

COMMUNITY EMPOWEREMENT FOR CREATIVE INNOVATION (CECI)

BOARD OF DIRECTORS' REPORT

AND

AUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2021



Certified Public Accountants

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**COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)
ANNUAL REPORT AND FINANCIAL STATEMENTS
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**COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)
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ORGANISATION'S INFORMATION

KEY PERSONNEL

Board Chairperson
Patrick Chandiga Justine

Tresurer to the Board
Topista Oleru

Secretary to the Board
Benson Khemis Soro

Other Board Members
Luate Emmanuel
Iyoo Irene Hellen

Executive Director
Benson Khemis Soro

REGISTERED OFFICE:

Plot 2, Bakole Road, Dikasinga Village
P.O.Box 150
Koboko
Uganda

AUDITORS:

Ellie and Associates
Certified Public Accountants
P.O.Box 16853
Kampala
Uganda

BANKERS:

DFCU Bank
Arua Branch
Arua

**COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)
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Background Information

Community Empowerment for Creative Innovation (CECI) is a South Sudanese Youth founded Non-profit making Refugee-led Organization (RLO) registered with Koboko District Local Government (KDLG) as Community Based Organization (CBO) in August 2017, with registration number 563/124. CECI is incorporated as a Company Limited by Guarantee (Under section 18(3) of the Companies Act 2012), of the Republic of Uganda, with registration number 80020002697777, and holds a valid Memorandum of Understanding (MoU) with Office of the Prime Minister (OPM) Kampala, Uganda which gives it full clearance in the Refugee Response Operations in the country.

CECI emerged to address the deteriorating relationships among refugees themselves and between refugees and the host communities characterized by (1) conflict tensions based on ethnicity, access to production resources such as land, water and wood fuel, interreligious marriages and employment opportunities (2) dire and deteriorating mental health concerns among young people leading to anti-social behaviour, high rates of insanity and deaths related to mental health, (3) deplorable living condition of refugees and host communities, and (4) inadequate awareness on COVID-19 symptoms, prevention and management.

CECI envisages that peace, livelihood, environment and education is a human right that must be enjoyed by all humanity both persons of concern or Refugees and the host community or Nationals. This enjoyment comes with a recognition that it has to be worked for owing to the dynamics that inform survival including limited resources, natural resources access and utilisation, differences in social cultures, corruption among and between PoCs and host communities-this therefore means fundamental human rights. As CECI, it is practical to share that turning outputs into positive outcomes require multiple factors including effort of local structures and adopting creativity and innovations.

Vision

An Empowered, Peaceful and Self-reliant community

Mission

To promote peace, self reliance and dignity through recreational activities, education and other innovations going beyond relief and development.

Objectives

Community Empowerment for Creative Innovation (CECI) seeks to;

1. Build peace and improve social cohesion among refugees and with host communities
2. Build skills to support development and peace
3. Promote girl child education and early childhood development
4. Increase community knowledge and understanding of HIV/AIDs care and prevention
5. Eradicate Gender Based Violence
6. Green the environment
7. Foster creativity and innovation among youth in their respective fields of practice

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Program Themantic Areas and Strategy Approches

Program Themantic Areas

1. Peace building and Reconciliation

CECI works to promote peaceful resolution of disputes and reconciliation, build and increase peaceful coexistence and social cohesion among refugees and with host communities through dialogues, negotiations, debates, group discussions, trainings/workshops, recreational activities, poems, media programs and community and school outreaches.

2. Livelihood

Interventions are aimed at building skills to support development and peace, build resilience and increase employability through vocational or entrepreneurial skill trainings, trauma healing and income generating activities.

3. Education

CECI's interventions are aimed at promoting girl child education and early childhood development through advocacy, increasing community understanding and knowledge about HIV/AIDs care and prevention, and eradicating Gender Based Violence (GBV) in all its forms by going beyond awareness creation to capacitating victims to act.

4. Environmental Management

CECI works with the community, stakeholders and well-wishers to green the environment through tree planting and community education on conservation of environment.

