



CARE INTERNATIONAL IN UGANDA

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

30 JUNE 2025

Power in Partnership: Locally Led, Women-Centred





Glossary of Terms	iv
Organisation Information	ii
Report of Management	1 - 66
Independent Auditor's Report	67 - 69

Financial statements:

Statement of Financial Performance	70
Statement of Financial Position	71
Statement of Changes in Net Assets	72
Statement of Cash Flows	73
Statement of Comparison of Budget Versus Actual (IPSAS 24)	74
Notes to the Financial Statements	75 - 88
Supplementary Information	89 - 93

REGISTRATION

CARE International in Uganda (the “Organisation”) was registered on 21 February 2006 under the Companies Act Cap. 106 Laws of Uganda as a place of business for Cooperative for Assistance and Relief Everywhere Inc. The Organisation is also registered under the Non-Governmental Organisations Act of Uganda as an international NGO.

The Country Director holds a Power of Attorney to act for and on behalf of Cooperative for Assistance and Relief Everywhere Inc.

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GLOSSARY OF TERMS

AAP	Accountability to Affected People
AC	Adolescent Club
AML/CFT	Anti-Money Laundering / Countering the Financing of Terrorism
CBO	Community-Based Organization
CSD	Country Strategic Directions
CSO	Civil Society Organization
CVA	Cash and Voucher Assistance
DEI	Diversity, Equity and Inclusion
FCDO	Foreign, Commonwealth & Development Office (UK)
FEWS NET	Famine Early Warning Systems Network
FRRM	Feedback, Referral and Resolution Mechanism
GBV	Gender-Based Violence
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
IPCC	Intergovernmental Panel on Climate Change
MEAL	Monitoring, Evaluation, Accountability and Learning
NAP	National Action Plan (e.g., UNSCR 1325)
PDPA	Data Protection and Privacy Act (Uganda, 2019)
PDPO	Personal Data Protection Office (Uganda)
PEPFAR	President’s Emergency Plan for AIDS Relief (US)
PSEA	Protection from Sexual Exploitation and Abuse
QuAM / QuAMPlus	NGO Quality Assurance Mechanism (Uganda) / Digital Quality Assurance Mechanism
RLO	Refugee-Led Organization
SDG	Sustainable Development Goal
SRHR	Sexual and Reproductive Health and Rights
UNSCR 1325	United Nations Security Council Resolution 1325 (Women, Peace & Security)
VfM	Value for Money
VSLA / YSLA	Village Savings and Loan Association / Youth Savings and Loan Association
WLO / WRO	Women-Led Organization / Women’s Rights Organization

STAKEHOLDER MAP & MATERIAL TOPICS SNAPSHOT

Stakeholder Group	Expectations	Engagement Channels	Material Topics
Crisis-affected communities	Dignified assistance, Safety, participation	Helpdesks, FRRM, surveys, digital feedback	Safeguarding, Gender Equality, Climate Adaptation
Local partners (WLOs/WROs, RLOs, CSOs)	Equitable partnerships, timely funding	Co-design, Partner Portal, QUAMPlus	Localization, Risk Sharing, Compliance
Government (OPM, Ministries, LGs)	Policy alignment, compliance	Sector groups, MoUs, statutory filings	Accountability, Data Protection
UN agencies & coordination bodies	Complementarity, transparency	Sector meetings, joint evaluations	Humanitarian Quality, AAP
Donors & multilaterals	Evidence risk management, VfM	Reviews, dashboards, VfM analyses	Funding Volatility, Localization, Climate Risk



MESSAGE FROM THE COUNTRY DIRECTOR

FY25 has been a year of resilience, adaptation, and partnership for CARE Uganda. Despite a challenging operating environment marked by donor-policy shocks, humanitarian pressures, and climate-related disasters, our teams and partners remained steadfast in delivering life-saving assistance and advancing women-centred, locally led development.

As of 30th June 2025, 2,507,781 people had received various services through or with support of CARE, of which 65% are women; and thereby causing 1,630,390 people to positively experience lasting change in their lives.

I am especially proud that 45% of our program spend was delivered through local partners—with 38% reaching women-led and women's rights organizations. This demonstrates our commitment to shifting power and resources to those closest to the issues, in line with our localisation agenda.

Looking ahead, we recognize that volatility in global aid and climate risk will remain part of our

reality. Yet, we also see opportunities: leveraging the World Bank's renewed engagement, scaling climate-smart livelihoods, and deepening our digital and compliance capabilities. Our commitment is clear—we will continue to put women and girls at the centre, work through strong partnerships, and uphold the highest standards of accountability, even in uncertain times.

On behalf of CARE Uganda, I thank our staff, partners, communities, and donors for their trust and collaboration. Together, we will keep building a future of dignity, justice, and resilience for women, girls, and all communities we serve.



Apollo B. Gabazira
Country Director,
CARE Uganda

TABLE OF CONTENTS

Glossary of Terms iv

Stakeholder Map & Material Topics Snapshot..... v

Message from the Country Director 1

PART A – ORGANIZATIONAL OVERVIEW & STRATEGY5

1. Who We Are: CARE International in Uganda 6

1.1 History, Mandate & Legal / Registration Details.....6

1.2 Vision, Mission, Values & Safeguarding Commitments.....7

1.3 Where We Work.....8

2. Operating Context & External Environment (FY25: year ended 30 June 2025) 10

2.1 Macroeconomic overview10

2.2 Humanitarian context: displacement, food security & protection.....10

2.3 Climate & disaster risk.....10

2.4 Political & governance landscape11

2.5 Regulatory & compliance environment (INGOs, data, AML/BO, tax digitization).....11

2.6 Digital access & delivery enablers.....11

2.7 Demography & footprint alignment.....11

2.8 US foreign-assistance pause, USAID stop-work orders & mission draw-down (FY25)11

2.9 What this means for FY26 design & delivery12

3. Strategy & Business Model 15

3.1 Country Strategic Directions (2021–2025) & Post-2025 Outlook.....15

3.2 The CARE Uganda “Business Model” for Impact (inputs → activities → outcomes)16

3.3 Enablers: Digital (IBSM, Partner Portals), Locally Led Development, QuAM-Plus16

4. Stakeholder Engagement & Materiality 19

4.1 Key Stakeholders & Engagement Channels.....19

4.2 FY25 Material Topics and How They Inform This Report.....21

5. Risk & Opportunity Overview (FY25) 23

5.4 Opportunities (what could most unlock impact/value)25

5.5 How this shapes FY26 delivery (cross-walk to Part D).....25

PART B – FY25 PERFORMANCE & IMPACT.....26

6. National Contribution & Value for Money (FY25)..... 27

6.1 Value-Added Statement & Wealth Distribution.....27

6.2 Jobs, Local Procurement & Taxes/Levies (where applicable)28

7. Program Performance by Strategic Pillar (FY25) 30

7.1 Livelihoods & Economic Justice (incl. FFBS, VSLA/YSLAs, digital inclusion)31

7.2 Resilient Futures (DRR, climate adaptation, NRM, clean energy, carbon readiness).....33

7.3 Women & Girls (SRHR, VAWG prevention/response, leadership & voice)35

7.4 Humanitarian Action (protection, cash/voucher assistance, nexus results).....37

7.5 Cross-Cutting Approaches (Gender Equality, MEAL & Evidence, Inclusion/Disability, Localization).....37

8. Partnerships & Localization (FY25) 38

9. Policy Influence & Systems Change 40

9.1 National & Sub-national Policy Engagements.....40

9.2 Advocacy Coalitions & Results41

PART C – SUSTAINABILITY (GRI/INTEGRATED REPORTING/IFRS S2-READY).....42

10. Sustainability Governance & Approach 43

10.1 Frameworks Used (GRI 2021, Integrated Reporting concepts; TCFD/IFRS S2 cross-reference)43

10.2 Boundaries, Estimation Methods & Data Quality44

Annex A – Methodology & Controls (FY25 Climate & Sustainability Data) 46

11. Environmental Stewardship (FY25) 49

11.1 Climate Metrics (Scope 1–2–3 where feasible), Energy, Fuel & Travel49

11.2 Water, Waste & Circularity (incl. plastic recycling outcomes)50

11.3 Climate Risk Assessment & Adaptation Roadmap.....51

12. Social Impact & People (FY25) 53

12.1 Safeguarding, PSEA, Ethics & Complaints Handling53

12.2 Gender, Diversity & Inclusion (staff and program participants)54

12.3 Staff Well-Being, Learning & Development54

13. Responsible Supply Chain & Local Economic Participation 56

13.1 Our Supply Chain Standards & Due Diligence.....56

13.2 Local Economic Participation56

14. Pledge for Change 2030 58

14.1 Equitable Partnerships58

14.2 Authentic Storytelling.....58

14.3 Influencing Wider Change58

15. Sustainability Performance Tables & Targets 59

PART D – GOVERNANCE, RISK & COMPLIANCE.....62

16. Governance & Leadership.....63

17. Risk Management63

18. Compliance & Accountability64

19. ASSURANCE AND RESPONSIBILITY STATEMENT65

INDEPENDENT AUDITOR’S REPORT TO MANAGEMENT OF CARE INTERNATIONAL IN UGANDA ... 67

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS67

CARE INTERNATIONAL IN UGANDA STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025.....70

CARE INTERNATIONAL IN UGANDA71

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025.....71

CARE INTERNATIONAL IN UGANDA STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 30 JUNE 2025.....72

CARE INTERNATIONAL IN UGANDA STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025.....73

CARE INTERNATIONAL IN UGANDA74

STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL (IPSAS 24)
FOR THE YEAR ENDED 30 JUNE 2025.....74

CARE INTERNATIONAL IN UGANDA75

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025.....75

1. REPORTING ENTITY75

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION.....75

3. ACCOUNTING POLICIES.....77

4. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS.....79

5. FINANCIAL RISK MANAGEMENT80

6. REVENUE81

7. EXPENSES81

8. PROPERTY AND EQUIPMENT86

9. GRANTS AND CONTRACTS RECEIVABLE86

10. INTER-COUNTRY RECEIVABLES.....87

11. ADVANCES AND PREPAYMENTS.....87

12. CASH AND BANK BALANCES87

13. GRANTS AND CONTRACTS PAYABLE.....87

14. OTHER PAYABLES AND ACCRUALS.....88

16. CONTINGENT ASSETS.....88

17. TAXATION88

18. EVENTS AFTER THE REPORTING PERIOD88

CARE INTERNATIONAL IN UGANDA89

SUPPLEMENTARY INFORMATION89

FOR THE YEAR ENDED 30 JUNE 2025.....89

INDICES AND APPENDICES.....89

PART A – ORGANIZATIONAL OVERVIEW & STRATEGY



1. WHO WE ARE: CARE INTERNATIONAL IN UGANDA

CARE International in Uganda (CARE Uganda) is part of CARE's global confederation, operating in Uganda since 1969. We work with government, civil society, private sector and community structures to save lives, defeat poverty and advance social justice—putting women and girls at the center of all we do. Our programming spans humanitarian response, resilience and climate justice, women's and girls' rights, and livelihoods/market systems, with a strong commitment to locally led development and ethical, accountable partnerships.

1.1 History, Mandate & Legal / Registration Details

History & mandate. CARE has maintained an uninterrupted presence in Uganda since 1969, evolving from emergency relief to recovery and long-term development, while maintaining rapid humanitarian response capacity for refugee-hosting and disaster-affected districts. Our mandate aligns with national priorities and sector strategies, and with CARE's global focus on gender equality and the rights and agency of women and girls.

Legal status & registration. CARE International in Uganda is incorporated in Uganda under the Companies Act (incorporation date: 21 February 2006) and duly registered with the National Bureau

for Non-Governmental Organisations (NGO Bureau) as an International NGO (File No. MIA/NB/1992/02/3321).

Registered office / principal place of business. 5th Floor, Union House, Plot 78, Luthuli Avenue, Bugolobi, Kampala. Postal: P.O. Box 7280, Kampala, Uganda. Tel: +256 31 225 8100; Email: UGA.CARE-Uganda@care.org.

Responsibility statement. Management accepts responsibility for compliance with Ugandan laws and regulations applicable to INGOs and with the policies and standards adopted by CARE International.

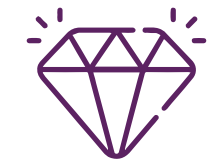
1.2 Vision, Mission, Values & Safeguarding Commitments



Mission (global). CARE works around the globe to save lives and defeat poverty (and to achieve social justice), with women and girls at the center.



Vision (global). We seek a world of hope and equality where poverty has been overcome and all people live with dignity and security. These statements guide and frame CARE Uganda's country strategy and program choices.



Core values. CARE's values—Transformation, Integrity, Diversity, Equality, and Excellence—shape our culture and accountability to the communities we serve, our partners and our donors. (Values wording aligned to CARE's global articulation.)

Safeguarding & PSEA commitments. CARE Uganda upholds CARE International's Safeguarding Policy and Code of Conduct, embedding a survivor-centered approach and zero tolerance for sexual harassment, exploitation and abuse, child abuse, and all forms of violence. We integrate safeguarding in programs and partnerships (due diligence, partner capacity-strengthening, safe-reporting channels, and case management) and apply safer recruitment and staff training requirements across the portfolio.

1.3 Where We Work

Head office. Union House, Bugolobi (Kampala)

Humanitarian & refugee-hosting footprint. CARE works alongside government and local partners in Uganda's major refugee-hosting districts and settlements. Current and recent areas of operation include (by settlement):

- West Nile / Northern: Bidibidi (Yumbe), Rhino Camp & Imvepi (Arua/Terego), Palorinya (Obongi/Moyo), Adjumani (multiple zones), Palabek (Lamwo).
- Mid-West / Western / South-West: Kiryandongo (Kiryandongo), Kyangwali (Kikuube), Kyaka II (Kyegegwa), Rwamwanja (Kamwenge), Nakivale & Oruchinga (Isingiro).

CARE has also supported transit and reception centers during influxes (e.g., Nyakabande, Matanda, Sebagoro, Bubukwanga, Ocea, Kiryandongo Reception, Lokung Collection Point).

Development footprint (host & non-refugee districts). Beyond settlements, CARE's programs operate with district and sub-county structures across Uganda's West Nile, Northern, Western/Mid-Western and South-Western regions—advancing livelihoods and market systems, climate resilience/natural resource governance, SRHR and GBV prevention/response, and inclusive governance. Our approach intentionally strengthens local government and women-led and refugee-led organizations, consistent with Uganda's progressive refugee policy environment.



2. OPERATING CONTEXT & EXTERNAL ENVIRONMENT (FY25: YEAR ENDED 30 JUNE 2025)

Uganda's FY25 environment blended macroeconomic stability with humanitarian pressures, climate shocks, and a tightening regulatory/compliance landscape. These dynamics shaped delivery costs, partner risk, and the feasibility of scale for women- and refugee-centered programming.

2.1 Macroeconomic overview

Growth & inflation. Government forecasts placed real GDP growth around 6.4% in FY2024/25 and approx. 7% in FY2025/26¹; headline inflation for the 12 months to June 2025 was 3.9% (easing to 3.8% in July), within Bank of Uganda's 5% target band².

Monetary policy & FX. The Central Bank Rate was set at 9.75% through much of FY25 to balance growth and price stability.

External financing. After an August 2023 pause, the World Bank resumed new lending to Uganda in June 2025, prioritizing social protection, education, and displacement/host-community support—an important signal for co-financing prospects into FY26.

Implications for CARE Uganda.

- **Costing & cash programming:** Moderating inflation supported purchasing power in cash/ voucher assistance and stabilized partner input costs.
- **Grant pipelines:** The WB restart improved macro aid sentiment for refugee/host services and systems-strengthening portfolios.

2.2 Humanitarian context: displacement, food security & protection

Displacement. Uganda remained one of the world's largest refugee-hosting countries. By August 2025, UNHCR/OPM counted roughly 1.9–2.0 million refugees and asylum-seekers across West Nile, Mid-West and South-West settlements³.

Food security. Crisis (IPC Phase 3) outcomes persisted across Karamoja and several refugee settlements through FY25, reflecting constrained livelihoods and funding shortfalls.

Protection risks. Protracted displacement and constrained assistance increased risks of GBV, child protection concerns, and negative coping, underscoring survivor-centered case management, women's economic empowerment, and AAP.

2.3 Climate & disaster risk

FY25 operations continued to feel the effects of El Niño-linked heavy rainfall and hydrometeorological hazards. April–May 2024 floods/landslides affected >39,000 people and signalled persistent multi-season risk into FY25, especially across Elgon and

flood-prone basins. Programs emphasized early warning/early action, resilient livelihoods, and low-emission operations (fleet efficiency, travel rationalization).⁴

2.4 Political & governance landscape

FY25 marked the run-up to the 2025/26 general elections. The Electoral Commission published a revised election roadmap (including nomination windows in late 2025)⁵, and President Yoweri Museveni signalled his intention to run again, raising the importance of do-no-harm, conflict sensitivity and strict non-partisanship for INGOs.

2.5 Regulatory & compliance environment (INGOs, data, AML/BO, tax digitization)

NGO oversight. The NGO Bureau continued enforcing annual returns (with audited accounts) requirements for all registered NGOs.

Data protection & privacy. Uganda's Data Protection and Privacy Act, 2019 and 2021

Regulations require lawful, transparent processing and (for most entities) registration with the PDPO, necessitating DPIAs, documented lawful bases, retention schedules, and incident response.

AML/CFT & beneficial ownership. Reporting institutions (including NGOs) must register with the Financial Intelligence Authority's goAML and implement AML/CFT programs⁶. URSB requires companies/LLPs to file beneficial ownership information under 2023 Regulations; BO transparency also features in PPDA compliance.

Tax digitization—EFRIS expansion. Effective 1 July 2025, URA expanded mandatory e-invoicing/ e-receipting (EFRIS) to 12 additional sectors (regardless of VAT status) via a Gazette Notice on 25 July 2025⁷. This affects vendor eligibility,

procurement documentation, and cost allowability across projects.

Energy sector transition. On 31 March 2025, Umeme's 20-year distribution concession ended and UEDCL assumed the national electricity distribution network, an operational shift with potential short-term reliability and process knock-ons⁸.

2.6 Digital access & delivery enablers

UCC market reporting shows >50 million mobile subscriptions by late 2024, with widespread mobile money usage—expanding the rails for cash assistance, two-way feedback, and remote MEAL.

2.7 Demography & footprint alignment

Uganda's 2024 census counted ~45.9 million people, a fast-growing, youthful population. CARE's footprint (West Nile, Northern, Mid-/South-West and selected central districts) aligns with refugee-hosting and climate-vulnerable areas where women's economic justice, SRHR/GBV services and market-system opportunities can scale.

2.8 US foreign-assistance pause, USAID stop-work orders & mission draw-down (FY25)

What happened. On January 20, 2025, the White House issued Executive Order "Reevaluating and Realigning United States Foreign Aid,"⁹ instituting a 90-day pause on development assistance. On January 24, the State Department directed stop-work/stop-spend on existing foreign-assistance awards (with limited humanitarian waivers announced later). Analyses through mid-2025 described a draw-down/absorption of USAID functions into State, with widespread program suspensions.

4. <https://go.ifrc.org/emergencies/6994/details>

5. <https://ec.or.ug/roadmap>

6. https://fia.go.ug/sites/default/files/downloads/Signed_FIA_Uganda_Online_Registration_Guidelines-Final_%28Jan_2024%29.pdf

7. <https://chimpreports.com/ura-expands-efris-compliance-to-12-more-business-sectors/>

8. <https://www.era.go.ug/government-of-uganda-takes-over-electricity-distribution/>

9. <https://www.whitehouse.gov/presidential-actions/2025/01/reevaluating-and-realigning-united-states-foreign-aid/>

1. <https://mepd.finance.go.ug/documents/MFP/MFP-FY202324.pdf>

2. <https://www.ubos.org/wp-content/uploads/publications/CPI-Press-Release-June-2025.pdf?>

3. <https://data.unhcr.org/en/country/uga>

Scale and global health effects. Independent trackers and global health entities documented severe disruptions to PEPFAR and other health services, including clinic shutdowns and staff layoffs; rights groups warned of life-threatening consequences where services halted.

Uganda-specific signals. Media and civil-society reports flagged continuity-of-care risks in Uganda's HIV and community-health ecosystems, underscoring the need for bridging and referral plans while complying with donor directives¹⁰.

Operational implications for CARE Uganda (FY25).

- **Funding pipeline shock:** USG opportunities were paused/cancelled pending policy direction, accelerating donor diversification efforts.
- **Service continuity risks:** Humanitarian waivers mitigated only life-saving subsets; SRHR, GBV, community-health partners faced staffing and supply risks where USG portfolios dominated.
- **Legal/compliance posture:** Strict adherence to stop-work directives, cashflow sequestration, vendor stand-downs and orderly close-outs was required to avoid disallowed costs.

