

**ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM)  
A COMPANY LIMITED BY GUARANTEE  
AND WITHOUT SHARE CAPITAL**

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> DECEMBER 2022**

**AUDITORS: DUHEN ASSOCIATES**

Certified Public Accountants, Kampala

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## **LIST OF ACRONYMES**

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  
IAS International Accounting Standards  
ISAS International Standards On Auditing  
GAAP Generally Accepted Accounting Principles

## **GENERAL INFORMATION**

### **A. ORGANIZATIONAL INFORMATION**

Another Hope Children's Ministries is registered under the Companies Act as a company limited by guarantee and not having share capital. It was registered as a non-Governmental Organization under the Non – Governmental Organizations Registration Act. CAP 113.

### **B. MEMBERSHIP OF THE BOARD OF DIRECTORS:**

<b>FULL NAMES</b>	<b>POSITION HELD</b>
1. Miss.Nakanjako Aida	Board Chairperson
2. Mr.Ssebuliba Isaac	Board Treasurer
3. Miss.Nambowa Ruth	Board Secretary/Executive Director
4. Mr.Lindo Denis	Board Member
5. Mr.Mukwaya Christopher	Board Member
6. Mr.Kasozi Daniel	Board Member
7. Miss.Mirember Florence	Board Member

### **SECRETARIATE**

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

### **C. PRINCIPAL PLACE OF BUSINESS**

Konna West, Lukwanga Parish, Wakiso Sub county,  
Wakiso District  
P.O. Box 28407, Kampala – Uganda

**D. BANKERS**

- i. DFCU Bank Uganda Limited, Impala Branch Plot 26 Kyadondo Road, Kampala
- ii. Housing Finance Bank, Ndeeba Branch, P.O.Box 1539 Kampala
- iii. Centenary Rural Development Bank, Wakiso Branch

**E. AUDITORS**

Duhen Associates Certified Public Accountants, P.O. Box 16622 Wandegaya Kampala

**F. 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 by providing education, accommodation, health care and spiritual guidance.

It is a Christian non-profit organization registered by the Government of Uganda (S.5914/8153).

**G. Vision**

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

**H. Mission**

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

**I. RESULTS**

The results for the year are shown on the financial statements on pages 7 to 9 with accompanying notes that follow from page 10

The Auditor, Duhen Associates have expressed their willingness to continue in office.

**STATEMENT OF DIRECTORS AND MANAGEMENT'S RESPONSIBILITIES  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

The Directors and Managers at Another Hope Children's Ministries (AHCM) are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the organisation and to enable them, ensure that financial statements comply with the accounting policies and guidelines for AHCM; and for taking reasonable steps for prevention and detection of fraud and other irregularities. They are also responsible to:

- Select suitable accounting policies for AHCM and apply them consistently
- Make judgements and estimates for AHCM that are reasonable and prudent
- State whether applicable accounting standards have been followed by the organisation.
- Prepare AHCM's financial reports and statements in line with AHCM's policies and related funding or Grant agreements and requirements.

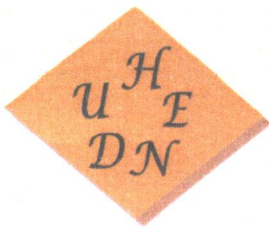
The Directors and Managers accept responsibility for the annual financial report and statements which have been prepared following appropriate accounting policies supported by reasonable, prudent judgements and estimates in conformity with Generally Accepted Accounting Standards and in the manner required for Another Hope Children's Ministries (AHCM). The Directors and Managers accept responsibility for maintenance of proper accounting records, and instituting adequate internal control.

The Managers and the members of the Board are of the view that AHCM will remain a going concern for the foreseeable future.