Strategy Approaches

The CECI always considers the following approaches during its program implementation process:-

a) Participatory Approach:

We encourage our beneficiaries to participate actively in our programs right from the needs assessment to the implementation, monitoring and evaluation and sharing of lessons learned.

b) Community Centered Approach: Participatory Approach:

CECI puts the community in the forefront to all its programs and project interventions and recognises the community as her purpose of existence.

c) Co-ordination and Collaboration:

CECI work and coordinate its activities with the government and non-governmental organizations, refugee structure and the line ministries within its operation areas.

d) Accountability and Transparency:

All the program activities and corresponding budget allocated for those particular programs are transparent; anyone at any time can have access to this information, if requested.

e) Needs Driven Approach:

Program activities will not be imposed from the topmost but are selected based on the demand made by the beneficiaries.

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MANAGEMENT REPORT

The directors present the report together with the audited financial statements for the period of 12 months ended 31st December 2021 which disclose the state of affairs of Community Empowerment for Creative Innovation (CECI)

Governance and Management Structure.

CECI is run by a team of skilled, competent and experienced personnel headed by an Executive Director who is Secretary to the Board of Directors – a supreme body of the organization after the General Assembly. The Board is the custodian of all policies, formulates and review them and approves them into law that management implements in the interest of the organization.

Principal Activities

The principal activities are Community based organisation activities as describes in the program's thematic areas.

Review of Activities

The operating results and state of affairs of the organisation are fully set out in the attached financial statements.

Key Achievements during the period

1. Peace Building and COVID-19 Response Projects

Community Empowerment for Creative Innovation (CECI) secured and successfully managed, in the year 2020 alone, five (5) projects with funding from Oxfam, Open Society Foundation, Wellsprings Philanthropy Fund, and the International Refugee Rights Initiative (IRRI) to implement Peacebuilding and COVID-19 Response interventions in Bidibidi Refugee Settlement to promote and strengthen social cohesion and community resilience, mobilize and sensitize local communities on COVID-19, Strengthen the capacity of Refugee Leadership, and improve access to information.

2. First Ever Multi-Year Grant

Community Empowerment for Creative Innovation (CECI) has, for the first time, secured a 3-years project running through April 2023 in partnership with Koboko Municipal Council (KMC) with funding from the European Union Trust Fund (EUTF) to implement a project titled "Comprehensive Refugee Response Framework (CRRF): Inclusive Urban Development and Mobility in the Municipality of Koboko" to increase safety and well-being of refugees and host communities in Koboko Municipality and reduce inequalities between these groups. Specific activities CECI will be undertaking include: Activism to end gender based violence (GBV), sports events to promote talent development, inclusion and peaceful coexistence among learners in schools, school debates on protection, human rights, peaceful coexistence and other developmental concerns, and awareness campaigns on public health promotion and disease prevention.

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Funding

Activities of CECI are financed through Grants and Donations.

Going Concern

The audit was conducted in conformity with the provisions of the International Standards on Auditing, and the principles and procedures described by CECI manuals and the funding agreements. The audit accordingly included such tests of accounting records, internal controls, and other procedures as were considered essential for due performance of this audit.

Board of Directors

The present membership of the board of directors is set out on page 1.

Auditors

The company auditors; Ellie and Associates Certified Public Accountants have expressed their willingness to continue in office in accordance with the provisions of Section 167(2) of the Companies' Act (No.1) 2012 .

By Order of the Board



Executive Director:



Board Treasurer



Board Chairperson:

Date: 20th May 2022

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STATEMENT OF MANAGEMENT RESPONSIBILITIES

Management of CECI accepts responsibility for the preparation and presentation of the Financial Statements set out on pages 9 to 15, which have been prepared using appropriate CECI accounting policies supported by reasonable and prudent judgments and estimates.

Management accepts responsibility for safeguarding the organisation's assets, for prevention of fraud and compliance with the relevant legislation in Uganda.

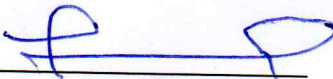
Management is also responsible for making available to auditors as and when required all accounting records and all other relevant records and related information that will enable auditors to meet the stated audit objectives.

Management is of the opinion that the report gives a true and fair view of the state of the financial affairs of the Organisation.