2.9 What this means for FY26 design & delivery

- **Keep cash-plus strong.** With inflation contained and functioning markets, expand cash/voucher assistance paired with protection and livelihoods services; index transfer values to UBOS CPI and local price monitoring. (Uganda Bureau of Statistics)

- **Plan for climate volatility.** Budget contingency for flood/landslide response; mainstream anticipatory action and community-led DRR in Elgon, Karamoja and flood-prone basins
- **Tighten compliance by design.** Bake DPPA/PDPO, AML/BO, and EFRIS requirements into partner onboarding, procurement and expense verification (e.g., require EFRIS-compliant documentation in applicable sectors).
- **Election-year safeguards.** Refresh conflict-sensitivity and safeguarding SOPs, reinforce non-partisan messaging, and scenario-plan for movement or information risks around the 2025/26 electoral calendar.
- **Leverage donor tailwinds.** With World Bank lending restored, pursue joint proposals on refugee/host services, social protection, education, and resilience—emphasizing locally led delivery and women-centered outcomes.
- **Bulletin—Plan** for prolonged USG disruption (new). Assume continued volatility in US foreign assistance and diminished USAID presence; hardwire stop-work compliance (documentation, cash calls, sub-award cascades), maintain a live register of waiver-eligible activities, rebalance the pipeline toward EU/FCDO/UN windows and WB platforms, and ring-fence partner liquidity and workforce safeguards. Update community-facing continuity and referral plans so essential services do not collapse during funding gaps.



¹⁰ <https://www.theguardian.com/global-development/2025/sep/03/trumps-aid-cuts-in-east-africa-led-to-unwanted-abortions-and-babies-being-born-with-hiv-report>



3. STRATEGY & BUSINESS MODEL

CARE International in Uganda's FY25 strategy is anchored in CARE's global Vision 2030 and the Country Strategic Directions (CSD) 2021–2025. We organize our work around four strategic program choices, Livelihoods, Resilient Futures, Women & Girls, and Humanitarian Action, with gender equality and locally led development as non-negotiable foundations.

3.1 Country Strategic Directions (2021–2025) & Post-2025 Outlook

Our 2021–2025 focus

- **Women-centered impact:** All programs are designed to shift power and resources to women and girls—economically, socially, and politically—in line with CARE's Vision 2030.
- **Four strategic program choices:**
 - Livelihoods & Economic Justice (market systems, inclusive finance/VSLA, climate-smart value chains)
 - Resilient Futures (DRR/early action, climate adaptation, nature-based solutions)
 - Women & Girls (SRHR, prevention/response to VAWG, leadership/voice)
 - Humanitarian Action (multi-purpose cash/CVA, protection, nexus programming)
- **Systems influence:** Evidence-driven advocacy and coalition work to strengthen policies for gender equality, climate resilience, and accountable humanitarian response consistent with Vision 2030.

What we learned by FY25

- Nexus models work when cash assistance is paired with GBV services and livelihoods coaching.

- Localization delivers: channelling more resources through women-led/refugee-led and district-level partners increases relevance and uptake, mirroring sector commitments such as Pledge for Change 2030. Climate volatility is the new normal, requiring anticipatory action, flexible funds, and nature-positive enterprise pipelines.
- Digital operating models (partner portals, automated due-diligence, EFRIS-ready documentation) reduce leakage and accelerate delivery.

Post-2025 outlook (FY26–FY28)

- Re-affirm Vision 2030 priorities in Uganda—women's economic justice, climate justice, and crisis response—while re-baselining targets after the FY25 shocks (notably USG stop-work orders).
- Double-down on locally led development (LLD) amid a disrupted aid landscape; global analysis points to LLD as the resilient path forward, even as donors recalibrate.
- Finance the transition: braid multilateral windows (e.g., World Bank's renewed lending), UN pooled funds and European instruments with private climate/impact capital to protect core services and scale climate-smart livelihoods.
- Institutionalize carbon-readiness in restoration/energy portfolios to unlock durable, women-benefiting revenue streams.

3.2 The CARE Uganda “Business Model” for Impact (inputs → activities → outcomes)

Inputs (our capitals)

- **Financial capital:** USD 17.12m total revenue in FY25 (of which 92.6% grants & donations; 7.4% other operating income).
- **FY25 expense mix:** Partnerships/sub-awards 41.8%, employment 22.8%, direct activity 17.5%, other opex 10.9%, occupancy 6.4%, equipment 0.6%. (Source: FY25 financials.)
- **Human capital:** multidisciplinary national staff with surge capacity; targeted investments in safeguarding, MEAL, CVA, climate technical skills.
- **Social/relationship capital:** women-, refugee- and youth-led CSOs; private-sector and financial-service partners; district ministries and settlement leadership.
- **Intellectual capital:** tested program models (VSLA-plus, cash-plus, GBV case management, climate-adapted agri-MSD), digital SOPs, partner-risk algorithms.
- **Natural capital:** landscapes where we operate (Elgon, West Nile, Mid/South-West) and ecosystem assets restored/protected through our programs.
- **Manufactured/tech capital:** partner portal, data pipelines, dashboards, e-procurement, device fleet, connectivity layer.

Activities (our core value chain)

- Co-creation & due-diligence with partners (women-led/refugee-led prioritized).
- Adaptive delivery across the four program choices (cash/VSLAs, GBV/SRHR services, DRR/climate adaptation, market systems).

- Evidence, learning & influencing (MEAL, AAP, gender-transformative norm change, policy engagement).
- Assurance & compliance by design (safeguarding, PDPA-aligned data practice, AML/KYC, EFRIS-compliant documentation).

Outcomes (how we create and share value)

- **Direct outcomes:** increased women’s income/control of assets; reduced GBV; improved SRHR access; higher household resilience; dignified assistance in crises.
- **System outcomes:** stronger local organizations and district systems; more gender-responsive, climate-smart policies; greener markets and jobs.
- **Value distribution:** high pass-through to partners (~42% of expenses in FY25), reinforcing localization while maintaining quality and safeguarding.

3.3 Enablers: Digital (IBSM, Partner Portals), Locally Led Development, QuAM-Plus

A) Digital operating model (IBSM + Partner Portals)

IBSM (Integrated Business Services Model) is our internal operating system that integrates Finance, Grants, Procurement/Logistics, IT/Security and Risk into four service strands: (1) Thought Leadership & Advisory; (2) Program Quality & Learning; (3) Funds & Partnerships Risk Management; (4) Knowledge & Innovation. It adapts best-practice concepts from integrated business/shared-services models to humanitarian-development delivery (end-to-end, service-based, data-driven).

What it changes on the ground

- **Partner Portal:** one-stop onboarding → digital due-diligence (DDA/KYC) → subgrant issuance → milestone/expense verification → EFRIS-ready e-receipts upload → automated budget/actuals and burn-rate dashboards.
- **Assurance by design:** embedded safeguarding checks, conflict-sensitivity prompts, and PDPA-aligned consent/retention workflows for participant data.
- **Ops efficiency:** ticketed service requests (procurement, payments), asset & fleet telemetry, and cash-plus case management links—reducing cycle times and error rates.

B) Locally Led Development (LLD)

Our LLD pathway aligns with global shifts emphasizing local leadership and systems, with measurable benchmarks emerging across the sector. We continue to raise the share of resources and decision rights held by national actors—especially women-led groups—while strengthening accountability and independent monitoring.

C) QuAMPlus (modernizing Uganda’s NGO Quality Assurance Mechanism)

Uganda’s QuAM, co-promoted by DENIVA and the Uganda National NGO Forum, is the national self-regulatory standard for CSOs (historically Basic/Standard/Advanced). CARE Uganda is working with sector bodies to re-imagine QuAM as a digital, risk-based platform (“QuAMPlus”), adding APIs, dashboards and a refreshed tiering approach to accelerate certification and make due-diligence reusable across donors. In March 2025, UNNGOF/DENIVA hosted a localization consultation in collaboration with CARE Uganda, underscoring sector momentum.

What QuAMPlus will enable

- Single digital profile per CSO (governance, safeguarding, finance, AML/KYC, PDPA, EFRIS),
- Risk-tiered certification (progressively raising bars and incentives),
- Inter-operability with funders’ portals to reduce duplicate checks and speed sub-grants,
- Public transparency to reward compliant, community-trusted organizations.

(QuAMPlus builds on the existing QuAM framework; modernization is under development with sector partners.)

FY26 priorities for the strategy & model

- Protect and grow localization: keep ≥40% of spend flowing through sub-awards while strengthening partner financial resilience and safeguarding. (Target informed by FY25 expense mix.)
- Scale digital rails: complete Partner Portal MVP (EFRIS and PDPA controls live), add cash-plus case-linking and procurement catalogue integration.
- Climate-smart pipelines: embed early-action triggers and nature-positive enterprise; operationalize carbon-readiness in restoration portfolios.
- Evidence & influence: publish cost-effectiveness and women’s agency results by pillar to inform district and national policy choices.
- Scenario-proof operations: maintain A/B/C financing scenarios given donor volatility; continue diversification to multilateral/European windows while honouring Pledge for Change commitments.

At-a-glance (FY25, inputs that power the model)

- Revenue: USD 17.12m, 92.6% grants/donations
- Value to partners: 41.8% of total expenses via sub-awards
- Program choices: Livelihoods; Resilient Futures; Women & Girls; Humanitarian Action



4. STAKEHOLDER ENGAGEMENT & MATERIALITY

Our approach to engagement and materiality blends two globally accepted lenses: impact materiality (per GRI 2021), topics reflecting our most significant impacts on the economy, environment and people (including human rights); and ability-to-create-value materiality (per the Integrated Reporting Framework), matters that could substantively affect CARE Uganda’s value creation over the short, medium and long term. This dual lens ensures that what we report is grounded both in community impact and in organizational resilience.

4.1 Key Stakeholders & Engagement Channels

We work through and alongside diverse constituencies. The table below summarizes who they are, what they value from us, and how we engage them.

Stakeholder	What they expect from CARE Uganda	How we engage (FY25 examples)	Frequency / governance
Crisis-affected women, girls, youth and host/refugee communities	Dignified assistance; safety and safeguarding; meaningful participation; timely info; confidential complaints & redress	Community meetings; women-only forums; helpdesks/hotlines; inter-agency feedback & referral mechanisms (FRRM); participatory assessments; satisfaction/exit surveys; two-way digital channels (SMS/WhatsApp/IVR)	Continuous; program cycle reviews; CHS/ AAP commitments guide practice.
Local partners (WLOs/WROs, refugee-/youth-led CSOs, CBOs)	Equitable partnerships; timely funding; capacity-sharing; fair compliance	Co-design workshops; joint MEL; partner portal for onboarding, sub-grants, reporting; QuAM/ QuAMPlus support	Monthly to quarterly; partnership governance & learning cycles.
Government (OPM—Department of Refugees; line ministries; district LGs)	Alignment to policy/standards; coordination; compliance; data protection	Settlement/district coordination platforms; sector working groups; MoUs; reporting to the NGO Bureau; PDPO registration where applicable	Monthly to quarterly; statutory filings annually.

Stakeholder	What they expect from CARE Uganda	How we engage (FY25 examples)	Frequency / governance
UN agencies & coordination bodies (UNHCR, clusters/working groups)	Complementarity; quality & accountability; transparent results	Refugee response/sector meetings; inter-agency assessments; AAP/ CHS benchmarking; joint evaluations	Weekly to quarterly; inter-agency plans (UCRRP) and joint dashboards.
Donors & multilaterals (UN, EU, FCDO, bilateral, foundations)	Evidence of outcomes; risk management; localization; cost-effectiveness	Portfolio reviews; results dashboards; value-for-money analyses; adaptive work planning	Quarterly to semi-annual; grant governance.
Participants' representatives & community structures (women's groups, VSLAs, protection committees, religious & cultural leaders)	Voice in design/ decisions; grievance handling; transparency	Community scorecards; social audits; leadership dialogues; inclusive feedback loops	Regularly per project cycle; at least semi-annual formal reviews.
Suppliers & implementing vendors	Fair competition; timely payment; clear standards	E-procurement; due-diligence (AML/BO, PDPA); contract kick-offs; performance reviews	Per contract; quarterly performance dialogues.
Staff & volunteers	Safe/ethical workplace; DEI; learning & wellbeing; duty of care	Town-halls; learning sprints; safeguarding refreshers; psychosocial and security briefings	Monthly to quarterly; HR & Safeguarding governance.
Wider public & media	Accurate, non-exploitative communications; privacy-respecting storytelling	Ethics reviews; consent protocols; "Authentic Storytelling" principles	Ongoing; per campaign/release.

Standards we anchor to. We implement CHS (Core Humanitarian Standard) and IASC Accountability to Affected People (AAP) commitments, which require people-centred design, accessible feedback/ complaints, transparent information, and constant quality improvement across nine measurable commitments.

Compliance anchors for engagement. As an INGO in Uganda, our engagement and data-handling practices are shaped by the NGO Bureau's annual returns requirements and the Data Protection and Privacy Act, 2019 (with PDPO registration for applicable processing), in addition to AML/ beneficial-ownership expectations in partner/ vendor due-diligence.

4.2 FY25 Material Topics and How They Inform This Report

How we determined material topics (method)

- Map stakeholders & impacts** against our four program choices (Women & Girls; Livelihoods; Resilient Futures; Humanitarian Action).
- Gather evidence:** FY25 monitoring and evaluations; community feedback (including FRRM and project mechanisms); audits and safeguarding logs; partner round-tables; donor-portfolio reviews.
- Prioritize** using GRI 3 (Material Topics 2021)¹¹ criteria for significance of impacts (including human rights), and Integrated Reporting¹² criteria for potential to affect value creation.
- Validate** with Senior Management and program leads; oversight by governance committees; refresh at least annually.

We report each topic in depth in the relevant sections and disclose management approaches in the Sustainability chapter, with cross-references here.

11. <https://globalreporting.org/pdf.ashx?>

12. https://integratedreporting.ifrs.org/wp-content/uploads/2024/08/IntegratedReporting_Framework_061024.pdf?

FY25 material topics (what stakeholders told us matters most)

1. Safeguarding & PSEA

- Why it matters:** Zero tolerance, survivor-centred response; strong community demand for safe, confidential channels.
- Where covered:** 12.1; 18.2; 16 (governance); 7 (program pillars).
- Standards/anchors:** CHS Commitments; AAP guidance.

2. Gender equality & GBV prevention/response

- Why:** Core to CARE's mandate and to women's rights; persistent risks in displacement and fragile settings.
- Where:** 7.3; 12 (social); 9 (policy influence).

3. Localization & equitable partnerships

- Why:** Stakeholders emphasised decision-making closer to communities; stronger, certified local organizations (QuAM).
- Where:** 8 (partnerships); 15 (targets); 3.3 (QuAMPlus).
- Anchors:** Pledge for Change (equitable partnerships); QuAM framework.

4. Cash & market-based assistance with AAP

- Why:** Dignity, choice and efficiency—provided feedback loops are strong and inclusive.
- Where:** 7 (programs); 10–12 (sustainability/ social).
- Anchors:** CHS/AAP.

5. Climate risk, adaptation & nature-positive livelihoods

- Why:** Floods/landslides and rainfall variability continue to disrupt lives and markets; communities demand anticipatory action and resilient income.
- Where:** 7.2; 11.1–11.3; 15 (targets).

6. Accountability, anti-fraud & compliance (NGO Bureau, PDPA/PDPO, AML/BO)

- **Why:** Communities and donors expect robust controls; Uganda regulations require annual returns, lawful data processing and BO transparency.
- **Where:** 18 (compliance); 10 (sustainability governance); 3.3 (digital/partner portal).
- **Anchor:** NGO Bureau; PDPA/PDPO; BO regime.

7. Data protection, ethics & “authentic storytelling”

- **Why:** Consent, privacy and dignity in data and communications; avoid exploitative narratives.
- **Where:** 10.2 (boundaries/data quality); 12 (social); front-matter responsibility statements.
- **Anchor:** PDPA; Pledge for Change (authentic storytelling).

8. Staff safety, wellbeing & DEI; duty of care

- **Why:** High-risk geographies and protracted emergencies require strong duty-of-care and inclusion practices.
- **Where:** 12.3; 16 (governance).

9. Funding volatility & donor-policy shifts

- **Why:** FY25 saw global policy changes and stop-work directives in parts of the sector, disrupting continuity; stakeholders prioritised contingency and continuity plans.
- **Where:** 2.8 (context); 2.9 (FY26 design); 16–18 (risk & compliance). (See Section 2.8 for details.)

10. Responsible supply chain & local economic participation

- **Why:** Communities favour local procurement and fair practices; compliance shifts (e.g., BO, PDPA) raise expectations for vendor diligence.
- **Where:** 13 (supply chain); 18 (compliance).

How material topics shape this report

- Report structure follows GRI 2021 expectations

on material topics and management approaches, and Integrated Reporting content elements (business model, risks/opportunities, governance) to connect outcomes with value creation. Cross-references are provided at section heads and in the indices.

- KPIs & targets (Part C) emphasise safeguarding performance, AAP resolution times, women’s agency outcomes, localization (% pass-through to partners), climate resilience metrics, data-protection compliance, and supply-chain responsibility.
- Assurance & responsibility statements (front matter) describe scope and methodology (financial audit; and, if commissioned, limited assurance over selected sustainability KPIs).
- Boundaries & data quality (10.1–10.2) clarify what’s included, estimation methods, and limitations consistent with GRI 2021 guidance.

Updates/additions for FY26 (building on FY25 feedback)

- Systematize inter-agency feedback loops: Expand use of the Uganda Inter-Agency Feedback, Referral and Resolution Mechanism dashboards to spot systemic issues early and align referrals across partners.
- QuAMPlus adoption: Work with DENIVA/UNNGOF to pilot digital QuAM profiles for priority partners—reducing duplicative due-diligence and rewarding high standards.
- Strengthen PDPA practice: Complete PDPO registration where applicable; roll out DPIAs for CVA, GBV case management, and research; refresh consent/retention SOPs.
- Codify “authentic storytelling” checks: Embed pre-publication reviews (consent, dignity, accuracy) aligned to Pledge for Change.

5. RISK & OPPORTUNITY OVERVIEW (FY25)

This overview summarizes the most consequential risks and opportunities that shaped CARE International in Uganda’s work in FY25 and informs our FY26 plans. It blends impact materiality (what most affects people and the environment) with value-creation materiality (what most affects our ability to deliver outcomes and remain resilient). We align our approach with ISO 31000/COSO ERM concepts, the Core Humanitarian Standard (CHS), and IASC Accountability to Affected People (AAP) commitments (see Part D for the full framework and controls).

5.1 Context signals that amplify risk (FY25)

- **Macroeconomy:** Headline inflation averaged within BoU’s 5% target band (3.9% in June 2025; 3.8% in July). The Central Bank Rate held at 9.75% as BoU balanced growth and price stability. Implication: cash assistance retained purchasing power, but FX and interest-rate risk remained.
- **Humanitarian pressure:** Uganda remained among the largest refugee-hosting countries (about 1.9–2.0 million refugees/asylum-seekers by mid-2025). Funding shortfalls increased program-continuity risk.
- **Food security & climate:** Crisis (IPC3) outcomes persisted in refugee settlements/Karamoja; El Niño–linked floods/landslides and variable rainfall sustained disaster risk into 2025.
- **Donor-policy shock:** A U.S. foreign-aid pause and stop-work orders (Jan 2025 EO 14169) disrupted pipelines globally; waivers covered only life-saving subsets and uncertainty persisted through the review period.

- **Compliance tightening:** Mandatory e-invoicing/e-receipting (EFRIS) expanded to 12 additional sectors (effective 1 July 2025), raising documentation and allowability thresholds for vendors/partners. PDPA/PDPO registration and AML/CFT goAML onboarding requirements continued to mature.
- **Energy sector transition:** UEDCL took over the national distribution network on 31 Mar 2025 after Umeme’s concession ended—an operational change with short-term reliability/process risks.
- **External finance tailwind:** The World Bank resumed lending to Uganda in June 2025 (social protection, education, displacement)—opening co-financing opportunities.

5.2 Risk appetite (summary)

- **Safeguarding & PSEA:** Zero tolerance for harm; very low appetite for any compromise to survivor-centred response or safe-reporting access.
- **Compliance (PDPA/AML/EFRIS):** Very low appetite for non-compliance; we design controls “upstream” in grants, procurement and data flows.
- **Program delivery & innovation:** Moderate appetite for tested innovation (e.g., cash-plus, digital rails) with explicit safeguards and learning loops.

5.3 Top risks (what could most affect people and our outcomes)

1. Humanitarian funding gap & service disruption

- **Driver:** Global aid cuts/volatility; heightened needs among ~1.9–2.0 m refugees.
- **Impact:** Reduced rations/services; higher protection risks and negative coping.
- **Trend:** Rising; UNHCR flagged severe shortfalls in Aug 2025.
- **Controls:** Nexus programming (cash-plus), prioritisation, contingency plans, pooled-fund pipelines, and AAP/CHS adherence.