This statement is approved by the Directors and Managers on this.....day of the month of the month of .....in the year **2025** and signed on behalf the Board of Director and Management by:

Sign: \_\_\_\_\_  
24/01/2025 Secretary

Sign: \_\_\_\_\_  
Chairperson  
28/01/2025



# DUHEN ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P. O. Box 16622, Wandegaya - Kampala, Kasangati - Kazinga Zone

Along Kasangati - Kiira Road, Tel: +256 712-870243

Email: dukuhenry@gmail.com

**AF0145**

Your Ref:

Date: <sup>12</sup> 29<sup>th</sup> Jan 2025

Our Ref:

## REPORT OF THE INDEPENDENT AUDITORS

To the Members

Another Hope Children's Ministries (AHCM),

### Opinion

We have audited the financial statements of Another Hope Children's Ministries (AHCM); comprising of the Statement of Financial Position as at 31<sup>st</sup> December 2022, the Income Statement, and the Cash Flow Statement for the year ending on 31<sup>st</sup> December 2022; as well as notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial report and statements give a true and fair view of the financial position of Another Hope Children's Ministries (AHCM) as at 31<sup>st</sup> December 2022, and of the results of its operations including its cash flow statement for the year ended 31<sup>st</sup> December 2022. The financial statements were prepared in accordance with legal provisions and regulations in Uganda and are in line with International Financial Reporting Standards for Small and Medium sized Entities (SMEs); as well as Another Hope Children's Ministries (AHCM)'s policies and guidelines.

### Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) issued by International Federation of Accountants (IFAC) through the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described under the heading auditor's responsibilities.

We also confirm that we are independent of the audited organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Uganda and we have fulfilled our responsibilities in accordance with these requirements.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit as a whole, and in forming our opinion

*This firm is licensed and regulated by the Institute of Certified Public Accountants of Uganda*

**DUKU HENRY** (CPA, CIA, MSC.ACC. & FIN BBA, DIP. ACC)

**LULE FRANCIS SEMALULU** (CPA)

**KIIZA CHARLES** (CPA, FCCA, MSC.ACC. & FIN)

thereon. We have determined that there is no key audit matter to communicate separately in our report.

### **Board of Directors and management's Responsibility for Financial Statements.**

AHCM's Board and Management are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium sized Entities, Laws and Regulations in Uganda and AHCM's Partners' Funding agreement and guidelines. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the AHCM's financial reports and statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the project's circumstances.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our responsibilities and objectives are to obtain reasonable assurance about whether the financial report and statements are free from material misstatement, whether due to fraud, impropriety 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 (ISAs) will always detect a 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 (ISAs) 800, we exercise professional judgment and maintain professional skepticism throughout the audit exercise. 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.

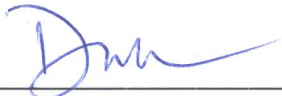
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's project implementation approach, based on the audit evidence obtained to evaluate significant uncertainty on the attainment of the project's objectives.
- 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 the audit.

### **Report on other Legal requirements**

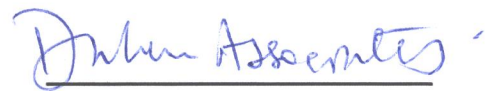
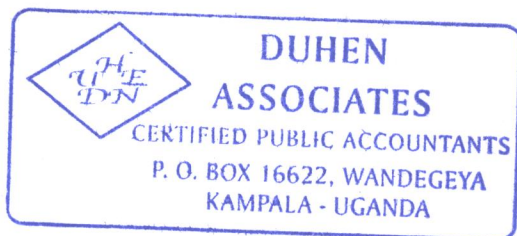
As required by the law we report to you, based on our audit, that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. In our opinion proper books of accounts have been kept by the organisation so far as appears from our examination of those books and
- iii. The organisation's annual financial report, 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.Duku Henry holding practice certificate No.P0194, whose signature and seal are hereby affixed.

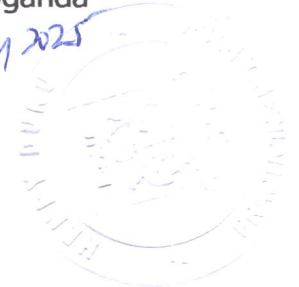


**Duku Henry**  
Engagement Partner



Certified Public Accountants  
Kampala, Uganda

29<sup>th</sup> January 2025



ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM)

STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE PERIOD ENDING 31<sup>st</sup> DECEMBER 2022

