

*November, 2017; Brief updates*

# NOVEMBER, 2017 BRIEF UPDATES



**KYAMULIBWA ANTI - AIDS  
PROGRAM**

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**Acronyms and Abbreviations:**

- KAP:** Kyamulibwa Anti Aids Program
- IGA:** Income Generating Activity
- HIV/AIDS:** Human Immune Virus/Acquired Immune Deficiency Syndrome
- ARV:** Anti Retro Virus
- UGX:** Uganda currency
- MTN:** Money Transactional Net- work
- KAPSLA :** Kyamulibwa Anti- Aids Program Savings and Loans Association
- MADDO:** Masaka Diocesan Development Organization
- TIN:** Tax Identification Number
- STI:** Sexually Transmitted Infections

**Existing Project November, 2017 updates**

**1. HUNGER FREE COMMUNITY PROJECT (HFC)**

**Goal:** The overall objective of this project is *to create a hunger free community with improved health and standards of living.*

- The Beneficiaries have started harvesting and sold some surplus vegetables and thus adding to the income of the families. Some beneficiaries use the income from the small vegetables for their co-saving. They have also started to practice the system of crop rotation.
- The beneficiaries have improved on growing of the indigenous foods by applying the organic fertilizers. The beneficiaries have also learned the techniques of fighting against the crop pests and insects.
- Residents and some institutions of the surrounding areas have been attracted by the small gardens of this project’s beneficiaries. They have gone to an extent of requesting us to assist them establishing such small gardens in their courtyards.



Progress report as of  
Nov, 2017 \_ HFC Pro

*More details are in HFC Project report.*

**2. EMPOWERMENT OF SINGLE & YOUNG MOTHERS (ESYM)**

**Goal:** The overall objective of this project is to **Empower Single and Young Mothers to be self-reliant.**

We have successfully finalized most of the activities according to project work plan and all the groups are actively participating in the project and following the activity plan.

We managed to give out grants to all five groups after appraising the groups’ performance against the skills equipped with and scrutinize the groups’ leadership transparency & authentic group rules.

The local leaders, religious leaders and some of the KAP stakeholders were around at the event of giving out grants to evidence the grant giving ceremony.



ESYM Project report  
as of Nov 2017.pdf

*More details are in ESYM Project report.*

## 5. KAP Kids.

All the kids have returned from the school for their long holiday. They are all healthy (with exception of Zubeda who is ever disturbed by headache) and all are academically progressing well. Academic reports have been sent to be sent to the respective sponsors/ god parents accordingly.

## 6. PREPARATION FOR 2018 PROJECTS;

- **Integration Of Simple Irrigation Systems & Organic Fertilizers to Support Productive Farming;**

Project overall goal; ***To Support Productive Farming through use of irrigation system and organic fertilizers for at least 120 households in Kalungu, Masaka district and surrounding districts by the year 2019***

### Updates;

- For the security of the irrigation and other projects on model farm, a small shelter (for one KAP member to stay and take care of the farm's operations) has been constructed and completed.



Attached herein is the accountability for the house;



Model farm House  
Renovation transacti

- Following KAP's fellowship model, the members have started constructing the cow shelter and expected to be completed before end of December, 2017.



### 1. Visitors to KAP

KAP friend Angela Kraft visited KAP offices, beneficiaries and projects. She encouraged everyone to remain organized in whatever they do (whether in their gardens or in offices) so that we all move forward. She encouraged those in charge of managing and coordinating the projects to always avail relevant information to the stakeholders who would need it and in a timely manner.

As the norm, she brought some gifts in form of clothes where she and the KAP members agreed to sell them to themselves so that they realize an income. The members always like this activity and 80% of these clothes were bought by the KAP members. Always the members have to agree to which group the funds should go to after the sale. This time it was agreed to give the funds to KAPSLA (KAP savings and Loans Association).



*Angela planting an orange tree in front of KAP model farm house and on the other side addressing some of the beneficiaries for the ESYM (empowerment of single & young mothers) project.*

#### **KAP DECEMBER, 2017 EVENTS;**

1. 26<sup>th</sup> December, 2017; KAP Director and Initiator from Germany meets the children that are sponsored through KAP.
2. 27<sup>th</sup> December, 2017; Meeting of KAP management with some of Ugandan Partners and potential partners.
3. 28<sup>th</sup> December, 2017; KAP Annual General Meeting (AGM)
4. 29<sup>th</sup> December, 2017; KAP workshop with the project coordinators and implementers.
5. 30<sup>th</sup> December, 2017; KAP Board meeting

**AUDITED ACCOUNTS FOR THE FINANCIAL YEAR ENDING 31<sup>ST</sup> JULY, 2017**

As per the requirement of our regulator “Non-Government Organization” and for the purpose of transparency through appropriate disclosures to other KAP stakeholders, our accounts have been audited by the external auditors. An audit draft shown below has been made but not yet signed. The KAP board expects to have a meeting on 30<sup>th</sup> December, 2017 and here they will review the accounts and sign upon satisfactory of the auditor’s presentation. In the same way, our external auditors will sign upon the board of directors sign. The signed Audited copy will thereafter be circulated to the KAP stakeholders accordingly.

