



ANNUAL REPORT 2017

ENHANCING ACCESS TO QUALITY EDUCATION FOR
REFUGEES AND HOST COMMUNITIES.



Windle International
Uganda

REFUGEE EDUCATION: DEVELOPMENT THROUGH PEOPLE

REFUGEE EDUCATION:
DEVELOPMENT
THROUGH PEOPLE

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1. ABBREVIATIONS

BWU	:	Better World Uganda
DAFI	:	The Albert Einstein German Academic Refugee Initiative
GoU	:	Government of Uganda
MoES	:	Ministry of Education and Sports
OPM	:	Office of the Prime Minister
POC	:	Person of Concern
UNHCR	:	United Nation’s High Commissioner for Refugees
WIU	:	Windle International Uganda
WTU	:	Windle Trust Uganda
EIE	:	Education in Emergency
ReHOPE:		Refugees and Host Population Empowerment

2. BOARD OF TRUSTEES



Mr. James Serufusa Mukasa
Chairperson - BOT



Ms. Janet Opio

Chairperson - Finance
and HR committee



Mr. Nicholas Ecimu

Chairperson –
Governance Committee



Dr. Kedrace Turyagyenda

Chairperson –
Programme Committee



Mr. James Aryam

Executive Director and
Secretary to BOT



Mrs. Aja Joan

Member-Board of Trustee



Mr. Richard Caesar Obonyo

Member-Board of Trustee



Mr. Anguyo Joel Dralega

Member-Board of Trustee



Ms. Christina Angela Ntulo

Member-Board of Trustee

3. THE SECRETARIATE: SENIOR MANAGEMENT AND MANAGEMENT TEAM



Mr. James Aryam
Executive Director (ED)

MEMBERS OF SENIOR MANAGEMENT TEAM HEADED BY THE ED



Ms. Janice A. Ekwee
HR Administrator



Mr. Fred Ssengooba
Finance Manager



Mr. Emmanuel O Curuma
Head of Programmes



Mr. Methuseleh Kasukaali
Programme
Development Manager



Ms. Akello Eunice
Programme
Manager - Scholar



Mr. Carl Ivan Olinga
Procurement &
Logistics manager

MEMBERS OF THE MANAGEMENT TEAM

4. EXECUTIVE SUMMERY



Dear Colleagues and Friends,

I am yet again honored to share with you our annual report for 2017, year of progress in Windle International. Windle involvement in refugee operation is motivated by the need to give every individual child of school going age an opportunity to develop their full potential through education and training. In Uganda like our operation in Kenya, Windle International is the lead refugee education implementing for UNHCR. In this report, I will share with you some of the snapshot of our achievements for the past year:

Windle International Post graduate scholarship in the UK; annually, in collaboration with Windle International UK, qualifying refugees and Ugandan graduates are offered opportunities to undertake postgraduate courses in UK universities. These scholars have returned to their various countries in Africa and are positively contributing to her development of their communities.

University Undergraduate scholarship; through the support of DAFI programme, channeled through the UNHCR, WIU has continued enabling young refugee students to access university education within Uganda. DAFI program is the largest university programme available for refugees in Uganda, that has seen many lives change. There are amazing success stories that have been registered in the past years under this programme.

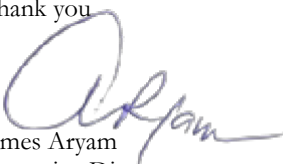
Secondary and Vocational Training; refugee children that complete primary education have few chances of accessing secondary education or vocational training. WIU together with our partners, has worked hard to provide refugee children with access to post primary education and training through the provision of secondary and vocational training scholarships, support to settlement secondary schools and investment in a vocational training facility in Kiryandongo and Nakivale refugee settlements. In fact, we have introduced vocational skills trainings in our secondary education where a student graduates with technical certificate and a formal certificate either for UAC level or UACE certificate.

Education Management; Windle Uganda major objectives in education sector management are geared towards:

- ♥ Ensuring access and quality education for refugees across the continuum;
- ♥ Enhancing education infrastructures: classrooms, latrine stances, teaches accommodations, classroom desks, and school libraries;
- ♥ Supporting quality teaching and improving teacher morale through continuous education and technical support supervision;
- ♥ Sustaining enrolment and retention of refugee children in schools.
- ♥ Improving access to education for children with special needs.
- ♥ Increasing community participation in education management through awareness creation and dialogues.

Finally, we thank our partners, UNHCR, Government of Uganda, ECHO, ECW, the community both refugees and members of the host districts for the wonderful working relationships. With your continued support, we are committed to fulfilling our primary mission, which is “to equip refugees and others affected by conflict in Africa to meet the challenges of development through providing access to education and training.”

Thank you


James Aryam
Executive Director,
Windle International Uganda

5. MESSAGE FROM THE BOARD'S CHAIR

Dear friends and supporters of Windle International Uganda



The year 2017 was yet another year of progress where we had remarkable and significant achievements and breakthrough in Windle Programmes in Uganda. It is our utmost pleasure to share with you The WIU 2017 Annual Report. 2017 was indeed a significant year in the lives of Windle International where we witnessed yet another transition and rebrand of our identity to Windle International Uganda, dictated by the achievements reaped over the years through the Windle operations across East Africa.

Over 20 years of service to humanity in Uganda in partnership with the Government of Uganda, UNHCR, Dutch Government and German Government, Windle offers more opportunities and call to service to the less fortunate affected by conflict from Africa. This service and commitment is a clear testament of strength of the organization's Vision, Mission and Core Values that guides the operation. If Dr. Hugh Windle Pilkington, the founder of Windle International was alive to see how far we have come, and the opportunities that lies ahead for expansion of his legacy to offer quality and comprehensive education services to the world, his heart would surely gladden.

