & Nakapiripirit H/C III), Bugiri, Jinja and Iganga hospitals in partnership with the respective District Health Offices. The health workers were introduced to the Support / stimulate Appreciate Listen and Transfer (SALT) methodology using a self-assessment approach which provided a good reflection on their levels of awareness on issues relating to HIV/AIDS while highlighting barriers that affect equitable access to services.

Potential strategies and solutions were proposed for addressing both client and health worker-based issues. Continuous engagement and ongoing counseling through such information sharing activities were appreciated as practical mechanism for sharing feedback as well as creating a favorable environment for both health workers and PLHIV.



NAFOPHANU Program Manager; Ms. Prossy Nyanzi takes health workers from Busesa and Walukuba health centers through the AIDS competence trainings in Jinja District.

b) Dissemination of Surveys and Research.

i) YPLHIV Stigma Index survey results for improved Programming in Busoga Region.

The results of the PLHIV stigma index among YPLHIV conducted in Jinja, Iganga and Bugiri districts were disseminated at regional level among state a non-state actor in a bid to increase access and utilization of HIV /SRHR services by YPLHIV through creating an enabling environment. The survey aimed at documenting the level of stigma and discrimination as a critical structural barrier to access and utilization of sexual reproductive health and HIV services by YPLHIV. As result, evidence was generated to inform programing, policy formulation as well as generation of stigma reduction interventions both region specific and country in general.



NAFOPHANU's ED Ms Stella Kentutsi disseminating the finding of the YPLHIV stigma index Survey in Busoga Region.

ii) Media Engagements

Increased awareness on pediatric HIV prevention care and treatment through radio talk shows. The shows aimed at sensitizing the public on pediatric HIV Prevention, care and support, and treatment. These engagements provided an opportunity to provide general information on HIV for improved access to and utilization of PLHIV services

These were shared through production and publication of news articles such as

- ✓ *The New Vision* December 18th 2018 (World AIDS Day 2019) "Take children for HIUV check-up to create an AIDS free generation"
- ✓ *The New Vision* March 8 2019 (Women's Day 2019) "How women are taking lead in ending AIDS"
- ✓ *The New Vision* May 16th, 2019 (light Day 2019) "Promote, Protect the rights of children exposed to and living with HIV"

iii) Short Term Consultancy to orient CSOs on the User satisfaction and Rights based access to SRHR, HIV/AIDS and GBV.

A proposal to integrate Community Score Cards from various players and to orient selected CSOs based in Karamoja was submitted to the AIDS Information Centre. It is worth UGX 13,980,000. A contract for this assignment was signed with AIC. AIC/UNFPA are considering revising the scope of work to include an assessment; the revision will imply additional consultancy fees payable to NAFOPHANU.

iv) Participation in the AIDS CONFERENCE 2018 in Amsterdam.

With support from AIDSFONDS and Population council, 04 staff were supported to attend the 2018 AIDS conference in Amsterdam Netherlands, which is the largest AIDS and HIV globally. The Conference theme was breaking barriers, building bridges provided an opportunity of learning new approaches towards the HIV response. The staff in attendance share presentations on NAFOPHANU's best practices in implementation



Evelyne Nambozo sharing with a delegate during the AIDS conference 2018 in Amsterdam

7.0 Partnerships

a) Participation and commemoration of Advocacy Days

NAFOPHANU participated in the World AIDS Day (WAD) commemorations for 2018 in Manafwa district where the PLHIV statement outlining issues that obstruct access and utilization of HIV services were presented. Similarly press releases were made in leading newspapers to share the progress and challenges of PLHIV for attention. Other advocacy like Women's day, youth day were commemorated in partnership with other partners such as SRHR Alliance regarding Women and young.

8.0 Resource Mobilization

a) PACK

Prevention of HIV&AIDS in Communities of Karamoja (PACK) NAFOPHANU submitted a revised proposal which was approved by Irish embassy for implementation of the PACK project in Karamoja in partnership with Straight Talk Foundation, AMICAALL and TASO for the period July 2018-December 2019

b) Global Fund

NAFOPHANU in partnership with Centre for Health Human Rights & Development (CEHURD) and Uganda Harm Reduction Network (UHRN) jointly developed and submitted a proposal in response to the Global Fund RFA UGA-C-TASO-I 449 (HIV/AIDS/TB) which was unsuccessful.

e) PITCH

A concept note, a proposal and budget were submitted to Partnership to Inspire, Transform and Connect the HIV Response (PITCH) in response to a Flexible grant available at Aidsfonds for “Improving Access to SRHR and Socio-Economic Empowerment for Adolescent Girls and Young Women”. If successful, the project will be implemented in 5 districts i.e., Gulu, Lira, Gomba, Mubende and Mityana. The grant amount requested was € 27,685 was successfully and will be implemented in partnership with ICWEA and UNYPA

d) Amplify Change

NAFOPHANU submitted an online Network grant proposal to Amplify Change for a request of € 239,300. Amplify Change is a multi-donor challenge fund that supports civil society advocacy for SRHR. Currently the proposal is under review.