Management further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of the project report, as well as adequate systems of internal control

The Financial Statements were approved by the management of Community Empowerment for

Creative Innovation on20th May.....2022 and signed on its behalf by:



Executive Director



Board Treasurer



Board Chairperson



REPORT OF THE INDEPENDENT AUDITORS TO THE DIRECTORS OF COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)

We have audited the financial statements of CECI for the year ended 31st December 2021 as set out on pages 9 to 15. The Financial Statements comprise the statement of Income and Expenditure as at 31st December 2021 and the statement of Fund Balance, statement of accumulated Fund Movement and statement of Cash Flows for the year then ended, and notes to the financial statements including summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organisation as of 31st December 2021 and in accordance with Generally Accepted Accounting Principals, the Non-governmental Organisations Act, 2016 and CECI Financial Policies

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements Section of our report. We are independent of the Organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our

Responsibilities of Management and Those Charged with Governance for the Financial

Management is responsible for the preparation of the financial statements in accordance with Generally Accepted Accounting Standards and the requirements of the Non-governmental Organisations Act, 2012, CECI financial policy and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to error or fraud. In preparation of 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 either intends to desolve the organisation or to 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.

Auditor's 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 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.

*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 Company's internal control.

*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 firm's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 company to cease to continue as a going concern.

Report on other legal and regulatory Requirements

As required by the Non-governmental Organisations Act, 2016 we report to you, based on our audit, that the business of the Organisation has been conducted:

- (i) Efficiently;
- (ii) In accordance with the organisation's principles, and the auditing and accounting provisions of the NGO's Act; and
- (iii) In accordance with the organisation's objectives; and, byelaws, and other decisions made by the Annual General Meeting.


CPA Mwebesa Silver Boss
Engagement Partner
Ellie and Associates
Kampala

Date : 24th/05/2022



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Statement of Income and Expenditure

	Note	2021 Ushs
Incomes		
Grants to CECI		
Other Incomes	2	112,106,858
Total Income	3	<u>7,608,262</u>
		119,715,120
Project Costs		
Administrative Costs	4	(86,532,113)
Support Costs	5	(18,144,531)
Capital Expenses	6	(29,149,206)
Total Expenditure	7	<u>(11,260,000)</u>
Suplus/(Deficit) for the period		(145,085,850)
Cash and Bank Balance at start of the year		<u>(25,370,730)</u>
Cash and Bank Balance at end of the year		<u>40,006,131</u>
		14,635,401

The notes on pages 13 to 15 form an integral part of these financial statements.

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STATEMENT OF FUND BALANCE

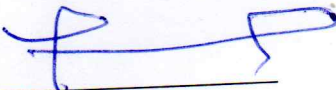
<u>ASSETS</u>	Note	2021 Ushs
Cash and Bank Balances	8	14,635,401
Total Assets		14,635,401

FUND BALANCES AND LIABILITIES

Funds balance	14,635,401
Total Fund Balances	14,635,401

The notes on pages 13 to 15 form an integral part of these financial statements.

The financial statements were approved by the board on...20th May....2022 and were signed on its behalf by:


Executive Director


Board Treasurer


Board Chairperson

**COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)
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STATEMENT OF ACCUMULATED FUNDS MOVEMENT

Details	Accumulated Fund	Total
	Shs	Shs
Balance as at 01.01.2021	40,006,131	40,006,131
Suplus/(Deficit) for the Year	(25,370,730)	(25,370,730)
Balance as at 31.12.2021	<u>14,635,401</u>	<u>14,635,401</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS

	Note	2021 Ushs
Cash flows from operating activities		
Suplus/(Deficit) for the Period		(25,370,730)
Add: Un accounted for funds		#REF!
Net increase/ (decrease) in cash and cash equivalents		#REF!
Cash and cash equivalents at 1st January		40,006,131
Cash and cash equivalents at 31st December	8	#REF!

The notes on pages 13 to 15 form an integral part of these financial statements.

**COMMUNITY EMPOWERMENT FOR CREATIVE INNOVATION (CECI)
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1 SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

a) Basis of accounting

The Financial Statements have been prepared in accordance with and comply with Generally Accepted Accounting Principals, CECI financials polices and statutory ragulations.

b) Basis of preparation

i) Statement of compliance

The Financial Statements have been prepared in accordance with and comply with Generally Accepted Accounting Principals (GAAP), CECI financial policies and statutory regulations.

ii) The financial and presentation currency

The financial statements are presented in Ugandan shillings (Ushs) which is the company's functional currency. All information presented in shillings has been rounded to the nearest thousand.

d) Donor funds

Donor funds are accounted for using the cash accounting basis whereby revenue is recognized and recorded when cash is received, and expenditure is recognized when the cash is paid.