Particulars	Note	Restricted	Non Restricted	Capital Fund	2022	2021
		UGX	UGX	UGX	UGX	UGX
Grants Income	2	495,931,860	69,757,708	-	565,689,567	774,092,427
<b>TOTAL REVENUE</b>		<b>495,931,860</b>	<b>69,757,708</b>	-	<b>565,689,567</b>	<b>774,092,427</b>
Transfer to Capital Fund		(5,042,500)	-	5,042,500	-	-
<b>Available for Operations</b>		<b>490,889,360</b>	<b>69,757,708</b>	<b>5,042,500</b>	<b>565,689,567</b>	<b>774,092,427</b>
<b>EXPENSES</b>						
Programme Costs	3	357,648,455	41,850,210	-	399,498,665	448,932,711
Administration Costs	4	109,136,233	12,367,563	-	121,503,795	132,470,227
Employment Costs	5	77,944,861	5,529,674	-	83,474,535	91,393,932
Capital Investment		-	-	5,042,500	5,042,500	29,580,500
<b>TOTAL DISBURSEMENTS</b>		<b>544,729,549</b>	<b>59,747,447</b>	<b>5,042,500</b>	<b>609,519,495</b>	<b>702,377,370</b>
Less Capital Investment		-	-	(5,042,500)	(5,042,500)	(29,580,500)
Depreciation		-	-	60,715,190	60,715,190	84,289,653
<b>EXPENDITURE ON OPERATIONS</b>		<b>544,729,549</b>	<b>59,747,447</b>	<b>60,715,190</b>	<b>665,192,186</b>	<b>757,086,523</b>
<b>Deferred Income/(Loss)</b>		<b>(53,840,189)</b>	<b>10,010,261</b>	<b>(55,672,690)</b>	<b>(99,502,619)</b>	<b>17,005,904</b>
Interest earned		-	-	-	-	-
Foreign Exchange Gain		-	-	-	-	-
<b>Sub Total Other Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Deferred Income/(Loss)</b>		<b>(53,840,189)</b>	<b>10,010,261</b>	<b>(55,672,690)</b>	<b>(99,502,619)</b>	<b>17,005,904</b>

**ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM)**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31st DECEMBER 2022**

Descriptions	Notes	2022	2021
		UGX	UGX
<b>Current Assets</b>			
Cash and Cash Equivalents	6	36,610,456	78,823,197
Accounts Receivable	7	189,205	6,914,858
<b>Sub Total Current Assets</b>		<b>36,799,661</b>	<b>85,738,055</b>
<b>Non-Current Asset</b>			
Property, Plant and Equipment	8	643,989,142	701,961,832
<b>Sub Total Non - Current Assets</b>		<b>643,989,142</b>	<b>701,961,832</b>
<b>Total Assets</b>		<b>680,788,803</b>	<b>787,699,888</b>
<b>Current Liabilities</b>			
Creditors and Other Payables	9	26,746,738	34,155,204
Fund Balance		654,042,065	753,544,684
<b>Total Liabilities and Reserves</b>		<b>680,788,803</b>	<b>787,699,888</b>

ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM)

STATEMENT OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDING 31<sup>st</sup> DECEMBER 2022

Particulars	Restricted	Non Restricted	Capital Fund	Total
	UGX	UGX	UGX	UGX
Bal B/f	67,045,732	(17,462,882)	703,961,834	753,544,684
Additions	-	-	5,042,500	5,042,500
Disposals	-	-	-	-
Depreciation	-	-	(60,715,190)	(60,715,190)
Surplus / (Deficit) for the year	(53,840,189)	10,010,261		(43,829,928)
<b>Total</b>	<b>13,205,543</b>	<b>(7,452,621)</b>	<b>648,289,144</b>	<b>654,042,065</b>


**ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM)**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 31st DECEMBER 2022**

