

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

Financial Statements and reports for the
year ended 31st December 2024

PREPARED BY:

KWIRI & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS
PLOT 16 GEORGE STREET
KAMPALA- UGANDA
TEL: 0414 250944

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)
FINANCIAL STATEMENTS AND REPORTS FOR THE
YEAR ENDED 31ST DECEMBER 2024

CONTENTS	PAGE
Corporate information	1
Directors' Report	2
Statement of the Directors' responsibilities	3
Report of the independent Auditors	4
Comprehensive income statement	5
Principal accounting policies notes	7

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)
FINANCIAL STATEMENTS AND REPORTS FOR
THE YEAR ENDED 31ST DECEMBER 2024

CORPORATE INFORMATION

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 110398

KAMPALA

Website: www.cparo.org

E-Mail: info@cparo.org/ 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 31ST DECEMBER 2024

DIRECTORS' REPORT TO THE MEMBERS OF THE ORGANISATION FOR THE
YEAR ENDED 31ST DECEMBER 2024

The Directors have pleasure in presenting their report together with audited financial statements for the year ended 31st December 2024.

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: 14-05-2025



CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)
FINANCIAL STATEMENTS AND REPORTS FOR
THE YEAR ENDED 31ST DECEMBER 2024

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.

Serikandwa Director Date *4th/05/2025*
J.A. Secretary Date *14-05-2025*



**INDEPENDENT AUDITORS'S REPORT TO THE DIRECTORS OF CEREBRAL PALSY
AND AUTISM ORGANISATION (CPARO) FOR THE YEAR ENDED 31ST DECEMBER 2024**

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 31st December 2024 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 2024

	Notes	2024 Shs.	2023 Shs.
FIXED ASSETS			
As per schedule (page 9)	2	<u>29,129,239</u>	<u>12,521,923</u>
CURRENT ASSETS			
Accounts receivable	5	43,716,820	49,794,820
Inventory		12,547,800	4,348,900
Cash and Bank Balances	6	<u>65,274,959</u>	<u>80,643,040</u>
TOTAL ASSETS		121,539,579	134,786,760
Less: CURRENT LIABILITIES			
Creditors and accrued charges	7	3,224,800	2,517,500
Net Current Assets		<u>118,314,779</u>	<u>132,269,260</u>
Total Net Assets		<u>147,444,018</u>	<u>144,791,183</u>
Financed by:			
FUNDS AND LIABILITIES			
Accumulated Fund	8	<u>147,444,018</u>	<u>144,791,183</u>

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

14/05/2025

Sevanda

Director



[Signature]
Secretary/Finance Director

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARI)
P.O.BOX 110398 KAMPALA
Income Statement for the year ended 31st December 2024

	Notes	2024 Shs.	2023 Shs.
Inflow			
DONATIONS			
International Donors- BFSS	3	43,710,638	74,644,441
Local Donors	4	82,450,000	54,891,000
Members' Contributions		34,348,000	11,850,000
		160,508,638	141,385,441
Other Income		17,090,000	-
Total Income		177,598,638	141,385,441
Less: EXPENDITURE			
Administrative Costs			
Staff Salaries		43,263,600	43,263,600
Staff Allowances		7,450,000	-
Professional fees		1,480,000	-
Monitoring & Evaluation		4,235,000	-
MV Fuel		745,000	570,000
Bank Charges		1,435,220	1,929,117
Telephone & Postage		485,000	-
Maintainance & Repair		1,445,500	-
Transport Expenses		484,000	-
Medical Support Services		2,485,000	-
Rent		8,400,000	8,400,000
Audit Expenses		1,250,000	1,250,000
Depreciation		5,892,684	2,142,690
Total Expenditure		79,051,004	57,555,407
SENSITIZATION PROGRAM			
Mobilization & Awareness- Activist meetings		3,600,000	1,600,000
Manpower Development Workshops		1,537,000	1,537,000
Parents' Meetings		3,440,000	6,840,000
Community/Political Leaders' Workshops		1,250,000	-
School Teachers' Training		4,233,000	6,754,300
Accomodation		2,480,000	2,465,000
Hall Hire		2,250,000	-
Lunch		3,245,000	-
		22,035,000	19,196,300
EDUCATION SUPPORT			
Uniforms		3,280,000	-
Toilet Papers		740,000	-
Sanitary Pads		1,485,000	-
Exercise Books		1,450,000	1,234,000
SNE Materials		4,915,300	4,915,300
Assistive Devices		11,301,600	11,301,600
		23,171,900	17,450,900