2. Donor policy shock (US foreign-assistance pause/stop-work)

- **Driver:** EO 14169 (Jan 20, 2025) and State Dept/USAID stop-work implementation.
- **Impact:** Pipeline cancellations/deferrals; partner liquidity stress; legal exposure if non-compliant.
- **Trend:** Volatile; partial waivers, evolving litigation/policy.
- **Controls:** Strict stop-work compliance playbook; scenario financing; diversification to WB/UN/EU/FCDO windows.

3. Regulatory/allowability risk (EFRIS, PDPA, AML/BO)

- **Driver:** EFRIS expansion to 12 sectors; PDPO registration and AML goAML obligations.
- **Impact:** Disallowances/penalties; vendor eligibility bottlenecks; data-protection incidents.
- **Controls:** Vendor pre-qualification with EFRIS/BO checks; PDPA consent/retention SOPs; AML risk assessments; partner-portal automation.

4. Climate & disaster risk (floods/landslides/drought pockets)

- **Driver:** Hydromet variability and El Niño after-effects.
- **Impact:** Acute needs, access constraints, price spikes.
- **Controls:** Early warning/early action; climate-smart livelihoods; anticipatory budgeting.

5. Power-system transition risk

- **Driver:** UEDCL takeover and settlement of Umeme concession.
- **Impact:** Short-term reliability/admin changes for office and field ops; cold-chain and digital-platform resilience.
- **Controls:** Backup power/UPS; SLA reviews; distributed/solar alternatives in field sites.

6. Digital & cyber risk

- **Driver:** Higher dependence on digital rails (portals, CVA, MEAL, AAP hotlines) amid Uganda's fast-growing mobile/internet base.
- **Impact:** Data breaches, service downtime, misinformation.
- **Controls:** PDPA-aligned data governance; MFA/endpoint security; business-continuity tests; AAP redundancy.

7. Safeguarding & PSEA

- **Driver:** Protracted displacement, economic stress, and power imbalances.
- **Impact:** Harm to participants; trust/mission loss.
- **Controls:** Survivor-centred case management; safe-reporting via inter-agency FRRM and community mechanisms; staff/partner vetting and training.

8. Election-year operating environment (FY26)

- **Driver:** Roadmap to 2025/26 general elections.
- **Impact:** Movement/information restrictions; reputational hazards for INGOs.
- **Controls:** Conflict-sensitivity; non-partisan comms; security updates and contingency planning. (See §2.4.)

Early-warning indicators tracked: settlement price baskets (for CVA indexation), incident/case trends, partner burn-rate vs. cash-on-hand, EFRIS compliance rates, FRRM call volumes/themes, power-uptime, data-incident metrics, FX and inflation alerts.

5.4 Opportunities (what could most unlock impact/value)

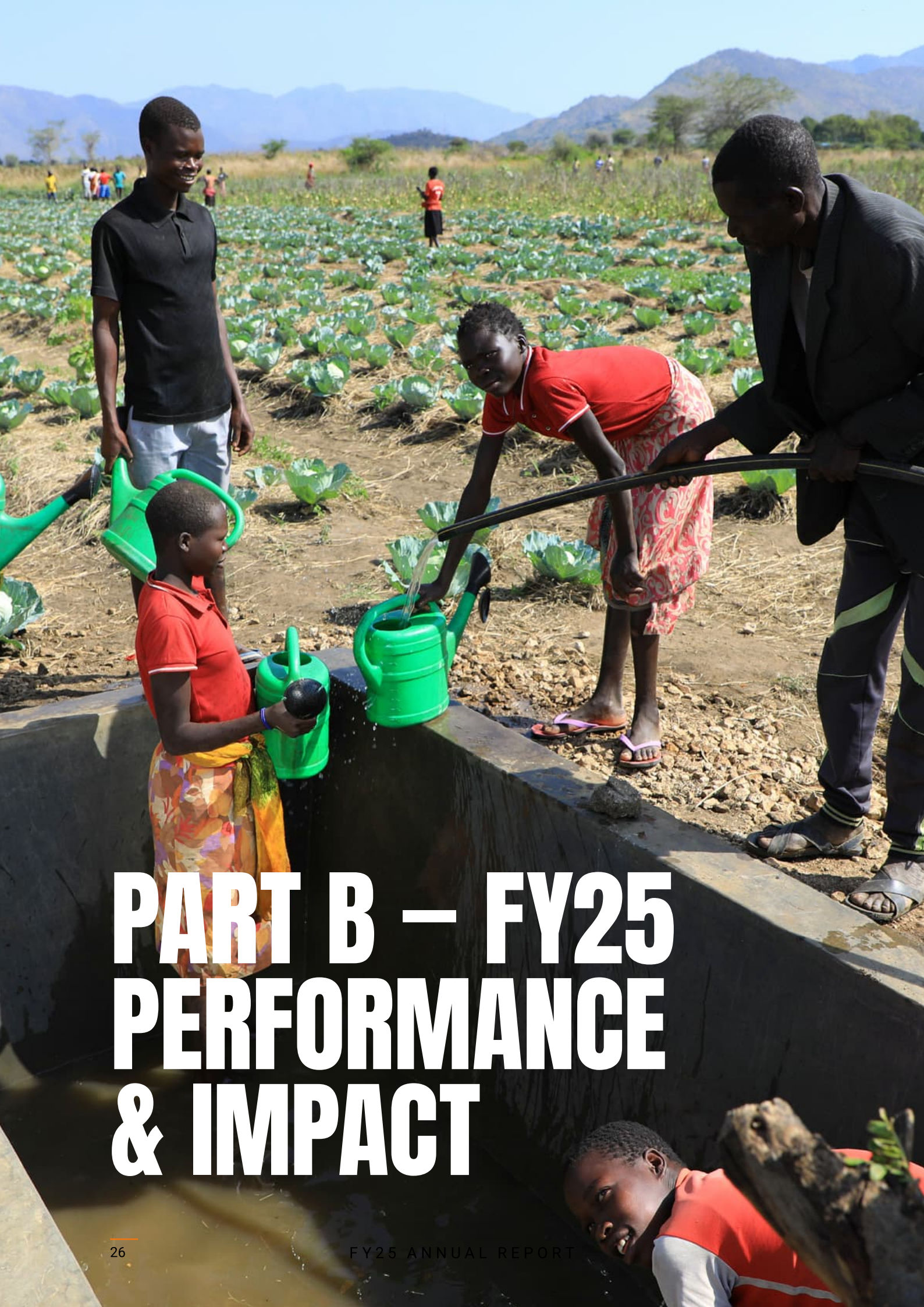
- **World Bank funding restart:** New windows in social protection, education, and displacement create scope for co-financed, systems-oriented programming with Government and UN partners.
 - **Digitisation of compliance:** The EFRIS shift, while demanding, can speed vendor verification and reduce leakage when integrated into our partner portal and e-procurement rails.
 - **Localization at scale:** Strengthening QuAM/QuAM-Plus profiles and due-diligence portability reduces transaction costs and channels more funds to women-/refugee-led partners with robust safeguards. (See §3.3.)
 - **Cash-plus & market systems:** With stable inflation and strong mobile rails, CVA plus protection/livelihoods can scale for durable outcomes.
 - **Energy transition:** UEDCL's takeover creates a moment to co-design reliability solutions (solar/hybrid) in health and protection facilities—lowering emissions and operating costs.
- ### 5.5 How this shapes FY26 delivery (cross-walk to Part D)
- **Funding volatility controls:** Maintain A/B/C scenario budgets and diversification (EU/UN/WB) while keeping a stop-work compliance register and life-saving waivers documented.

- **Assurance by design:** Enforce EFRIS-compliant documentation for listed sectors; ensure PDPO registration and goAML onboarding for CARE/partners as applicable.
- **CVA indexation:** Link transfer values to UBOS/BoU inflation and settlement price monitoring to protect purchasing power.
- **Climate readiness:** Budget anticipatory action lines; expand nature-positive livelihoods and community DRR where flood/landslide risk is recurrent.
- **Power resilience:** Commission energy audits of critical sites; deploy solar/UPS where outages would jeopardize services.
- **Safeguarding & AAP:** Scale survivor-centred services and strengthen FRRM linkages and feedback loops; verify CHS commitments through partner audits.

Where to find the details

- **Part D:** Full Risk & Compliance Framework (policy, roles, controls, KRIs/KPIs).
- **Part C (Sustainability):** CHS/AAP, safeguarding, data-protection, supply-chain responsibility.
- **Part B:** Program-specific risk/mitigation narratives and case studies.





PART B – FY25 PERFORMANCE & IMPACT

6. NATIONAL CONTRIBUTION & VALUE FOR MONEY (FY25)

This section shows how CARE International in Uganda (CARE Uganda) generated and distributed economic value in FY25, and how our spending translated into national contribution and Value for Money (VfM). We follow GRI 201-1 (Direct economic value generated and distributed) for methodology (accrual basis), and frame VfM using the 4Es: Economy, Efficiency, Effectiveness, and Equity.

Source & basis. Figures below come from CARE Uganda’s FY25 financials prepared under IPSAS. Amounts are in USD; totals may differ slightly due to rounding.

6.1 Value-Added Statement & Wealth Distribution

Direct economic value generated (FY25)

- **Total revenue:** \$17.12m (of which \$15.86m grants & donations; \$1.26m other operating income).
- **Total expenses:** \$16.45m → Surplus: \$0.67m (3.9% of revenue).

How value was distributed (accrual basis; % of total revenue)

Distribution channel (stakeholder)	USD	% of revenue
Partnerships & sub-awards (implementing partners)	6,868,443	40.1%
Employment (national & international)	3,747,325	21.9%
Direct activity inputs (consultants, materials, venues, catering, delivery services)	2,882,033	16.8%
Travel & transportation	1,049,809	6.1%
Other operating costs	1,799,618	10.5%
Equipment (expensed)	102,983	0.6%
Surplus/(deficit)	671,494	3.9%
Total	17,121,700	100%

What this means. In FY25, 40.1% of all revenue flowed directly to local partners via sub-awards (62 CSOs received funds), a strong signal of locally led delivery. A further 16.8% bought goods and services in Ugandan markets (e.g., consultants, training venues, catering, project materials), multiplying effects across local suppliers. We disclose this EVG&D view (per GRI 201-1) to make our national contribution clear and comparable.

Top direct-activity categories (illustrative): Honorarium (\$0.84M), consultant fees (\$0.53m), Catering (\$0.49m), training venues (\$0.32m). (All included in “Direct activity inputs”).

6.2 Jobs, Local Procurement & Taxes/Levies (where applicable)

(a) Jobs supported

- **Direct jobs.** CARE Uganda maintained a skilled, primarily national workforce (program, MEAL, finance/grants, supply chain, IT & security, safeguarding).
→ FY25 CARE had a total of 103 staff of which 59% are women.
- **Jobs through partners.** 62 implementing partners received \$6.87m in sub-awards (see Notes to the Financial Statements), sustaining hundreds of jobs in community-based delivery.

(b) Local procurement

- CARE Uganda’s spend on Ugandan suppliers is visible across “Direct activity inputs” and part of “Other operating costs” (e.g., training venues, catering, materials, delivery services, repairs).

(c) Taxes and statutory payments (indicative)

- **Payroll taxes & statutory remittances:** ~\$0.42m in FY25 (PAYE and other payroll taxes; employer social security and related statutory payments captured in Employment/Taxes lines of the

notes). Uganda’s NSSF regime mandates employer/employee contributions (10% + 5%) and, following the 2022 amendment, obliges all employers to register with NSSF; we comply accordingly.

- **Supplier-related taxes:** Withholding obligations and EFRIS-compliant supplier documentation are enforced via procurement/payment workflows; detailed amounts are available from the ERP tax ledgers for inclusion in the audited notes.

Our Value for Money (VfM) lens & KPIs (how we evidence the 4Es)

We assess VfM along the 4Es—Economy (buy well), Efficiency (deliver fast/lean), Effectiveness (achieve outcomes), Equity (reach those most in need). In FY26 we will continue to track and disclose:

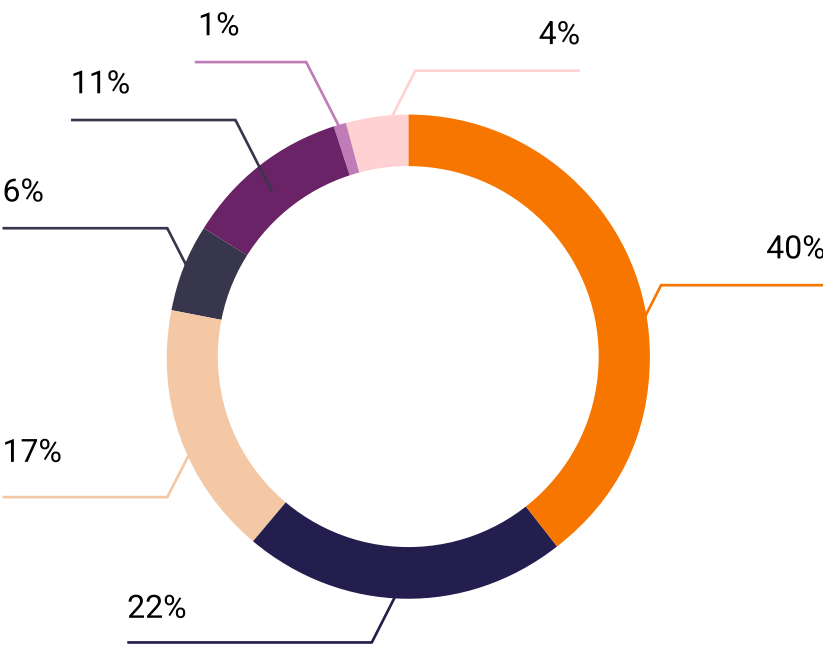
- **Economy:** competitive procurement; % of spend via framework agreements; EFRIS-validated invoices; average unit costs for key inputs.
- **Efficiency:** cycle-time KPIs (requisition →PO →payment; sub-grant award →first disbursement); admin/process cost per \$ of program delivery.
- **Effectiveness:** outcomes per \$ (e.g., cash-plus packages delivered with GBV services; % of participants reporting improved agency/income/resilience).
- **Equity:** % of resources to women-/refugee-led partners; inclusion metrics for refugees/PLWD; geographic reach in high-need districts.

In FY25, CARE Uganda generated \$17.1m in revenue and distributed 40% straight to local partners, 17% to Ugandan suppliers for program inputs, and 22% to staffing, alongside ~\$0.42m in statutory taxes and social contributions, a clear national contribution consistent with GRI 201-1 and a VfM profile aligned to the 4Es.

EVG&D (GRI 201-1) – CARE Uganda FY25

Category	Line item	USD	% of revenue
Direct economic value generated	Grants & donations	\$15,860,000	92.6%
Direct economic value generated	Other operating income	\$1,261,700	7.4%
Direct economic value generated	Total revenue	\$17,121,700	100.0%
Economic value distributed	Partnerships & sub-awards	\$6,868,443	40.1%
Economic value distributed	Employment (staff costs)	\$3,747,325	21.9%
Economic value distributed	Direct activity inputs	\$2,882,033	16.8%
Economic value distributed	Travel & transportation	\$1,049,809	6.1%
Economic value distributed	Other operating costs	\$1,799,618	10.5%
Economic value distributed	Equipment (expensed)	\$102,983	0.6%
Economic value distributed	Surplus/(retained)	\$671,494	3.9%
Economic value distributed	Total distributed + retained	\$17,121,705	100.0%

How every \$1 was used – distribution breakdown



7. PROGRAM PERFORMANCE BY STRATEGIC PILLAR (FY25)

Our FY25 portfolio delivered integrated, women-centred results across four strategic choices, Livelihoods & Economic Justice; Resilient Futures; Women & Girls; and Humanitarian Action, while strengthening localization and systems change. Highlights below draw on the FY25 draft report and portfolios; detailed project narratives and indicator tables are provided in Part B annexes.



7.1 Livelihoods & Economic Justice (incl. FFBS, VSLA/YSLAs, digital inclusion)

7.1 PILLAR AT A GLANCE – LIVELIHOODS & ECONOMIC JUSTICE			
Inputs <ul style="list-style-type: none"> VSLA/YSLA platforms; FFBS curricula; women-centred facilitation Local private-sector partners (input, finance, off-take) Digital rails (group digitization; Chomoka pathway) 		Activities <ul style="list-style-type: none"> Savings-led finance; enterprise coaching; market linkage Climate-smart agronomy; FFBS cycles; price & demand info Digitizing groups; onboarding to responsible credit products 	
Outcomes (FY25) <ul style="list-style-type: none"> 1.9m people with improved access to food/income (56% women) 60,000 farmers trained (=75% women) in climate-smart practices 185,536 women accessed PDM funds; 200 VSLAs digitized; 375 women with formal credit 		KPI tiles <ul style="list-style-type: none"> People reached with improved livelihoods: 1,900,000 Farmers trained (women %): 60,000 (~ 75% women) Women accessed PDM funds: 185,536 VSLAs digitized: 200 Women accessing formal credit (Chomoka): 375 	
What we achieved. <ul style="list-style-type: none"> Reached 1.9 million people (56% women) with improved access to food, income and economic opportunity—anchored in savings-led finance and market systems. “More than 60,000 farmers (75% women) were trained in climate-smart agriculture,” while 185,536 women accessed Parish Development Model funds, representing 47% of disbursements in target districts. Advanced digital inclusion: 200 VSLAs digitized; 375 women accessed formal credit via Chomoka—linking savings groups to responsible finance. 		How we delivered. <ul style="list-style-type: none"> Deployed savings-led models (VSLA/YSLA) as “platforms for social cohesion and adaptive strategies,” linking to cash-based assistance and market access; Farmer Field/Business School practices underpinned agronomy and enterprise skills. Partnered with local private actors for input, off-take, and last-mile distribution, while building women-led enterprise capacity. 	
		What changed for women. <ul style="list-style-type: none"> Increased control over productive assets and working capital (PDM and VSLA → micro-enterprise). Reduced financial exclusion through digitized records and credit histories (Chomoka pathway). 	



7.2 Resilient Futures (DRR, climate adaptation, NRM, clean energy, carbon readiness)

7.2 PILLAR AT A GLANCE – RESILIENT FUTURES (DRR, CLIMATE ADAPTATION, NRM, CLEAN ENERGY, CARBON READINESS)			
Inputs <ul style="list-style-type: none"> • DRR/anticipatory action frameworks; early-warming MEAL; nursery operators • Clean-energy partners; youth associations; local government structures • Carbon readiness materials: consent protocols 		Activities <ul style="list-style-type: none"> • Evergreening & agroforestry; watershed restoration • Energy literacy; household biogas; improved cook systems • Carbon-readiness sessions; group mobilization & CDAs 	
Outcomes (FY25) <ul style="list-style-type: none"> • 13,500+ people with strengthened adaptive capacity • 813,000 seedlings distributed; ~ 17,658 ha restored • 73 households adopted clean energy; 3,820 people reached on carbon readiness 		KPI tiles <ul style="list-style-type: none"> • People with improved adaptive capacity: 13,500+ • Seedlings distributed: 813,000 • Hectares restored (approx.): 17,658 ha • Households adopting clean energy: 73 • People engaged on carbon readiness: 3,820 	
What we achieved. <ul style="list-style-type: none"> • 13,500+ people (incl. women, youth, PWD) strengthened adaptive capacity; 11 local governance structures revitalized; 4,741 community members trained in agroforestry/evergreening; 813,000 seedlings distributed, contributing to ~17,658 ha restored. 73 households adopted clean energy solutions. 3,820 people engaged on carbon market readiness; 1,385 consented to participate. • Examples: Household biogas adoption (73 systems; 8 via a 30/70 loan model repaid with bio-slurry); energy literacy & governance training for youth associations; commercialization of a community clean-tech hub. 		How we delivered. <ul style="list-style-type: none"> • Combined DRR/anticipatory action with nature-positive enterprise (evergreening, farmer groups, nurseries—9 nursery operators supported). • Prepared farmer collectives for carbon revenue (106 groups mobilized; CDAs/readiness sessions). 	
		What changed for women and communities. <ul style="list-style-type: none"> • Diversified climate-smart income; reduced fuel/time burdens via clean energy; emerging access to carbon finance. 	