PARTICULARS	Notes	2022	2021
		UGX	UGX
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus/(Deficit) for the period		(99,502,619)	17,005,904
Adjust for non cash items			-
Depreciation		60,715,190	84,289,653
Adjustment for Disposal			-
<b>Surplus before changes in working capital Adjustments</b>		<b>(38,787,428)</b>	<b>101,295,557</b>
Decrease in Accounts Receivable	7	6,725,653	-
Increase in creditors	9	(7,408,467)	(6,666,202)
Adjustment for Disposal		-	-
<b>Net cash flow from operating Activities</b>		<b>(39,470,242)</b>	<b>94,629,355</b>
<b>Cash Flows From Investing Activities</b>			
Purchase of property and equipment	8	(5,042,500)	(29,580,500)
Adjustment for Disposal		2,300,000	2,000,000
<b>Net Cashflows from Investing Activities</b>		<b>(2,742,500)</b>	<b>(27,580,500)</b>
<b>Cashflows From Financing Activities</b>			
Contribution towards Capital Fund		-	-
Net Increase in Capital Fund			
Non Current Liabilities		-	-
<b>Net Cashflows From Financing Activities</b>		<b>-</b>	<b>-</b>
<b>Net cash flow in the period</b>		<b>(42,212,742)</b>	<b>67,048,855</b>
Cash and cash equivalents at beginning of the year		78,823,197	11,774,342
<b>Cash and cash equivalents at end of the year</b>	6	<b>36,610,455</b>	<b>78,823,197</b>

The Financial statements on pages 7 and 8 along with the accompanying cash flow statement, and notes were approved by the Directors of ANOTHER HOPE CHILDREN'S MINISTRIES (AHCM) on this .....day of the month of .....in the year 2025 and signed by:

Sign:  24/01/2025  
Secretary

Sign:   
Treasurer

## NOTES TO THE FINANCIAL STATEMENTS

Significant accounting policies

### 1. Accounting Policy

The principal accounting policies adopted in the preparation of these financial statements are set out below.

#### a. Basis of preparation

The financial statements have been prepared in line with the organization's financial guidelines contained in the accounting and finance policy and procedures manual as summarized in the accounting policies below.

The financial statements are prepared in Uganda Shillings under the Cash basis in conformity with International Financial Reporting Standards.

#### b. Going Concern.

The financial performance of the organization is set out in the Statements of the Income and Expenditure. The Financial Position of the organization is set out in the Statement of Financial Position. The Financial Statements have been prepared on the going concern basis.

#### c. Comparatives

Where necessary; comparative figures have been adjusted to conform to changes in presentation in the current year.

#### d. Non – Current assets.

Expenditure on non-current assets is capitalized in the year in which it's incurred and subsequently capitalized by crediting the Capital Fund with the actual cost of acquisition.

Depreciation is charged against the Capital Fund at rates estimated to write off the value of the assets over their expected useful lives using the reducing balance method, with a full charge in the year of acquisition. The annual rates used are as follows.

Asset Class	Annual Rate
Buildings	5%
Motor Cycles	25%
Motor Vehicles	25%
Computers and Equipment	12.5%
Furniture and fittings	12.50%

#### e. Functional Currency

The functional currency of Another Hope Children's Ministries (AHCM) is the Uganda Shillings. Transactions in foreign currencies are initially recorded in the functional currency using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the rate of exchange ruling at the Statement of Financial

Position date. All foreign exchange differences are dealt with in the income statement.

**f. Revenue**

Income represents donations and grants. Grant and donation is recognised as income upon fulfilment of the conditions for which the grant was given & also when there is reasonable certainty of receipt of the income after the accounting date.

**g. Payables**

These and other payables are stated at amounts expected to be paid out.

**h. Accumulated Fund**

Also referred to as not restricted. These funds can be used by management at their discretion.

**i. Restricted Funds**

These are funds given to AHCM by donors for specific objectives.

**j. Capital Fund**

This represents funds of AHCM that are tied up in non – current asset.

**k. Taxation**

The organization has not been able to obtain a tax exemption from Uganda Revenue Authority. The organization did not have any taxable income during the year.

**l. Retirement Benefit Obligation**

AHCM contributions to the National Social Security Fund. This is a defined contribution scheme registered under the National Social Security Fund Act 1985. The organization's obligation under the scheme is 10% of the employees' gross pay.

**m. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand, bank overdrafts and short term deposits with an original maturity of three months or less.

