

**CEREBRAL PALSY AND AUTISM RENAISSANCE  
ORGANISATION- (CPARO)**

Financial Statements and reports for the  
year ended 31<sup>st</sup> December 2023

**PREPARED BY:**

KWIRI & ASSOCIATES  
CERTIFIED PUBLIC ACCOUNTANTS  
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**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**FINANCIAL STATEMENTS AND REPORTS FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**FINANCIAL STATEMENTS AND REPORTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**CORPORATE INFORMATIO**

**BOARD OF DIRECTORS**

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

**REGISTERED OFFICE:**

**HEAD OFFICE**

Gayaza \_ Kayebe

Kasangati Town Council

WAKISO DISTRICT

**LIASON OFFICE**

Plot 29, Luwum Street

Kizito Towers

P.O. Box 4977

**KAMPALA**

Website: [www.cparo.org](http://www.cparo.org)

E-Mail: [info@cparo.org](mailto:info@cparo.org)/ [cparoug@gmail.com](mailto:cparoug@gmail.com)

Phone: +256 752 047090/ +256 702264626

**AUDITORS:**

Kwiri & Associates

Certified Public Accountants

P.O. Box 31514

**KAMPALA**

**BANKERS:**

Dfcu Bank

Market Street Branch

**KAMPALA**

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**FINANCIAL STATEMENTS AND REPORTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**DIRECTORS' REPORT TO THE MEMBERS OF THE ORGANISATION FOR THE**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

The Directors have pleasure in presenting their report together with audited financial statements for the year ended 31<sup>st</sup> December 2023.

**THE PATRON:**

The Patron of the Organisation 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. Nakazinga Angel     | - | 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 project's sole source of income was from Grants from local donations and contributions from members totaling to U.Shs. 141,385,441=

**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 2024.



**SECRETARY**

By order of the Board

DATE: 11/12/2024



**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**FINANCIAL STATEMENTS AND REPORTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**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.

*Sentandewa* ..... Director

Date *14/02/2024* .....

*JA* ..... Secretary

Date *14/02/2024* .....



**INDEPENDENT AUDITORS'S REPORT TO THE DIRECTORS OF CEREBRAL PALSY  
ANDAUTISM RENAISSANCE ORGANISATION (CPARO) FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER 2023**

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 Project's accounting records submitted to me and report to you.

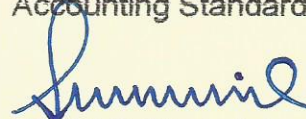
**AUDITORS RESPONSIBILITY**

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.

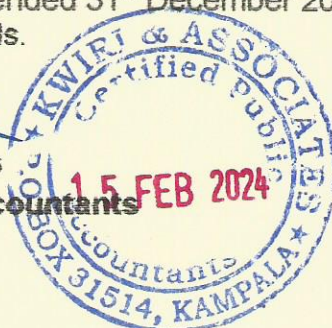
An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditors judgment , including the assessment of the risk of material misstatements of the financial statements , whether due to fraud or 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 31<sup>st</sup> December 2023 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 2023**

	Notes	2023 Shs.	2022 Shs.
<b>FIXED ASSETS</b>			
As per schedule (page 9)	2	<u>12,521,924</u>	<u>14,664,614</u>
<b>CURRENT ASSETS</b>			
Accounts receivable	5	49,794,820	32,024,883
Inventory		5,435,000	4,348,900
Cash and Bank Balances	6	<u>80,643,040</u>	<u>63,835,194</u>
<b>TOTAL ASSETS</b>		<b>135,872,860</b>	<b>100,208,977</b>
<b>Less: CURRENT LIABILITIES</b>			
Creditors and accrued charges	7	2,517,500	1,866,500
Net Current Assets		<u>133,355,360</u>	<u>98,342,477</u>
Total Net Assets		<u><b>145,877,284</b></u>	<u><b>113,007,091</b></u>
<b>Financed by:</b>			
<b>FUNDS AND LIABILITIES</b>			
Accumulated Fund	8	<u>145,877,284</u>	<u>113,007,091</u>

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

14th/02/2024 2024

Senkanda  
Director



[Signature]  
Secretary/Finance Director

**EREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARI)**  
**P.O.BOX 110398 KAMPALA**  
**Income Statement for the year ended 31st December 2023**

	Notes	2023 Shs.	2022 Shs.
<b><u>Inflow</u></b>			
<b>DONATIONS</b>			
International Donors- BFSS	3	74,644,441	35,109,795
Local Donors	4	54,891,000	70,797,000
Friends of Rev.Fr. Dr. Wamala		-	25,335,500
Members' Contributions		11,850,000	43,423,100
<b>Total Income</b>		<b>141,385,441</b>	<b>174,665,395</b>
<b>Less: EXPENDITURE</b>			
<b>Administrative Costs</b>			
Staff Salaries		43,263,600	7,210,612
Staff Allowances		-	1,500,000
Professional fees		-	700,000
Monitoring & Evaluation		-	4,970,000
MV Fuel		570,000	2,665,000
Bank Charges		1,929,117	1,288,790
Telephone & Postage		-	762,000
Maintainance		-	1,484,750
Transport Expenses		-	1,648,000
Medical Support Services		-	8,820,000
Rent		8,400,000	9,400,000
Audit Expenses		1,250,000	1,250,000
Depreciation		2,142,690	2,619,615
<b>Total Expenditure</b>		<b>57,555,407</b>	<b>44,318,767</b>
<b>SENSITIZATION PROGRAM</b>			
Mobilization & Awareness- Activist meetings		1,600,000	8,450,000
Manpower Development Workshops		1,537,000	3,743,500
Parents' Meetings		6,840,000	-
Community/Political Leaders' Workshops		-	1,858,000
School Teachers' Training		6,754,300	-
Accomodation		2,465,000	7,845,000
Hall Hire		-	2,199,700
Lunch		-	202,000
		<b>19,196,300</b>	<b>24,298,200</b>
<b>EDUCATION SUPPORT</b>			
Uniforms		-	-
Toilet Papers		-	3,465,000
Sanitary Pads		-	1,850,000
Exercise Books		1,234,000	-
SNE Materials		4,915,300	-
Assistive Devices		11,301,600	-
		<b>17,450,900</b>	<b>5,315,000</b>

