MISSION: To educate, train and equip the world for great commission, reminding people of their equal natural rights in sharing the world, supporting them to reveal their potential and achieve their life goals.

VISION: Educating, training and transforming people’s lives by the power of joint efforts.

SLOGAN: Educating a generation to win a generation by; GIVING A HAND

OUR PHILOSOPHY: Impacting behavioral change by addressing knowledge, skills and attitude gap.
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2019 IMPLEMENTED ACTIVITIES

Activity Highlights

QUARTER I

In January 2019, we secured school land, planned for the year, and conducted trainings. In February implementation of programs activities. In March the number of beneficiaries increased in all programs compared to January and February and Seventh Day Adventist Youths visited and donated basic necessities and scholastic materials to GOFA kids.

QUARTER II

In the month of April, we conducted different activities according to respective programs. We began the term II at Graben Junior Academy – Shima Campus on 20th/May/2019. Planning meetings started at the foundation for the two new designed programs named Plant a shade to save a life program (PLASSLIFE) and Grow to harvest program (GROTHAP) and the implementations are starting 2020.

QUARTER III

We started the term III at Graben Junior Academy – Shima Campus on 02nd/08/2019, we gave free education and training services to 212 vulnerable children, we reached our target number of 925 beneficiaries in this quarter, we hosted two volunteers Dominik from Germany and Emmanuel from Tanzania, we conducted trainings in 6 districts of Uganda that is Namisindwa, Mubende, Ntungamo, Mukono, Kibaale and Kyegegwa district. We formed 9 leadership and entrepreneurial spark groups; 1 spark group in Namisindwa, 4 spark groups in Mukono district, 1 in Mubende, 1 In Kyegegwa, 1 in Ntungamo and 1 Kyegegwa spark group, expansion of school land was a high to children, community and to GOFA at large and we became Global Catalyst partner of Street Business street program.

QUARTER IV

We finalized the year on 6th/12/2019 at Graben Orphanage Foundation Africa – GOFA the mother of Graben Junior Academy - Shima Campus with end of year talent showcasing event.

GOFA PROGRAMS:

1. Formal Education Program – Shima Campus 212 vulnerable children benefited.
2. Income Generating Activity Program 500 youths benefited.
4. Professional Development Program 100 professionals benefited.
5. Adult Education Program 100 adults benefited.

2020 ADDITIONAL PROGRAMS

1. Plant a Shade and save a life program 1000 people to benefit directly.
2. Grow to harvest program 200 local farmers to benefit directly.

In the year 2019, we planned for 925 direct beneficiaries but 937 people were impacted and benefited directly.

Over 1500 indirect beneficiaries were impacted and benefited in our programs.
Financial Highlights

Financial costs as it was planned in this year 2019;

- Under Administrative costs we planned to use **US$15300** but we used **US$3900** and that is a difference of **US$11400**.
- Under formal education program we planned to use **US$20000** but we have used **US$15000** and that is a difference of **US$5000**.
- Under Income Generating Activity program we planned to use **US$25000** but we have used **US$6250** and that is a difference of **US$18750**.
- Under Vocational skills program we planned to use **US$2500** but we have used **US$625** and that is a difference of **US$1875**.
- Under Professional development program we planned to use **US$2500** but we used **US$625** and that is a difference of **US$1875**.
- Under Adult education program we planned to use **US$2500** but we used **US$625** and that is a difference of **US$1875**.

Operating Highlights

- Personnel operations we planned to use **US$10,200** but we used **US$3900** and that is a difference of **US$6300**.
- Equipment and maintenance we planned for **US$25600** but we used **US$100** making a difference of **US$25500**.
- Travel and meetings we planned for **US$5700** but we used **US$1500** making a difference of **US$4200**.
- Materials and supply we planned for **US$400** but we used **US$200** making a difference of **US$200**.
- Additional participants support we planned for **US$2800** but we used **US$100** making a difference of **US$2700**.
- Branding and visibility we planned for **US$20100** but we used **US$200** making a difference of **US$19900**.
- Operating expenses we planned for **US$3200** but we used **US$200** and that makes a difference of **US$3000**.

Looking Ahead

We are looking ahead to examine, review and crosscheck our planning discipline by trying to make plans that are within our means. That is to say not to over budget and plan like as we have done in 2019 but planning within our sources of revenue/income for 2020.

Mr. Luswata Paul

Head of Operations

December 8, 2019
Financial Summary

The 2019 planned budget compared to 2019 Expenditure

<table>
<thead>
<tr>
<th>PROGRAMS</th>
<th>2019 BUDGET(US$)</th>
<th>NO. BENEFICIARIES</th>
<th>2019 EXPENSES(US$)</th>
<th>NO. OF PEOPLE BENEFITED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>15,300</td>
<td>16</td>
<td>3,900</td>
<td>20</td>
</tr>
<tr>
<td>Formal Education Program</td>
<td>20,000</td>
<td>200</td>
<td>5,000</td>
<td>212</td>
</tr>
<tr>
<td>Income Generating Activity Program</td>
<td>25,000</td>
<td>500</td>
<td>6,250</td>
<td>500</td>
</tr>
<tr>
<td>Vocational Skills Training Program</td>
<td>2,500</td>
<td>25</td>
<td>625</td>
<td>25</td>
</tr>
<tr>
<td>Professional Development Program</td>
<td>2,500</td>
<td>100</td>
<td>625</td>
<td>100</td>
</tr>
<tr>
<td>Adult Education Program</td>
<td>2,500</td>
<td>100</td>
<td>625</td>
<td>100</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>67,800</strong></td>
<td><strong>941</strong></td>
<td><strong>17,025</strong></td>
<td><strong>957</strong></td>
</tr>
</tbody>
</table>
Financial Statements

Statement of Financial Position

- Liabilities: we are demanded US$1,300 staff salary and US$700 housing.
- Statement of Financial Position: this indicates that the equities are of higher value than the liabilities, so this strengthens the existence and operating of the organization. Because if you get a difference between the liabilities and equities owned by the organization you remain with more than ¾ and that is US$13,640.
- Ownership Equity: The organization owns a land that is valued at US$10,000, structures at US$5,000, office furniture at US$140 and laptop at US$500 that is US$15,640.