<b>M/S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>					
<b>FINANCIAL POSITION FOR THE YEAR ENDED 31 JULY 2017</b>					
<b>BALANCE SHEET</b>			<b>Notes</b>	<b>31-Jul-17 UG.SHS</b>	<b>31-Jul-16 UG.SHS</b>
<b>ASSETS</b>					
<b>NON CURRENT ASSETS</b>					
Property, Plant & Equipment			<b>7</b>	18,822,666	14,301,666
				<b>18,822,666</b>	<b>14,301,666</b>
<b>CURRENT ASSETS</b>					
Trade and other receivables			9	-	4,939,000
Cash and Bank Balances			10	37,741,706	29,910,380
<b>Total Current Assets</b>				<b>37,741,706</b>	<b>34,849,380</b>
<b>Total Assets</b>				<b>56,564,372</b>	<b>49,151,046</b>
Equity & Liabilities					
Capital and Reserves					
Accumulated Capital Funds			8a	19,436,833	13,876,833
Additional Capital funds			8b	8,501,493	5,560,000
Unutilised project funds for 2017/8 projects			8b	28,271,666	
Surplus				354,380	29,714,213
<b>Total Equity</b>				<b>56,564,372</b>	<b>49,151,046</b>
Non Current Liabilities					
Current Liabilities					
<b>TOTAL EQUITY AND LIABILITIES</b>				<b>56,564,372</b>	<b>49,151,046</b>
The accounts were approved by the organisation Directors on .....2017					
and were signed by:-					
.....Director					
.....Director					

<b>M /S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>				
<b>STATEMENT OF COMPREHENSIVE INCOME</b>				
<b>FOR THE YEAR ENDED 31 JULY 2017</b>				
			<b>2017</b>	<b>2016</b>
		<b>Notes</b>	<b>UG.SHS</b>	<b>UG.SHS</b>
<b>INCOME</b>				
Funds from donors & members		<b>13b</b>	39,696,755	58,156,580
Project Direct Costs		e)	(32,199,500)	(27,001,400)
<b>Gross Income</b>			<b>7,497,255</b>	<b>31,155,180</b>
Other Income		13d	569,650	1,509,016
<b>Total Income</b>			<b>8,066,905</b>	<b>32,664,196</b>
Administrative expenses		f)	(4,390,755)	(2,529,400)
Other operating expenses		g)	(2,941,770)	(643,683)
<b>Profit/(Loss) before Depreciation and Interest</b>			<b>734,380</b>	<b>29,491,113</b>
Finance cost		h)	380,000	223,100
<b>Profit/(Loss) before Tax</b>			<b>354,380</b>	<b>29,268,013</b>
Net Income			354,380	29,268,013
Other Comprehensive Income			-	-
<b>Total Comprehensive Income</b>			<b>354,380</b>	<b>29,268,013</b>

<b>M/S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>							
<b>NOTES OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2017</b>							
<b>1. ACCOUNTING POLICIES</b>							
The Principal accounting policies adopted in the preparation of these financial statements are set out below. The twelve month period covered is from 1st August 2016 to 31st July 2017							
<b>a) Basis of Opinion</b>							
The financial statements are prepared under the historical cost convention and are in compliance with the International Accounting Standards							
<b>b) Depreciation</b>							
Depreciation is calculated to write off the cost of fixed assets on a straight line basis over the expected useful lives of the assets concerned at the following rates:							
Computer				25%			
Furniture, Fittings & Fixture				20%			
Land				0%			
Motor Cycle				20%			
Office Machine				20%			
<b>7. PLANT, PROPERTY AND EQUIPMENT:</b>							
Particulars	<b>Office Machine</b>	<b>Furniture Fittings &amp; Fixtures</b>	<b>Computer</b>	<b>Land</b>	<b>Work in Progress</b>	<b>Motor Cycle</b>	<b>Total</b>
COST:	<b>UG.SHS</b>	<b>UG.SHS</b>	<b>UG.SHS</b>	<b>UG.SHS</b>	<b>UG.SHS</b>	<b>UG.SHS</b>	<b>UG.SHS</b>
Opening Balances	750,000	1,125,000	2,700,000	7,000,000	-	4,010,000	15,585,000
Additions	-	-	-	3,583,000	2,790,000	-	6,373,000
Disposal	-	-	-	-	-	-	-
As at 31st July 2017	<u>750,000</u>	<u>1,125,000</u>	<u>2,700,000</u>	<u>10,583,000</u>	<u>2,790,000</u>	<u>4,010,000</u>	<u>21,958,000</u>
<b>DEPRECIATION / AMORTIZATION</b>							
Opening Balances	-	-	-	-	-	-	-
1 August 2017	-	412,500	870,834	-	-	-	1,283,334
Charge for the year	150,000	225,000	675,000	-	-	802,000	1,852,000
As at 31 July 2017	<u>150,000</u>	<u>637,500</u>	<u>1,545,834</u>	<u>-</u>	<u>-</u>	<u>802,000</u>	<u>3,135,334</u>
<b>NET BOOK VALUE</b>							
Charge for the year							
As at 31 July 2017	<u>600,000</u>	<u>487,500</u>	<u>1,154,166</u>	<u>10,583,000</u>	<u>2,790,000</u>	<u>3,208,000</u>	<u>18,822,666</u>
As at 31 July 2016	<u>750,000</u>	<u>712,500</u>	<u>1,829,166</u>	<u>7,000,000</u>	<u>-</u>	<u>4,010,000</u>	<u>14,301,666</u>
1. Additions on Land refers to the addition piece of land purchased for the irrigation & cow projects next to the model farm							
2. Amount for the Work in Progress refers to the model farm small house construction in progress.							
3. No depreciation has been charged on work in progress because as at 31st July, 2017, building had not yet been placed in service. Once the building is placed in service and shifted to its final building asset account, we will charge depreciation.							