For us at Windle Uganda, the year 2017 has been the year of progress, partnership and growth. Participating in the Solidarity Summit organized by the Government of Uganda and UNHCR; Hosting Windle International Council in a Windle International Convention, that show a rebrand from Windle Trust to Windle International among others will forever remain in the history of the country operation. Another significant achievement is the initiation of the Strategic Planning Processes for WIU that will run for 5 years from 2018-2022.

In 2017, the Board of Trustees embark on the process of reconstituting the Board Committees in order to provide effective strategic oversight to the Board and the Senior Management in its implementation of the organization's core programme areas. The reconstituted and current board committees are:

- i. **Programmes Committee:** Chaired by Dr. Kedrace Turyagyenda
- ii. **Human Resource Committee:** Christine Ntulo
- iii. **Finance Committee:** Jannet Alapamit
- iv. **Governance Committee:** Nicholas Ecimu

Three members of the Board who served the organization for over ten years had their term of office comes to an end. These were: **Mr. Roger Northcott; Mrs. Joyce Butele; and Mr. Pius Mungoma Mwalye.** These fellows offered their times and knowledge selflessly to the service of humanity. We implore you to continue supporting our process, because the journey ahead requires consorted efforts.

A handwritten signature in blue ink, which appears to read 'James Sserufusa-Mukasa'. The signature is fluid and stylized, with a large initial 'J'.

James Sserufusa-Mukasa
Chairman, Board of Trustees
Windle International Uganda

6. ABOUT WINDLE INTERNATIONAL UGANDA

Background

Windle International Uganda (WIU) formerly Windle Trust Uganda is a registered International Non-Governmental organization that has been operating in Uganda since 1996. The primary mission of Windle is to train and equip refugees and war affected communities through education as its core business. Windle Uganda is part of a larger family of Trusts brought together under the umbrella of Windle International Federation, headquartered in Oxford, UK. Other members include Windle International Kenya, Windle International UK (UK, Sudan and South Sudan). The overall strategic objective of Windle is to support refugees, IDPs and others affected by conflict to get access to education, training and employment for the promotion of peace and development in the communities.

Windle Uganda has decades of experience supporting the disadvantaged and marginalized people to access education through administration of scholarship schemes and education management. Windle education interventions prepares the students to creatively think through development challenges rather than being dependent on handouts. At Windle Uganda, we promote self-realization and awareness of one's potential and goals in life.

Vision

To be a leading provider of educational services to help ensure that all young people affected by conflict in Africa have the opportunity to develop their talents through education and training to contribute positively as leaders in their communities in the future.

Vision statement: Inspired, educated & empowered young people

Our Motto: 'Refugee Education: Development through People.'



Mission

To provide peace and development in communities through provision and coordination of education & training opportunities for refugees and people affected by conflict from Africa.

Core Values

Respect for Individuals: WIU shall value and uphold with dignity the potential and worth of every individual, including beneficiaries, staff, stakeholders and partners.

Equity: WIU shall promote fairness through equitable treatment and nurturing of staff and beneficiaries, and positive discrimination to ameliorate previous exclusion practices based on gender, ethnicity, disability, vulnerability, and difficulties of access.

Honesty and Transparency: WIU shall operate with honesty and transparency with donors, beneficiaries, stakeholders and within the organization.

Professional Conduct: WIU shall promote professional conduct in the management of its programmes through the hiring and retention of qualified, competent, experienced, and motivated staff, through clear policies and through adherence to the highest professional standards.

Stewardship: WIU shall practice responsible stewardship of resources by assuring the efficient and prudent use of funds and equipment & by seeking value for money whilst maintaining an awareness of the importance of quality.

Compassion: WIU shall be empathetic and feel with other people's pain & suffering in its programming.

Excellence: WIU shall strive for the quality of being outstanding results from its work.



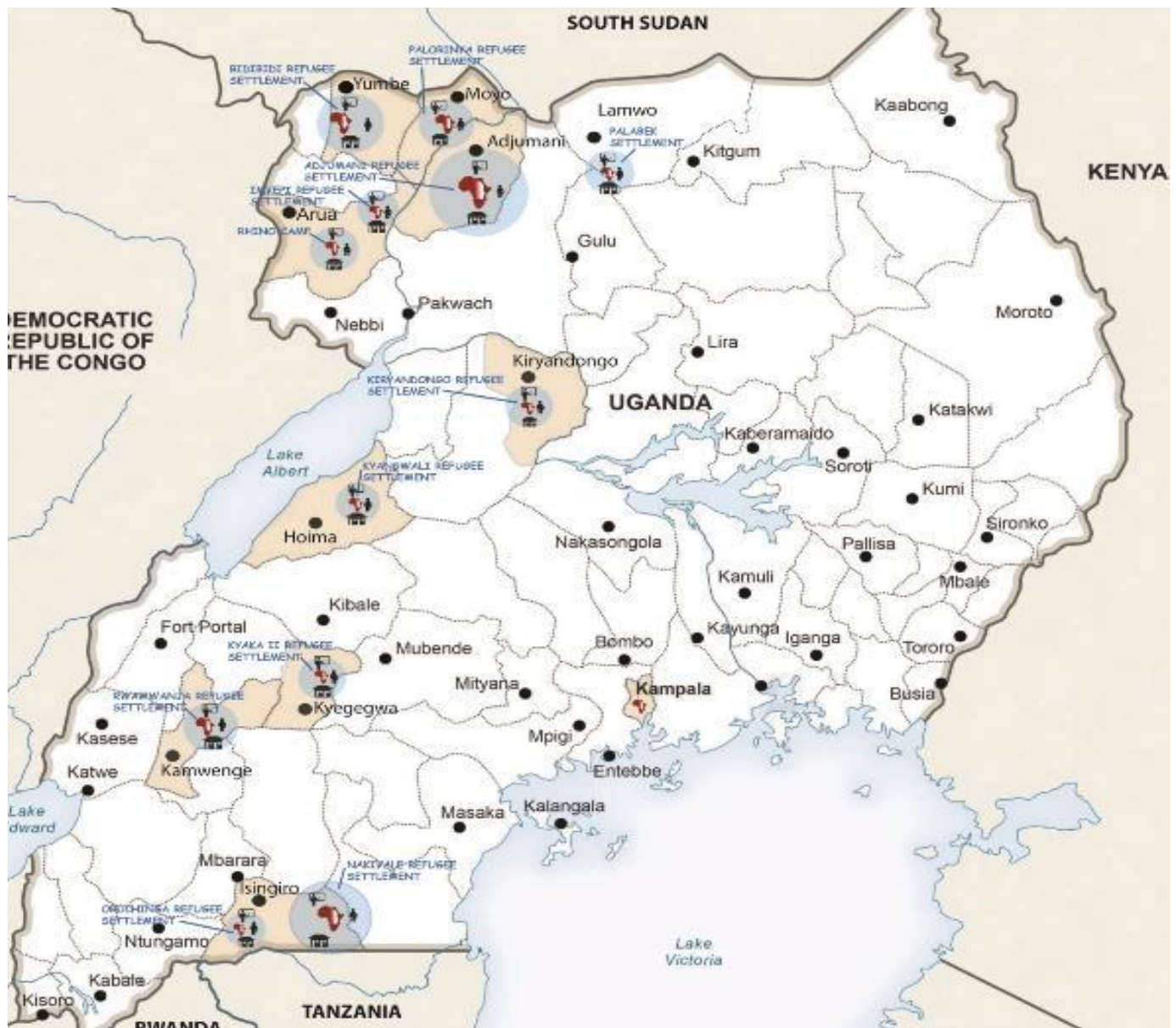
THEMATIC FOCUS AREAS OF WINDLE 2018 - 2022