7.3 Women & Girls (SRHR, VAWG prevention/response, leadership & voice)

7.3 PILLAR AT A GLANCE – WOMEN & GIRLS (SRHR, VAWG PREVENTION/RESPONSE, LEADERSHIP & VOICE)	
<p>Inputs</p> <ul style="list-style-type: none"> • SRHR curricula & commodity pathways; case-management SOPs • School governance engagement; YSLA platforms • WLO/WRO capacity support; legal-aid & referral networks 	<p>Activities</p> <ul style="list-style-type: none"> • Adolescent-responsive SRHR & life skills (schools & YSLAs) • Survivor-centred GBV response; community norm change • Women’s leadership & movement-building: legal case follow-up
<p>Outcomes (FY25)</p> <ul style="list-style-type: none"> • 251,810 people reached directly; ~1.5m via mass media • 1,288 teachers trained (380 schools); 642 YSLAs reached 17,420 youth • Modern contraception among girls 15-19 1 from 15% to 35% • Survivor satisfaction: 93.3% with services; 98% with Police 	<p>KPI tiles</p> <ul style="list-style-type: none"> • Direct people reached (Women/Girls): 251,810 • Teachers trained: 1,288 • Youth reached via YSLAs: 17,420 • Adolescent contraceptive use (15-19): 35% (from 15%) • Survivor satisfaction (services): 93.3%
<p>What we achieved.</p> <ul style="list-style-type: none"> • Reached 251,810 people directly (165,000 women/girls) and ~1.5 million via mass media on SRHR/GE/VAWG. • SRHR & adolescents: 1,288 teachers trained across 380 schools; 700+ school leaders oriented; 642 YSLAs reached 17,420 youth (90% girls) with SRHR/financial literacy/life skills; groups saved UGX 322.9m, with UGX 33.2m reserved for SRHR emergencies. Modern contraceptive use among sexually active girls 15–19 rose from 15% to 35%. • VAWG systems: Multi-stakeholder platforms strengthened referrals; two legal convictions secured in Arua; survivor-reported satisfaction: 93.3% with services; 98% with Police; 91.7% with community leaders. 	<ul style="list-style-type: none"> • Women’s leadership & movement-building: 10 WLOs supported; 5 gained national NGO registration; 7 mobilized external funding. <p>How we delivered.</p> <ul style="list-style-type: none"> • Rights-based, community-driven approaches engaging men and boys; survivor-centred case management; adolescent-responsive school governance. <p>What changed for women.</p> <ul style="list-style-type: none"> • Increased agency over SRHR; improved access to justice and quality services; stronger women-led civic infrastructure.



7.4 Humanitarian Action (protection, cash/voucher assistance, nexus results)

7.4 PILLAR AT A GLANCE – CROSS-CUTTING (GENDER EQUALITY, MEAL & EVIDENCE, INCLUSION/DISABILITY, LOCALIZATION)

Inputs

- CHS/AAP framework: safeguarding & POPA SOPs: partner portal
- QuAM/QUAM-Plus tools; DEI & wellbeing supports
- Evidence & learning agenda; disaggregation & quality checks

Activities

- Gender-transformative design; inclusive targeting
- Partner capacity-sharing; QUAM-Plus pilots; audits
- MEAL sprints; AAP dashboards; adaptive management

Outcomes (FY25)

- 45% of program spend flowed via partners; 38% to WLOs/AWROs
- Faster feedback loops; stronger safeguarding practice
- Improved evidence visibility across the portfolio

KPI tiles

- Program spend via partners: 45%
- Share of partner funds to WLOs/WROs: 38%
- Projects with active AAP feedback loops: (fill)
- Staff completing safeguarding refreshers: (fill)

What we achieved.

- Directly assisted **101,259** people (**59,581** women/girls) with protection, psychosocial support, and food security services. During the **March 2025 influx**, mobilized **USD 100,000** for **1,315** new arrivals. In Nakivale, food assistance reached **5,978** people, injecting **UGX 835.9m** (≈**USD 225,925**) via vouchers. Worked through **7 national partners** to ensure inclusive, locally led response.

How we delivered.

- **Cash/Voucher Assistance (CVA)** integrated with protection and case management; AAP and safe-feedback channels; local partner surge across settlements.

What changed for communities.

- Dignified assistance and faster market recovery (voucher injections), with women-responsive protection services linked to longer-term livelihoods.

7.5 Cross-Cutting Approaches (Gender Equality, MEAL & Evidence, Inclusion/Disability, Localization)

Gender Equality & Inclusion. Gender-transformative design is embedded across pillars; YSLA and leadership platforms created space for adolescent girls and women with intersecting vulnerabilities (incl. PWD).

MEAL & Evidence. Portfolio-level reach and outcome tracking underpinned program claims (e.g., contraceptive uptake, survivor satisfaction, hectares restored). By June 2025, our reach was 2.5M, and Impact 1.6M.

Localization. Of **USD 15.5m** program spend, **USD 6.98m (45%)** flowed **through partners**; **38%** of partner funds reached **WLOs/WROs**—a tangible shift of resources, voice, and decision-making.

Systems & quality (QuAMPlus). We supported partners to strengthen governance and fiduciary systems through the **QuAMPlus** revitalization, peer learning, and performance improvement plans—aligning due-diligence with equitable risk-sharing.

8. PARTNERSHIPS & LOCALIZATION (FY25)

CARE International in Uganda (CARE Uganda) continued to shift resources, voice and decision-making to those closest to the issues, deepening equitable, long-term partnerships with women-led/women's rights organizations (WLOs/WROs), refugee-led organizations (RLOs), local NGOs/CSOs, community structures, and private-sector actors.

8.1 Partner Ecosystem (WLOs/WROs, refugee-led orgs, local NGOs, private sector)

Who we partner with. Our model prioritizes women-led and refugee-led organizations, complemented by district/municipal authorities and market actors. The FY25 draft highlights that our work “was anchored in a strong commitment to localization and equitable partnerships,” collaborating with a diverse ecosystem that includes **women-led groups, refugee-led organizations, local NGOs, and private sector associations** to ensure inclusive and context-responsive delivery.

Humanitarian partners. In FY25, the **STEPS** (ECHO-funded) response was **implemented with seven national partners**, while maintaining close coordination with OPM, UNHCR and WFP.

Women-led movement building (trend). Building on FY24, when CARE **partnered with 18 WLOs/WROs** and put significant project leadership in local hands, we sustained a deliberate focus on women's leadership in FY25.

Defining RLOs. In line with **UNHCR's 2023 definition**, an **RLO** is an organization “in which persons with direct lived experience of forced displacement play a primary leadership role” and whose objectives address refugee/community needs. This definition informs our eligibility and due-diligence approach for RLO partnerships.

Private sector. Across market-based programming we linked VSLAs/collectives to **input suppliers, off-takers, finance providers and service vendors**, enabling last-mile inclusion and market recovery (e.g., voucher vendors in Nakivale).

8.2 Resource-Sharing & Risk-Sharing; % Funding to Partners

Resource-sharing (money & voice). Of **total program spend, USD 6.98 million (45%)** was **delivered through partner organizations** in FY25; **38%** of that partner spend **reached WLOs/WROs**. This is the clearest indicator of our localization progress and aligns with the commitment to place resources with local women's organizations.

Risk-sharing. Our FY24–FY25 policies continued to **rebalance compliance and accountability**: CARE “introduced equitable risk management frameworks, minimizing the compliance burden on local partners while encouraging shared accountability”—paired with strengthened due-diligence, anti-fraud awareness, and “hand-holding partners” through a changing operating model (IBSM/locally-led).

Why this matters. The **Pledge for Change 2030**—to which CARE affiliates are contributors—centers **equitable partnerships, authentic storytelling, and influencing wider change**, calling for **national/local leadership as the default by 2030**. Our FY25 allocations and operating practices align with this direction.

Humanitarian nexus example. CVA and protection were **co-delivered with seven national partners**, injecting funds into local markets (e.g., **UGX 835.9 m** in vouchers in Nakivale) while strengthening partner surge capacity.

8.3 Capacity Strengthening & QuAMPlus Progress

What QuAM/QuAMPlus are. QuAM is Uganda's **NGO Quality Assurance Mechanism**—a nationally recognized **self-regulation and certification system** (Basic/Standard/Advanced) developed by and for NGOs (launched **2006**), hosted by **UNNGOF/DENIVA** to strengthen credibility, governance and accountability.

FY25 milestone. CARE **co-developed and launched “QuAMPlus,” a digital due-diligence platform** with **Uganda National NGO Forum and DENIVA**, to streamline assessments and recognition across donors.

How we used it in FY25.

- **Diagnostics & improvement plans.** Partners completed organizational assessments, peer-learning, and performance improvement plans through the QuAM/QuAMPlus pathway, with a focus on **governance, financial management, safeguarding, PDPA and AAP**.
- **Recognition & pipeline.** National updates in **Mar 2025** show continued sector uptake of QuAM

certification, underscoring demand for credible local CSOs; CARE's role is to **link QuAM status to sub-granting tiers** and progressively **delegate prime/sub-prime roles**.

- **Humanitarian quality.** In **STEPS** and other responses we paired **CVA/protection SOPs** with partner **risk awareness** and **case management** coaching, improving **quality and timeliness** while keeping compliance proportional.

Gaps & next steps (FY26).

- **QuAMPlus adoption:** Target **≥20 additional partners** onboarded; map **QuAM level** ☐ **subaward ceiling**; publish a **donor-recognized “badge”** on the Partner Portal (reduces duplicate assessments).
- **RLO pathway:** Apply the **UNHCR RLO definition** in due-diligence; tailor financial thresholds/support packages to enable RLOs to compete for larger subgrants.

Equitable cost structures: Expand **shared overhead/indirect cost provisions** for WLOs/RLOs and lower-cap CSOs, consistent with **equitable partnership** practice under Pledge for Change.



9. POLICY INFLUENCE & SYSTEMS CHANGE

CARE International in Uganda (CAUG) uses evidence, coalitions and locally led platforms to help translate community priorities, especially those of women and girls, into policy, plans and budgets. In FY25 we focused on four linked goals: women’s access to productive resources; women’s leadership in locally led development; gender-responsive climate adaptation; and Women, Peace & Security (WPS) under UNSCR 1325. These efforts complemented our localization agenda, channelling 42% of spend through partners, and our joint quality assurance work via QuAMPlus.

9.1 National & Sub-national Policy Engagements

Women, Peace & Security (WPS)

- City-level Local Action Plans (LAPs) on UNSCR 1325 – Arua & Gulu. Co-developed with WLOs/WROs, the LAPs localize Uganda’s NAP III (2021–2025) and triggered concrete reforms, including by-laws addressing child marriage. This work aligns with Uganda’s 3rd NAP period (2021–2025).

Nutrition & Food Security

- Nwoya District Food & Nutrition Security Ordinance (Dec 10, 2024). Through CASCADE, CARE provided technical assistance and facilitated 11 community consultations, culminating in a district ordinance that mandates household food reserves and allocates local budgets for nutrition. Independent media confirm passage and key provisions (e.g., minimum 500kg household reserves).

Child Protection & SRHR Enablers

- Kamuli Child Protection Ordinance (FY25). In partnership with district leaders and allies, CARE backed a unified campaign against teenage pregnancy (“Kick Teenage Pregnancy Out of Kamuli”), contributing to passage of a child protection ordinance and a high-profile launch led by the First Deputy Prime Minister. Independent sources note the ordinance enactment.

Climate & Natural Resource Governance

- Yumbe District Wetland Action Plan approved; solid-waste by-law initiated. Our Resilient Futures work coupled community restoration with enabling district policies, including finalizing the Wetland Action Plan and initiating a town-council solid-waste by-law.

Civil Society Systems & Localization

- QuAMPlus (with UNNGOF & DENIVA). We advanced a digital due-diligence platform to strengthen accountability and recognition of local NGOs across donors.
- National SHG Policy (status). At national level we supported drafting Uganda’s Self-Help Group Policy—recognizing grassroots women’s collectives as development actors—now pending parliamentary approval.

Alignment to National Planning

- Our influencing work remained aligned to NDP IV (2025/26–2029/30) preparations and sector priorities. Uganda’s WPS NAP III timeframe (2021–2025) provided the strategic window for LAPs and transition planning.
- The broader civic-space environment evolved in 2025 (e.g., NGO Amendment Bill passage), underscoring the need for strong partner compliance and voice.

9.2 Advocacy Coalitions & Results

Who we convened with

CAUG’s influencing leverages diverse coalitions—women-led and refugee-led organizations, local NGOs and thematic alliances—to amplify evidence and community voice. Representative policy-engaged partners across FY24–FY25 include Food Rights Alliance (nutrition governance), Joint Effort to Save the Environment (environment/climate), Restless Development (youth voice), NUDIPU (disability inclusion), and others channeling sub-awards and joint advocacy.

What we achieved (selected FY25 systems outcomes)

- 4 public policy instruments influenced/approved: Arua City LAP on UNSCR 1325; 2) Gulu City LAP on UNSCR 1325; 3) Nwoya Food & Nutrition Security Ordinance (2024); 4) Yumbe District Wetland Action Plan.
- 1 protective ordinance advanced in SRHR/child protection: Kamuli Child Protection Ordinance tied to a district-wide social-norms campaign.
- Municipalization of WPS: Institutionalized LAPs that embed women’s leadership and

GBV prevention into city planning and budget processes, reinforcing national NAP III commitments.

- Localization mechanisms strengthened: QuAM-Plus roll-out and 45% of funding delivered via partners (38% to WLOs/WROs within partner spend), building voice, accountability and equitable risk-sharing in advocacy.

Pathways that worked

- Evidence-to-policy loops: CASCADE community consultations and technical drafting support in Nwoya showcased how behaviour insights and budget tagging can anchor county-level mandates.
- Women-led convening: Representation at CSW, World Refugee Day and 16 Days platforms amplified grassroots agendas that later fed district and national dialogues.
- Coalitioned influence: Nutrition (with FRA), climate (with JET), youth voice (with Restless Development), disability inclusion (with NUDIPU) and others enabled complementary advocacy in parliamentary and district fora.

What’s next (FY26 outlook)

- WPS beyond 2025: As NAP III sunsets, sustain LAP implementation, document budget uptake, and contribute evidence to the next NAP cycle.
- Operationalizing new local mandates: Support Nwoya to cost and enforce the ordinance (M&E indicators on compliance and child stunting), and Yumbe to implement DWAP with budgeted actions.
- Safeguarding civic space & compliance: Continue QuAMPlus adoption and partner capacity for evolving NGO regulations and district oversight.



PART C — SUSTAINABILITY (GRI/INTEGRATED REPORTING/IFRS S2-READY)

10. SUSTAINABILITY GOVERNANCE & APPROACH

This chapter explains how CARE International in Uganda (CARE Uganda) governs its sustainability agenda, the standards and frameworks we use, and the boundaries, methods and controls behind the data in this report. Our aim is to be transparent, decision-useful, and interoperable with leading global standards, while keeping our approach practical for a country office and our local partners.

10.1 Frameworks Used (GRI 2021, Integrated Reporting concepts; TCFD/IFRS S2 cross-reference)

Primary reporting standard — GRI 2021 Universal Standards.

We prepare the sustainability section “in accordance with” the GRI 2021 Universal Standards (GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics). GRI 2 informs the disclosures about our organisation, governance, and reporting practices; GRI 3 guides how we determine and report material impacts. Sector Standards are referenced where relevant (e.g., NGOs, agriculture/food).

Integrated thinking & connectivity — Framework.

To link strategy, risks, trade-offs and outcomes across financial and non-financial capitals (human, social, natural, etc.), we apply the Integrated Reporting Framework to structure the narrative and connect the financial statements with sustainability-related disclosures. The Framework is maintained by the IFRS Foundation and is intended to be used alongside IFRS/ISSB sustainability standards.)

Climate cross-reference — TCFD/IFRS S2.

Our climate-related disclosures are structured to align with the TCFD architecture (Governance, Strategy, Risk Management, Metrics & Targets) and cross-referenced to IFRS S2 Climate-related Disclosures (effective for periods beginning on/after 1 Jan 2024 where adopted). IFRS S2’s objective is to provide decision-useful information on climate risks and opportunities; in 2023 the IFRS Foundation/ISSB assumed TCFD monitoring responsibilities, reinforcing continuity of the TCFD framework within IFRS S2.

Humanitarian quality & accountability anchors.

Given our mandate, we also reference the Core Humanitarian Standard (CHS) and system-wide Accountability to Affected People (AAP) commitments to ensure people-centred, safe, and responsive practice (e.g., inclusive participation, feedback, safeguarding). These help govern how we set targets, collect feedback, and disclose outcomes that affect communities.)

How this report maps to IFRS S2/TCFD (at a glance).

IFRS S2 / TCFD pillar	Where covered in this report
Governance	Sections 1–2 (Who We Are; Operating Context), Section 10 (governance roles), Section 5 (Risk)
Strategy	Sections 3 (Strategy & Business Model), 7 (Program Performance), 9 (Systems Change)
Risk Management	Section 5 (Risk & Opportunity), with climate-specific pathways and controls
Metrics & Targets	Sections 6 (National Contribution & VfM), 7 (pillar KPIs), 10.2 (GHG and data quality)

10.2 Boundaries, Estimation Methods & Data Quality

Reporting boundary (people and operations).

- **Entity boundary.** CARE Uganda’s country office and field locations under operational control (program and support functions).
- **Partner boundary.** Program outputs and outcomes achieved with partners are included in our impact reporting (per project MEL plans). For environmental metrics (e.g., GHG), partner emissions are currently outside our organisational boundary but may be estimated in Scope 3 categories where material (e.g., sub-grants, procured services).
- **Period.** FY25 (1 July 2024–30 June 2025).
- **Restatements.** Any methodological changes or corrections will be explained alongside revised baselines in the FY26 report.

Material topics & topic-specific boundaries.

Material topics follow the GRI 3 process: stakeholder inputs (Section 4), risk/opportunity analysis (Section 5), and management approach (by pillar in Section 7). Topic boundaries may extend beyond our office (e.g., value chain impacts on women’s economic justice; climate adaptation in communities) when the most significant impacts occur externally.

GHG inventory scope & methods (decision-useful, proportionate).

- **Standard.** We use the GHG Protocol Corporate Accounting & Reporting Standard; Scope 1 (fuel we burn), Scope 2 (purchased electricity), and selected Scope 3 categories material to an INGO (business travel; employee commuting where available; upstream purchased goods/services for large procurements; fuel/energy-related activities WTT where feasible).
- **Emission factors.** Latest suitable sources are applied by activity type and geography. Where country-specific factors are not available for Uganda, we apply reputable defaults (e.g., UK Government/DEFRA 2024 conversion factors for air travel and generic fuels; IPCC 2006 Guidelines defaults for estimation tiers). We disclose the factor set and year used in the GHG note.
- **Examples.**
 - **Electricity (Scope 2):** Grid factor from recognised databases (or regional proxy) with market/location-based disclosure when data allow.
 - **Travel (Scope 3):** Distance-based method per ticket class; radiative forcing uplift noted where applied; DEFRA 2024 factors cited.
 - **Refrigerants (Scope 1):** Asset leak rates or refill logs; GWP factors aligned to IPCC.

- **Uncertainty.** For each category we note data confidence (High/Med/Low), factor provenance, and whether data are measured, metered, or estimated (per GRI 2/GRI 305 conventions).

Other environmental/social metrics.

- **Water & waste:** Activity-based metering where available; otherwise invoice/vendor log estimates with documented factors.
- **Health, safety & safeguarding:** Definitions follow internal policies; CHS/AAP inform grievance and feedback classifications.)

Data governance, controls & assurance.

- **Roles & responsibilities.** The Country Director holds overall accountability; the SMT acts as a Sustainability Steering Group; Pillar Leads own topic-level KPIs; Finance consolidates economic value (GRI 201-1); MEAL owns indicator definitions and evidence; Administration/ Logistics own activity data for energy, fuel and travel; Safeguarding oversees CHS/AAP-linked feedback and incident taxonomies.
- **Policies & privacy.** Personal data used for monitoring and feedback is processed under Uganda’s Data Protection and Privacy Act (2019); the Personal Data Protection Office (PDPO) is the regulator. We apply consent/legitimate-interest bases, minimise personal data in analytics, and register with PDPO as required.
- **Controls.** Template registers for activity data; segregation of duties for data entry/review; automated reasonableness checks (unit conversions; outlier flags); change-log for post-cut-off adjustments; sampling back to source (invoices, meter reads, itineraries).

- **Assurance.** Financials are audited (IPSAS basis). Sustainability data receive internal assurance (Finance/MEAL review). We plan a limited external assurance over selected indicators (e.g., EVG&D, GHG Scope 1–2) in FY26, subject to resourcing.

Quality grading & improvement plan.

Each key indicator is tagged with a Data Quality Grade (A–C) across: completeness, accuracy, timeliness, and traceability. FY26 priorities:

1. expand Scope 3 coverage (major purchased goods/services and partner sub-grants using spend-based methods as a screening step);
- 2) improve site-level electricity metering;
- 3) integrate travel data capture at booking;
- 4) publish a methodology note with factor tables and version control.

Interoperability and emerging guidance.

We monitor ISSB (IFRS S2) implementation and accompanying guidance on transition plans, and we track interoperability efforts with other regimes (e.g., EU ESRS) to keep our disclosures comparable across donors and jurisdictions.