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2024

	2024	2023
	Shs.	Shs.
ADVOCACY		
Activist Groups Meetings	745,000	1,600,000
Gender Development Seminars	3,452,500	-
Parents' Focus Groups meetings	4,875,400	5,139,000
Caretakers & Service Providers Meetings	3,856,000	5,290,740
Awareness Materials	6,485,000	-
Assessment & Identification Program	2,244,700	2,244,700
	21,658,600	14,274,440
CLIMATE PROTECTION		
Tree Planting Campaign	8,954,000	-
Wetland Protection	4,822,400	-
Resource Mobilisation	5,425,000	-
Awareness & Sensitisation	7,452,000	-
	26,653,400	-
GENERAL EXPENSES		
Office Expenses- MV Repairs	1,324,000	570,000
Stationery & Printing	898,000	554,300
Lunch	1,240,000	-
	3,462,000	1,124,300
TOTAL EXPENDITURE	176,031,904	109,601,347
Surplus(Deficit) for the year	1,566,734	31,784,094

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)
FINANCIAL STATEMENTS AND REPORTS FOR
THE YEAR ENDED 31ST DECEMBER 2024

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.3,620 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 2024

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 1/01/2024	-	184,481	2,947,656	4,823,438	530,200	364,049	3,672,099	12,521,923
Additions	-	-	12,000,000	4,000,000	3,500,000	3,000,000	-	22,500,000
Balance 31/12/2024	-	184,481	14,947,656	8,823,438	4,030,200	3,364,049	3,672,099	35,021,923
Depreciation								
Balance 1/01/2024	-	272,668	902,344	1,476,563	5,330,112	2,917,418	2,069,214	12,968,319
Charge for the year	-	-	1,868,457	1,102,930	1,342,057	1,120,228	459,012	5,892,684
Cummulative Depreciation	-	272,668	2,770,801	2,579,493	6,672,169	4,037,646	2,528,226	18,861,003
Net Book Value								
Balance 31/12/2024	-	184,481	13,079,199	7,720,508	2,688,143	2,243,821	3,213,087	29,129,239
Balance 31/12/2023	-	184,481	2,947,656	4,823,438	530,200	364,049	3,672,099	12,521,923

8. Accumulated fund

Balance 1/01/2024	Shs.	145,877,284
Surplus/(Deficit) for the year		1,566,734
Balance 31/12/2024		<u>147,444,018</u>

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Income Statement for the year ended 31st December 2024

	2024 Shs	2023 Shs
3 International Donors		
BFSS/SSAP	43,710,638	74,644,441
	43,710,638	74,644,441
4 Local Donors		
House of Zakat & Waqf	21,000,000	32,511,000
Kayunga Semaka Association	18,000,000	22,380,000
Friends of Rev.Fr. Dr. Wamala	19,000,000	-
Other Donors	24,450,000	-
	82,450,000	54,891,000
Other Income		
CPARO Medical Centre	17,090,000	-
5 Receivables		
Member Subscriptions	9,867,000	7,835,000
House of Zakat & Waqf	6,400,000	4,850,000
Kayunga Semaka Association	6,000,000	7,460,000
Prepayments	21,449,820	29,649,820
	43,716,820	49,794,820
6 Cash Balances		
Cash in Hand	6,488,000	4,313,700
Cash at Bank -UGX	36,903,953	29,836,800
Cash at Bank -USD	21,883,006	46,492,540
	65,274,959	80,643,040
7 Payables		
Stationery	425,000	542,000
Electricity Bills	345,000	243,500
Audit fees	1,250,000	1,250,000
Sundry Creditors	1,204,800	482,000
	3,224,800	2,517,500