- 📌 Education Management
- 📌 Scholarship Management
- 📌 Youth Engagement
- 📌 Research, Advocacy and policy Engagement
- 📌 Institutional Management

WINDLE INTERNATIONAL UGANDA

EDUCATION MANAGEMENT

Over 360,061 Refugee Children have access to free quality education



REGIONS AND DISTRICTS OF OPERATIONS:

Adjumani Sub Office: Palabek, Adjumani & Palorinya refugee settlements; and Adjumani regional office.

Arua Sub Office: Bidibidi, Imvepi, Rhino Camp refugee settlements; and Arua regional office.

Hoima Sub Office: Kiryandongo & Kyangwali refugee settlements and Hoima regional office.

Mbarara Sub Office: Nakivale, Oruchinga, Kyaka II and Rwamwanja refugee settlements and Mbarara.

Kampala: Head Office.

7. INSTITUTIONAL DEVELOPMENT AND PARTNERSHIP

WIU in a bid to respond to the influx of refugees from across neighboring countries, widen its fund base by bringing more donors to support operation across refugee settlements in Uganda. UNHCR remain a major funder of refugee education in Uganda. The new WIU partners are Convoy of Hope, Better World, Barnabas Fund, ECHO and ECW.



ECHO is being implemented in 3 Settlements of Rhino Camp, Moyo & Adjumani. 1462 teachers from 63 schools were trained in psychosocial support to pupils for resilience; & provision of life skills training to pupils; 706 SMC, 705 PTA members were trained on their roles and responsibilities; & 1990 children were supported with school uniforms.



ECW is a pilot project being implemented in Yumbe & Imvepi in Arua with two major outputs: Piloting double shift in primary schools in Yumbe & Imvepi; Implementing creative infrastructures in secondary schools in Bidibidi, Yumbe.



Food is one of the push factors for improved school attendance by children. WIU implements school feeding programmes in ECD centres of Rhino Camp settlement in Arua.



8. KEY ACHIEVEMENTS FOR 2017

2017 WIU ENGAGEMENT IN PARTNERSHIP WITH UNHCR & OPM IN 12 SETTLEMENTS IN UGANDA

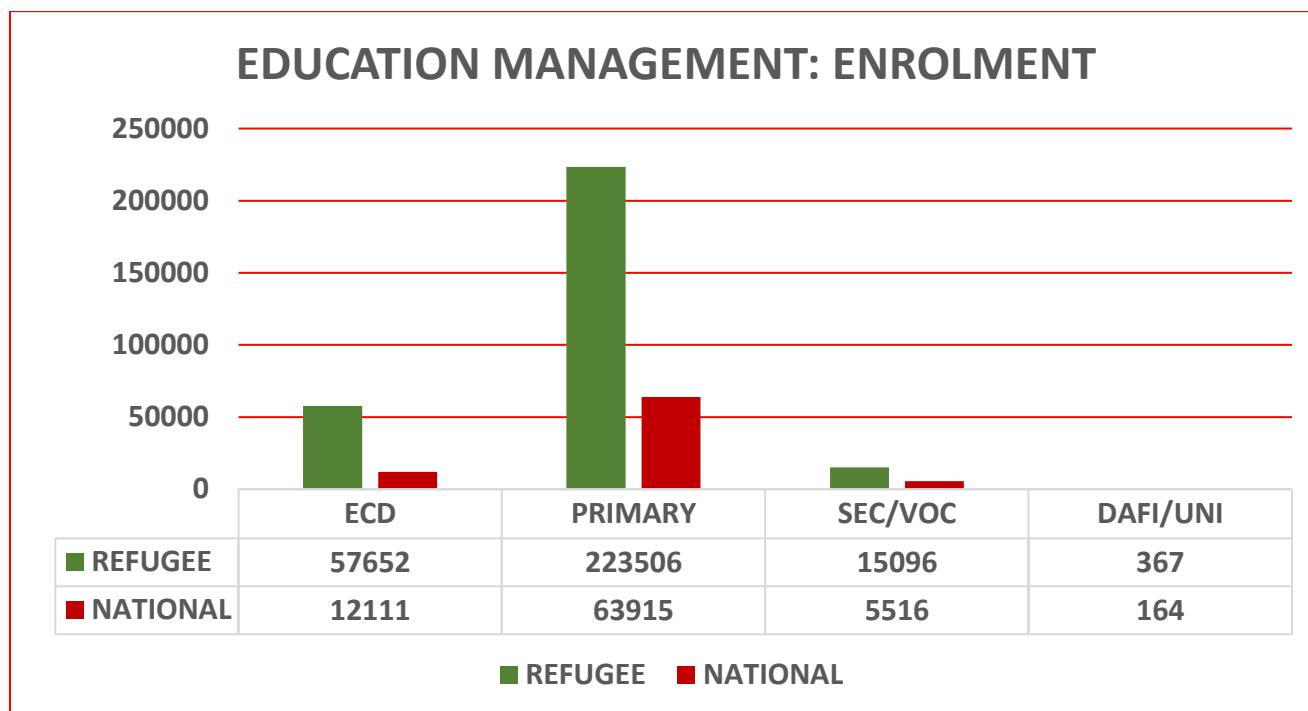
Education Management	Scholarship Administration	Complementary Projects (West Nile Region)
<ul style="list-style-type: none"> • Early Childhood Development (Pre-primary) • Primary Education • Secondary Education • Vocational Education/CTA 	<ul style="list-style-type: none"> • PSN for Primary Education • PSN for Secondary Education • Education Support to OVC • DAFI/University Education • WIU Scholarship programs 	<ul style="list-style-type: none"> • ECHO Project • Better World • Convoy of Hope • Online University Edu. • The Barnabas Funds • St. Paul's Foundation