What’s in the FY25 Sustainability Data Note

- **Standards & linkages:** GRI 1–3, connectivity, IFRS S2/TCFD mapping.
- **Boundaries:** organisational vs. value-chain; topic-specific boundaries by material topic (GRI 3).
- **Methods & factors:** GHG Protocol scopes; DEFRA 2024/other factor sources list; IPCC tier choices by category.
- **Controls & privacy:** CHS/AAP for community-level data; PDPA compliance and PDPO registration status.

ANNEX A – METHODOLOGY & CONTROLS (FY25 CLIMATE & SUSTAINABILITY DATA)

A. Scope-by-Scope methods (GHG Protocol)

Scope	Boundary (FY25)	Activity data (owner)	Method	Emission factors & version	Confidence	Notes
S1 – Stationary & mobile combustion	CARE-owned/controlled generators & vehicles	Fuel purchase logs; fleet app exports (Admin/Logistics)	Fuel-based: litres × EF (CO ₂ , CH ₄ , N ₂ O)	DEFRA/UK Gov 2024 ; WTT factors for energy-related upstream (Cat.3)	Med-High	Cross-check with supplier invoices; add odometer sanity checks
S1 – Refrigerants	Office AC & cold chain (if any)	Refill logs; technician leakage reports (Admin)	Mass-balance: kg top-up × GWP100	IPCC AR6 GWPs	Med	If logs incomplete, disclose as estimate with low confidence
S2 – Purchased electricity	Grid electricity at head & field offices	Utility bills (Admin/Finance)	Location-based: kWh × national/regional grid EF; Market-based if supplier EF/RECs exist	Recognised grid dataset (2023/24 edition)	Med	Uganda-specific EF where available; else EAP regional proxy; state the proxy used
S3 Cat.3 – Fuel/energy-related (upstream)	WTT for fuels/electricity	Derived from S1/S2 volumes (Admin)	Factor-based: activity × WTT EF	DEFRA/UK Gov 2024	Med	Reported where material
S3 Cat.5 – Waste generated	Office solid waste	Vendor receipts; bin-lift estimates (Admin)	Activity-based: tonnes × EF by waste type	DEFRA/other recognised 2024	Low	Improve scale tickets in FY26
S3 Cat.6 – Business travel	Flights; hired vehicles	Itineraries from TMC; per-diem logs (Admin)	Distance-based: km × class EF (+RF uplift note)	DEFRA/UK Gov 2024	Med	Apply radiative forcing uplift for aviation (disclose factor used)
S3 Cat.7 – Employee commuting	Staff commute	HR survey (sample)	Survey × EF (mode shares, avg. distances)	DEFRA/other recognised 2024	Low-Med	Baseline survey in FY26 to improve coverage

Scope	Boundary (FY25)	Activity data (owner)	Method	Emission factors & version	Confidence	Notes
S3 Cat.1 – Purchased goods & services (screening)	Large procurements & sub-grants	Trial balance; PO ledger (Finance/Procurement)	Spend-based screening to find hotspots; move to supplier/activity data where feasible	EXIOBASE/USEEIO or similar vintage 2023/24	Low (screening)	Use for prioritisation only; not for performance claims

S1/2 fully included; S3 prioritised by materiality. Partner-organisation emissions sit outside the organisational boundary but are screened in S3 Cat.1 via spend-based methods where relevant.

B. Factor source & version log (FY25)

- DEFRA/UK Government conversion factors 2024 – road fuels (tank-to-wheel & WTT), electricity WTT, aviation by cabin class; RF uplift documented.
- IPCC AR6 GWPs – refrigerant/global warming potentials (100-year).
- Grid electricity – best-available Uganda grid EF; if unavailable, East Africa regional proxy (cite dataset name and edition in the Data Note).
- Supplementary – recognised LCA databases for spend-based screening (e.g., EXIOBASE/USEEIO 2023/24).

Change log:

- FY25: updated from DEFRA-2023 → DEFRA-2024; adopted AR6 GWPs; added explicit RF uplift for aviation; introduced S3 Cat.1 screening to prioritise suppliers/categories for primary data in FY26.

C. IFRS S2 (Climate) cross-reference

IFRS S2 topic (TCFD pillar)	What is disclosed	Where in this report
Governance (S2 §§5–9)	Board/management oversight; roles & responsibilities	§10 (Sustainability Governance), §5.2 (Risk appetite)
Strategy (S2 §§11–16)	Climate risks/opportunities; effects on strategy & financials	§3 (Strategy & Business Model), §5 (Risk & Opportunity), §7.2 (Resilient Futures)
Risk management (S2 §§17–19)	Identification, assessment, integration with ERM	§5 (framework & KRIs), Annex A (this page)
Metrics & targets (S2 §§20–24)	GHG scopes; intensity where decision-useful; adaptation metrics; transition plan indicators	§10.2 (GHG scope & methods), §7.2 (adaptation KPIs), §6 (VfM)

IFRS S2 topic (TCFD pillar)	What is disclosed	Where in this report
GHG disclosures (S2 §21)	S1/S2 totals; S3 material categories; methods & factors	§10.2 + Annex A tables
Transition plan (S2 §13)	Decarbonisation levers (fleet, power resilience, travel), milestones	§5.5 (How this shapes FY26), §7.2
Scenario analysis (S2 §14)	Qualitative climate scenarios & resilience narrative	§5.1 (context signals), §5.3/5.4
Carbon credits/offsets (S2 §24)	Use or intent (if any) and quality criteria	§7.2 (carbon readiness); <i>no offsets claimed in FY25</i>

D. Data controls & assurance (summary)

- **Ownership:** Country Director (accountability); SMT (SteerCo); Admin/Logistics (S1/S2 activity data); Finance (EVG&D; ledger linkage); MEAL (indicators & evidence); Safeguarding (CHS/AAP taxonomies).
- **Controls:** Standard templates; dual review of entries; reasonableness checks (unit conversions, outliers); change-log after reporting cut-off; sampling back to invoices/meter reads/itineraries.
- **Privacy:** Participant data processed under PDPA 2019; PDPO registration where required; minimisation and retention schedules applied.
- **Assurance:** Financials audited (IPSAS). Sustainability: internal review in FY25; target limited external assurance over GHG S1/S2 and EVG&D in FY26.

E. Estimation & uncertainty key

- **Data quality grades:** A (measured/metered), B (derived with strong factors), C (estimate/survey or proxy).
- **Uncertainty flags:** → High confidence ($\pm 10\%$); → Medium ($\pm 25\%$); → Low ($> \pm 25\%$). Disclosed per category in the FY25 Sustainability Data Note.

Planned FY26 improvements: Expand S3 primary data (top suppliers/partners), improve office-level metering, embed travel data capture at booking, publish factor tables with version IDs in the online Data Note.

11. ENVIRONMENTAL STEWARDSHIP (FY25)

This chapter sets out how CARE International in Uganda (CARE Uganda) manages and discloses its environmental footprint (our operations) and our positive environmental program outcomes (e.g., restoration, clean energy). Accounting follows the GHG Protocol Corporate Standard (Scopes 1–2 and selected, decision-useful Scope 3) with factors drawn from authoritative sources. We align methods with our Section 10 governance and IFRS S2/TCFD cross-reference (see Annex A).

11.1 Climate Metrics (Scope 1–2–3 where feasible), Energy, Fuel & Travel

Boundary & method.

- **Scope 1 (direct):** fuel used in CARE-owned/controlled vehicles and generators; refrigerants in office cooling.
- **Scope 2 (indirect electricity):** purchased grid electricity at Kampala HQ and field offices; reported both location-based and market-based where supplier EFs/RECs exist.
- **Scope 3 (selected):** business travel (air/road); fuel/energy-related activities (well-to-tank); office waste; screening of purchased goods/services (spend-based) to identify hotspots for primary data collection in FY26. All per GHG Protocol.

Emission factors we apply (FY25).

- **Grid electricity (Uganda):** UNFCCC standardized baseline for the national grid (valid 10 Aug 2022–09 Aug 2025): Operating Margin 0.274 tCO₂/MWh; Combined Margin 0.137 tCO₂/MWh (general projects). We use the combined-margin figure for location-based Scope 2 disclosure and explain any proxies/updates.
- **Fuels & travel:** UK Government/DEFRA 2024 conversion factors (includes air-travel cabin-class factors and optional radiative forcing uplift guidance).
- **Refrigerants:** IPCC AR6 100-year GWPs per GHG Protocol’s August 2024 table.

Context note. Uganda’s grid expanded low-carbon hydro capacity in late 2024 (e.g., Karuma 600 MW commissioned), which is likely to keep the grid factor comparatively low; we continue to use the UNFCCC baseline until an official update is issued.

What we measured in FY25 and how we calculated it (overview).

Area	What we measure	Method & factors	Data owner
Fuel – vehicles/ generators (S1)	Litres of diesel/petrol	Litres × DEFRA-2024 EF (TTW); add WTT (S3 Cat.3)	Admin/Logistics
Refrigerants (S1)	kg top-up of each gas	kg × AR6 GWP	Admin/Facilities
Electricity (S2)	kWh per site	kWh × Uganda CM EF (location-based)	Admin/Finance
Air travel (S3-6)	Distance by cabin class	DEFRA-2024 aviation EF; RF uplift noted	Admin/Travel
Road hire (S3-6)	km or litres	DEFRA-2024 EF by vehicle class	Admin/Logistics
Office waste (S3-5)	kg by stream	Tonnes × waste-type EF	Admin/Facilities
Purchased goods & services (S3-1)	UGX/USD by category	Spend-based screening (EXIOBASE/USEEIO) to flag hotspots for primary data	Finance/ Procurement

FY25 disclosure status.

- We publish Scope 1–2 totals and Scope 3 (travel, fuel WTT, waste) where data are complete; spend-based screening results are presented in the Sustainability Data Note to prioritise FY26 improvements.
- Program climate co-benefits (e.g., 813,000 seedlings distributed; ~17,658 ha under restoration; 73 household biogas systems) are tracked as impact metrics and not counted as inventory offsets. See §7.2.

Performance levers (FY26): fleet eco-driving & route planning; solar/UPS at critical sites; travel-by-exception policy; refrigerant leak detection & lower-GWP gases where feasible.

11.2 Water, Waste & Circularity (incl. plastic recycling outcomes)

Policy & compliance anchors. Uganda’s National Environment (Waste Management) Regulations, 2020 set requirements for segregation, storage, documentation, and plastic minimisation/recycling (incl. take-back/ EPR provisions). Our procedures align to these rules and require use of licensed handlers/recyclers.

Our approach (operations).

- **Water:** meter/utility-bill tracking by site; leak checks; low-flow fixtures in new/renovated premises; site-specific water-safety plans where supply is intermittent.
- **Waste hierarchy:** avoid → reduce → reuse → recycle. We segregate paper/card, plastics, organics, e-waste, and general; plastics go to vetted recyclers; e-waste to licensed handlers with certificates of destruction or refurbishment.
- **Circular procurement:** favour reusable catering gear; bulk dispensers; recycled-content paper; device lifecycle management with buy-back or certified recycling.

What we track & disclose (FY25).

Stream	KPI	FY25 status	Data source
Water	m³ consumed; water-saving actions implemented	Kampala - 783, Arua - 318, Gulu - 124 and Fort Portal - 243	Utility bills; meter logs
Waste to landfill	kg/yr & kg/FTE	To track in FY26	Hauler tickets; weigh estimates
Recycling (plastics/ paper)	kg diverted & diversion rate (%)	To track in FY26	Recycler receipts
E-waste	units & kg responsibly handled	To track in FY26	Licensed e-waste vendor
Hazardous	none/minimal; handled per regulation	None	Vendor manifests

Program circularity co-benefits. Where programs create market demand for recycled plastics (e.g., voucher vendors adopting recyclable packaging) or reduce biomass dependence (e.g., household biogas, improved cook options), we document these results in §7.2 and Annex B. (These are impact outcomes, distinct from office operations.)

11.3 Climate Risk Assessment & Adaptation Roadmap

Hazards we consider. Uganda faces increasing temperatures, erratic rainfall, and heightened flood/landslide and drought risks—especially during the Sept–Dec rainy season and El Niño phases. Projections show continued warming and precipitation variability this century.

Exposure & sensitivity for CARE Uganda.

- Programs: settlement/host districts exposed to flash floods, riverine flooding, and dry-spell crop losses; climate shocks drive protection risks and food-price spikes.
- Operations: office continuity depends on grid reliability (improving with new hydro but still variable), site access during extreme rain, and communications uptime.

Adaptation roadmap (FY26–FY28).

1. Programs & communities (mainstreamed through §7.2 Resilient Futures)
 - Scale anticipatory action in flood-prone districts (trigger-based cash/alerts); integrate DRR in settlement plans.
 - Expand evergreening/agroforestry and soil-water management; maintain seedling survival monitoring.
 - Grow clean-energy options (biogas/ICS/solar) to reduce fuel pressure and climate exposure.
 - Continue carbon-readiness capacity for farmer groups—no offsets claimed; focus on readiness and integrity.

2. Operations (country office sites)

- Power resilience: site energy audits; solar + UPS for critical loads; routine generator right-sizing and maintenance.
- Travel & fleet: consolidate trips; favour road-over-air where safe and time-effective; stricter approval for flights; eco-driving.
- Facilities: stormwater management (gutters, soak pits); heat-gain mitigation (shading/film); back-up comms.
- Data: incorporate climate triggers (rainfall alerts, flood bulletins) into BCP and field-access decisions.

3. Supply chain & partners

- Require vendors for high-impact categories to disclose basic environmental data (fuel, power, waste practice) as a step toward Scope 3 primary data.
- Use QuAM-Plus partner pathway to embed PDPA-compliant environmental data capture and promote waste compliance training (plastics, e-waste). (See §8.3.)

How we'll report next year (IFRS S2/TCFD link).

- Governance & risk process: mapped in §§10 and 5; we'll add a short scenario narrative (wet-year vs dry-year) and quantify financial sensitivities where decision-useful.
- Metrics & targets: publish S1–S2 totals; S3 (travel/waste/FERA) where robust; intensity indicator (tCO₂e/FTE) for operations; diversion rate, water per FTE, and % sites with solar/UPS as adaptation metrics.

What's already done vs. what's next

- FY25 done: methodology and controls (Annex A); factor-set versions locked; initial Scope 3 screening; program co-benefits tracked (restoration, clean energy).
- FY26 priorities: expand primary data for Scope 3 (top suppliers/partners); publish site-level electricity and water trends; set travel reduction and waste diversion targets with quarterly dashboards.

References used in this section: GHG Protocol Corporate Standard and guidance; DEFRA 2024 conversion factors and RF note; IPCC AR6 GWPs; UNFCCC standardized baseline for the Uganda grid; World Bank Climate Change Knowledge Portal for Uganda; and Uganda's Waste Management Regulations (2020).

12. SOCIAL IMPACT & PEOPLE (FY25)

We centre dignity, safety, equity and learning across our programs and our workplace. This chapter covers how CARE International in Uganda (CARE Uganda) governs safeguarding and complaints handling; how gender, diversity and inclusion (GDI) are embedded for staff and participants; and how we support staff well-being, learning and development.

12.1 Safeguarding, PSEA, Ethics & Complaints Handling

Our standards and commitments.

We align our approach to the Core Humanitarian Standard (CHS)—especially commitments on people-centred, safe, and accountable assistance—and to the IASC Minimum Operating Standards on PSEA (MOS-PSEA) for prevention, reporting, survivor-centred response, and managerial accountability. These set clear expectations for staff conduct, risk assessment, safe feedback channels, and timely referrals.

Policy suite (country level).

- Safeguarding & PSEA Policy (country addendum to CARE's global policy), including code of conduct, conflict-of-interest and anti-harassment clauses;
- Child & Vulnerable-Adult Protection procedures;
- Whistleblowing & Anti-Fraud policy;
- Data Protection & Privacy SOPs aligned to Uganda's Data Protection and Privacy Act (2019)—with the Personal Data Protection Office (PDPO) as the regulator.

Operating model (how it works in practice).

- Risk assessment & mitigation: Every project conducts context-specific SEA/safeguarding risk analysis (e.g., cash assistance, youth programming, remote sites) with proportionate controls (partner vetting, venue layout, chaperone protocols, transport checks). (Linked to CHS commitment on risk and safeguarding.)
- Reporting & complaints handling: Multiple, safe channels—hotline/SMS, suggestion boxes, community helpdesks, and partner-run focal points—in local languages. All cases are triaged within 24–72 hours, survivor needs come first, and do-no-harm principles guide decisions. (MOS-PSEA Standard 3–6.)
- Case management & referrals: Survivors choose whether and how to proceed; we prioritise confidentiality, informed consent, and timely referral to medical, psychosocial, legal and protection services via pre-agreed district pathways. (CHS, MOS-PSEA.)
- Data privacy: Identifiable case data are minimised, access-controlled, and stored per PDPA (2019) and CARE's retention schedules; where required, PDPO guidance is followed.
- Investigations & accountability: Qualified investigators follow due process; sanctions range from coaching to termination and donor notification, consistent with policies and Ugandan law.



- Partner assurance: All sub-awards include safeguarding/PSEA clauses; partners receive training, adopt codes of conduct, nominate focal points, and are supported to meet MOS-PSEA.

FY25 performance.

- Complaints received and resolved by category (safeguarding, program quality, service, fraud).
- **PSEA training coverage:** 100% staff, and partner staff trained; refreshers completed.
- Average case-closure time and survivor satisfaction (anonymous)-All cases that were reported were managed.
- **Community awareness:** 80% sites with active, safe feedback channels and functional referral directories (quarterly spot checks).

12.2 Gender, Diversity & Inclusion (staff and program participants)

Our GDI stance.

GDI is both an organisational culture priority and a programmatic principle. We aim to reflect the people we serve, and to remove barriers for women, youth, refugees, and persons with disabilities (PWD) in staffing, leadership pipelines, and program participation.

Workforce (staff) inclusion—policies and practices.

- Equal opportunity in recruitment and promotion; gender-balanced shortlists for most roles; reasonable accommodation for PWD; anti-discrimination compliant with the Employment Act (2006).
- Flexible work and family-friendly practices (parental leave, lactation room at HQ where space allows, supportive return-to-work arrangements).
- Pay equity checks (annual) and transparent job grading.
- Leadership pipeline: targeted mentorship for women and under-represented groups in technical and managerial tracks.

Program inclusion—what this looks like in delivery.

- Gender-transformative design (e.g., VSLA/YSLA platforms and SRHR components), meaningful participation of women and adolescent girls in planning/feedback, and accessibility adaptations (venues, materials, sign language where feasible).
- Safeguarding by design: child-safe spaces, lighting/transport for evening activities, caregiver consent procedures, and SEA risk mitigation in CVA and livelihoods programs. (CHS, MOS-PSEA.)

FY25 indicators to publish (source: HRIS & MEAL).

- Staff gender split overall and by grade; 60% women in SMT/management; 0% staff with disclosed disability; gender pay-gap indicator (median).
- Program participation disaggregations (sex/age/disability/refugee-host) and safeguarding awareness reach (91.2% of participants informed how to give feedback).

12.3 Staff Well-Being, Learning & Development

Why it matters.

A healthy, capable team is essential for safe, high-quality programming. We draw on WHO guidelines on mental health at work (2022), which recommend organisational measures (workload, role clarity, autonomy), manager and worker training, and supportive return-to-work practices.

Well-being measures (FY25).

- Psychosocial support: confidential counselling/Employee Assistance access; Psychological First Aid training for field managers; critical-incident debrief procedures. (Grounded in WHO guidance.)
- Workload & safety: travel/rest rules, maximum driving hours, office OHS checks; overtime controls consistent with the Employment Act (2006) on working hours and rest.

- Flexible arrangements: hybrid/remote options where job-appropriate; reasonable accommodation for disability or medical needs.
- Voice: periodic pulse surveys; anonymous suggestions; joint action plans with SMT.

Learning & development (L&D).

- Mandatory: Safeguarding/PSEA, Code of Conduct, CHS/AAP, data protection, safety & security. (CHS links quality to staff competence.)
- Technical: gender-transformative programming; CVA; MEAL & data quality; climate/DRR; partnership & localization (incl. QuAM-Plus orientation).
- Manager training: people leadership, feedback and coaching, bias-aware recruitment, and supportive performance management.
- Career pathways: individual learning plans; secondments with partners; certification support where budgeted.

FY25/26 People KPIs (tracked quarterly).

- Well-being & safety: utilisation of counselling; incident rates; average sick-leave days; driver

hours within policy.

- Learning: % staff completing mandatory refreshers; # learning hours per FTE; internal mobility (% roles filled internally).
- Culture: engagement index (pulse survey); retention rate; proportion of exit interviews citing manageable workload and supportive management.