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**

**P.O.BOX 110398 KAMPALA**

**Statement of Financial Position - 31st December 2023**

	<b>2023</b>	<b>2022</b>
	<b>Shs.</b>	<b>Shs.</b>
<b>ADVOCACY</b>		
Activist Groups Meetings	1,600,000	-
Gender Development Seminars	-	1,643,500
Parents' Focus Groups meetings	5,139,000	-
Caretakers & Service Providers Meetings	5,290,740	6,450,000
Awareness Materials	-	5,230,000
Assessment & Identification Program	2,244,700	-
	<b>14,274,440</b>	<b>13,323,500</b>
<b>GENERAL EXPENSES</b>		
Office Expenses- MV Repairs	570,000	1,229,700
Stationery & Printing	554,300	741,000
Lunch	-	1,202,000
	<b>1,124,300</b>	<b>3,172,700</b>
<b>TOTAL EXPENDITURE</b>	<b>109,601,347</b>	<b>90,428,167</b>
Surplus(Deficit) for the year	31,784,094	84,237,228

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**FINANCIAL STATEMENTS AND REPORTS FOR**  
**THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Depreciation**

Depreciation at straight line basis is as follows:-

Bicycles 0%, Computers and Data processing equipment 33%, furniture and fittings 12.5%

**Foreign Currencies**

All grants received are translated into Uganda Shillings at a rate of Shs.3,580 per US dollar.

**Other Matters**

Cerebral Palsy and Autism Renaissance Organisation (CPARO) is a project designed to cater for the less privileged children and orphans' education and nutrition.

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**  
**P.O.BOX 110398 KAMPALA**

Income Statement for the year ended 31st December 2023

**Accounting Policies and Notes to the Accounts**

**Notes to the Accounts**

**2. Fixed Assets Schedule**

Cost	Land Shs.	BI-Cycles Shs.	Equipments (Medical) Shs.	Beds (Medical) Shs.	Computers & Accessories Shs.	Photocopier Shs.	Furniture & Fittings Shs.	Totals Shs.
Balance 1/01/2023	-	245,975	3,368,750	5,512,500	794,903	545,801	4,196,685	14,664,614
Additions	-	-	-	-	-	-	-	-
<b>Balance 31/12/2023</b>	-	<b>245,975</b>	<b>3,368,750</b>	<b>5,512,500</b>	<b>794,903</b>	<b>545,801</b>	<b>4,196,685</b>	<b>14,664,614</b>
<b>Depreciation</b>								
Balance 1/01/2023	-	211,174	481,250	787,500	5,065,409	2,735,666	1,544,628	10,825,627
Charge for the year	-	61,494	421,094	689,063	264,703	181,752	524,586	2,142,690
<b>Cummulative Depreciation</b>	-	<b>272,668</b>	<b>902,344</b>	<b>1,476,563</b>	<b>5,330,112</b>	<b>2,917,418</b>	<b>2,069,214</b>	<b>12,968,317</b>
<b>Balance 31/12/2023</b>	-	<b>184,481</b>	<b>2,947,656</b>	<b>4,823,438</b>	<b>530,200</b>	<b>364,049</b>	<b>3,672,099</b>	<b>12,521,924</b>
<b>Net Book Value</b>								
<b>Balance 31/12/2022</b>	-	<b>245,975</b>	<b>3,368,750</b>	<b>5,512,500</b>	<b>794,903</b>	<b>545,801</b>	<b>4,196,685</b>	<b>14,664,614</b>

**8. Accumulated fund**

Balance 1/01/2023	Shs. 114,093,190
Surplus/(Deficit) for the year	31,784,094
<b>Balance 31/12/2023</b>	<b>145,877,284</b>

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)****P.O.BOX 110398 KAMPALA****Income Statement for the year ended 31st December 2023**

	2023	2022
	Shs	Shs
<b>3 International Donors</b>		
BFSS/SSAP	74,644,441	35,109,795
	<b>74,644,441</b>	<b>35,109,795</b>
<b>4 Local Donors</b>		
House of Zakat & Waqf	32,511,000	
Kayunga Semaka Association	22,380,000	
	<b>54,891,000</b>	-
<b>5 Receivables</b>		
Member Subscriptions	7,835,000	4,125,000
House of Zakat & Waqf	4,850,000	16,255,500
Kayunga Semaka Association	7,460,000	-
Prepayments	29,649,820	11,644,383
	<b>49,794,820</b>	<b>32,024,883</b>
<b>6 Cash Balances</b>		
Cash in Hand	4,313,700	1,433,500
Cash at Bank -UGX	29,836,800	3,986,287
Cash at Bank -USD	46,492,540	58,415,407
	<b>80,643,040</b>	<b>63,835,194</b>
<b>7 Payables</b>		
Stationery	542,000	434,000
Electricity Bills	243,500	182,500
Audit fees	1,250,000	1,250,000
Sundry Creditors	482,000	-
	<b>2,517,500</b>	<b>1,866,500</b>