

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

Financial Statements and reports for the
year ended 31st December 2025

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 2025

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

CORPORATE INFORMATION

BOARD OF DIRECTORS

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

REGISTERED OFFICE:

HEAD OFFICE

Nsangi (Along Nsangi – Buwaali
Road)

Kyengera 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

E-Mail: info@cparo.org/ 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 31ST DECEMBER 2025**

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

The Directors have pleasure in presenting their report together with audited financial statements for the year ended 31st 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 Jackline	-	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. 103,730,850=

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 31ST 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.





Director

Date





Secretary

Date





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
ANDAUTISM ORGANISATION (CPARO) FOR THE YEAR ENDED 31ST 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 31st 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

		2025	2024
	Notes	Shs.	Shs.
FIXED ASSETS			
As per schedule (page 9)	2	<u>45,794,711</u>	<u>29,129,239</u>
CURRENT ASSETS			
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>
TOTAL ASSETS		102,718,613	121,539,579
Less: CURRENT LIABILITIES			
Creditors and accrued charges	7	3,868,800	3,224,800
Net Current Assets		<u>98,849,813</u>	<u>118,314,779</u>
Total Net Assets		<u>144,644,524</u>	<u>147,444,018</u>
Financed by:			
FUNDS AND LIABILITIES			
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

20th 2026



Director





Secretary/Finance Director

EREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPAR)
P.O.BOX 110398 KAMPALA
Income Statement for the year ended 31st December 2025

	Notes	2025 Shs.	2024 Shs.
<u>Inflow</u>			
DONATIONS			
International Donors- BFSS	3	-	43,710,638
Local Donors	4	67,525,400	82,450,000
Members' Contributions		19,880,000	34,348,000
		87,405,400	160,508,638
Other Income		16,325,450	17,090,000
Total Income		103,730,850	177,598,638
Less: EXPENDITURE			
Administrative Costs			
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
Total Expenditure		50,071,144	79,051,004
SENSITIZATION PROGRAM			
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
Accommodation		3,220,000	2,480,000
Hall Hire		1,480,000	2,250,000
Lunch		2,945,000	3,245,000
		13,878,700	22,035,000
EDUCATION SUPPORT			
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
		16,368,300	23,171,900

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)

P.O.BOX 110398 KAMPALA

Statement of Financial Position - 31st December 2025

	2025	2024
	Shs.	Shs.
ADVOCACY		
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
	15,503,900	21,658,600
CLIMATE PROTECTION		
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
	19,654,000	26,653,400
GENERAL EXPENSES		
Office Expenses- MV Repairs	2,182,500	1,324,000
Stationery & Printing	1,348,500	898,000
Lunch	1,402,000	1,240,000
	4,933,000	3,462,000
TOTAL EXPENDITURE	106,530,344	176,031,904
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 31ST 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 Shs.	Bi-Cycles Shs.	Equipments (Medical) Shs.	Beds (Medical) Shs.	Computers & Accessories Shs.	Photocopier Shs.	Furniture & Fittings Shs.	Totals 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
Balance 31/12/2025	-	184,481	29,559,199	13,120,508	5,933,143	2,243,821	3,213,087	54,254,239
Depreciation								
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
Cummulative Depreciation	-	272,668	6,465,701	4,219,557	8,647,906	4,784,838	2,929,862	29,900,024
Net Book Value								
Balance 31/12/2025	-	184,481	25,864,299	11,480,445	3,957,406	1,496,629	2,811,451	45,794,711
Balance 31/12/2024	-	184,481	13,079,199	7,720,508	2,688,143	2,243,821	3,213,087	29,129,239

8. Accumulated fund

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

CEREBRAL PALSY AND AUTISM RENAISSANCE ORGANISATION- (CPARO)**P.O.BOX 110398 KAMPALA****Income Statement for the year ended 31st December 2025**

	2025	2024
	Shs	Shs
3 International Donors		
BFSS/SSAP	-	43,710,638
	-	43,710,638
4 Local Donors		
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
	67,525,400	82,450,000
Other Income		
CPARO Medical Centre	16,325,450	17,090,000
Crafts	4,822,000	-
	21,147,450	17,090,000
5 Receivables		
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
	70,595,966	43,716,820
6 Cash Balances		
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
	14,644,447	65,274,959
7 Payables		
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
	3,868,800	3,224,800