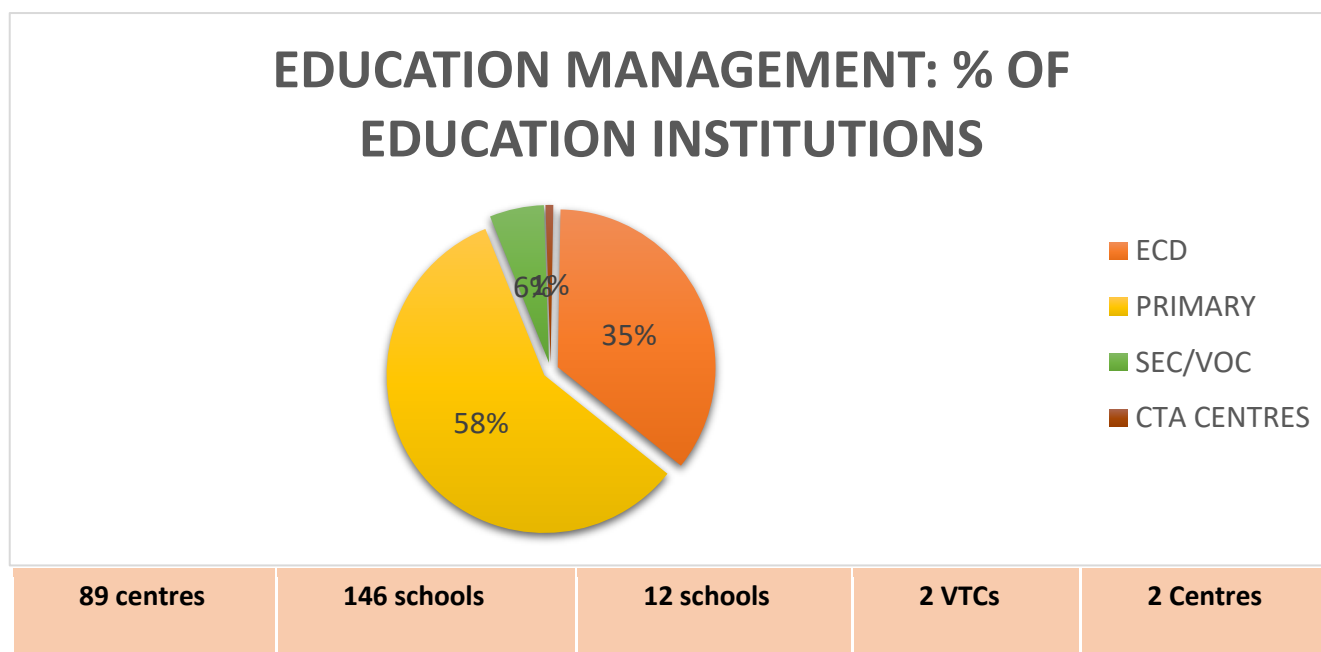
EDUCATION MANAGEMENT

ECD CENTRE	PRIMARY	SECONDARY	VOCATIONAL	CTA
89 centres	146 schools	12 schools	2 VTCs	2 Centres
A total of 69,763 children are enrolled in ECD centres across the country	As of June 2018, 273,277 children are enrolled in WIU supported primary school	24,078 students in Secondary schools	WIU runs 2 VTC 531 students access vocational skills training	Windle operates 2 CTA centres in Kiryandongo and Kyangwali refugee settlements.