What we will improve in FY26

1. Community-level complaints visibility: standardise posters and on-air messaging in local languages at all sites; quarterly checks that women, youth and PWD know how to report. (CHS Commitment 4.)
2. Partner PSEA maturity: expand MOS-PSEA capacity support; integrate case simulations into partner reviews; include PDPA-aligned data handling clauses and training.
3. Staff mental-health supports: roll out manager training modules from WHO guidance; improve workload monitoring and reasonable adjustments.
4. GDI transparency: publish annual pay-equity and leadership diversity snapshots; set 2–3 measurable improvement targets.



13. RESPONSIBLE SUPPLY CHAIN & LOCAL ECONOMIC PARTICIPATION

CARE International in Uganda (CARE Uganda) seeks to maximise positive local economic impact while ensuring our supply chain upholds human rights, environmental stewardship and integrity. Our approach blends global standards (UNGPs, ILO core labour standards, ISO 20400) with Uganda’s regulatory context (e.g., waste and plastics rules) and our localization agenda (partner- and market-led delivery).

13.1 Our Supply Chain Standards & Due Diligence

What guides us.

- UN Guiding Principles on Business & Human Rights (UNGPs) set expectation for organisations to prevent, address and remedy adverse impacts in their operations and value chains (the “protect, respect, remedy” framework).
- ILO fundamental principles and rights at work prohibit forced labour, child labour and discrimination, and protect freedom of association/collective bargaining. We embed these as minimum supplier requirements.
- ISO 20400 (Sustainable Procurement) provides practical guidance to integrate sustainability into sourcing decisions and supplier engagement.

How we apply them in Uganda.

- Supplier screening & contract clauses cover labour standards, anti-trafficking/modern slavery, anti-corruption, environment (waste/plastics), data protection, and grievance expectations (incl. safe reporting to CARE/partners).

- Risk-based due diligence for higher-risk categories (security, transport, cash/voucher vendors, construction, electronics).
- QuAM-Plus alignment for local partners: we recognise partners’ QuAM/QuAM-Plus status during prequalification to reduce duplicate assessments and accelerate local awarding (see §8.3).
- Waste & plastics compliance: we require vendors to follow Uganda’s National Environment (Waste Management) Regulations, 2020—including duty to minimise plastic waste, segregation, and take-back/EPR requirements for plastics and e-waste.

13.2 Local Economic Participation

Why it matters. Local sourcing shortens lead times, cuts transport emissions, and keeps value in host/refugee economies. In FY25, our localization model already moved 45% of programme spend through partners (with 38% of that partner spend to WLOs/WROs), and our humanitarian programming injected cash into local markets (e.g., voucher vendors). Building on this, we will track supplier-side local value more explicitly in FY26 (see §15). (Figures referenced from finance/partnership drafts in this report.)

Priorities for FY26.

- Local supplier share & vendor diversity: track % of addressable procurement placed with Uganda-registered suppliers, with sub-targets for WLOs/WROs, RLOs, and SMEs.
- Prompt payment: maintain ≤21-day median payment cycle for compliant invoices to strengthen SME cashflow.
- Market strengthening: scale vendor onboarding and compliance coaching (IDs, tax, plastic/waste handling certificates) in settlements and host districts.
- Circularity in contracts: require suppliers of beverages/catering, PPE and IT to propose reuse/refill options; require licensed e-waste handlers for all device disposals per regulation.



14. PLEDGE FOR CHANGE 2030

(Equitable Partnerships, Authentic Storytelling, Influencing Wider Change)

CARE affiliates are contributors to the sector-wide Pledge for Change 2030, which re-imagines the role of INGOs around three core shifts: equitable partnerships, authentic storytelling, and influencing wider change, rooted in solidarity, humility, self-determination and equality.

14.1 Equitable Partnerships

- **Resource & risk sharing:** In FY25, 45% of programme spend flowed via partners; 38% of that partner spend reached WLOs/WROs—concretely shifting resources and decision-space.
- **Recognition pathways:** Roll-out QuAM-Plus to streamline due diligence and recognise local quality; tie QuAM levels to sub-award ceilings and leadership roles (prime/sub-prime).
- **Indirect cost fairness:** Expand equitable overheads for WLOs/RLOs to cover safeguarding, HR, data protection and MEAL essentials aligned to UNGPs’ “responsibility to respect”.

14.2 Authentic Storytelling

- **Consent & dignity by design:** Use co-created narratives, avoid “poverty porn”, and ensure PDPA-compliant consent, storage and withdrawal options when telling stories of women, youth and refugees.
- **Community voice:** Fund partner-led communications and community radio to spotlight successes and challenges—especially where women and girls lead change.

14.3 Influencing Wider Change

- **Share what works:** Document how shifting power/resources to the Global South improves outcomes, encouraging peers to adopt similar practices.
- **Coalitions:** Continue joint advocacy with WLOs/WROs, RLOs and sector alliances on NAP-WPS localisation, nutrition/security ordinances, climate adaptation and civic-space protections (see §9).

15. SUSTAINABILITY PERFORMANCE TABLES & TARGETS

(KPIs, baselines, FY26 targets)

Below are proposed FY25 baselines (using confirmed numbers where available) and SMART FY26 targets. Any “TBC” will be finalised at sign-off once FY25 registers and partner ledgers are closed.

15.1 Localization & Supply Chain KPIs

KPI	FY25 Baseline	FY26 Target	Notes/Source
% of total programme spend via partners	45%	≥50%	Finance draft; aligns to Pledge for Change “equitable partnerships”.
Share of partner funds to WLOs/WROs	38%	≥40%	Partnerships ledger; maintain or increase share.
% addressable procurement to Uganda-registered suppliers	99.6%	+10 pp vs FY25	Exclude restricted donor-mandated international buys.
Median supplier payment (days)	24days (est. ≤21)	≤21 days	AP aging; SMEs prioritised.
Vendors onboarded with plastics/waste compliance	Pilot	100% of relevant categories	Align to Uganda waste/EPR rules.
Partners onboarded to QuAM-Plus	Pilot	+20 orgs	With UNNGOF/DENIVA recognition.
Supplier code of conduct acceptance	Pilot	100% new awards	UNGPs/ILO clauses.

15.2 Climate & Environmental KPIs (Operations)

KPI	FY25 Baseline	FY26 Target	Method/Source
Scope 1 tCO ₂ e (fuel + refrigerants)	311.01	–8% vs FY25	Fleet optimisation; generator maintenance.
Scope 2 tCO ₂ e (electricity)	5.49	–10% vs FY25	Efficiency + solar/UPS; Uganda grid factor reference.
Air travel tCO ₂ e (S3-6)	0.003	–15% vs FY25	Travel-by-exception; DEFRA factors/RF.
Waste diversion rate (operational)	Pilot	≥50%	Segregation + licensed recyclers; plastics take-back.
Water use per FTE (m ³ /FTE)	14.25	–10%	Meter/bill tracking; leak fixes.

Calculation methods align to **GHG Protocol** and **ISO 20400** guidance for procurement impacts; travel uses **DEFRA 2024** factors with **radiative forcing** uplift noted; electricity uses **Uganda grid** emissions factor per UNFCCC baseline.

15.3 People, Safeguarding & Inclusion KPIs

KPI	FY25 Baseline	FY26 Target	Notes/Source
Safeguarding/PSEA training – staff & partners	100%	100% annually	MOS-PSEA standard; track refreshers.
% projects with active AAP feedback loops	TBC	≥95%	CHS commitment; MEAL verification.
Gender balance in management (women %)	59%	+5 pp vs FY25	HRIS snapshot.
Pay equity (median gap)	0.89	≤3%	Annual pay-equity check.
Staff completing data-protection training	100%	100%	PDPA 2019 alignment.
Manager mental-health training coverage	Pilot	≥80%	WHO guidance adaptation.

15.4 Program Impact (selected portfolio indicators)

KPI (selected)	FY25 Result	FY26 Target	Notes
People with improved livelihoods access	1,900,000	Maintain ≥ 1.9m with quality gains	§7.1
Farmers trained (women %)	60,000 (≈75% women)	65,000 (≥75% women)	§7.1
Seedlings distributed / Hectares restored	813,000 / ~17,658 ha	900,000 / 20,000 ha	§7.2
Women & girls reached directly	251,810	275,000	§7.3
People assisted (humanitarian)	101,259	≥100,000 with quality gains	§7.4
Share of partner spend	45%	≥50%	§8

15.5 How we will report and assure in FY26

- **Quarterly dashboards** for scopes, travel, waste, water, and supplier KPIs; **monthly AP** metrics for payment timeliness.
- **Partner transparency:** publish % **funds to partners** and **WLO/WRO share** in the main report and on the website.
- **Controls & assurance:** retain Annex A methods; pursue **limited external assurance** of **S1–S2** and **EVG&D**; explore assurance of **local procurement** and **partner-funding shares** as feasible.

Interoperability: keep KPIs mapped to **GRI**, and **IFRS S2** (where climate-related) so donors can trace definitions and methods.

PART D – GOVERNANCE, RISK & COMPLIANCE

16. Governance & Leadership

16.1 Senior Management Team & Committees

The Senior Management Team (SMT) leads the organisation and is accountable for planning, implementing, evaluating, and directing the Country Office’s strategic plan and objectives. The SMT is composed of the following:

Apollo B Gabazira	Country Director
Michael A Opio	Programs Director
Michael Tugyetwena	Operations Director
Esther Nampijja	Head of Human Resource
Cotilda Nakyeyune	Program Manager-Resilient Futures
Dorothy Rutazaana	Deputy Director Operations

16.2 Decision-Making, Delegations & Internal Control Environment

The SMT operates as the primary decision-making body, ensuring alignment of strategic priorities with organizational goals. Delegation of authority is guided by CARE Uganda’s policies, which clearly defines roles, responsibilities, and approval levels. In addition, the SMT maintains oversight of the internal control environment, ensuring that financial, operational, and programmatic decisions adhere to compliance standards, donor requirements, and internal policies. This approach safeguards transparency, promotes efficiency, and reinforces accountability across all functions of the Country Office.

17. Risk Management

17.1 Risk Culture & Framework

CARE Uganda continues to foster a strong organizational risk culture while intentionally building risk awareness and management capacity among partners. With the rollout of the Locally Led Agenda, the organization has re-packaged its service delivery

model to align with a reality where more funding, voice, and decision-making power are entrusted to partners. Strengthening this culture is not just desirable but a strategic imperative to ensure sustainable, accountable, and high-quality program delivery. The INGO sector in FY25 faced profound challenges, including reduced services, workforce downsizing, and in some cases, complete closure of organizations. These pressures have highlighted the urgency for CARE Uganda to strengthen resilience and adapt its risk management framework to sustain service delivery despite evolving operational models. In response, the organization is deepening its commitment to proactive, integrated risk management. By aligning mitigation strategies with its core strategic objectives, CARE Uganda aims to safeguard operational continuity, enhance partner capacity, and protect the quality-of-service delivery in an increasingly complex and resource-constrained environment

17.2 Top FY25 Risks

- Financial Risks – Loss of donor funding due to various factors, most notably Stop Work Orders and shifts in donor priorities. Additionally, as CARE advances localization, the transfer of greater funding, authority, and influence to partners increases exposure to financial risks, particularly fraud, given that accountability remains with CARE.
- Safety & Security Risks – Anticipated political tensions ahead of the Presidential elections in February 2026, coupled with conflicts in refugee settlements driven by an influx of new arrivals and declining humanitarian funding, which has rendered facilities inadequate.
- Human Resource Risks – Gaps in both soft and technical skills as service delivery models evolve, requiring new competencies to remain effective. Partners face additional capacity demands as they assume expanded responsibilities under localization.
- Environmental Risks – The effects of climate change, including prolonged droughts and excessive rainfall, have disrupted project implementation in several operational areas.

18. Compliance & Accountability

18.1 Legal/Regulatory Compliance

CARE is fully registered with the regulatory bodies, with updated certifications.

18.2 Anti-Fraud & Corruption; Investigations & Outcomes

In FY25, a total of two cases were formally investigated. One case was reported through the whistleblower channels, while the other was identified through routine management controls. Of these, one case was substantiated, and appropriate corrective measures were taken, whereas the other case was not substantiated.

18.3 Data Privacy & Information Security

CARE Uganda upholds strict standards to safeguard staff, partner, and program data through secure systems, controlled access, and regular backups. In FY25, staff were trained on data protection policies to ensure compliance with CARE International standards and national laws. Continuous training and monitoring mitigate risks of data breaches, cyber threats, and unauthorized disclosure.

CARE is an international NGO that has been working in Uganda since 1969 implementing a varied portfolio of projects that have evolved from basic relief through reconstruction to the current portfolio of mainly district based rural projects. CARE's projects in Uganda are mostly in health, economic development, agriculture and natural resource management with a common focus on community self-help.

CARE is active in many districts and within the past few years has implemented projects in North, East, Central, West and South-West Uganda. CARE International's operations in Uganda are currently funded mainly through its member NGOs in Austria, Denmark, Netherlands, Norway, the UK and USA.

Subsequently, CARE expanded its work in livelihoods, financial inclusion and natural resources governance programming. Since 2016, CARE has been scaling-up its humanitarian response to address the needs of refugees that have been arriving in the country in the hundreds of thousands, first from South-Sudan

and then from Democratic Republic of Congo (DRC), with settlements in Northern and Western regions of Uganda.

CARE previously worked through a Country Agreement and was incorporated under the Company's Act on 21st February 2006 and is also duly registered with the NGO bureau, under the NGO Act, 2016 as an International NGO of File No. MIA/NB/1992/02/3321.

Vision

We seek a world of hope, tolerance and social justice, where poverty has been overcome and all people live in dignity and security. CARE will be a global force and a partner of choice within a worldwide movement dedicated to ending poverty. We will be known everywhere for our unshakeable commitment to the dignity of people.

Mission

Our mission is to serve individuals and families in the poorest communities in the world. We facilitate lasting change by: Addressing discrimination in all its forms, providing economic opportunity, influencing policy decision at all levels, strengthening capacity for self-help and delivering relief in emergencies.

Core Values

- Transformation: We believe in urgent action, innovation, and the necessity of transformation –within the world and our own organization.
- Integrity: We are accountable to the people and partners we humbly serve, transparently sharing our results, stories, and lessons.
- Diversity: We know that by embracing differences, actively including a variety of voices, and joining together, we can solve the world's most complex problems.
- Equality: We believe in the equal value of every human being and the importance of respecting and honoring each individual; we know that change happens through people.
- Excellence: We challenge ourselves to the highest levels of learning and performance, tapping the best of human spirit to create impact.

CARE is committed to:

- Performing with excellence through a highly professional, gender-balanced and diverse team, a lean structure, local ownership, and transformational leadership.
- Being fully accountable to the people we serve as well as our partners and donors.
- Advancing Gender Equity, Diversity, and Inclusion in principle and practice.
- Promoting CARE's core values and best practices for safeguarding internally and externally.
- Being fully transparent and exercise zero tolerance to all forms of resource misuse.

19. ASSURANCE AND RESPONSIBILITY STATEMENT

CARE International in Uganda affirms its commitment to transparency, accountability, and compliance with applicable laws, donor requirements, and organisation policies. This FY2025 Integrated Report has been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) and the GRI 2021 Universal Standards and reflects the Organization's financial and sustainability performance with integrity and accuracy.

Management accepts full responsibility for the preparation and fair presentation of this report, including the financial statements and sustainability disclosures. Internal controls are maintained to safeguard assets, ensure reliable reporting, and support effective program delivery.

The SMT provides oversight of strategic, operational, and sustainability matters, and acts as the Sustainability Steering Group. This report integrates globally recognized frameworks including the Integrated Reporting Framework, IFRS S2 Climate-related Disclosures, and humanitarian quality anchors such as the Core Humanitarian Standard (CHS) and IASC Accountability to Affected People (AAP) commitments.

The financial statements for the year ended 30 June 2025 have been externally audited, and sustainability data has undergone internal assurance. CARE

Uganda plans to commission limited external assurance over selected sustainability indicators - such as Scope 1–2 greenhouse gas emissions and economic value generated and distributed (EVG&D) - in FY2026, subject to resourcing.

Forward-Looking Statements & Cautionary Note

This Integrated Report contains forward-looking statements regarding CARE International in Uganda's strategic priorities, programmatic plans, financial outlook, and sustainability ambitions for FY2026 and beyond. These statements reflect management's current expectations and projections based on available data, contextual analysis, and strategic planning as of the date of publication.

Forward-looking statements may include, but are not limited to, references to:

- Planned program expansions or innovations;
- Anticipated donor engagement and funding pipelines;
- Climate adaptation and carbon-readiness initiatives;
- Localization and partner capacity-strengthening targets; and
- Future assurance activities over sustainability indicators.

These statements are inherently subject to risks, uncertainties, and assumptions—many of which are beyond CARE Uganda's control. Actual outcomes may differ materially due to factors such as changes in donor policies, humanitarian emergencies, climate-related disruptions, regulatory shifts, or political developments.

CARE Uganda does not undertake any obligation to publicly update or revise forward-looking statements, whether as a result of new information, future events, or otherwise, except as required by applicable laws or donor agreements.

Readers are cautioned not to place undue reliance on these statements and are encouraged to refer to the Risk & Opportunity Overview (Section 5) and the Governance, Risk & Compliance chapters (Sections 16–18) for a fuller understanding of the Organization's operating environment and risk posture.

Management’s responsibilities for the financial statements

Management of Care International in Uganda (“Management”) is responsible for the preparation and fair presentation of the Care International in Uganda financial statements which are set out on Pages 70 to 88, comprising the statement of financial position as at 30 June 2025, the statement of financial performance, cash flows and changes in net assets for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, which have been prepared in accordance with International Public Sector Accounting Standards (“IPSAS”).

Management is also responsible 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, and for maintaining adequate accounting records and an effective system of risk management.

Management has assessed the Organisation’s ability to continue as going concern and has no reason to believe that the Organisation will not be a going concern for at least the next twelve months from the date of this statement.

The auditor is responsible for reporting on whether the financial statements give a true and fair view in accordance with IPSAS.

Preparation of the financial statements

The accountant who prepared these financial statements is CPA Daphen Amany – FM3605.

Accountant

Approval of the financial statements

The financial statements of CARE International in Uganda, which appear on Pages 70 to 88, were approved by Management on 29 September 2025 and were signed on its behalf by:

Apollo Gabazira

Country Director
CARE International in Uganda

Daphen Amany

Senior Finance and Administration Manager
CARE International in Uganda



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INDEPENDENT AUDITOR’S REPORT TO MANAGEMENT OF CARE INTERNATIONAL IN UGANDA

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of CARE International in Uganda (the “Organisation”), set out on Pages 70 to 88, which comprise the statement of financial position as at 30 June 2025, and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Care International in Uganda as at 30 June 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (“IPSAS”) and the requirements of the Companies Act, Cap 106 Laws of Uganda.

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 International Ethics Standards Board for Accountants’ International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) and other independence requirements applicable to performing audits of financial statements of the Organisation and in Uganda. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits of the Organisation and in Uganda. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information included in the Organisation’s 2025 Annual Report

Other information consists of the information included in the Annual Report, other than the financial statements and our auditor’s report thereon. Management is responsible for the other

information.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management for the financial statements

Management is responsible for the preparation and presentation of the financial statements in accordance with International Public Sector Accounting Standards and the requirements of the Companies Act, Cap 106 Laws of Uganda, and for such internal control as Management determines is necessary to enable the preparation of the 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 either intends to liquidate the Organisation or to cease operations, or has no realistic alternative but to do so.

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. 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 judgment 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 the Organisation'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 the 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, 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 auditor's 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 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.

REPORT ON OTHER LEGAL REQUIREMENTS

As required by the Companies Act, Cap. 106, Laws of Uganda 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 belief, were necessary for the purposes of our audit;
- ii. in our opinion proper books of account have been kept by the Company, so far as appears from our examination of those books; and
- iii. the Company's statement of financial position and statement of financial performance are in agreement with the books of account.

The Engagement Partner on the audit resulting in this independent auditor's report is CPA Julius Rwajekare – P0307.

Ernst & Young

Ernst & Young
Certified Public Accountants of Uganda
Kampala, Uganda

30 September

2025

Julius Rwajekare

CPA Julius Rwajekare
Partner

CARE INTERNATIONAL IN UGANDA
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 USD	2024 USD
Revenue			
Grants and donations	6(a)	17,022,654	12,899,831
Other operating income	6(b)	99,051	148,393
Total revenue		17,121,705	13,048,224
Expenses			
Employment costs	7(a)	3,747,325	3,851,174
Equipment costs	7(b)	102,983	52,028
Direct activity expenses	7(c)	2,882,033	3,226,429
Travel and transportation	7(d)	1,049,809	953,177
Partnership and subawards expenses	7(e)	6,868,443	3,560,852
Other operating costs	7(f)	1,929,316	1,279,719
Total expenses		16,579,909	12,923,379
Surplus for the year		541,796	124,845

The notes on pages 75 to 88 form an integral part of these financial statements.