## 2. Revenue and Other Income

Particulars	2022	2021
	UGX	UGX
<b>Restricted</b>		
<b>Grants</b>		
Aid That Helps	23,285,900	31,385,950
Global Giving (GG)	329,649,624	716,121,697
Charity Saver	142,996,336	
<b>Total Grants</b>	<b>495,931,860</b>	<b>747,507,647</b>
<b>Non Restricted</b>		
Another Hope Children's Ministries (AHCM)	57,302,008	12,206,780
Poultry Income	5,800,000	9,593,000
Crop Farming Income	3,474,700	4,785,000
Livestock Income	3,181,000	-
<b>Total Grants</b>	<b>69,757,708</b>	<b>26,584,780</b>

## 3. Program Costs

Particulars	Schedules	2022		2021
		UGX		UGX
		Restricted	Not Restricted	
Child and Young Adult Expenses	3.1	166,484,950	26,614,100	151,053,165
Sustainable Projects	3.2	120,751,063	8,861,210	159,395,707
Community Projects	3.3	53,717,600	1,997,000	89,642,800
Advocacy	3.4	15,949,642	2,596,900	47,831,539
Volunteer	3.5	909,200	1,464,000	1,009,500
<b>Sub Total Program costs</b>		<b>357,812,455</b>	<b>41,533,210</b>	<b>448,932,711</b>



#### 4. Administration Costs

Particulars	Schedules	2022		2021
		UGX		UGX
		Restricted	Not Restricted	
Meetings	4.1	1,471,000	375,000	2,286,000
Vehicle Fuel	4.1	29,470,000	4,450,600	34,687,190
Transport Expenses	4.1	3,989,000	904,000	3,588,000
Security Expenses	4.1	14,011,473	-	25,757,040
Audit Fees	4.1	3,500,000	-	2,950,000
Accountancy Fees	4.1	-	-	2,500,000
Machine Repair and Maintenance	4.1	840,000	330,000	4,481,800
Vehicle Maintenance	4.1	31,413,000	2,032,800	32,138,000
Insurance	4.1	-	-	214,000
Motorcycle Maintenance	4.1	705,000	-	390,000
Motorcycle Fuel	4.1	28,000	-	428,400
General Repair and Maintenance	4.1	2,131,500	37,000	3,096,500
Office Expenses	4.1	2,788,900	663,945	4,399,222
Legal Costs	4.1	936,700	-	-
Utilities	4.2	9,044,600	1,822,000	9,369,700
Transaction Costs	4.3	4,628,017	1,659,918	5,757,275
Fine and Penalties	4.4	631,600	92,300	427,100
Bad Debts Written Off	4.5	3,547,443	-	-
<b>Sub total Operating Costs</b>		<b>109,136,233</b>	<b>12,367,563</b>	<b>132,470,227</b>

#### 5. Employment costs

Particulars	Schedules	2022		2021
		UGX		UGX
		Restricted	Not Restricted	
Salaries	5.1	50,582,029	-	52,652,768
Wages	5.1	2,981,584	3,308,692	484,100
Allowances	5.1	1,534,037	210,000	5,050,000
PAYE Expense	5.1	7,426,767	1,564,252	7,406,295
NSSF Expense	5.1	5,639,867	502,217	4,588,670
Staff Welfare	5.1	2,571,800	99,900	5,558,600
Staff Medical	5.1	332,000	-	-
Capacity Building	5.2	7,457,500	-	15,653,499
<b>Sub Total</b>		<b>78,525,584</b>	<b>5,685,061</b>	<b>91,393,932</b>

## 6. Cash and Cash Equivalents

Particulars	2022	2021
	UGX	UGX
Cash in hand	1,899,224	1,893,055
DFCU Bank	999,592	15,508,130
Housing Finance Bank	32,908,849	56,702,409
Centenary Bank	802,791	4,719,603
<b>Sub Total</b>	<b>36,610,456</b>	<b>78,823,197</b>

## 7. Receivables

Particulars	2022	2021
	UGX	UGX
<b>One Year</b>		
Sandra Kaamisya	126,005	-
Namutebi Shirat	63,200	-
Nakiganda Cissy	-	100,000
Edward Kizza Mutebi	-	2,950,000
<b>Sub Total Less than a Year</b>	<b>189,205</b>	<b>3,050,000</b>
<b>More Than One Year</b>		
Nahabwe Brenda	-	2,000,000
Muhumuza Jackson	-	364,966
Ssebalamu David	-	140,000
Adokey Esther	-	1,089,500
Umemeyi Kabanda	-	270,392
Sub Total more than one year	-	<b>3,864,858</b>
<b>Grand Total</b>	<b>189,205</b>	<b>6,914,858</b>