9.1 EDUCATION MANAGEMENT



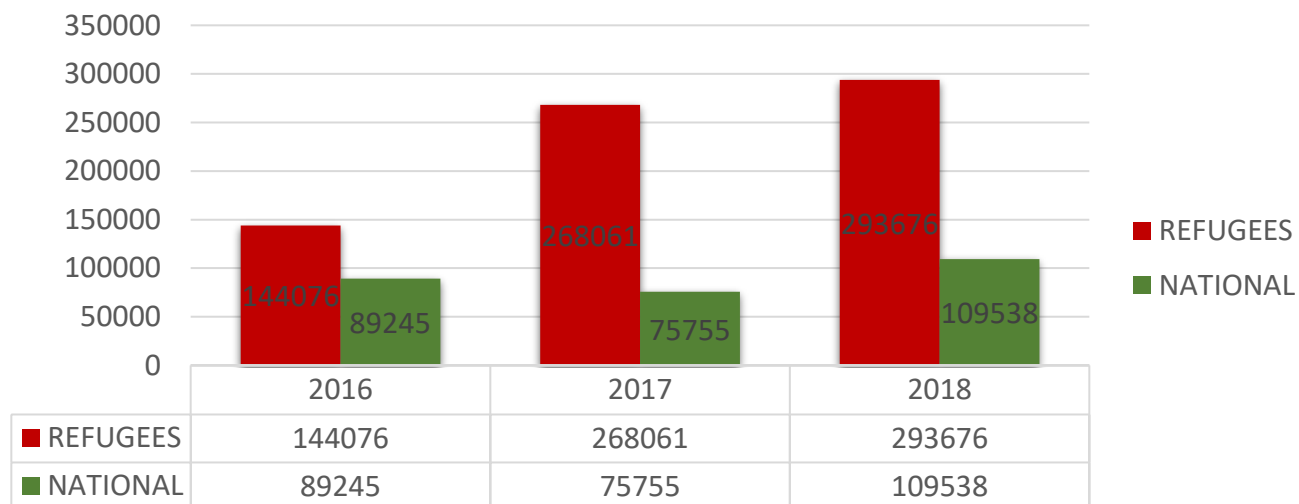
- Overall, there are 367,649 children in school out of 659,509 children who should be accessing education. This represents 56% of refugee children enrolled and accessing education in Uganda.
- Windle International Uganda employs 3,281 staff out of which 93% are teachers and caregivers to support the refugees and host community children access education processes across settlements.



- Windle Uganda employs **3,281** staff out of which 93% are teachers and caregivers to man these schools and centres.

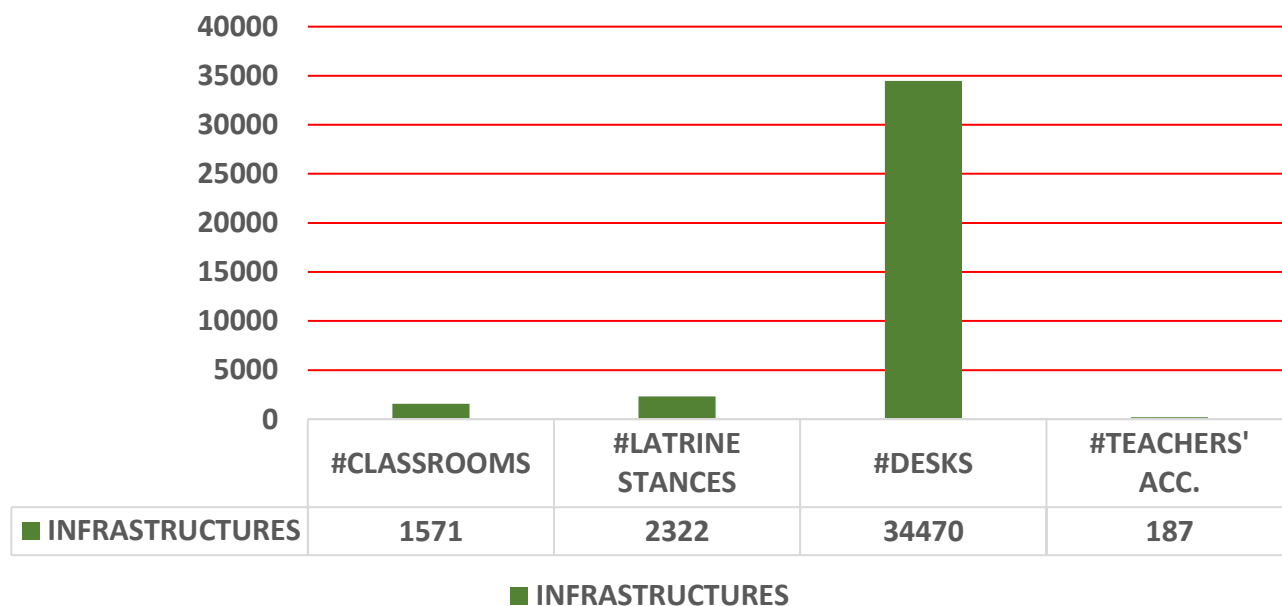


EDUCATION MANAGEMENT: ENROLMENT TREND 2016/17 & 2018 PROJECTION



- 📌 In the graph above, we see percentage LEAP in refugee enrollment in schools by 46% in 2017 as compared to 2016; and a projection increment of 13.2% in 2018.
- 📌 There is however a fluctuation in the nationals enrolling in settlement-based schools as evidence in the graph above.

EDUCATION MANAGEMENT WORK IN PROGRESS



- 📌 Provided over 2,141,189 assorted instructional and scholastics materials procured and distributed
- 📌 A total of 5904 refugees and members of the host communities regularly participates in the education process of the learners through PTA and SMC memberships.

9.2 SCHOLARSHIP MANAGEMENT

Scholarship management and administration Programme targets refugees: -

- 🇰🇪 Children with Special Needs for specialized Primary Education,
- 🇰🇪 Orphans & other Vulnerable Children (OVC) for Secondary Education scholarships and
- 🇰🇪 University Scholarships.

- 🇰🇪 In 2018, Windle International Uganda in partnership with UNHCR is supporting a total of **2,140** OVCs (2030 in settlement schools while **110** are outside settlement schools) to access Secondary Education.
- 🇰🇪 The OVCs are supported with tuition fees, scholastic materials, medical care, hostel allowance and incidentals.