CARE INTERNATIONAL IN UGANDA
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025 USD	2024 USD
ASSETS			
Non-current assets			
Property and equipment	8	507,628	701,437
Total non-current assets		507,628	701,437
Current assets			
Grants and contracts receivable	9	340,132	1,778,827
Inter-country receivables	10	688,334	622,209
Advances and prepayments	11	1,782,177	1,270,377
Cash and bank balances	12	195,941	986,412
Total current asset		3,006,584	4,657,825
TOTAL ASSETS		3,514,212	5,359,262
LIABILITIES AND FUND BALANCE			
Fund balance			
Accumulated reserves		465,914	(75,882)
Current liabilities			
Grants and contracts payable	13	2,127,920	4,553,651
		920,378	
Other payables and accruals	14		881,493
Total current liabilities		3,048,298	5,435,144
TOTAL RESERVES AND LIABILITIES		3,514,212	5,359,262

The financial statements were approved by CARE International in Uganda management on 29 September 2025 and were signed on its behalf by:

.....
Country Director	Senior Finance and Administration Manager
CARE International in Uganda	CARE International in Uganda

The notes on pages 75 to 88 form an integral part of these financial statements.

CARE INTERNATIONAL IN UGANDA

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED 30 JUNE 2025

	Accumulated deficit (unrestricted)
	USD
Balance at 01 July 2023	(200,727)
Surplus for the year	124,845
Balance at 30 June 2024	(75,882)
Surplus for the year	541,796
Balance at 30 June 2025	465,914

The notes on pages 75 to 88 form an integral part of these financial statements.

CARE INTERNATIONAL IN UGANDA

STATEMENT OF CASH FLOWS FOR

THE YEAR ENDED 30 JUNE 2025

	Notes	2025	2024
		USD	USD
Operating activities			
Surplus for the year		541,796	124,845
Non-cash items:			
Depreciation of property, plant and equipment	8	195,530	163,823
Loss on write off of assets	8	3,970	-
Changes in working capital:			
Decrease in grants and contracts receivable		1,438,695	2,178,159
Increase in inter-country receivables		(66,125)	(999,233)
Increase in advances and prepayments		(511,800)	(42,631)
Decrease in grants and contracts payable		(2,425,731)	(286,409)
Increase/(decrease) in other payables and accruals		38,885	(506,216)
Decrease in inter-country payables		-	(26,067)
Net cash flows (used in)/from operating activities		(784,780)	606,271
Investing activities			
Purchase of investments	8	(5,691)	(122,497)
Net cash flows used in investing activities		(5,691)	(122,497)
Net (decrease)/increase in cash and cash equivalents		(790,471)	483,774
Cash and cash equivalents at 1 July		986,412	502,638
Cash and cash equivalents at 30 June	12	195,941	986,412

The notes on pages 75 to 88 form an integral part of these financial statements.

CARE INTERNATIONAL IN UGANDA STATEMENT OF COMPARISON OF BUDGET VERSUS ACTUAL (IPSAS 24) FOR THE YEAR ENDED 30 JUNE 2025

Program	FC Donor Attribute	Board Approved Budget (BAB) USD	Donor Approved Budget (DAB) USD	Actual expenditure USD	Variance - Actual Vs BAB USD	Variance - Actual Vs DAB USD
Humanitarian and Nexus	CI_CARE_NORGE	1,182,654	1,291,324	1,562,010	(379,356)	(270,686)
	US_PRIV_POOL_EMRGNCY	-	37,002	46,560	(46,560)	(9,558)
	US_PRIV_POOL_OTHER	-	86,957	91,962	(91,962)	(5,005)
	US_PRIVATE	1,250,702	978,767	954,854	295,848	23,913
Livelihoods	CI_CARE_NEDERLAND	2,054,194	2,793,990	3,460,258	(1,406,064)	(666,268)
	US_PRIVATE	1,714,815	2,498,497	2,621,493	(906,678)	(122,996)
	US_UNR	-	-	13,390	(13,390)	(13,390)
Cross cutting	US_GPF	130,000	130,000	435,117	(305,117)	(305,117)
	US_PRIVATE	-	-	644	(644)	(644)
	US_UNR	381,362	406,362	269,529	111,833	136,833
Resilient Futures	CI_CARE_DENMARK	528,378	964,467	968,223	(439,845)	(3,756)
	CI_CARE_NEDERLAND	-	187,783	88,066	(88,066)	99,717
	CI_CARE_OSTERREICH	-	-	(2)	2	2
	NON_USG_SUB	871,060	917,647	1,029,965	(158,905)	(112,318)
	OTHER_DONORS	256,673	190,117	184,966	71,707	5,151
Women and Girls	CI_CARE_CANADA	966,246	1,653,980	1,754,002	(787,756)	(100,022)
	CI_CARE_DEUTSCHLAND	276,051	316,527	272,277	3,774	44,250
	CI_CARE_OSTERREICH	1,218,304	766,936	652,885	565,419	114,051
	OTHER_DONORS	1,694,387	-	-	1,694,387	-
	UN_ALL	368,501	1,517,689	1,373,845	(1,005,344)	143,844
	US_PRIVATE	52,021	45,790	65,802	(13,781)	(20,012)
	USGOV_SUBGRANTS	-	18,364	7,910	(7,910)	10,454
Grand Total		12,945,348	14,802,199	15,853,756	(2,908,408)	(1,051,557)

CARE INTERNATIONAL IN UGANDA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. REPORTING ENTITY

CARE International in Uganda (the "Organisation") is part of the CARE International global network and has been active in Uganda since 1969 implementing a diverse portfolio of programs and projects ranging from emergency services to economic development and civil society building.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements of CARE International in Uganda have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) and the requirements of the Companies Act, Cap 106 Laws of Uganda. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost and the cash flow statement is prepared using the indirect method. The financial statements are prepared on an accrual basis.

The financial statements were authorised for issue on 29 September 2025.

Adoption of New and Revised Standards (IPSAS)

IPSAS 42 - Social Benefits (Amended) Issued: 2021 Effective: 1 January 2024

The standard establishes principles for defining and accounting for social benefits such as pensions, unemployment benefits and welfare, including the conditions that need to be met before recognizing them as a liability. This is consistent with the Organisation's practice.

IPSAS 43 - Leases (New Standard) Issued: 2021, Effective: 1 January 2024

The standard is meant to align closely with IFRS 16, providing a standardized approach for lease

accounting in the public sector. The new standard requires public sector entities to recognize most leases on the statement of financial position, including government lease agreements, which were previously not recognized in the same way helping public entities to accurately reflect the costs and benefits associated with leases. The Organisation does not have long term leases.

IPSAS 41 - Financial Instruments (Amended) Issued: 2020 Effective: 1 January 2024

Provides clearer definitions and criteria for financial instruments, bringing public sector accounting practices closer to IFRS Accounting Standards.

IPSAS 44 - Non-Exchange Transactions: Revenue (Amended) Issued: 2020 Effective: 1 January 2024

The standard introduces more detailed guidance on revenue recognition, particularly when and how to recognize revenues from taxes, grants and other non-exchange sources.

Accounting standards and pronouncements issued but not yet effective

The following standards and pronouncements will become effective for the Organisation in future periods and their possible impact is assessed as follows:

IPSAS 45 Property, Plant and Equipment

IPSAS 45 replaces IPSAS 17, Property, Plant, and Equipment by adding current operational value as a measurement basis in the updated current value model for assets within its scope, identifying the characteristics of heritage and infrastructure assets, and adding new guidance on how these important types of public sector assets should be recognized

and measured. This standard is effective for annual periods beginning on or after 1 January 2025 and is not expected to have a significant impact on the Organisation's financial statements.

IPSAS 46 Measurement

IPSAS 46 provides new guidance in a single standard addressing how commonly used measurement bases should be applied in practice. It brings in generic guidance on fair value for the first time, and introduces current operational value, a public sector specific current value measurement basis addressing constituents' views that an alternative current value measurement basis to fair value is needed for certain public sector assets. The standard is effective for annual periods beginning on or after 1 January 2025 and is not expected to have a significant impact on the Organisation's financial statements.

IPSAS 47 Revenue

IPSAS 47 is a single source for revenue accounting guidance in the public sector, which presents two accounting models based on the existence of a binding arrangement. IPSAS 47 replaces the three existing revenue standards: IPSAS 9 *Revenue from Exchange Transactions*, IPSAS 11 *Construction Contracts* and IPSAS 23 *Revenue from Non-Exchange Transactions*. The standard is expected to improve financial reporting and support effective public sector financial management. This new standard provides focused guidance to help entities apply the principles to account for public sector revenue transactions. The standard is effective for annual periods beginning on or after 1 January 2026. The Organisation is assessing the impact that the new standard will have on its financial statements.

IPSAS 48 Transfer Expenses

IPSAS 48 provides accounting guidance for transfer expenses, which account for a significant portion of expenditures for many public sector entities. This new standard fills a significant gap in the IPSASB's literature and provides guidance to help entities account for public sector transfer expense transactions. The standard applies to the Organisation's annual financial statements covering

periods beginning on or after 1 January 2026. The Organisation is assessing the impact that the new standard will have on its financial statements.

IPSAS 49 Retirement Benefit Plans

IPSAS 49, *Retirement Benefit Plans* establishes comprehensive accounting and reporting requirements for the financial statements of retirement benefit plans, with participants comprising current and former public sector employees and other eligible members.

IPSAS 49 guides the accounting and reporting by a retirement benefit plan from the perspective of the plan itself. This enhances accountability to participants of the plan and other users. The standard is effective for annual periods beginning on or after 1 January 2026 and is not expected to have an impact on the Organisation's financial statements.

IPSAS 50 Exploration and Evaluation of Mineral Resources

IPSAS 50, *Exploration and Evaluation of Mineral Resources* provides guidance on accounting for the costs incurred in the exploration and evaluation of mineral resources, based on the selection of an accounting policy specifying which expenditure should be recognised as exploration and evaluation assets.

The standard aligns with the requirements of IFRS 6 *Exploration for and Evaluation of Mineral Resources* that is applied in the private sector. The standard is effective for annual periods beginning on or after 1 January 2027 and is not expected to have an impact on the Organisation's financial statements.

Stripping Costs in the Production Phase of a Surface Mine (Amendments to IPSAS 12)

The amendments add an authoritative appendix to IPSAS 12, *Inventories* and clarify when to capitalise costs incurred to remove waste material in surface mining operations as inventory or as a non-current asset or both. The amendments are effective for annual periods beginning on or after 1 January 2027 and are not expected to have an impact on the Organisation's financial statements.

Concessionary Leases and Other Arrangements Conveying Rights over Assets (Amendments to IPSAS 43, IPSAS 47 and IPSAS 48)

The amendments address public sector issues relating to concessionary leases (leases that are offered at below-market terms) and other arrangements that convey rights over assets that are not leases that are prevalent in the public sector.

The amendments are effective for annual periods beginning on or after 1 January 2027 and are not expected to have a significant impact on the Organisation's financial statements.

3. ACCOUNTING POLICIES

The Organization recognizes the effects of changes in accounting policies retrospectively. The effects of changes in accounting policies are applied prospectively if retrospective application is impractical. The effects of changes in estimates are recognised prospectively. The material accounting policies adopted in the preparation of the financial statements are in accordance with the Organisation's Finance and Administration policy manual, IPSAS and guidelines as set out below. These policies have been consistently applied to all periods presented unless stated otherwise.

a) Going concern

The Organisation's financial performance and position are set out in the Statement of Financial Performance and Statement of Financial Position respectively. Based on the financial performance and position of the Organisation and its risk management policies, Management is of the opinion that the Organisation is well placed to continue operations for the foreseeable future and as a result, the financial statements are prepared on a going concern basis.

b) Revenue recognition

Donor income is comprised of grants and donations. Grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. Grants for restricted purposes and for specified funded

projects are recognised when received and spent on qualifying activities. Any unutilised grants are recognised as grants and contracts payable and any excess expenditure over income is recorded as grants and contracts receivable at year end where there is commitment of additional funds from grant providers to cover such expenditure.

Donations and other operating income are accounted for on a cash receipt basis unless there are committed funds or pledged funds that are receivable.

c) Expenditure

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or incurrences of liabilities that result in decreases in net assets/equity. Expenditure is recognized in the period it is incurred. Expenditure is guided by approved budgets.

d) Accumulated reserves

The accumulated reserves relate to remaining unrestricted funds at the close of the year. These are carried forward to the following year to continue operations.

e) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and deposits held at call with banks.

f) Receivables

Grant and contracts receivable relate to the excess expenditure over income as at year end and is only recognized where there is commitment of additional funds from grant providers.

Other receivables and prepayments include deposits and prepayment for services/goods to be delivered in future and advances to staff. Other receivables are only accounted for if there is tangible evidence that the service/goods will be performed/delivered in future or a refund will be made in the event the service/goods is not performed/delivered.

g) Property and equipment

All categories of property and equipment are initially recorded at cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciation on property and equipment is calculated using the straight-line method to allocate their cost amounts less their residual values over their estimated useful lives, as follows:

Vehicles	3 years. Salvage value at end of 3 years = 50% of original cost
Office equipment	3 years
Computer hardware	5 years
Communications equipment	3 years
Machinery and other equipment	3 years

h) Grants and contracts payable

Grants and contracts payable relate to grants intended to fund specific activities that extend to multiple accounting periods received from various donors. When a grant is received, it is initially recorded as a liability on the Organisation’s statement of financial position. The grants are recognized in the statement of income and expenditure on a systematic basis over the periods in which the Organisation recognizes the related costs for which the grants are intended to compensate.

i) Other payables and accruals

Other payables and accruals comprise of outstanding contractual/legal obligations incurred in the ordinary course of operations due within one year or less (or in the normal operating cycle) and accrued expenses. Payables are recognised

initially at fair value and subsequently measured at amortised cost using the effective interest method. Outstanding contractual obligations comprise of invoices received relating to the period under review but had not been paid. Accrued expenses are payments made after the year-end but relate to the year under review.

j) Provisions

Provisions are recognized when the Organisation has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Organisation expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

k) Contingent liabilities

The Organisation does not recognize contingent liabilities but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is virtually certain that an outflow of economic benefits or service potential will arise and the liability’s value can be reliably measured.

l) Contingent assets

The Organisation does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Organisation in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset’s value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

m) Budget information

A comparison of budget and actual amounts, prepared on a comparable basis to the original and forecasted/revised budget, is presented in the Statement of Comparison of Budget and Actual amounts.

n) Employee benefits

The Organisation and its employees contribute to the National Social Security Fund (NSSF), a statutory defined contribution scheme registered under the NSSF Act. The Organisation’s contributions to the defined contribution scheme are charged to the statement of financial performance of the year to which they relate.

o) Foreign currency translation

i. Functional and Reporting Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates (the functional currency’). The financial statements are presented in United States Dollars (“USD”) which is the Organisation’s presentation currency.

ii. Transactions and balances

Foreign currency transactions are translated into the functional currency of the Organisation using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. However, the Organisation has an arrangement whereby Care International US takes on the rights and obligations relating to the foreign exchange differences. On this basis, for foreign exchange losses, the Organisation recognises receivables relating to inter-entity foreign currency repatriation and the corresponding credit to the statement of financial performance and the reverse applies for foreign exchange gains.

p) Inter-country transactions

Inter-country transactions relate to financial transactions between countries under CARE International. These include handling payments in Uganda on behalf of another CARE country and payments made by other countries on behalf of Uganda. Balances are settled and reconciled at an agreed date by Care International. Outstanding obligations at the end of the year are recognized as inter-country payables, while outstanding payments from other countries are recognized as inter-country receivables.

4. SIGNIFICANT ACCOUNTING JUDGMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Organisation's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods as described below:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Organisation based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments especially availability of funding or circumstances arising beyond the control of the Organisation. Such changes are reflected in the assumptions when they occur.

Property and equipment

Assumptions are made by the management in determining the useful lives and residual values to property and equipment based on the intended use of the assets and the economic lives of those assets. Subsequent changes in circumstances or prospective utilisation of the assets concerned could result in the actual useful lives or residual values differing from initial estimate. The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Organisation.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset

5. FINANCIAL RISK MANAGEMENT

The Organisation’s activities expose it to financial risks including market risk, credit risk and liquidity risk. The Organisation’s overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on its financial performance.

Market risk: This comprises of foreign exchange risk, interest rate risk and price risk. The Organisation has no exposure to interest rate and price risks as it holds no financial assets which are interest bearing or subject to price risk. The Organisation is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to Uganda Shillings. Foreign exchange risk arises from recognised assets and liabilities which are denominated in currencies other than the functional currency. The Organisation aims to manage exposure to fluctuations in foreign currency exchange rates by keeping a proportion of its cash balance in foreign currencies. The Organisation has an arrangement with Care International USA whereby the latter is responsible for the rights and obligations related to foreign exchange differences. As such, foreign exchange differences do not have an impact on the Organisation’s financial performance.

Credit risk: The organization does not have any significant concentrations of credit risk. The amount that best represents the Organisation’s maximum exposure to credit risk is made up as follows:

	2025	2024
	USD	USD
Grants and contracts receivable	340,132	1,778,827
Inter-country receivables	688,334	622,209
Bank balances	194,523	984,028
	1,222,989	3,385,064

There was no collateral held for any of the above financial assets.

Liquidity risk: Prudent liquidity risk management includes maintaining sufficient cash and bank balances, and the availability of funding from an adequate amount of committed grants. The table below analyses the Organisation’s financial liabilities – the amounts disclosed are the contractual undiscounted cash flows. These financial liabilities will be settled within a period of one year after the reporting period.

	2025	2024
	USD	USD
Other payables and accruals	920,378	881,493

6. REVENUE

- (a) Grants and donations
- Restricted grants through Care International members
- Grants from UN agencies and local donors
- USG and other US Federal grants
- US private and other pool emergency funding
- Unrestricted funding from Care US

- (b) Other operating income
- Miscellaneous income

	2025	2024
	USD	USD
	8,929,233	8,052,762
	2,122,279	1,071,029
	4,584,447	3,145,506
	1,061,966	199,376
	324,729	431,158
	17,022,654	12,899,831
	99,051	148,393
	99,051	148,393

7. EXPENSES

(a) Employment costs

- Salaries - Domestic
- Trainee expenses
- Bonus - 13/14th month salary
- Overtime - Domestic
- Year-end bonus
- Paid time off expense - Domestic
- Severance - Domestic
- Social tax - Domestic
- Pension benefit - Domestic
- Health benefits - Domestic
- Group life and accident insurance
- Other benefits - Domestic
- Protection and security - Domestic
- Transportation benefits
- Moving/relocation taxable - Domestic
- Over base compensation non-taxable - Domestic
- Quarterly allowance taxable - Domestic
- Salary adjustments - Domestic
- Moving/relocation non-taxable - Domestic
- Salaries - International
- Social tax - International

	2025	2024
	USD	USD
	2,320,831	2,346,078
	164	-
	191,363	191,904
	2,793	2,817
	60,767	39,088
	16,330	19,423
	25,477	29,932
	276,205	278,792
	592	392
	138,433	172,364
	59,315	66,156
	30,530	37,732
	51,204	43,569
	100,814	88,015
	3,243	172
	180	75
	9,476	14,059
	2,530	3,376
	9,621	8,670
	289,806	330,578
	34,966	37,151

	2025	2024
	USD	USD
Other tax - International	33,141	28,227
Paid time off expense - International	8,574	-
Pension benefit – International	23,185	26,446
Health benefits – International	24,462	28,259
Other benefits – International	1,102	1,245
Protection and security – International	4,264	4,083
Over base compensation taxable – International	13,370	494
Employee meals - CARE share	-	1,214
Temporary staff - Agency	1,244	-
Temporary staff - Individual	10,232	46,830
Employee training	3,111	4,033
	3,747,325	3,851,174
(b) Equipment costs		
	2025	2024
	USD	USD
Computer hardware purchase	55,916	29,992
Communication equipment and maintenance	19,293	7,501
Office equipment and maintenance	10,460	5,798
Machinery and other equipment and maintenance	7,001	1,736
Furniture and maintenance	10,313	7,001
	102,983	52,028
(c) Direct activity expenses		
Consultant fees	535,929	575,911
Project materials/supplies	318,005	423,353
Project delivery services	132,538	233,773
Catering	492,309	435,132
Other materials/supplies	29,676	29,495
Shipping services	2,513	28,147
Volunteers/interns	3,595	311
Training materials/supplies	28,573	24,951
Training contractor services	48,022	68,084
Training venue expenses	161,903	92,391
Conferences/seminars/training workshops	3,377	7,787
Honorarium/daily subsistence allowances	839,412	976,788
Office supplies and s	33,354	21,765
Dues and subscriptions	21,586	14,339