ACHIEVEMENTS

1. Evidence generation for programming through surveys and research
2. Economic empowerment of PLHIV. A business replication rate (Proportion of Young women who started a business) in Bukomansimbi is 45.2%, 43.6% in Sembabule district, 29.1% in Mukono and 22.3% in Gomba district Vs the 45% replication rate for the project was achieved. In addition, the impact phone survey undertaken by SAWA world showed that the average monthly income earned by young women is USD 31.97.
3. Improved Access to HIV, SRHR information and education in the GUSO, DREAMS and PACK districts as a result of the trainings conducted. Under PACK, over 1050 PLHIV were reached in 07 districts with messages on adherence, stigma reduction and positive living.
4. Increased self-esteem of the mentored young women as revealed by the health surveys conducted by SAWA World during the quarter. Results indicate that girls earning a monthly income reported on average a self-esteem of **7.4** compared to **5.0** at baseline.

LESSONS LEARNT

1. Engaging leaders in advocacy capacity building sessions is instrumental in influencing their decisions to take actions on issues affecting the community
2. Psychosocial support meetings have instilled hope among PLHIV leading to stigma reduction through experience sharing
3. Continuous capacity building/empowering of PLHIV to utilise the available advocacy space to front key issues affecting access and uptake of HIV services is key
4. Regular supportive supervision for CORPS that keeps them coordinated and increases their commitment to the project work and provide platform for their continuous mentorship

5. Working with other partners doing similar or complimentary work enabled us link our advocacy efforts with other players to ensure a bigger impact and avoid duplication as a result of delivering as one

CHALLENGES

1. Inadequate resources to reach out to all the District and National networks for effective coordination
2. High stigma levels which hinder access and utilization of available services and other government interventions.
3. Sporadic stock out of ARVs which is affecting adherence
4. Hunger and starvation among PLHIV which is affecting adherence especially in Karamoja sub region.
5. Long distances covered by expert clients to support outreach programs and lack of motivation (follow up and home visits).
6. High illiteracy levels among community volunteers and the communities in general affected implementation of the activities.
7. Capacity gaps among expert clients and coordinator in documentation i.e., filling data collection tools and preparing reports and front advocacy issues.

9.0 FINANCIAL REPORT

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF NATIONAL FORUM OF PLHA NETWORKS IN UGANDA

Report on the Audit of the Financial Statements for the year June 30, 2019

Opinion

We have audited the financial statements of The National Forum of PLHA Networks in Uganda (NAFOPHANU) which comprise the Statement of Financial Position as at June 30, 2019, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements gives a true and fair view of the financial position of National Forum of PLHA Networks in Uganda (NAFOPHANU), as at June 30, 2019, and its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards (IFRSs) and the Uganda Companies Act 2012.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of NAFOPHANU 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 Statement 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statement of the current period. Key audit matters are selected from the matters communicated with those charged with governance but are not intended to represent all matters that were discussed with them. These matters were addressed in the context of our audit of the Financial Statement as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined that there are no key audit matters to communicate in our report.

Responsibilities of Management and Those Charged with Governance for the Financial Statements.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the IFRSs; and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organisation'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 management intends to liquidate the Organisation, or cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organisation's financial reporting process.

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 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 decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement 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 management's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, then 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 Organisation 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 those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, 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 auditor's 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 REQUIREMENTS

As required by the Uganda Companies Act 2012, 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 beliefs were necessary for the purposes of our audit;
- ii) In our opinion, proper books of account have been kept by the organisation, so far as appears from our examination of those books; and
- iii) The organisation's statement of financial position and statement of comprehensive income are in agreement with the books of account.

The Engagement Partner on the audit resulting in this independent auditor's report is CPA Dativa Nabimanya – P0123.