OVCS SECONDARY SCHOLARSHIPS

S/N	Settlement	Settlement based school	#in WIU/UNHCR supported settlement Secondary School	#Non WIU/UNHCR supported Secondary School	Total
1	Nakivale	Nakivale SS	1,190		1,201
		Isingiro Secondary School		10	
		Mbarara High		1	
2	Oruchinga	Rwamurunga SS	33		33
3	Kyaka II	Bujubuli Secondary School	157		158
		Wakiso School		1	
4	Kiryandongo	Panyadoli SS	340		350
		Gulu High		10	
5	Kyangwali	Kyangwali SS	08		8
6	Rhino Camp	Rhino High	215		274
		Ofua SS	50		
		Vurra SS		8	
		Mvara SS		01	
7	Bidid Bidi – Yumbe	St Clair Lodonga		43	80
		Aringa SS	18		
		Yumbe SS	19		
8	Adjumani	Pakele Comprehensive		3	3
9	Urban	Various Schools in Kampala		33	33
Total			2,030	110	2,140

SCHOLARSHIP ADMINISTRATION (WIU/UNHCR/DAFI) IN UGANDA

OVC SEC/VOC	PSN SCHOLARSHIP	DAFI/UNHCR	WIU SCHOLARSHIP	UK MASTERS PROGRAMMES
2140 Students	395 learners	394 students	07 students	07 students
In 2018 there is a total of 2,140 OVCs are accessing Secondary Education on scholarships and 2,030 are in UNHCR/WIU supported settlement based secondary Scholarship and 110 are in schools outside the settlement.	394 PSN learners are accessing specialized primary Education in special needs school outside the settlements. The detail is indicated per settlement as below.	394 Students are accessing University Education in the National universities, out of which 38 are expected to graduate by end of the Year.	WIU through the UK office is supporting 07 students to access University Undergraduate Education, 04 Students from Acholi sub region are benefiting from Windle Uganda Scholarship.	07 Students (02 Refugees and 05 Ugandans) were sent to UK for the academic year 2017/2018; 08 Students (01 Refugee & 07 Ugandans) have got provisional placement for academic year 2018/2019.



TABLE SHOWING THE NUMBER OF STUDENTS BY NATIONALITIES

S/N	Country of origin	Male	Female	Total	% representation
1	Burundi	12	13	25	6.3%
2	DRC	55	25	80	20.3%
3	Ethiopia	6	1	7	1.8%
4	Eritrea	1	3	4	1%
5	Kenya	2	0	2	0.5%
6	Rwanda	19	8	27	6.9%
7	Somalia	5	1	6	1.5%
8	South Sudan	159	82	241	61.2%
9	Sudan	2	0	2	0.5%
	Total	261	133	394	100%

Supplementary Projects



European Union
Civil Protection and
Humanitarian Aid

ECHO is being implemented in 3 Settlements of Rhino Camp, Moyo and Adjumani. Where a total of 762 teachers from 63 schools trained in Psychosocial support to pupils for resilience; 700 teachers trained on provision of life skills training to pupils; 706 SMC & 705 PTA members received training on their roles & responsibilities; and 1990 children were supported with school uniforms.

ECW is a pilot project being implemented in Yumbe & Imvepi in Arua with two major outputs: Piloting double shift in 2 primary schools in Yumbe & Imvepi; and Implanting creative infrastructures in 2 secondary schools in Bidibidi, Yumbe.



Food is one of the push factors for improved school attendance by children.
WIU implements school feeding programmes in ECD centres of Rhino Camp

Construction of 22 blocks of 66 classrooms for primary schools in Yumbe and Upgrade of 8 ECD centres in Imvepi refugees' settlement.