<b>M/S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>					
<b>Note:</b>					
In line with the above net book values also Directors found out that there were no any indicators of impairments, because the proceeds on disposal are expected to exceed the net carrying amount of the asset and liability no impairment loss has been recognised.					
<b>8. ACCUMULATED FUNDS</b>					
The accumulated funds reflect funds secured for the earlier projects that financed some of the assets addition funds received in 2017 to fund specific fixed assets and the un utilised project funds.					
<b>8.b) Additional Capital funds</b>					
			<b>Received</b>		<b>Cost as at the</b>
			<b>2017</b>	<b>2016</b>	<b>year end</b>
Funds for Printer			-	1,050,000	750,000
Funds for motorcycle			-	5,400,000	4,010,000
Funds for laptop			-	800,000	800,000
Funds for additional land			3,583,000	-	3,583,000
Funds for the cow			716,600		
Funds for model farm small building			4,199,876	-	2,790,000
<b>Additional capital funds</b>			<b>8,501,493</b>	<b>7,252,016</b>	<b>11,933,000</b>
<b>Unutilised project funds for 2017/8 projects</b>					
			<b>2017</b>		
Kids account			2,986,200		
ESYM Project			12,272,795		
HFC Project			9,404,375		
YIP bal as at 1/8/2016			95,000		
Produce funds held in Kyamulibwa SACCO			587,450		
Bal on Erbacher Environmental Project			86,000		
Funds for female project held in Kyamulibwa SACCO			2,259,846		
Membership fees held in Kyamulibwa SACCO			580,000		
<b>Total</b>			<b>28,271,666</b>		
<b>9.ACCOUNT RECEIVABLES</b>					
				2017	2016
				-	4,700,000
Receivables from credits				-	-
Members fees				-	<b>4,700,000</b>

<b>M / S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>			
<b>Note:</b>			
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>		2017	2016
<b>10.CASH AND BANK BALANCES</b>		640,830	
Cash in Hand:		5,861,700	1,057,100
Centenary Bank,Masaka Branch		3,516,130	7,802,200
Kyamulibwa SACCO		27,723,046	5,204,680
DFCU			13,846,400
Bwesa SACCO		-	2,000,000
<b>TOTAL CASH AND CASH EQUIVALENTS</b>		<b>37,741,706</b>	<b>29,910,380</b>
<b>11 BORROWINGS</b>			
No borrowings			
<b>12 TRADE AND OTHER PAYABLES</b>			
No payables			
<b>12 CONTINGENT LIABILITY</b>			
No provision has been recognized in the financial statements as the management does not consider it probable that any liability will arise.			
<b>13 EVENTS AFTER THE END OF THE REPORTING PERIOD</b>			
There were no any events between statement of financial position's date and the reporting date that require any disclosure or position.			
<b>c) Source of Funds for annual projects' expenses: (1)</b>			
2017 funds came in 6 months after financial year end (july, 2016). Therefore we have apportioned the funds meant for six months project expenses in Statement of Financial Performance and recognised the balance as cash held on bank accounts. Below is the table showing total funds received.			
		2017	2016
Erbacher		16,033,925	7,001,000
Individual Funds		22,927,550	50,194,580
Membership fees		1,300,000	961,000
SEZ		15,227,750	-
<b>Total</b>		<b>55,491,242</b>	<b>58,158,596</b>
<b>M / S KYAMULIBWA ANTI AIDS PROGRAM (KAP)</b>			
<b>Note:</b>			
Below is the table that shows the actual funds apportionment for the last 6mths of FY 2017 i.e. from Feb, 2017 to July, 2017			
		2017	
Erbacher		8,421,050	
Individual Funds		14,420,900	
Membership fees		1,300,000	
SEZ		5,642,205	
Individual Funds: KAP kids		9,912,600	
<b>Total</b>		<b>39,696,755</b>	
Upon receipt of the NGO permit, the members/beneficiaries held a meeting on 3rd April, 2016 and agreed to subscribe for membership afresh where they agreed to pay Ugx 50,000 as membership fee.			
<b>d) Other Income: (2)</b>			
	Proceeds from fellowship activities	65,000	492,000
	Sale of produce	504,650	1,017,016
	<b>TOTAL OTHER INCOMES</b>	<b>569,650</b>	<b>1,509,016</b>

“Together We Can Do More”

END