

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

Financial Statements and reports for the  
year ended 31<sup>st</sup> December 2025

**PREPARED BY:**

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CERTIFIED PUBLIC ACCOUNTANTS  
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KAMPALA- UGANDA  
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**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)  
FINANCIAL STATEMENTS AND REPORTS FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

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**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)  
FINANCIAL STATEMENTS AND REPORTS FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**CORPORATE INFORMATION**

**BOARD OF DIRECTORS**

1. Ssenkandwa James	-	Chairman/CEO
2. Lunninze Samuel	-	Vice Chairman
3. Nakazinga Angel	-	Secretary
4. Namirimu Jacqueline	-	Treasurer
5. Ssekajja Gedion	-	Member
6. Nandawula Amina	-	Member
7. Nsubuga Kizito	-	Member

**REGISTERED OFFICE:**

**HEAD OFFICE**

Nsangi (Along Nsangi – Buwaali Road)  
Kyengeru Town Council

**WAKISO DISTRICT**

P.O. Box 110398

**KAMPALA**

**LIASON OFFICE**

Plot 68, Katwe Road  
Katwe Centre  
Near Equity Bank Katwe Branch  
P.O. Box 110398

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/ +25678852999

**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 2025**

**DIRECTORS' REPORT TO THE MEMBERS OF THE ORGANISATION FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

The Directors have pleasure in presenting their report together with audited financial statements for the year ended 31<sup>st</sup> December 2025.

**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. Lunninze Samuel	-	Vice Chairman
3. Nakazinga Angeel	-	Secretary
4. Namirimu Jacqueline	-	Treasurer
5. Ssekajja Gedion	-	Member
6. Nandawula Amina	-	Member
7. 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. 98,730,850=

**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 2026.

**SECRETARY**

By order of the Board

DATE: 20/01/2026

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)  
FINANCIAL STATEMENTS AND REPORTS FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**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.

  
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Date 20/01/2026  
Date 20/01/2026



**KWIRI & ASSOCIATES**  
Certified Public Accountant

**KWIRI & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS  
P.O.BOX 31514 KAMPALA UGANDA  
PLOT 16A GEORGE STREET,  
Tel: +256 414 250944, 772 316 414  
Email: Stephen.kwiri@yahoo.com

**INDEPENDENT AUDITORS'S REPORT TO THE DIRECTORS OF CEREBRAL PALSY  
AND AUTISM ORGANISATION (CPARO) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

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 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 2025 and comply with the international Accounting Standards.



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

P.O.BOX 110398 KAMPALA

**Statement of Financial Position - 31st December 2025**

	Notes	2025 Shs.	2024 Shs.
<b>FIXED ASSETS</b>			
As per schedule (page 9)	2	<u>45,794,711</u>	<u>29,129,239</u>
<b>CURRENT ASSETS</b>			
Accounts receivable	5	70,595,966	43,716,820
Inventory		17,478,200	12,547,800
Cash and Bank Balances	6	<u>14,644,447</u>	<u>65,274,959</u>
<b>TOTAL ASSETS</b>		102,718,613	121,539,579
<b>Less: CURRENT LIABILITIES</b>			
Creditors and accrued charges	7	3,868,800	3,224,800
Net Current Assets		<u>98,849,813</u>	<u>118,314,779</u>
<b>Total Net Assets</b>		<u><b>144,644,524</b></u>	<u><b>147,444,018</b></u>
<b>Financed by:</b>			
<b>FUNDS AND LIABILITIES</b>			
Accumulated Fund	8	<u>144,644,524</u>	<u>147,444,018</u>

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

20/01 ..... 2026

*Serpandu*  
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 2025**

	Notes	2025 Shs.	2024 Shs.
<b>Inflow</b>			
<b>DONATIONS</b>			
International Donors- BFSS	3	-	43,710,638
Local Donors	4	67,525,400	82,450,000
Members' Contributions		19,880,000	34,348,000
		<b>87,405,400</b>	<b>160,508,638</b>
Other Income		16,325,450	17,090,000
<b>Total Income</b>		<b>103,730,850</b>	<b>177,598,638</b>
<b>Less: EXPENDITURE</b>			
<b>Administrative Costs</b>			
Staff Salaries		19,845,000	43,263,600
Staff Allowances		-	7,450,000
Professional fees		624,000	1,480,000
Monitoring & Evaluation		4,232,200	4,235,000
MV Fuel		885,000	745,000
Bank Charges		1,244,416	1,435,220
Telephone & Postage		650,000	485,000
Maintainance & Repair		924,000	1,445,500
Transport Expenses		312,000	484,000
Medical Support Services		3,245,000	2,485,000
Rent		8,400,000	8,400,000
Audit Expenses		1,250,000	1,250,000
Depreciation		8,459,528	5,892,684
<b>Total Expenditure</b>		<b>50,071,144</b>	<b>79,051,004</b>
<b>SENSITIZATION PROGRAM</b>			
Mobilization & Awareness- Activist meetings		1,213,500	3,600,000
Manpower Development Workshops		2,435,200	1,537,000
Parents' Meetings		1,335,000	3,440,000
Community/Political Leaders' Workshops		1,250,000	1,250,000
School Teachers' Training		-	4,233,000
Accomodation		3,220,000	2,480,000
Hall Hire		1,480,000	2,250,000
Lunch		2,945,000	3,245,000
		<b>13,878,700</b>	<b>22,035,000</b>
<b>EDUCATION SUPPORT</b>			
Uniforms		2,450,000	3,280,000
Toilet Papers		985,000	740,000
Sanitary Pads		1,645,000	1,485,000
Exercise Books		1,625,000	1,450,000
SNE Materials		2,315,300	4,915,300
Assistive Devices		7,348,000	11,301,600
		<b>16,368,300</b>	<b>23,171,900</b>