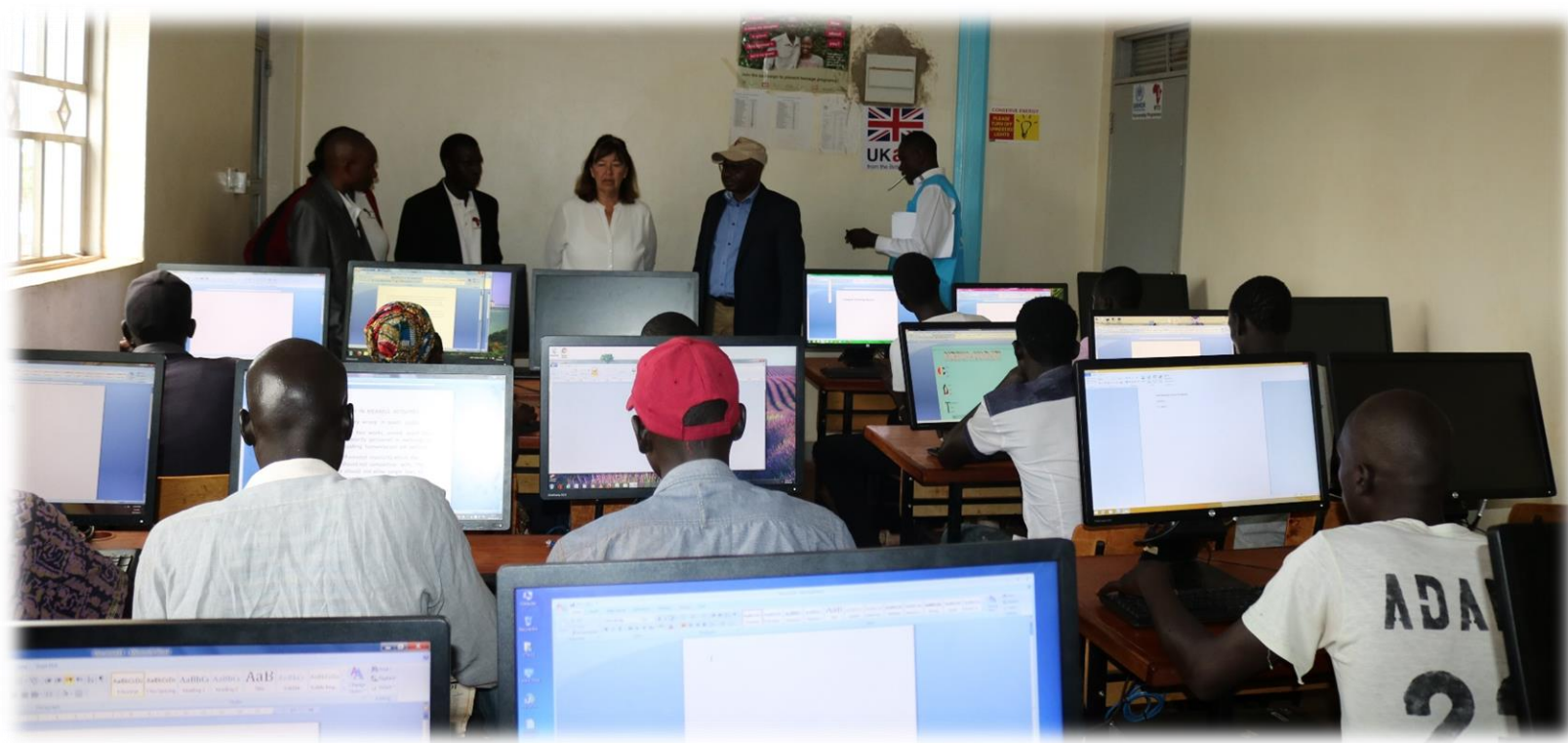


9.3 YOUTH ENGAGEMENT PROGRAMMES

9.4 COMMUNITY TECHNOLOGY ACCESS AND YOUTH PROGRAMMES

Windle International Uganda runs 2 CTA centers to enable refugee youth access ICT training and information. For refugees, access to ICT can be key to broaden education and livelihoods opportunities. The CTA program is a new initiative to leverage ICT to deliver these opportunities to refugees and other persons affected by conflict. The program builds on the experience of CTA centers already rolled out in Kiryandongo and Kyangwali, resulting in a base model and providing valuable lessons learned on the delivery of IT solutions in refugee settings. So far, over refugees have benefited from Windle international ICT programming.

- 🇺🇬 Provision of ICT skills to youth within settlement and the members of the host communities
- 🇺🇬 Provision of Internet access to youth within settlement and from the host communities
- 🇺🇬 Provision of psychosocial support to youth within settlement and the host communities through provision of outdoors and indoor games; career guidance and counselling to youth.



Key impact

Availability and affordability of internet within the settlements has made many refugees and asylum seekers to link and communicate with their families and friends all over the world;

The students have learnt new technology and have created connections/network with new friends online;

Through the indoor and outdoor games, many youths are more engaged in psychosocial activities with friends;

Secretarial services do not only generate profits to run the CTA but a support to community members to type, print and share online their works.

9. FINANCIAL REPORTS 2017

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

Details	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2017	2017	2017	2016
Income		Ushs	Ushs	Ushs	Ushs
UNHCR grant income	11.1	37,531,027,406	-	37,531,027,406	27,731,723,801
Other income	11.1	2,807,513,316	3,203,768,207	6,011,281,523	2,808,154,437
Total Income		40,338,540,722	3,203,768,207	43,542,308,929	30,539,878,238
Expenditure					
Scholastics & instructional material	11.2.1	3,770,471,332	-	3,770,471,332	4,376,764,352
Construction, equipment & furniture	11.2.2	6,883,320,265	571,488,257	7,454,808,522	9,339,169,505
Tuition and related expenses	11.2.3	6,038,731,859	24,791,250	6,063,523,109	3,073,444,260
Personnel expenses	11.2.4	15,616,180,198	1,689,447,638	17,305,627,836	9,902,814,967
General administration costs	11.2.5	3,613,505,259	856,907,027	4,470,412,287	3,293,901,049
PR, Fundraising & Advocacy	11.2.6	256,452,658	28,470,595	284,923,253	-
Youth Activity Costs	11.2.7	106,124,930	-	106,124,930	-
Refund to UNHCR	11.2.8	2,340,183,128	-	2,340,183,128	315,260,387
Total		38,624,969,629	3,171,104,767	41,796,074,396	30,301,354,520
Fund balance*		1,713,571,093	32,663,440	1,746,234,533	238,523,718

The statement of income and expenditure was approved by Board on and signed on its behalf by:

.....
Chairman Board

.....
Chairperson Finance and HR

11.2 WIU STATEMENT OF FINANCIAL POSITION FOR WIU AS AT 31 DECEMBER 2017

Details	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2017	2017	2017	2016
Noncurrent assets		Ushs	Ushs	Ushs	Ushs
Property & Equipment	11.4	225,438,663	909,766,110	1,135,204,773	396,369,706
Current assets					
Receivables & pre-payments	11.5	100,268,723	22,047,934	122,316,657	8,201,520,966
Cash and cash equivalents	11.3	9,412,317,151	1,151,508,073	10,563,825,224	696,752,620
		9,512,585,874	1,173,556,007	10,686,141,881	8,898,273,586
Total assets		9,738,024,537	2,083,322,117	11,821,346,654	9,294,643,292
Financed by:					
Fund balance	7.0	1,713,571,093	32,663,440	1,746,234,533	238,523,718
Capital grant	11.10	225,438,663	909,766,110	1,135,204,773	396,369,706
		1,939,009,756	942,429,550	2,881,439,306	634,893,424
Current liabilities					
Payables	11.6	7,799,014,781	1,140,892,567	8,939,907,348	8,659,749,868
		7,799,014,781	1,140,892,567	8,939,907,348	8,659,749,868
Total liabilities		9,738,024,537	2,083,322,117	11,821,346,654	9,294,643,292

The statement of financial position was approved by Board on and signed on its behalf by:

.....
Chairman Board

.....
Chairperson Finance and HR

11.3 STATEMENT OF CASHFLOW OF WIU FOR THE YEAR ENDED 31 DECEMBER 2017

Details	2017	2016
	Ushs	Ushs
Income	43,542,308,929	30,539,878,238
Expenditure	(41,796,074,396)	(29,986,094,133)
Surplus for the year	1,746,234,533	553,784,105
Commitments b/f	(238,523,718)	(555,671,286)
Depreciation	116,448,190	-
Movement in payables	280,157,480	6,733,118,456
Movement in receivables	8,079,204,309	(8,007,446,215)
Net cash flow from operating activities	9,983,520,794	(1,276,214,940)
Cash flow from investing activities		
Purchase of PPE	(855,283,256)	(72,796,000)
Net cash flow from investing activities	(855,283,256)	(72,796,000)
Cash flow from financing activities		
Movement in capital grant	738,835,067	72,796,000
Net cash from financing activities	738,835,067	72,796,000
Net increase/(decrease) in cash equivalents	9,867,072,605	(1,276,214,940)
Movement in cash and bank		
As at 01 January	696,752,619	1,972,967,560
As at 31 December	10,563,825,224	696,752,620
Net increase/(Decrease) in cash and bank	9,867,072,605	(1,276,214,940)

10. INDEPENDENT AUDITOR'S REPORT 2017

Opinion

We have audited the fund accountability statement of Windle International Uganda (WIU), which comprise the statement of receipts and payments for the year ended 31 December 2017, statement of financial position as at 31 December 2017, statement of cash flows and the notes to the fund accountability statement, which include a summary of significant accounting policies and other explanatory notes set out on pages 16 to 23.

In our opinion, these fund accountability statement presents fairly, in all material respects, the financial position of WIU as at 31 December 2017 and of its operational results for the year ended, and are in accordance with the Generally Acceptable Accounting Principles and the WIU reporting guidelines.

Basis for Opinion

We conducted our audit in accordance with the 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 fund accountability statement section of our report. We are independent of WIU 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 fund accountability statement in Uganda. 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.

Management responsibility for the fund accountability statement

Management of WIU is responsible for the preparation and fair presentation of the fund accountability statement in accordance with the Generally Accepted Accounting Principles (GAAP). This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of fund accountability statement that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstance.

Auditor's responsibilities for the audit of the fund accountability statement

Our objectives are to obtain reasonable assurance about whether the fund accountability statement 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 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these fund accountability statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the fund accountability statement, 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 Entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Evaluate the overall presentation, structure and content of the fund accountability statement, including the disclosures, and whether the fund accountability statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management 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 management 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.

Report on other legal and regulatory requirements

As required by Section 39 of the NGO Act 2016, we report to you based on our audit, that:

-  We obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
-  In our opinion, proper books of account have been kept by WIU so far as appears from our examination of those books;

- 📌 The statement of financial position and the receipts and payments statement are in agreement with the books of account. In all material respects, WIU complied with local laws and regulations, including furnishing annual returns to The National Bureau for NGOs.

The engagement partner on the audit resulting in this independent auditor's report is CPA Charles Gerald Mugerwa – Practicing No. P0060 and Certificate No. F222/18.

Jasper-Semu & Associates

Certified Public Accountants

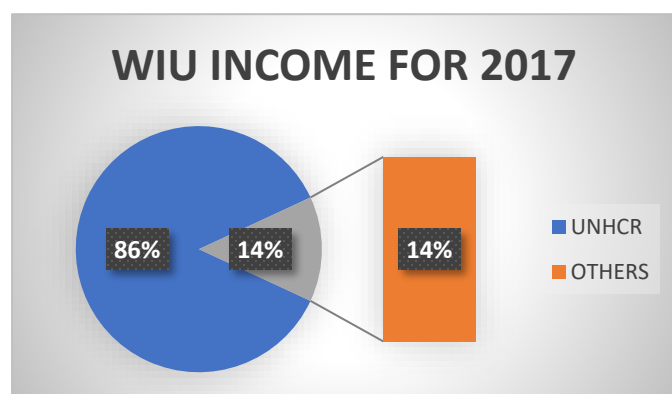
P.O. Box 8294

Kampala, Uganda

Date:

11. STATEMENT OF FINANCIAL POSITION 2017

Details	Note	Restricted Funds	Unrestricted Funds	Total	Total
		2017	2017	2017	2016
Income		Ushs	Ushs	Ushs	Ushs
UNHCR grant income	11.1	37,531,027,406	-	37,531,027,406	27,731,723,801
Other income	11.1	2,807,513,316	3,203,768,207	6,011,281,523	2,808,154,437
Total Income		40,338,540,722	3,203,768,207	43,542,308,929	30,539,878,238
Expenditure					
Scholastics and instructional material	11.2.1	3,770,471,332	-	3,770,471,332	4,376,764,352
Construction, equipment and furniture	11.2.2	6,883,320,265	571,488,257	7,454,808,522	9,339,169,505
Tuition and related expenses	11.2.3	6,038,731,859	24,791,250	6,063,523,109	3,073,444,260
Personnel expenses	11.2.4	15,616,180,198	1,689,447,638	17,305,627,836	9,902,814,967
General administration costs	11.2.5	3,613,505,259	856,907,027	4,470,412,287	3,293,901,049
PR, Fundraising & Advocacy	11.2.6	256,452,658	28,470,595	284,923,253	-
Youth Activity Costs	11.2.7	106,124,930	-	106,124,930	-
Refund to UNHCR	11.2.8	2,340,183,128	-	2,340,183,128	315,260,387
Total		38,624,969,629	3,171,104,767	41,796,074,396	30,301,354,520
Fund balance		1,713,571,093	32,663,440	1,746,234,533	238,523,718



- In 2017, UNHCR was the main contributor in refugee education management to WIU with total contribution of 84% of funds received.
- The funders include ECHO, Education Cannot Wait, Convoy of Hope, Barnabas Fund & Hugh Pilkington Charitable Trust (Windle).
- WIU also received individual contribution toward scholarship for refugee girls in Rhino Camp.

12. CONCLUSION