

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION

P.O. Box 110393, Kampala

Financial Statements and reports for the
year ended 31st December 2022

Prepared By:

Kwiri & Associates
Certified Public Accountants
P.O. Box 31514
KAMPALA.

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION
FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION
FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

CORPORATE INFORMATION

BOARD OF DIRECTORS

1. Ssenkandwa James	-	Chairman/CEO
2. Aduo Joan	-	Secretary
3. Namirimu Jacqueline	-	Treasurer
4. Tamale Khalid	-	Member
5. Nsubuga Kizito	-	Member

HEAD OFFICE:

Gayaza Kayebe
Kasangati Town Council- Wakiso District
P.O. Box 110398

KAMPALA

Website: www.cparo.org

E-Mail: info@cparo.org and cparo@gmail.com

Phone: +256 752 047090 and +256 702 264626

AUDITORS:

Kwiri & Associates
Certified Public Accountants
P.O. Box 31514

KAMPALA

BANKERS:

Dfcu Bank
Market Street Branch

KAMPALA

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION
FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

**DIRECTORS' REPORT TO THE MEMBERS OF THE ORGANISATION FOR THE
YEAR ENDED 31ST DECEMBER 2022**

The Directors have pleasure in presenting their report together with audited financial statements for the year ended 31st December 2022.

THE PATRON:

The Patron of the organization is Rev. Fr. Dr. Gerald Wamala

THE DIRECTORS

The persons who held office of Directors during the year are:

- | | | |
|------------------------|---|--------------|
| 1. Ssenkandwa James | - | Chairman/CEO |
| 2. Aduo Joan | - | Secretary |
| 3. Namirimu Jacqueline | - | Treasurer |
| 4. Tamale Khalid | - | Member |
| 5. Nsubuga Kizito | - | Member |

PRINCIPAL ACTIVITIES

The project's principal activity during the year was to sensitizing the population against discriminating people with CP and Autism; mobilize support for their education and medical care in areas of HIV/AIDS awareness.

OPERATING RESULTS

The Organisation runs its projects using grants and donations from BFSS/SSAP and local well-wishers as well as contributions from members totaling to U.Shs. 174,665,395=

AUDITORS

Kwiri & Associates Certified Public Accountants, who have been the project's external auditors, being qualified to do so, have expressed their willingness to continue in office for the coming year 2023



SECRETARY

By order of the Board

DATE: 2/08/2023



**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION
FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF THE DIRECTORS' RESPONSIBILITIES

The Directors are required to prepare financial statements for each financial year which give a true and fair view of the project's financial position at the end of the financial year and the results of its operations for the year then ended. In preparing those financial statements the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and/or recommended practice have been followed, subject to any departures;

The Directors are responsible for keeping proper accounting records, which disclose, with reasonable accuracy at any time the financial position of the Project and enable them to ensure that the financial statements comply with International Financial Reporting, Standards. They are also responsible for safeguarding the assets of the Project and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors accept responsibility for the annual financial statements set out on pages 5 to 6 which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates in conformity with International Financial Reporting Standards.

Serkanee Director Date *22/08/2023*
JAM Secretary Date *21/08/2023*



INDEPENDENT AUDITORS'S REPORT TO THE DIRECTORS OF CEREBRAL PALSY AND AUTISM RENNAISSANCE ORGANIZATION (CPARO) FOR THE YEAR ENDED 31ST DECEMBER 2022

We have audited the financial statements and the notes thereon. The financial statements have been prepared under the historical cost accounting convention and on the basis of the accounting policies set out on page 7, note 1.

DIRECTORS RESPONSIBILITY

The Directors of CPARO are responsible for the preparation of the financial statements; which give a true and fair view of the project and operating results. Our responsibility is to express an independent opinion on the financial statements based on our examination of the Organization's accounting records submitted to us and report to you.

AUDITORS RESPONSIBILITY

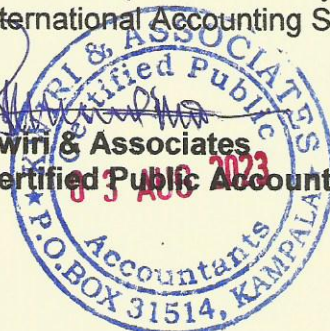
Our responsibility is to express an independent opinion on the financial statements based on our audit. We conducted our audit in accordance with international standards on auditing. Those standards require that we comply with the ethical requirements, plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditors judgment , including the assessment of the risk of material misstatements of the financial statements , whether due to fraud or error .In making those risk assessments , the auditor considers internal control relevant to the project's preparation and fair presentation of the financial statements 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 Project's internal control. An audit also includes evaluating the appropriateness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial statement.

OPINION

In our opinion, proper books of account have been kept and the accounts which are in agreement therein give a true and fair view of the state of the affairs CPARO and of the surplus for the year ended 31st December 2022 and comply with the international Accounting Standards.