Categories of funds

i) Capital Fund: A designated fund made up of the fixed assets and the funds for the replacement of depreciating assets.

ii) Operational Fund: Funds received for and used to fund CECI operations.

Designated Fund: Unrestricted funds, which have been allocated for a specific purpose by the board or by management. Such funds can be re-allocated – examples are the Capital Fund and the Self-insurance Fund.

Restricted Fund: Funds given for a specific purpose. Only the donor can change that purpose. CECI is thus restricted in its use of them and technically holds them in trust on behalf of the donor. Such funds include fixed assets bought from restricted funds and cash received but not yet spent. CECI is required to keep separate records of restricted funds and of any fixed assets bought with them. Funds given for a project will usually be restricted funds

Un-Restricted Fund: Funds which the board and management are free to use in support of CECI's charitable purpose, without any restriction by the donor.

e) Other Incomes

These are any other funds other funds received other than donations

f) Property, Plant and Equipment

All purchases of items that are capital in nature shall be expended upon payment. there shall be no fixed accounts maintained by CECI however a separate register of the capital items shall be kept and shall be updated with every purchase and desposal of assets.

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NOTES TO THE PROJECT FINANCIAL STATEMENTS

	2021 Ushs
2 Receipts	
<u>Donor Grants</u>	
Oxfarm Denmark (IBIS)	50,398,895
International Refugee Rights Initiative (IRRI)	17,830,000
European Union	41,207,483
CRVPF	2,670,480
	<u>112,106,858</u>
3 Other Incomes	
Save the Children RIL project award	6,000,000
Forex exchange gain	1,608,262
	<u>7,608,262</u>
4 Direct Expenditure	
Peace Building and Reconciliation	35,496,113
Livelihood	31,476,000
Education	13,460,000
Monitoring and Evaluation	6,100,000
	<u>86,532,113</u>
5 Administration Expenses	
Transport	7,400,000
Office Rent	2,463,600
Communication	2,588,000
Stationary	952,000
Internet	450,000
Overhead Costs	3,967,037
Bank Charges	323,894
	<u>18,144,531</u>
6 Support costs	
Personnel Costs	23,443,100
10% NSSF Contribution	741,500
Volunteers' facilitation	2,395,000
Partner support fees	2,569,606
	<u>29,149,206</u>
7 Capital Expenses	
Computers and other Electronics	4,700,000
Motorcycles	6,560,000
	<u>11,260,000</u>

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NOTES TO THE PROJECT FINANCIAL STATEMENTS

	2021 Ushs
8 <u>Cash and cash equivalents</u>	
Cash at Bank	
DFCU Bank - 01041116570149	7,895,438
DFCU Bank - 01041118825007	6,534,483
 Cash at Hand	 205,480
	<u>14,635,401</u>

Appendix I

Fund Accountability Statements

January to December 2021 Fund Accountability Statements

	Appendix - A.1 Oxfarm Denmark (IBIS)	Appendix - A.2 International Refugee Rights Initiative (IRRI)	Appendix - A.3 European Union	Appendix - A.4 CRV/PF	Appendix - A.5 Save the Children RIL Project - Award	TOTAL	2021
Donor Project	Saving Lives Now & Future - Ref: NL- KVK-27108436-A- 05868-06-UG 01041116570149	Rapid Response to COVID-19 & Migration 01041116570149	Comprehensive Refugee Response Framework (CRRF) - KMC/EUTF/CECI/08 01041118825007	Care for Children (CAC) Cash 01041116570149			2021

Bank Account

RECEIPTS - FUNDS RECEIVED DURING THE YEAR:

Donations	50,398,895	17,830,000	41,207,483	2,670,480	6,000,000	112,106,858
Other Incomes	1,608,262	-	-	-	-	6,000,000
Exchange gain/(loss) on opening Bank Balance	52,007,157	17,830,000	41,207,483	2,670,480	6,000,000	1,608,262
TOTAL RECEIPTS						119,715,120