Statement of Comprehensive Income (Profits and Losses)

- Income: from program services is 5% especially contribution from the community, from Management and General 30% and 65% from donations and fundraising campaigns.
- Expenses: the organization has tried to utilize the available finances to run all the programs as planned in the year 2019. The expenditure is quiet relatively different according to the number of beneficiaries. This means that the higher the number of beneficiaries, the higher the expenses.
- Profits: Graben Orphanage Foundation Africa – GOFA we are a not for profit community based organization. This means that most of the services offered to our beneficiaries in different communities are for free of charge.

Statement of Changes in Equity

<table>
<thead>
<tr>
<th>Description</th>
<th>Revenue</th>
<th>Expenses</th>
<th>Earnings</th>
</tr>
</thead>
<tbody>
<tr>
<td>GOFA Patron Donations.</td>
<td>US$10,000</td>
<td>US$9,400</td>
<td>US$600</td>
</tr>
<tr>
<td>Management and general.</td>
<td>US$5,107.5</td>
<td>US$5,107.5</td>
<td>00</td>
</tr>
<tr>
<td>Contribution from the community.</td>
<td>US$851.25</td>
<td>US$851.25</td>
<td>00</td>
</tr>
<tr>
<td>Donations, funds from friends and partners.</td>
<td>US$11,066.25</td>
<td>US$11,066.25</td>
<td>00</td>
</tr>
<tr>
<td>TOTAL</td>
<td>US$27,025</td>
<td>US$27,025</td>
<td>00</td>
</tr>
</tbody>
</table>

Statement of Cash Flows

- Operating, we operated in under budget and this has limited implementation quality.
- Investing, we have accurately utilized Patron’s donations by using it to secure land.
- Financing, there’s a need to open up for more partners to increase our revenues.
Notes to Financial Statements

Accounts
Our budget 2019 is US$67,800 and we managed to get US$17,025 without the patron’s donation. But if we add on the US$10,000 in totality we received US$27,025. This year we operated under a deficit budget, which is less US$40,775.

Debt
We have incurred a debt of US$2000 this year 2019 due to failure to have any successful grant application and lack of sustainable projects to fill those gaps. These debts came from an increase in number of staff to offer services.

Going Concern
We have agreed to plan and make budgets that follows under our sources of revenue to avoid operating in under budget. Improving in our sustainable projects that are possible.

Contingent Liabilities
We are looking forward to secure more 10 acres to practice farming and animal rearing. This will be one of our sustaining liabilities in return because some of the produces will be used to feed the school and others would be sold to get revenue to run the activities of the organization.

Takeaways
We would like our readers to know that an orphanage is not just meant to accommodate only vulnerable young ones. But our ideology is simply takes it deeper and we strongly have it in our minds that whoever had, is and expecting to need anything in life he or she is an orphan. The most rich man on this planet, is rich because he ‘needs’ customers to buy his products and services. I think now you do agree with us that if a richer man qualifies to be a needy, then how about single parents, elders, illiterates, young mothers, unemployed, employers, employees, early school leavers to mention but a few.
Independent Auditor’s Report

1.1 Unqualified Opinion
- The organization should stop operating from estimations and expectations because rubs it away the reality and transparency.
- For proper accountability there’s a need for monthly internal auditing to avoid bulky accounts.
- The organization should improve on its cash flow and avoid receipts that are not headed in accounts.
- The cash out and cash in should be corresponding with accountabilities and requisitions responsibility.
- The accounts should keep coding the voucher numbers in line with program codes.

1.2 Qualified Opinion Report
- Continue with every coin counts system because there’s no small money in operations.
- Proper ledgers and cash flow should be kept up.
- Bank statements and ledgers are corresponding which is a plus.
- Crosschecking with your work plans is also a distinction.
- Avoiding activities that are not planned is good though sometimes flexibility is needed.

1.3 Adverse Opinion Report
- When the organization happens to receive more revenues, then it’s obligatory to pay all the workers above minimum wage standards. Also the organization is mandated to pay worker’s benefits like pay as you earn and National Social Security fund plus other benefits.

1.4 Disclaimer of Opinion Report
- Operations office, monitoring and evaluation office should be put in place and make sure that the two works hand in hand with the accounts for proper management of finances.

1.5 Auditor’s Report on Internal Controls of Public Organizations.
- Organization’s independent projects like school should pay all legal dues as expected to avoid inconveniences of the authorities that may limit proper running of the entire organization. The organization should make annual renewal of certificates of operation from the responsible government bodies and also start thinking about registering as a national organization from being a community based but to be on safer side it should be registered as an international body if it is to expand its operations.

1.6 Going Concern
- Registering a now not for profit community based organization as a national not for profit organization and also opening up an international bank account in an international financial institution from local ones for easy transfer of revenues.

This report is from registered certified and authorized legal auditor called Mr. Tom Kasalawo on email @ tkasalawo@gmail.com. And it points out what GOFA did well and areas of improvement.
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