Kwiri & Associates
Certified Public Accountants



CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2022

		2022	2021
	Notes	Shs.	Shs.
FIXED ASSETS			
As per schedule (page 9)	2	<u>14,664,613</u>	<u>17,284,228</u>
CURRENT ASSETS			
Accounts receivable	3	32,024,883	11,584,383
Inventory		5,435,000	4,348,900
Cash and Bank Balances	4	<u>63,835,194</u>	<u>2,910,653</u>
TOTAL ASSETS		101,295,077	18,843,936
Less: CURRENT LIABILITIES			
Creditors and accrued charges	5	1,866,500	2,159,472
Net Current Assets		<u>99,428,577</u>	<u>16,684,464</u>
Total Net Assets		<u>114,093,190</u>	<u>33,968,692</u>
Financed by:			
FUNDS AND LIABILITIES			
Accumulated Fund	6	<u>114,093,190</u>	<u>33,968,692</u>

The Financial Statements were approved by the members in meeting held on

2nd/08/2023 2023

[Signature]

Director



[Signature]

Secretary/Finance Director

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2022

	Notes	2022 Shs.	2021 Shs.
<u>Inflow</u>			
DONATIONS			
International Donors		35,109,795	-
Local Donors		70,797,000	24,936,150
Friends of Rev.Fr. Dr. Wamala		25,335,500	57,659,550
Members' Contributions		43,423,100	7,200,000
Total Income		174,665,395	89,795,700
Less: EXPENDITURE			
Administrative Costs			
Staff Salaries		7,210,612	-
Staff Allowances		1,500,000	8,450,000
Professional fees		700,000	-
Monitoring & Evaluation		4,970,000	-
MV Fuel		2,665,000	-
Bank Charges		1,288,790	848,756
Telephone & Postage		762,000	485,000
Maintainance		1,484,750	483,500
Transport Expenses		1,648,000	1,945,000
Medical Support Services		8,820,000	6,234,500
Rent		9,400,000	24,000,000
Audit Expenses		1,250,000	1,250,000
Depreciation		2,619,615	3,248,014
Total Expenditure		44,318,767	46,944,770
SENSITIZATION PROGRAM			
Mobilization & Awareness		8,450,000	9,852,100
Manpower Development Workshops		3,743,500	-
Community/Political Leaders' Workshops		1,858,000	-
Accomodation		7,845,000	-
Hall Hire		2,199,700	-
Lunch		202,000	942,000
		24,298,200	10,794,100
EDUCATION SUPPORT			
Uniforms		-	-
Toilet Papers		3,465,000	1,898,000
Sanitary Pads		1,850,000	1,985,000
Exercise Books		-	-
		5,315,000	3,883,000

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2022

	2022	2021
	Shs.	Shs.
ADVOCACY		
Awareness Materials	5,230,000	6,864,000
Gender Development Seminars	1,643,500	4,216,500
Caretakers' Meetings	6,450,000	4,216,000
	13,323,500	15,296,500
GENERAL EXPENSES		
Office Expenses	1,229,700	2,854,600
Stationery & Printing	741,000	2,486,000
Lunch	1,202,000	3,424,000
	3,172,700	8,764,600
TOTAL EXPENDITURE	90,428,167	85,682,970
Surplus(Deficit) for the year	84,237,228	4,112,730

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION - (CPARO)
P.O.BOX 110398 KAMPALA
Income Statement for the year ended 31st Dec. 2022

Accounting Policies and Notes to the Accounts

Notes to the Accounts

2. Fixed Assets Schedule

Cost	Land	Bi-Cycles	Equipments (Medical)	Beds (Medical)	Computers & Accessories	Photocopier	Furniture & Fittings	Totals
	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.	Shs.
Balance 1/01/2022	-	327,966	3,850,000	6,300,000	1,191,758	818,293	4,796,211	17,284,228
Additions	-	-	-	-	-	-	-	-
Balance 31/12/2022	-	327,966	3,850,000	6,300,000	1,191,758	818,293	4,796,211	17,284,228
Depreciation								
Balance 1/01/2022	-	129,182	-	-	4,668,554	2,463,174	945,102	8,206,012
Charge for the year	-	81,992	481,250	787,500	396,855	272,492	598,526	2,619,615
Cummulative Depreciation	-	211,174	481,250	787,500	5,065,409	2,735,666	1,544,628	10,825,627
Balance 31/12/2022	-	245,975	3,368,750	5,512,500	794,903	545,801	4,196,685	14,664,613
Net Book Value								
Balance 31/12/2022	-	327,966	3,850,000	6,300,000	1,191,758	818,293	4,796,211	17,284,228

7. Accumulated fund

Balance 1/01/2022	Shs.	29,855,962
Surplus/(Deficit) for the year		84,237,228
Balance 31/12/2022		114,093,190

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION
FINANCIAL STATEMENTS AND REPORTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

ACCOUNTING POLICIES

Account

The accounts are prepared on a historical cost basis and are drawn in accordance with the Generally Accepted Accounting Principles.

Depreciation

Depreciation is written off the property plant and equipment for the company at the fixed percentage rates of:-

▪ Equipment	-	12.5%
▪ Computers and accessories	-	30%
▪ Motor Vehicles	-	25%
▪ Furniture & Fittings	-	12.5%

Foreign Currencies

Assets and liabilities expressed in foreign currencies are translated into Uganda Shillings at the rate of exchange ruling at the date of the Balance sheet.

Transactions during the year are translated at the rates ruling at the dates of income statement.

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Income Statement for the year ended 31st Dec. 2022

	2022	2021
	Shs	Shs
3 International Donors		
BFSS/SSAP	35,109,795	-
	35,109,795	-
4 Receivables		
Member Subscriptions	4,125,000	4,125,000
House of Zakat & Waqf	16,255,500	-
Prepayments	11,644,383	7,459,383
	32,024,883	11,584,383
5 Cash Balances		
Cash in Hand	1,433,500	1,825,000
Cash at Bank -UGX	3,986,287	148,580
Cash at Bank -USD	58,415,407	937,073
	63,835,194	2,910,653
6 Payables		
Stationery	434,000	234,500
Electricity Bills	182,500	527,650
Printing	-	60,000
Audit fees	1,250,000	1,250,000
Sundry Creditors	-	87,322
	1,866,500	2,159,472