PAYMENTS

Project Costs

Establishment of one Community Radio in Bidibidi Refugee Settlement, Zone 3.	11,639,000	-	-	-	-	11,639,000
Conduct 2-Day training for community leaders, teachers, youth and women on conflict resolution, hate speech mitigation, and trauma healing.	4,440,000	-	-	-	-	4,440,000
3 days Training for Wellness and safety champions	-	10,460,000	-	-	-	10,460,000
Peer Review meetings with Champions	-	600,000	-	-	-	600,000
Organize 2 awareness campaign on public health promotion and disease prevention to 2000 people one held on April another in July	-	-	8,054,000	-	-	8,054,000
Organize and support celebrations of white cane day to raise awareness among refugees and host communities	-	-	4,038,000	-	-	4,038,000
Organise and Support primary school debates on protection, human rights, peaceful coexistence and other developmental concerns	-	-	7,157,113	-	-	7,157,113
Shoot video of the Peace Song produced under the "Saving Lives Now & Future Project 2020" for broadcasting on "Community Peace Talk Show" targeting 5 groups of 20 people each to sensitize community about the importance of peaceful coexistence	12,803,000	-	-	-	-	12,803,000

Organize a capacity strengthening training in peacebuilding and conflict resolution and project development and implementation for 15 executive members of five existing local peace committees and groups.	7,058,000	-	-	-	-	7,058,000
Identify and train 8 extremely vulnerable women in business skills.	7,270,000	-	-	-	-	7,270,000
Establish a local facemask production center to support 1,500 vulnerable refugees and host with reusable facemasks for enhanced covid-19 response and prevention in Bidibidi Refugee Settlement.	4,448,000	-	-	-	-	4,448,000
Support to 100 children on individual case management	-	-	-	-	65,000	65,000
Conduct 1 training for 10 staff on child protection and covid 19 prevention	-	-	-	-	1,630,000	1,630,000
Organize 1 awareness session on Covid 19 and child protection targeting 60 caregivers/foster parents	-	-	-	-	770,000	770,000
Monitoring and Evaluation	-	-	-	6,100,000	-	6,100,000
Administration Expenses						
Transport	1,750,000	5,650,000	-	-	-	7,400,000
Office Rent	2,100,000	-	363,600	-	-	2,463,600
Communication	400,000	2,053,000	135,000	-	-	2,588,000
Stationary	400,000	106,000	446,000	-	-	952,000
Internet	100,000	350,000	-	-	-	450,000
Overhead Costs	745,000	-	3,222,037	-	-	3,967,037
Bank Charges	157,744	27,000	139,150	-	-	323,894
Support Expenses						
Personnel Costs	14,175,000	4,250,000	5,018,100	-	-	23,443,100
10% NSSF Contribution	481,500	260,000	-	-	-	741,500
Volunteers' facilitation	1,050,000	1,345,000	-	-	-	2,395,000
Partner support fees	-	2,569,606	-	-	-	2,569,606
Property Plant and Equipment Costs						
Computers and other Electronics	4,700,000	-	-	-	-	4,700,000
Motorcycles	6,560,000	-	-	-	-	6,560,000
TOTAL PAYMENTS	80,277,244	27,670,606	34,673,000	2,465,000	-	145,085,850
Current Year Surplus/(Deficit) of Receipts Over Payments	(28,270,087)	(9,840,606)	6,534,483	205,480	6,000,000	(25,370,730)
Cash at Bank (1/01/2021)	29,990,525	10,015,606	-	-	-	40,006,131
BALANCES C/F	1,720,438	175,000	6,534,483	205,480	6,000,000	14,635,401
REPRESENTED BY:						
Cash at Bank:	1,720,438	175,000	6,534,483	205,480	6,000,000	14,635,401
TOTAL CASH AND BANK BALANCES	1,720,438	175,000	6,534,483	205,480	6,000,000	14,635,401

Appendix II

Bank Balance Reconciliations

Ledger Balances Vs Actual Bank Accounts Balances

Bank Account	Annex	Amount - Ugx
01041116570149 - Ugx		
	Appendix - A.1	1,720,438
	Appendix - A.2	175,000
	Appendix - A.5	6,000,000
	Total	7,895,438
01041118825007 - Ugx		
	Appendix - A.3	6,534,483
Cash at hand		205,480