

ANOTHER HOPE CHILDREN'S MINISTRIES

Audited Financial Statements For the Year ended 31 December 2020



**MEK & ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS**

Audited by:

MEK & Associates
Certified Public Accountants
Plot 934, Floor 1, Room 101, Bombo Road
P.O. Box 11237, Kampala, Uganda

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LIST OF ACRONYMS

AGM	Annual General meeting
AHCM	Another Hope Children's Ministries
NSSF	National Social Security Fund
PAYE	Pay As You Earn
URA	Uganda Revenue Authority
IFRS	International Financial Reporting Standards
IASS	International accounting standards
ISAS	International Standards on Auditing
GAAPS	Generally Accepted Accounting Principles

1.0 CORPORATE INFORMATION

1.1 Registered Office and Address

Another Hope Children's Ministries
P.O Box 28407 Kampala, Uganda
Konna West, Lukwago Parish, Wakiso Subcounty,
Wakiso District off Hoima Road.

1.2 Executive Director

Miss. Nambwowa Ruth Bulyaba

1.3 Bankers

DFCU Bank Uganda Limited
Impala Branch
Plot 26 Kyadondo Rd, Kampala,

Housing Finance Bank Limited
Ndeeba Branch
P.O Box 1539, Kampala

Centenary Rural Development Bank
Wakiso Branch

1.4 Auditors

MEK & Associates
Certified Public Accountants
Plot 934, Floor 1, Room 101, Bombo Road
P. O. Box 11237, Kampala, Uganda.

2.0 THE MANAGEMENT REPORT

2.1 Back ground and principal activities.

Another Hope Children's Ministries (AHCM) is a team of dedicated Ugandans with a commitment to give hope to orphans, street children and children from impoverished families.

It is a Christian non-profit organization registered by the Ugandan Government (S.5914/8153). We are located in Kkona West Zone, Wakiso Sub-County, Wakiso District off Hoima Road.

2.2 Vision

To improve the quality of life for vulnerable children in Uganda by providing quality education, proper accommodation, health care, and spiritual guidance.

2.3 Mission

Bringing hope to orphaned and abused children in the districts of Central Uganda, by providing love and care in a Christian environment.

2.4 Board of Directors and Management Team

The following served as members of the Board of Directors during the year and up to date of this report were:-

2.4.1 Board of Directors

	Name	Description
1.	Miss. Nakanjako Aida	Chairperson
2.	Miss. Nambowa Ruth	Secretary
3.	Mr. Sebuliba Issac	Treasurer
4.	Mr. Lindo Denis	Member
5.	Mr. Mukiibi Edward	Member
6.	Mr. Mukwaya Christopher	Member
7.	Mr. Kasozi Daniel	Member
8.	Miss Mirembe Florence	Member


2.4.2 Management Team


	Name	Description
1.	Miss. Nambowa Ruth Bulyaba	Executive Director
2.	Mr. Kasozi Daniel	Director Programs
3.	Ms. Nahabwe Brenda	Accountant
4.	Ms. Nakazibwe Mary	Probation and Social Welfare Officer, Wakiso District
5.	Mr. Kagwire Robert	Assistant District Health Officer, Wakiso District
6.	Mr. Semuju Felix	Local Council III Chairman, Wakiso Sub-County
7.	Ms. Nalukenge Rose	Senior Caretaker
8.	Mr. Muwanguzi Jonathan	Assistant Project Coordinator
9.	Mr. Kiyemba Nathan	Social Worker
10.	Ms. Adoki Esther	Administrator


2.5 Auditors

MEK & Associates CPA, the organisation's auditors, have indicated their willingness to continue in office in accordance with section 159(2) of the companies Act (Cap.110).

BY THE ORDER OF THE BOARD OF


.....
Miss. Nakanjako Aida.
Chairperson
Date.....


.....
Miss. Nambowa Ruth Bulyaba
Executive Director
Date.....


.....
Mr. Sebuliba Isaac
Treasurer
Date: 01/04/2022


3.0 STATEMENT OF THE MANAGEMENT RESPONSIBILITIES

The Board of Directors is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Another Hope Children's Ministries (AHCM) as at the end of the financial year and its operating results. In preparing those financial statements, the Board is 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 have been followed;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that AHCM will continue in operation.

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


The Board accepted responsibility for the annual financial statements set out on pages 8 to 24 which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments, and estimates in conformity with International Financial Reporting standards and the companies Act. Nothing has come to the attention of the Board of Directors to indicate that the ACHM will not remain a going concern for at least the next twelve months from the date of this statement.