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2025

	2025	2024
	Shs.	Shs.
<b>ADVOCACY</b>		
Activist Groups Meetings	1,138,000	745,000
Gender Development Seminars	2,835,200	3,452,500
Parents' Focus Groups meetings	2,832,500	4,875,400
Caretakers & Service Providers Meetings	1,450,000	3,856,000
Awareness Materials	4,415,000	6,485,000
Assessment & Identification Program	2,833,200	2,244,700
	<b>15,503,900</b>	<b>21,658,600</b>
<b>CLIMATE PROTECTION</b>		
Tree Planting Campaign	7,895,000	8,954,000
Wetland Protection	3,182,900	4,822,400
Resource Mobilisation	3,452,000	5,425,000
Awareness & Sensitisation	5,124,100	7,452,000
	<b>19,654,000</b>	<b>26,653,400</b>
<b>GENERAL EXPENSES</b>		
Office Expenses- MV Repairs	2,182,500	1,324,000
Stationery & Printing	1,348,500	898,000
Lunch	1,402,000	1,240,000
	<b>4,933,000</b>	<b>3,462,000</b>
<b>TOTAL EXPENDITURE</b>	<b>106,530,344</b>	<b>176,031,904</b>
Surplus(Deficit) for the year	(2,799,494)	1,566,734

**CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)  
FINANCIAL STATEMENTS AND REPORTS FOR THE  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2025**

**1. ACCOUNTING POLICIES**

**Depreciation**

Depreciation at straight line basis is as follows:-

- a) Bicycles 0%,
- b) Computers and Data processing equipment 33%,
- c) 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 an indigenous Non-governmental Organisation providing support services to vulnerable and marginalized groups with emphasis to people living disabilities especially children and their families

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

Income Statement for the year ended 31st December 2025

**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 1/01/2025	-	184,481	13,079,199	7,720,508	2,688,143	2,243,821	3,213,087	29,129,239
Additions	-	-	16,480,000	5,400,000	3,245,000	-	-	25,125,000
<b>Balance 31/12/2025</b>	<b>-</b>	<b>184,481</b>	<b>29,559,199</b>	<b>13,120,508</b>	<b>5,933,143</b>	<b>2,243,821</b>	<b>3,213,087</b>	<b>54,254,239</b>
<b>Depreciation</b>								
Balance 1/01/2025	-	272,668	2,770,801	2,579,493	6,672,169	4,037,646	2,528,226	21,440,496
Charge for the year	-	-	3,694,900	1,640,064	1,975,737	747,192	401,636	8,459,528
<b>Cummulative Depreciation</b>	<b>-</b>	<b>272,668</b>	<b>6,465,701</b>	<b>4,219,557</b>	<b>8,647,906</b>	<b>4,784,838</b>	<b>2,929,862</b>	<b>29,900,024</b>
<b>Net Book Value</b>								
<b>Balance 31/12/2025</b>	<b>-</b>	<b>184,481</b>	<b>25,864,299</b>	<b>11,480,445</b>	<b>3,957,406</b>	<b>1,496,629</b>	<b>2,811,451</b>	<b>45,794,711</b>
<b>Balance 31/12/2024</b>	<b>-</b>	<b>184,481</b>	<b>13,079,199</b>	<b>7,720,508</b>	<b>2,688,143</b>	<b>2,243,821</b>	<b>3,213,087</b>	<b>29,129,239</b>

**8. Accumulated fund**

Balance 1/01/2025	Shs.	147,444,018
Surplus/(Deficit) for the year		(2,799,494)
<b>Balance 31/12/2025</b>		<b>144,644,524</b>

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

**P.O.BOX 110398 KAMPALA**

**Income Statement for the year ended 31st December 2025**

	<b>2025</b>	<b>2024</b>
	<b>Shs</b>	<b>Shs</b>
<b>3 International Donors</b>		
BFSS/SSAP	-	43,710,638
	-	<b>43,710,638</b>
<b>4 Local Donors</b>		
House of Zakat & Waqf	15,455,000	21,000,000
Kayunga Semaka Association	6,500,000	18,000,000
Friends of Rev.Fr. Dr. Wamala	14,325,400	19,000,000
Other Donors	31,245,000	24,450,000
	<b>67,525,400</b>	<b>82,450,000</b>
<b>Other Income</b>		
CPARO Medical Centre	16,325,450	17,090,000
Crafts	4,822,000	-
	<b>21,147,450</b>	<b>17,090,000</b>
<b>5 Receivables</b>		
Member Subscriptions	7,141,000	9,867,000
House of Zakat & Waqf	-	6,400,000
Kayunga Semaka Association	1,540,000	6,000,000
Prepayments	61,914,966	21,449,820
	<b>70,595,966</b>	<b>43,716,820</b>
<b>6 Cash Balances</b>		
Cash in Hand	7,668,000	6,488,000
Cash at Bank -UGX	36,975	36,903,953
Cash at Bank -USD	6,939,472	21,883,006
	<b>14,644,447</b>	<b>65,274,959</b>
<b>7 Payables</b>		
Stationery	745,000	425,000
Electricity Bills	432,000	345,000
Audit fees	1,250,000	1,250,000
Sundry Creditors	1,441,800	1,204,800
	<b>3,868,800</b>	<b>3,224,800</b>