## 8. Property, Plant and Equipment

Particulars	Land	BUILDINGS	Vehicles	EQUIPMENT	LOOSE TOOLS	Computers & ACCESSORIES	FITTINGS	Biological Assets	Total
Cost/Valuation	Ushs		Ushs						
As at Jan 2022	41,200,000	879,835,611	152,780,000	89,182,479	3,408,000	23,699,500	41,752,500	3,300,000	1,235,158,090
Prior year									-
Adjustment									-
Sustainable Skills Project				-					-
Additions				2,420,000			432,300	2,190,200	5,042,500
Disposals								(2,300,000)	(2,300,000)
Loss of one cow									-
<b>As at 31st Dec 2022</b>	<b>41,200,000</b>	<b>879,835,611</b>	<b>152,780,000</b>	<b>91,602,479</b>	<b>3,408,000</b>	<b>23,699,500</b>	<b>42,184,800</b>	<b>3,190,200</b>	<b>1,237,900,590</b>
Depreciation									
As at 1st Jan 2022	-	247,795,201	152,780,000	70,330,322	3,408,000	23,699,500	35,183,236	-	533,196,258
Less prior year									-
Adjustment									-
Charge for the year		43,991,781		11,450,310			5,273,100		60,715,191
Acc Dep on Disposal		-							-
<b>As at 31 Dec 2022</b>	<b>-</b>	<b>291,786,982</b>	<b>152,780,000</b>	<b>81,780,632</b>	<b>3,408,000</b>	<b>23,699,500</b>	<b>40,456,336</b>	<b>-</b>	<b>593,911,449</b>
Net Book Value									
<b>At 31Dec 2022</b>	<b>41,200,000</b>	<b>588,048,629</b>	<b>-</b>	<b>9,821,847</b>	<b>-</b>	<b>-</b>	<b>1,728,465</b>	<b>3,190,200</b>	<b>643,989,141</b>

## 9. Creditors and Other Payables

Particulars	2022	2021
	UGX	
<b>Less Than one Year</b>		
Nambowa Ruth	2,093,950	7,832,150
Kasozi Daniel		5,129,389
Muwanguzi Jonathan	-	214,916
NSSF payable Account	5,580,911	2,275,138
PAYE Payable Account	2,633,736	1,018,697
Audit Fees Payable	6,450,001	5,450,000
Accountancy Fees Payable	560,000	3,500,000
Salaries Payable	4,298,751	4,224,575
Security Fees Payable	-	4,292,840
<b>Sub Total for Less than One Year</b>	<b>21,617,349</b>	<b>33,937,705</b>
Kasozi Daniel	5,129,389	-
Kityo Joshua Sentongo	-	30,000
Matovu Umar	-	187,499
Sub Total for more than One Year	<b>5,129,389</b>	<b>217,499</b>
<b>Grand Total</b>	<b>26,746,738</b>	<b>34,155,204</b>

**Schedules**  
**3. Program Costs**  
**3.1 Child and Young Adult Expenses**

Particulars	2022						Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Crop Farming Income	Livestock	
	<b>Restricted</b>			<b>Not Restricted</b>			
Beddings	-	1,067,000	-	180,000	-	-	1,247,000
Toiletries	-	2,248,000	243,000	737,000	-	-	3,228,000
Other School Expenses	61,000	17,026,700	288,100	2,075,900	-	-	19,451,700
Feeding	1,021,500	6,376,200	2,764,100	4,913,800	2,355,700	53,000	17,484,300
Spiritual	-	290,000	16,000	100,000	-	-	406,000
Home Visits	-	4,000	-	-	-	-	4,000
Special Events	112,000	15,731,800	2,364,100	1,802,000	-	-	20,009,900
School Fees	24,189,900	54,996,400	33,150,050	12,787,900	-	-	125,124,250
Health	-	1,262,100	160,500	1,268,800	-	-	2,691,400
Parents Meetings and Trainings	-	950,000	738,000	330,000	-	-	2,018,000
Interim Training	-	1,300,000	-	-	-	-	1,300,000
Other Children Welfare Expenses	75,000	-	49,500	10,000	-	-	134,500
<b>Total Costs</b>	<b>25,459,400</b>	<b>101,252,200</b>	<b>39,773,350</b>	<b>24,205,400</b>	<b>2,355,700</b>	<b>53,000</b>	<b>193,099,050</b>