.....
Miss. Nakanjako Aida.
Chairperson

Date.....


.....
Miss. Nambowa Ruth Bulyaba
Executive Director

Date.....


.....
Mr. Sebuliba Isaac
Treasurer

Date 01/04/2022



MEK & ASSOCIATES
Certified Public Accountants
Plot 934, Floor 1, Room 101, Bombo Road
Opposite Kolping Hotel, Makerere - Kavule
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Firm No. AF0332

INDEPENDENT AUDITOR'S REPORT

TO THE DIRECTORS OF ANOTHER HOPE CHILDREN'S MINISTRIES

Opinion

We have audited the financial statements of Another Hope Children's Ministries, which comprise of the statement of financial position as at 31st December 2020, the statement of financial performance, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Another Hope Children's Ministries as at 31st December 2020, and its financial performance and cash flows for the period then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing and guidelines issued by the Institute of Certified Public Accountants of Uganda. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organization in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

Management is responsible for the other information. The other information comprises the information included in the directors' report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Another Hope Children's Ministries' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that the material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

As required by the Non-Governmental Organizations Act, 2016, we report to you based on our audit that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion proper books of account have been kept by the organization so far as appears from our examination of those books; and
- (iii) The organization's statement of financial position and statement of income and expenditure are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditor's report is **CPA Edward Kizza Mutebi - P0282**.


.....
CPA Edward Kizza Mutebi
Managing Partner,

MEK & Associates, Certified Public Accountants
P.O BOX 11237, Kampala, Uganda.

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...../...../ **2022**



STATEMENT OF FINANCIAL POSITION

	Notes	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
ASSETS			
Non-current assets			
Property plant and equipment	10.1	756,770,986	834,944,989
Biological Assets	10.1	1,900,000	1,900,000
Total non-current assets		758,670,986	836,844,989
Current assets			
Cash and cash equivalents	10.2	7,058,247	8,323,320
Cash at Hand	10.2	4,716,095	6,479,482
Total current assets		11,774,342	14,802,802
Total Assets		770,445,328	851,647,791
ACCUMULATED FUND AND LIABILITIES			
Accumulated Funds and Reserves			
Capital Fund	10.3	758,670,987	836,844,989
General Fund	10.4	(22,132,207)	(25,301,955)
Total equity		736,538,780	811,543,034
Current Liabilities			
Accounts payable and Accruals	10.5	33,906,548	40,104,757
Total current liabilities		33,906,548	40,104,757
Total equity and liabilities		770,445,328	851,647,791

The notes on pages 15 to 25 form an integral part of this financial statement
 Report of the independent auditor is on pages 8 to 10

The financial statements were approved by the Board on2022 and signed on its behalf by:

Nakanjako Aidah 	Board Chairperson
Mr. .Sebuliba Isaac 	Treasurer
Miss. Nambowa Ruth Bulyaba 	Executive Director

STATEMENT OF FINANCIAL PERFORMANCE

	Note	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
Income			
Donations/Grant income	10.6	625,506,803	635,412,183
Other income	10.7	9,159,900	3,069,800
Total income		634,666,703	638,481,983
Expenditure			
Child Expenses	10.8	155,082,601	211,300,650
Project Expenses	10.9	117,832,436	16,900,400
Community Support and Development	10.10	128,852,600	103,188,200
Personnel Costs	10.11	84,747,672	84,161,611
Administration Expense	10.12	90,992,966	181,957,931
Finance Costs	10.13	5,741,168	6,517,815
Legal Fees	10.14	1,000,000	-
Utilities	10.15	7,835,500	2,169,500
Advocacy	10.16	23,976,136	-
Volunteer Expenses	10.17	534,900	-
Capacity Building	10.18	3,198,000	-
Other Expenses	10.19	131,600	-
Capital Expenditure	10.1	12,177,000	71,554,300
Total expenditure		632,102,579	677,750,407
Surplus of income over expenditure		2,564,124	(39,268,424)

*The notes on pages 15 to 25 form an integral part of this financial statement
 Report of the independent auditor is on pages 8 to 10*

STATEMENT OF CHANGES IN EQUITY

Particulars	Capital Fund Shs	Retained Surplus	Total Shs
As at 1 January 2020	836,844,97889	(25,301,955)	811,543,034
Changes during the year	(77,568,378)	2,564,124	(75,004,254)
Assets disposal adjustment	(605,624)	605,624	-
As at 31 December 2020	758,670,987	(22,132,207)	736,538,780