Printing expenses	54,754	34,465
Promotional items	127,371	215,639
Signs, banners and posters	12,237	5,989
Postage and delivery	296	272
Media placement	26,045	14,989
Advertising	10,538	16,665
Voucher and cash distribution	-	5,311
Workshops	-	872
	2,882,033	3,226,429
d) Travel and transportation		
Vehicle rental	114,824	82,941
Vehicle operations/maintenance	93,591	128,853
Vehicle fuel	156,138	224,353
Local travel	620,236	445,954
International travel	52,562	70,878
Vehicle costs	12,458	199
	1,049,809	953,178
e) Partnership and subaward expenses		
	2025	2024
Partner name	USD	USD
Act for Africa	95,212	66,097
Africa Innovations Institute	394,344	290,213
African Tourism Environment Initiatives	29,751	-
African Women and Youth Action for Development	226,891	-
Aids Education Group for Youth	149,414	70,502
Amani Initiative (NGO)	21,827	-
Andre Foods International	185,564	73,382
Canada Africa Partners on Aids (CAPAIDs)	-	10,000
Care And Assistance for Forced Migrants (CAFOMI)	(3,946)	99,117
Caritas Moroto Diocese	71,537	-
Center For Community Holistic Engagement (COTA)	16,353	-
Children Chance International	36,349	-
Children of the World Foundation	16,672	-
Christian Community Response for Social Development	23,692	-
Common Concern for Humanity and Development	19,519	-
Community Empowerment for Creative Innovation	18,631	-
Community Empowerment for Peace and Development West Nile	25,230	83,450
Community Empowerment for Rural Development (CEFORD)	411,979	341,688
Days For Girls Uganda	-	102,497

	2025	2024
Partner name	USD	USD
Ecoplastile Co Ltd	32,014	19,823
Ensibuuko Tech Ltd	83,782	-
FARM AFRICA Uganda Limited	239,683	-
Feminature Uganda	82,637	-
Fond Trust Agency (FTA) Limited	103,138	-
Food Rights Alliance	441,490	310,014
gnuGrid CRB Ltd	45,573	-
Grassroot Alliance for Rural Development	37,685	-
Gulu Women With Disabilities Union (GUWODU)	21,904	-
Humanitarian Assistance and Development Services (HADS)	226,163	-
Invisible Hope Uganda	31,755	-
Joint Effort to Save the Environment	973,417	426,678
Karamoja Women Umbrella Organisation	32,914	-
KAYESE Community Organization	81,407	-
Kyambogo University	206,757	247,094
Kyenjojo Association for Women Development Actors	39,101	-
Mentoring and Empowering - MEMPROW	21,927	-
Mission for Action & Humanitarian Agency (Mission Uganda)	36,136	-
Mothers Against Malnutrition and Hunger	62,866	-
Naguru Teenage Information Health Centre (NTIHC)	357,600	289,239
National Organic Agricultural Movement	26,593	-
Obuntu Bwa Casalina SMC LTD	14,315	49,316
PALM Corps	85,351	138,308
PMHC WVL Project	16,351	-
PostBank Uganda Limited	150,000	-
Reach Out Mbuya Community Health Initiative (ROM)	103,671	82,197
Restless Development Uganda (RD)	308,682	302,280
Samaritans Alliance for Health and Development Foundation (DASH)	17,143	-
The Bug Picture Kenya Ltd	45,646	93,823
THRIVE - GULU	264,249	117,898
Tomorrow Vijana	29,252	-
Transcultural Psychosocial Organisation	378,323	-
Tumaini for Refugee Women	102,192	38,611
Uganda Change Agent Association (UCAA)	99,159	105,015
Uganda Women Entrepreneurs Association (UWEA)	105,479	171,861
Uganda Youth & Adolescent Health Forum (UYAHF)	23,717	-
Vertical and Micro Gardening Limited	19,536	31,750
Viamo Inc	74,041	-
Women Effort for Inclusive Development (WEID)	16,351	-

	2025	2024
Partner name	USD	USD
Women Voice for Development (WOVOD)	16,367	-
Women's Nutrition and Sanitation Promotion	31,177	-
Youth and Women Empowerment (YAWE) Foundation Uganda	27,528	-
Youth Movers Uganda (YOMU)	16,354	-
	6,868,443	3,560,852

f) Other operating costs

	2025	2024
Notes	USD	USD
Legal services	43,384	30,291
Audit/accounting fees	32,456	66,207
IT services fees	142,675	97,221
Payroll services fees	5,351	5,111
Other professional services fee	13,692	9,344
Entertainment/representation	551	-
Facilities rental	88,034	73,639
Facilities repairs/maintenance	69,197	83,461
Utilities	11,172	36,912
Insurance premium	26,669	29,398
Communications costs	39,961	17,538
IRQ01 - Communications other	-	-
Cellular communications and data	11,970	10,407
Internet access	44,711	70,116
Bank charges	9,283	8,643
Increase/(decrease) in bad debts	324,645	(668)
Penalty	2,219	41
Depreciation - Vehicles	8	194,265
Depreciation - Office equipment	8	-
Depreciation - Communication equipment	8	-
Depreciation - Machinery and other equipment	8	-
Depreciation - Computer hardware	8	1,265
Software shared costs	7,226	5,057
Miscellaneous taxes	39,805	34,145
Input VAT/GST non-recoverable	277,869	209,123
Customs duty charges	4,234	260
Registration fees	27	80
Miscellaneous other costs	3,097	1,292
Rounding impact	(1)	(341)
Indirect cost expense	535,559	328,619
	1,929,316	1,279,719

8. PROPERTY AND EQUIPMENT

	Vehicles	Office equipment	Communication equipment	Machinery and other equipment	Computer hardware	Total
	USD	USD	USD	USD	USD	USD
Cost						
At 1 July 2023	1,764,287	124,447	49,904	24,948	9,714	1,973,300
Additions	117,156	-	5,341	-	-	122,497
At 30 June 2024	1,881,443	124,447	55,245	24,948	9,714	2,095,797
Additions	-	-	-	-	5,691	5,691
Expensed	-	-	(5,341)	-	-	(5,341)
At 30 June 2025	1,881,443	124,447	49,904	24,948	15,405	2,096,147
Depreciation						
At 1 July 2023	1,057,438	90,130	49,904	23,351	9,714	1,230,537
Charge for the year	126,538	34,317	1,371	1,597	-	163,823
At 30 June 2024	1,183,976	124,447	51,275	24,948	9,714	1,394,360
Charge for the year	194,265	-	-	-	1,265	195,530
Expensed	-	-	(1,371)	-	-	(1,371)
At 30 June 2025	1,378,241	124,447	49,904	24,948	10,979	1,588,519
Net book value						
At 30 June 2024	697,467	-	3,970	-	-	701,437
At 30 June 2025	503,202	-	-	-	4,426	507,628

9. GRANTS AND CONTRACTS RECEIVABLE

	2025	2024
	USD	USD
Grants/contracts receivable	340,132	1,778,827

The balance relates to grants from various donors that are recognized as receivables when there is a commitment from grant providers to provide additional funds. These funds are expected to be received after the end of the financial year however the expenses were incurred in the current year. CARE International Head Office is responsible for analysing and allocating the grant receivable and contracts balances.

10. INTER-COUNTRY RECEIVABLES

	2025	2024
	USD	USD
Receivable from related parties	34,825	27,225
Inter-entity receivables	73,474	144,712
Inter-entity foreign exchange fluctuation repatriation	580,035	450,272
	688,334	622,209

11. ADVANCES AND PREPAYMENTS

Subgrantee advances	1,655,906	982,391
Project advances	19,565	-
Travel advances	1,842	3,052
Vendor advances	12,339	169,687
Other advances including staff and implementing partners	13,818	14,123
Prepaid expenses	78,707	101,124
	1,782,177	1,270,377

12. CASH AND BANK BALANCES

	2025	2024
	USD	USD
Stanbic Bank - Ushs	21,753	23,774
CITI Bank – Ushs	30,147	314,889
CITI Bank - USD	142,623	645,365
Total bank balances	194,523	984,028
Petty cash	1,418	2,384
	195,941	986,412

For the purpose of the statement of cash flows, cash and cash equivalents comprise the above cash and bank balances.

13. GRANTS AND CONTRACTS PAYABLE

	2025	2024
	USD	USD
Grants/contracts payable	2,127,920	4,553,651

The balance represents funds the Organisation is obligated to pay out under grant agreements and contracts for specific services or purposes outlined in funding agreements. CARE International Head Office is responsible for analysing and allocating the grant and contracts payable balances.

14. OTHER PAYABLES AND ACCRUALS

	2025	2024
	USD	USD
Accounts payable	712,028	491,612
Match funding provision	7	6
Supplier liabilities	2,026	9,971
Payroll liabilities	3,055	47,253
Accrued expenses	202,644	332,649
Accrued bonus	618	2
	920,378	881,493

15. CONTINGENT LIABILITIES

There were no contingent liabilities as at 30 June 2025 (2024: None).

16. CONTINGENT ASSETS

There were no contingent assets as at 30 June 2025 (2024: None).

17. TAXATION

Care International in Uganda is involved in charitable activities and therefore falls within the definition of the exempt category for income tax purposes as stipulated in Section 2(b)(b) of the Income Tax Act (Cap 340). The Organisation has obtained an income tax exemption certificate from the Uganda Revenue Authority (URA), which is valid for the period from 01/07/2024 to 30/06/2026. Consequently, no corporate income tax charge and liability have been recognized, as the Organisation's operating model is such that income comprises grants and other incomes intended for charitable activities, with no returns being paid to any beneficial owner.

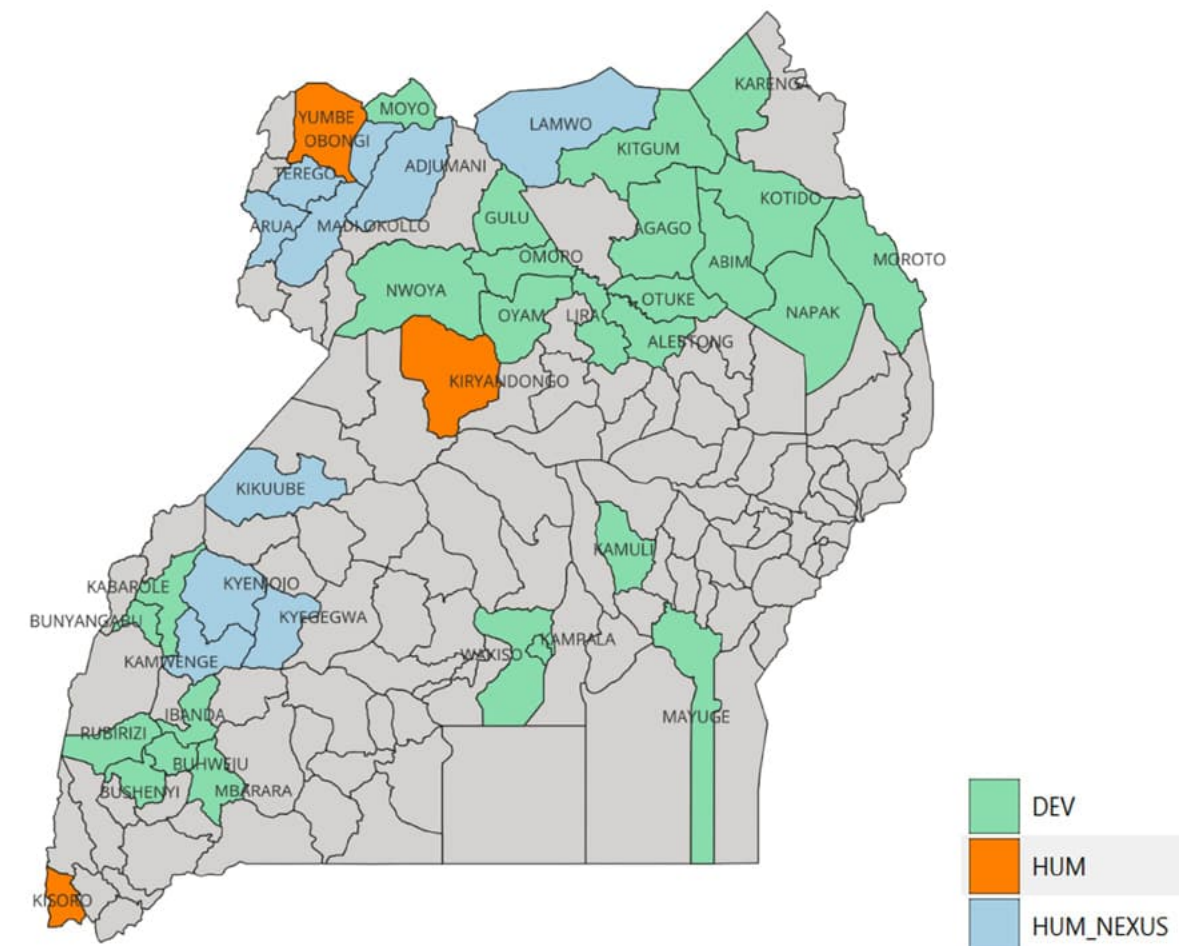
18. EVENTS AFTER THE REPORTING PERIOD

There are no material events that occurred subsequent to the reporting period that require adjustment to or disclosure in the financial statements.

CARE INTERNATIONAL IN UGANDA SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED 30 JUNE 2025

INDICES AND APPENDICES

a) Geographic Footprint and Project List (districts/settlements)



b) List of FY25 Implementing Partners

Partner Classification	Partner Name
WRO/WLO*	Act4Africa
	Africa Innovations Institute
	African Tourism Environment Initiatives
	African Women and Youth Action for Development
	Aids Education Group for Youth

Partner Classification	Partner Name
	Amani Initiative (NGO)
	Caritas Moroto Diocese
	Center for Community Holistic Engagement (COTA)
	Children Chance International
	Children of the World Foundation
	Christian Community Response for Social Development
	Common Concern for Humanity and Development
	Community Empowerment for Rural Development (CEFORD)
	Farm Africa Uganda Limited
	Feminature Uganda
	Food Rights Alliance
	Grassroot Alliance for Rural Development
	Gulu Women with Disabilities Union (GUWODU)
	Humanitarian Assistance and Development Services (HADS)
	Invisible Hope Uganda
	Joint Effort to Save the Environment
	Karamoja Women Umbrella Organisation
	KAYESE Community Organization
	Kitgum District Farmers Association
	Kyenjojo Association for Women Development Actors
	Mentoring and Empowering-MEMPROW
	Mission for Action & Humanitarian Agency (Mission Uganda)
	Mothers Against Malnutrition and Hunger
	Obuntu Bwa Casalina SMC LTD
	Peace and Action Worldwide
	PMHC WVL PROJECT
	Samaritans Alliance for Health and Development Foundation (DASH)
	The Bug Picture Kenya Ltd
	THRIVE - GULU
	Tomorrow Vijana

Partner Classification	Partner Name
	Uganda Women Entrepreneurs Association (UWEA)
	Uganda Youth & Adolescent Health Forum (UYAHF)
	Women Effort for Inclusive Development (WEID)
	Women Voice for Development (WOVOD)
	Women's Nutrition and Sanitation Promotion
	Youth and Women Empowerment (Yawe) Foundation Uganda
	Youth Movers Uganda (YOMU)
RLO/WLO/WRO*	CECI Uganda
	Tumaini for Refugee Women
PRIVATE SECTOR	ASIGMA
	Ecoplastile Limited
	Ensibuuko Tech Ltd
	gnuGrid CRB Ltd
	National Organic Movement of Uganda
	Viamo Inc
OTHER	Andre Foods International
	Canada Africa Partners on Aids (CAPAIDs)
	Ecoplastile Limited
	Fond Trust Agency (FTA) Limited
	Kyambogo University
	Naguru Teenage Information Health Centre (NTIHC)
	PALM CORPS
	PostBank Uganda Limited
	Reach Out Mbuya Community Health Initiative (ROM)
	Restless Development Uganda (RD)
	Transcultural Psychosocial Organisation
	Uganda Change Agent Association (UCAA)
	Vertical and Micro Gardening Limited
*Women Rights Organisation - WRO Women Led Organisation - WLO Refugee Led Organisation - RLO	

c) FY 25 Program and Donor Portfolio

FC	Fund Name	Start Date	End Date	Areas of operation	Donor	Theme
NO302	STEPS	01-Mar-24	30-Apr-26	Kyangwali, Rwamwanja, Nakivale	ECHO	Humanitarian and Nexus
US3QJ	LDS-Food Assistance in Emergence	15-Nov-23	31-Oct-24	Nakivale	Latter-Day Saint Charities	Humanitarian and Nexus
USL49	SURGE FUND	01-Apr-25	30-Sept-25	Cross Cutting	Um Ci-ERPF Cim Contributions	Humanitarian and Nexus
US9B8	CLDS UGA Emergency Food Assist	01/07/2025	01-Aug-26	Nakivale and Kiryandongo Refugee Settlement.	Latter-Day Saint Charities	Humanitarian and Nexus
US3BK	SALL USA FFBS	01-Jul-22	30-Jun-25	Kyenjonjo andKyegegwa	Sall Family Foundation	Livelihoods
NL340	CASCADE DIETS	01-Jun-22	31-Dec-26	Fort-Portal, Gulu, Kampala	Dutch Ministry of Foreign Affairs	Livelihoods
US3ID	GATES -DREAMS	14-Nov-22	31-Oct-2025	Gulu, Kitgum, Nwoya, Omoro, Oyam, Lira, Bushenyi, Rubirizi, Kabarole, Kyenjojo, Kyegegwa	GATES Foundation	Livelihoods
US053	DCP Uganda pilot	01-Jul-23	31-Jul-24	Gulu, Arua	Sherly Sandberg	Livelihoods
US3PO	STARBUCKS	01-Oct-23	31-Aug-25	Fort-Portal	STARBUCKS	Livelihoods
US3PU	LDS Scaling Up Uganda 2	01-Jan-24	30-Apr-25	Kyaka	Latter-Day Saint Charities	Livelihoods
US3XT	GATE Digital Data Trails	22-Oct-24	30-Oct-26	Cross Cutting	Gates Foundation	Livelihoods
US3Z7	Latter-Day Saint Charities-LDS Scaling Up Uganda 3	01-Jan-25	31-Dec-25	SouthWest (Kyaka, Kyangwali)	LDS	Livelihoods
US3ZL	PANG USA Expand AgriFund Model (Her Money Her Life)	01-Jan-25	31-Dec-25	Cross Cutting	Panorama-Bloomberg	Livelihoods
DK310	Strategic Partnership Agreement	01-Jan-22	31-Dec-25	Kyangwali and Karamoja	DANIDA	Resilient Futures

FC	Fund Name	Start Date	End Date	Areas of operation	Donor	Theme
US38P	WVI UG Regreen UGA Communities	01-Jul-21	30-Jun-26	Yumbe	World Vision International	Resilient Futures
US3OG	Restore Africa	01-Jan-23	31-Dec-27	Rwenzori region and cattle corridor	Ever Greening Alliance through CRS as consortium lead	Resilient Futures
DK370	Novo Nordisk	01-Dec-24	30-Nov-26	Kyangwali Refugee Settlement	NOVO NORDISK	Resilient Futures
NL375	SUSTAINED	01-Nov-24	30-Sept-25	Yumbe	EKN through Mercy Corps as consortium lead	Resilient Futures
CA746	TRANSACT-SHE SOARS	22-Jul-21	31-Jan-29	Arua, Kampala, Terego & Madi Okollo	GAC	Women and Girls
DEA74	Life-Saving and reproductive health and protection (GFFO)	01-Sept-22	30-Sept-24	Terego & Madi Okollo	German Ministry of Foreign Affairs	Women and Girls
CA789	Women Voice & Leadership Project	01-Jan-23	31-Oct-27	Gulu, Arua	Pathy Family Foundation	Women and Girls
US3UU	SAY	01-Jan-24	31-Dec-29	Northern Region Districts	UNFPA	Women and Girls
US3LD	EYE Universal SRHR	01-Jan-23	31-Dec-25	Kamuli, Mayuge	UNFPA	Women and Girls
AT711	ADA UGA SCO's & PD4	01-Jan-23	31-Dec-25	Gulu, Arua	ADA	Women and Girls
US3W2	UCSD UGA USAID Agency for All	20/02/2024	30-Jan-25	Kampala	USAID	Women and Girls
US3IF	GAKA UGA Expendable Grant	01/10/2022	30-Jun-27	Kamuli	Gerald and Karen Kolschowsky Foundation	Women and Girls
CA794	Women Voice & Leadership Project	09-Feb-23	31-Dec-27	Gulu, Arua	Fondation Marcelle et Jean Coutu	Women and Girls
AT729	GEAR	01-Apr-24	31-Dec-27	Gulu, Arua	Austrian Development Agency	Women and Girls



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