Dativa Nabimanya

DATIVA & ASSOCIATES

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Date: 25th November 2019

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2019



	2019	2018
	UGX	UGX
Income		
Transfers from donors	2,150,329,725	1,730,015,194
Other Income	39,949,200	5,600,000
Total income	2,190,278,925	1,735,615,194
Expenditure		
Personnel costs	527,411,752	549,132,097
Direct project costs	1,560,095,887	1,152,123,895
Project administration costs	61,401,239	75,293,120
Other Administration costs	17,156,393	1,383,100
Total expenditure	2,166,065,271	1,777,932,212
Unspent funds / (Deficit) for the year	24,213,654	(42,317,018)

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2019

	2019	2018
	UGX	UGX
Assets		
Non-Current Assets		
Property, Plant & Equipment	101,759,911	133,118,124
Current assets		
Cash and bank	278,166,368	330,466,447
Receivables	81,037,602	42,166,429
Total current Assets	359,203,970	372,632,876
Total Assets	460,963,881	505,751,000

Funds and liabilities			
Funds			
General fund		(5,131,645)	32,751,286
Capital fund		101,682,792	133,118,124
Restricted funds		359,412,735	297,006,949
		455,963,881	462,876,359
Current liabilities			
Accruals and other payables		5,000,000	42,874,641
		5,000,000	42,874,641
Total funds and liabilities		460,963,881	505,751,000

The Financial Statements on pages 9 to 12 were approved by the Board of Directors on 7 November 2019 and were signed on its behalf by:

 Ms. Stella Kentutsi EXECUTIVE DIRECTOR	 Dr. Stephen Watiti BOARD CHAIRPERSON
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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2019

	General Fund		Restricted Funds		Capital Fund		Total	
	UGX	UGX	UGX	UGX	UGX	UGX	UGX	UGX
Balance B/F as at 01/07/2017	411,225,394	-	-	-	172,563,109	-	583,788,503	-
Adjustment for restricted funds B/F	(367,058,814)	367,058,814	-	-	-	-	-	-
Capital funding received	-	(2,000,000)	2,000,000	-	2,000,000	-	-	-
Flow through funds	-	(40,086,942)	(40,086,942)	-	-	-	(40,086,942)	-
Refund to donors	-	(309,200)	(309,200)	-	-	-	(309,200)	-
Prior year adjustments	930,553	2,315,447	2,315,447	-	-	-	3,246,000	-
Depreciation charge for the year	-	-	-	-	(41,444,985)	-	(41,444,985)	-
Surplus / (Deficit) for the year	(12,345,847)	(29,971,170)	(29,971,170)	-	-	-	(42,317,017)	-
Balance C/F as at 30/06/2018	32,751,286	297,006,949	297,006,949	133,118,124	133,118,124	462,876,359	462,876,359	462,876,359
Balance B/F as at 01/07/2018	32,751,286	297,006,949	297,006,949	133,118,124	133,118,124	462,876,359	462,876,359	462,876,359
Prior year adjustment	-	309,200	309,200	-	-	309,200	309,200	309,200
Depreciation charge for the year	-	-	-	-	(31,435,332)	-	(31,435,332)	-
Surplus / (Deficit) for the year	(37,882,932)	62,096,586	62,096,586	-	-	-	24,213,654	-
Balance C/F as at 30/06/2019	(5,131,645)	359,412,735	359,412,735	101,682,792	101,682,792	455,963,881	455,963,881	455,963,881

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED JUNE 30, 2019.

	2019	2018
	UGX	UGX
OPERATING ACTIVITIES		
Surplus/(Deficit) for the year	24,213,654	(42,317,018)
WORKING CAPITAL MOVEMENTS		
Increase in receivables	(38,871,174)	(23,069,416)
Decrease in payables	(37,951,759)	40,128,643
Net Cash flow from Operating Activities	(52,609,279)	(25,257,791)
NON-WORKING CAPITAL MOVEMENTS		
Capital funding received	-	(2,000,000)
Flow through funds	-	(40,086,942)
Refund to donors	-	(309,200)
Prior year adjustments during the year	309,200	3,246,000
	309,200	(39,150,142)
Net Increase/Decrease in Cash & Cash Equivalents	(52,300,079)	(64,407,933)
Cash and Cash Equivalent at the beginning of the Financial year	330,466,447	394,874,381
Cash and Cash Equivalent at the end of the Financial year	278,166,368	330,466,447
REPRESENTED BY;		
CASH AND BANK		
Cash at bank	278,166,368	330,466,447
Total	278,166,368	330,466,447

PROJECTS LOGOS



Partnership to Inspire Transform and Connect the HIV Response 2016-2020



Towards an AIDS Free Generation in Uganda (TAFU II) project 2016-2020



Prevention of HIV in Communities of Karamoja (PACK PROJECT) 2016-2020



GET UP SPEAK OUT and FLEXI (GUSO PROJECT) 2016-2020

DONORS



Ambasáid na hÉireann
Embassy of Ireland





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