*The notes on pages 15 to 25 form an integral part of this financial statement
Report of the independent auditor is on pages 8 to 10*

STATEMENT OF CASHFLOWS

	Notes	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
Operating Activities			
Surplus/(Deficit)		2,564,124	(39,268,424)
Adjustment for			
Depreciation	10.1	89,745,378	91,398,240
Adjustment for disposal		(201,876)	-
		92,107,626	52,129,816
Changes in working capital items			
Increase/(Decrease) in creditors and accruals	10.5	(6,198,209)	33,790,590
Adjustment for disposal		605,624	
Cash flow from operating activities		86,515,041	85,920,406
Investing Activities			
Purchase of property, plant and equipment	10.1	(12,177,000)	(71,554,300)
Adjustment for disposal		807,500	
Net cash flow from investing activities		(11,369,500)	(71,554,300)
Financing Activities			
Net growth/decline in capital funds	10.3	(78,174,002)	(19,843,940)
Net cash flow from investing activities		(78,174,002)	(19,843,940)
Net increase in cash and cash equivalents	10.2	(3,028,461)	(5,477,834)
Cash and cash equivalents at beginning of year	10.2	14,802,802	20,280,636
Cash and cash equivalents at end of year		11,774,342	14,802,802

*The notes on pages 15 to 25 form an integral part of this financial statement
 Report of the independent auditor is on pages 8 to 10*

9.0 NOTES TO FINANCIAL STATEMENTS

9.1 Accounting policies

a) Basis of accounting

The accounts are prepared in accordance with the historical cost convention in accordance with IASs.

b) Income and expenditure

Income and expenditure incurred by AHCM are recognized on accrual basis, income is earned from grants, donations and projects managed by the AHCM.

c) Currency of presenting the accounts

The accounts are presented in Uganda shillings (USHS) which is also the functional Currency

d) Donations and Grants

Donations/grants are recognized in financial statements when received, grants received are recognized systematically as income over the period necessary to match them with the related costs, which they are intended to compensate. Grants are accounted for using the income approach in which income and their matching costs are disclosed in their entirety.

e) Bad and doubtful debts

Specific provisions are made against accounts receivable when, in the opinion of management, recovery is considered doubtful. These are dealt with in the statement of comprehensive income.

f) Taxation

The Another Hope Children's Ministries is an exempt organization under the provisions of section 2 (bb) [C] of the Income Tax Act, Cap 340, 1997 (as amended)

g) Non -Current assets and depreciation

Non -current assets are stated at cost, less accumulated depreciation. The cost of property plant and equipment is the value of consideration given to acquire the assets and the value of other directly attributed costs incurred in bringing the assets to their current location and condition for their intended use. Depreciation is calculated on the straight-line method at annual rates, which are estimated to write off the cost over their expected useful lives.

The annual rates applied are:

Item	Rate
Land	Nil
Buildings	5%
Furniture, and equipment	12.5%
Computers	20%
Motor vehicles	20%
Biological assets	Nil

h) Retirement Benefits

AHCM contributes to NSSF which is a statutory benefit scheme established under, NSSF act. This is a defined contribution Scheme to which AHCM contributes 10% of the employees' gross salaries. AHCM'S contribution to the scheme during the year is charged to the statement of comprehensive income.

i) Foreign currency Transactions

Foreign currency Transactions during the year are converted into the Uganda shillings at the rate ruling at the transaction date. Assets and liabilities which are expressed in foreign currencies at the Accumulated fund date are translated in Uganda shillings at the rate ruling at the accumulated fund date. The resulting differences from conversions are dealt with in the income and expenditure statement.

j) Accumulated Fund

These funds represent revenue reserves. The amounts are used at the discretion of management of AHCM. The fund comprises the capital fund, general fund and restricted fund.

- **Capital fund** is initially maintained equal to the written down value of fixed assets.
- **General fund** management sets aside funds for general use at the discretion of management.
- **Restricted funds.** Reserve accounts for funds for specific purposes as per donor restrictions.

k) Long term investments

Long term investments are valued at cost. Any gains or losses on such investments are recognized in the income statement for the year such gains or losses occurred.

l) Inventories

Inventories are valued at the lower of cost and net realizable value

m) Biological Assets (IAS 41)

Biological Assets comprise mainly animals and commercially oriented forest trees. Biological assets are measured at cost on initial recognition and at a fair value less costs to sell at subsequent reporting dates. Change in fair value is adjusted against the general fund.

n) Accounts Receivable, prepayments and advances.

Income or payments accruing to the organization not yet realized as cash and realistically measurable to be recovered is recognized in the books as debtors, and is shown in the accounts net of bad debts.

o) Accounts Payable and accruals

All expenses must be matched in the same accounting period as the revenues they helped to earn. Consequent bills are recognized as creditors in the accounts.

p) Cash and cash Equivalents

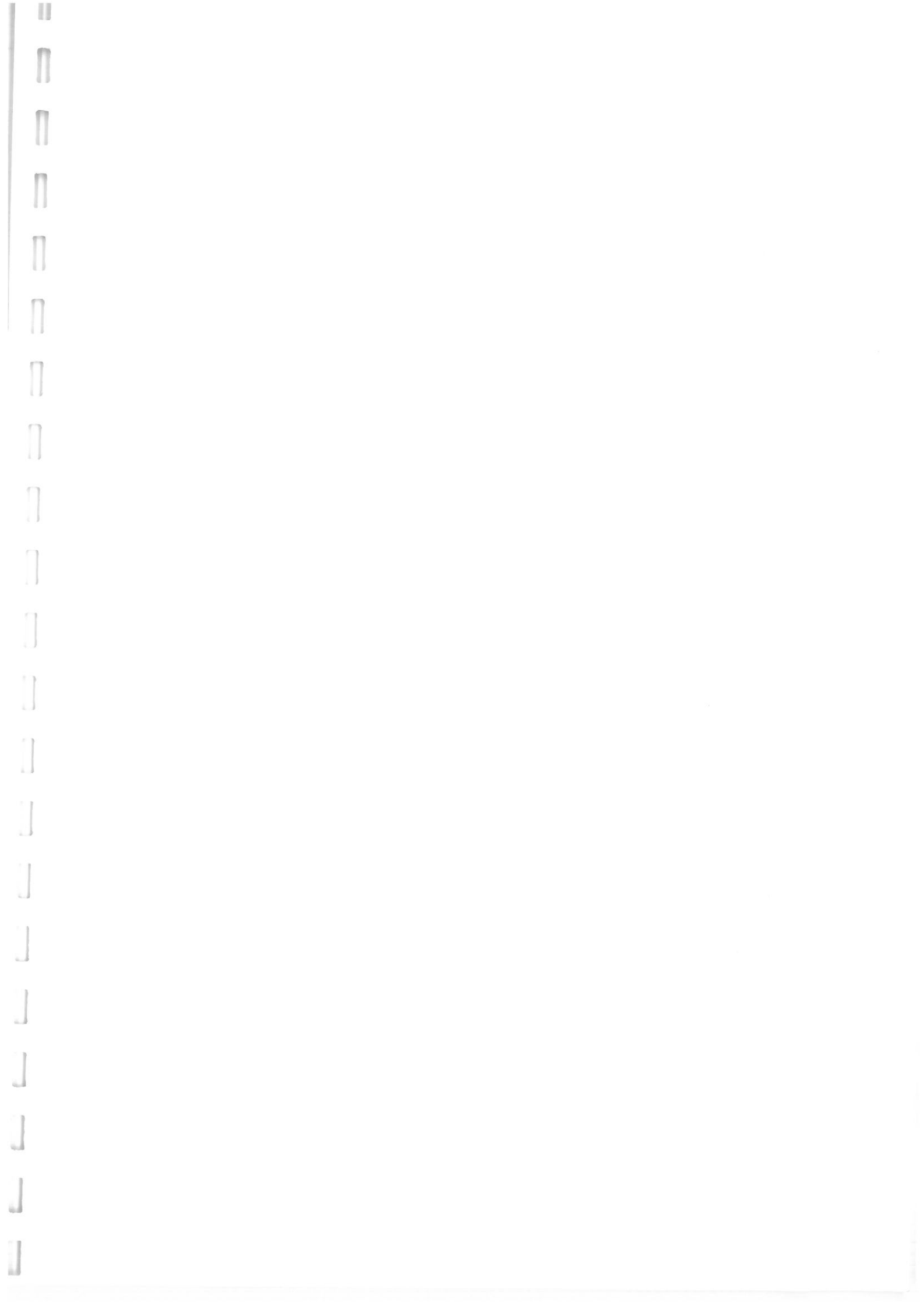
For the purposes of the cash flow statement, the year-end cash equivalents comprise cash in hand and at bank, net of outstanding bank overdrafts.

10.1 Non-Current Assets

Year Ended 2020									
Particulars	Land	Buildings	Motor Vehicles	Equipment	Loose Tools	Computer & Accessories	Furniture & Fittings	Biological Assets	Total
	UShs	UShs	UShs	UShs	UShs	UShs	UShs	UShs	UShs
Cost/Valuation									
As at Jan 2020	41,200,000	847,608,111	152,780,000	86,654,979	3,408,000	20,904,500	41,752,500	1,900,000	1,196,208,090
Additions	-	8,842,000	-	3,335,000	-	-	-	-	12,177,000
Disposals	-	-	-	807,500	-	-	-	-	807,500
As at 31st Dec2020	41,200,000	856,450,111	152,780,000	89,182,479	3,408,000	20,904,500	41,752,500	1,900,000	1,207,577,590
Accum. Depreciation									
As at 1st Jan 2020	-	160,980,914	101,088,000	48,236,578	3,408,000	20,904,500	24,745,110	-	359,363,102
Charge for the year	-	42,822,506	30,556,000	11,147,810	-	-	5,219,063	-	89,745,378
Acc. Dep on Disposal	-	-	-	201,876	-	-	-	-	201,876
As at 31 Dec. 2020	-	203,803,420	131,644,000	59,182,512	3,408,000	20,904,500	29,964,173	-	448,906,604
Net Book Value									
At 31Dec. 2020	41,200,000	652,646,691	21,136,000	29,999,967	-	-	11,788,328	1,900,000	758,670,986

Year Ended 2019

Particulars	Land	Buildings	Motor Vehicles	Equipment	Loose Tools	Computer and Accessories	Furniture and Fittings	Biological Assets	Total
	UShs	UShs	UShs	UShs	UShs	UShs	UShs	UShs	UShs
Cost/Valuation									
As at Jan 2019	41,200,000	842,826,311	93,780,000	82,494,979	3,408,000	19,976,000	39,068,500	1,900,000	1,124,653,790
Additions	-	4,781,800	59,000,000	4,160,000	-	928,500	2,684,000	-	71,554,300
As at 31st Dec. 2019	41,200,000	847,608,111	152,780,000	86,654,979	3,408,000	20,904,500	41,752,500	1,900,000	1,196,208,090
Depreciation									
As at 1st Jan 2018	-	118,600,508	70,532,000	37,404,706	3,408,000	18,493,600	19,526,047	-	267,964,861
Charge for the year	-	42,380,406	30,556,000	10,831,872	-	2,410,900	5,219,063	-	91,398,240
As at 31 Dec. 2019	-	160,980,914	101,088,000	48,236,578	3,408,000	20,904,500	24,745,110	-	359,363,101
Net Book Value									
At 31 Dec. 2019	41,200,000	686,627,197	51,692,000	38,418,401	-	-	17,007,391	1,900,000	836,844,989



Notes to the financial statements (continued)

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
10.2. Cash and cash equivalents		
Cash at Bank		
DFCU Bank	1,581,758	2,494,140
Housing Finance Bank	2,586,437	3,282,268
Centenary Bank	2,890,052	2,546,912
Total cash at Bank	7,058,247	8,323,320
Cash at Hand		
Cash	4,716,095	6,479,482
Total cash at Hand	4,716,095	6,479,482
Total cash at Hand and Bank	11,774,342	14,802,802
10.3. Capital Fund		
As at Jan 2020	836,844,989	856,688,929
Capital expenditure	12,177,000	71,554,300
Depreciation charge for the year	(89,745,378)	(91,398,240)
Assets disposal – Lost equipment	(605,624)	-
As at December 2020	758,670,987	836,844,989
10.4. General fund		
As at Jan 2020	(25,301,955)	13,966,469
Surplus/deficit for the year	2,564,124	(39,268,424)
Assets disposal	605,624	-
	(22,132,207)	(25,301,955)
10.5. Accounts payable and Accruals		
Nambawa Ruth	21,832,150	22,332,150
Muhumuza Jackson	(364,966)	(364,966)
Kasozi Daniel	7,149,389	4,199,389

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
Muwanguzi Jonathan	(185,084)	(29,400)
Kityo Joshua Sentongo	30,000	-
Ssebalamu David	(140,000)	(140,000)
Naigana Ruth	-	(10,000)
Adokey Esther	(1,089,500)	(89,500)
Adupu Daniel Mark	-	20,186
Matovu Umar	187,499	137,499
Kayondo Elvis	-	5
Umemezi Kabanda	(270,392)	297,134
Nahabwe Brenda	(2,000,000)	-
NSSF payable	2,571,608	525,815
PAYE payable	1,685,844	684,894
Salaries payable	-	5,795,131
Audit fees payable	2,500,000	2,950,000
Accountancy fees payable	2,000,000	1,650,000
Security fees payable	-	2,146,420
	34,906,548	40,104,757

10.6. Donations/Grant income

Another Hope Children's Ministries	13,805,540	32,260,746
Aid that Helps	26,800,900	24,310,215
Good Measure International	78,579,904	546,188,490
Eltham men's shade	-	343,470
Diaconie Protestant	2,774,783	3,597,524
Global Giving	503,545,676	28,711,738
	625,506,803	635,412,183

10.7. Other income

Farm income	4,734,000	2,257,000
Art and craft income	-	812,800
Poultry income	4,275,900	-
Livestock income	150,000	-
	9,159,900	3,069,800

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
10.8. Child Expense		
Bedding, Clothing, Toiletries and Scholastic materials	3,858,300	2,226,800
Feeding	26,171,600	19,002,500
Spiritual	850,000	170,000
Other children welfare expenses	-	620,600
Transport and home visits	323,700	-
Special Events (Xmas, Easter, Birthdays, Graduations)	23,730,700	6,508,500
School fees	70,845,500	180,078,050
Other School Expenses	6,086,901	-
Medical and Counseling Expenses	2,926,400	1,970,200
Children entertainment expenses	435,000	724,000
Parents Meetings and Trainings	1,136,500	-
Interim Training	18,489,000	-
Other Children Welfare Expenses	229,000	-
	155,082,601	211,300,650
10.9. Project Expenses		
Art & craft	405,000	2,317,500
Farm expenses	4,931,900	7,301,500
Livestock expenses	2,222,400	1,808,100
Poultry expenses	9,386,000	5,473,300
Helping Directors Serve Better	100,887,136	-
	117,832,436	16,900,400

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
10.10. Community Support and Development Expenses		
Women projects	13,100,100	22,688,700
Community support	76,761,300	76,284,700
Parents sensitization expenses	-	929,300
Sustainable skills development	23,644,700	3,285,500
Other Community Project	15,346,500	-
	128,852,600	103,188,200
10.11. Personnel Expenses		
Salaries, Wages and Allowances	70,067,423	59,148,840
P.A.Y. E	8,196,442	7,490,211
NSSF	6,434,807	6,102,060
Staff welfare	49,000	6,392,500
Staff training and development	-	503,400
Volunteer expenses	-	4,524,600
	84,747,672	84,161,611
10.12. Finance costs		
Bank charges	5,741,168	6,517,815
	5,741,168	6,517,815
10.13. Administrative and management costs		
Transport Expenses	1,484,000	3,357,800
Professional and consultancy /Audit fees	2,500,000	2,950,000
Professional and consultancy /Accountancy fees	2,000,000	2,000,000
Professional and consultancy	1,502,300	-
Security service	25,757,040	25,757,096

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
Machine Repair and Maintenance	1,640,500	928,000
General Repair and Maintenance	1,645,000	5,998,100
Vehicle fuel	27,643,426	19,902,200
Vehicle Maintenance	20,600,500	21,912,200
Motor vehicle insurance	195,000	85,000
Telephone and internet	-	6,883,000
Postage expenses	-	4,690,200
Meeting	1,460,900	879,300
Fine & penalties	-	400,000
Directors foreign travel	-	72,371,439
Office expenses	4,544,300	3,981,800
Advocacy and Public relations	-	8,745,796
Motorcycle expenses	20,000	-
Utensils expenses	-	1,116,000
	90,992,966	181,957,931

10.14. Legal Fees

Lawyer's Fees	1,000,000	-
	1,000,000	-

10.15. Utilities

Internet	3,283,500	-
Power and Lighting	1,049,000	2,169,500
Hygiene expenses	1,073,000	-
Telephone expenses	2,430,000	-
	7,835,500	2,169,500

	Year ended 31.12.2020 Shs	Year ended 31.12.2019 Shs
10.16. Advocacy		
Fundraising	4,864,047	-
Trips	10,937,679	-
Online Fundraising	5,008,510	-
Postage Expense	2,965,900	-
Network Subscription Fee and Contributions	200,000	-
	23,976,136	-
10.17. Volunteer Expenses		
Transport	120,000	-
Food	414,900	-
	534,900	-
10.18. Capacity Building		
Staff Training	3,198,000	-
	3,198,000	-
10.19. Other Expenses		
Fines and Penalties	131,600	-
	131,600	-

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