### 3.2 Sustainable Projects

Particulars	2022							Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Poultry Income	Crop Farming Income	Livestock	
	Restricted			Not Restricted				
Art and Crafts	-	-	-	-	-	-	-	-
Crop Farming	101,500	7,123,720	1,374,922	769,000	-	-	391,000	9,760,142
Livestock	30,000	6,812,500	1,482,100	730,900	-	1,119,000	931,300	11,105,800
Poultry Expenses	38,000	13,510,800	1,888,750	2,188,010	955,600	-	468,800	19,049,960
Safe Project	910,000	9,014,300	-	-	-	-	-	9,924,300
Helping Directors Serve Better	-	61,564,471	16,900,000	1,307,600	-	-	-	79,772,071
<b>Sub Total</b>	<b>1,079,500</b>	<b>98,025,791</b>	<b>21,645,772</b>	<b>4,995,510</b>	<b>955,600</b>	<b>1,119,000</b>	<b>1,791,100</b>	<b>129,612,273</b>

### 3.3 Community

Particulars	2022						Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Poultry Income	Crop Farming Income	
Skilling Women and Girls	-	900,000	765,000	-	-	-	1,665,000
Water Is Life Project	-	20,740,000	18,747,700	-	-	-	39,487,700
Other Community Project	-	8,610,400	3,954,500	1,997,000	-	-	14,561,900
<b>Sub Total</b>	<b>-</b>	<b>30,250,400</b>	<b>23,467,200</b>	<b>1,997,000</b>	<b>-</b>	<b>-</b>	<b>55,714,600</b>

### 3.4 Advocacy

Particulars	2022						Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Poultry Income	Crop Farming Income	
Fundraising	40,000	5,048,000	-	-	-	-	5,088,000
Fundraising Retreats	-	-	-	-	-	-	-
Online Fundraising	-	6,050,942	800,000	-	-	-	6,850,942
Advocacy	-	-	-	-	-	-	-
Network Subscription Fee and Contributions	-	990,000	645,000	500,000	500,000	-	2,635,000
Postage Expense	-	1,332,100	1,043,600	1,596,900	-	-	3,972,600
<b>Sub Total</b>	<b>40,000</b>	<b>13,421,042</b>	<b>2,488,600</b>	<b>2,096,900</b>	<b>500,000</b>	<b>-</b>	<b>18,546,542</b>

### 3.5 Volunteer

Particulars	2022						Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Poultry Income	Livestock	
Food	-	481,200	119,000	991,000	-	-	1,591,200
Guest House Supplies	-	-	-	463,000	-	10,000	473,000
Volunteer Facilitation	-	309,000	-	-	-	-	462,000
<b>Sub Total</b>	<b>-</b>	<b>790,000</b>	<b>119,000</b>	<b>1,454,000</b>	<b>-</b>	<b>10,000</b>	<b>2,373,200</b>

**4 Administration**  
**4.1 General Administration**

Particulars	2022						Total
	Aid That Helps	Global Giving (GG)	CS	Another Hope Children's Ministries (AHCM)	Crop Farming Income	Livestock	
Meetings	304,000	422,000	745,000	375,000	-	-	1,846,000
Vehicle Fuel	1,800,000	22,695,000	4,975,000	4,450,600	-	-	33,920,600
Transport Expenses	94,000	2,983,500	911,500	850,000	-	54,000	4,893,000
Security Expenses	-	14,011,473	-	-	-	-	14,011,473
Audit Fees	-	3,500,000	-	-	-	-	3,500,000
Accountancy Fees	-	-	-	-	-	-	-
Machine Repair and Maintenance	30,000	446,000	364,000	330,000	-	-	1,170,000
Vehicle Maintenance	581,000	22,732,000	8,100,000	1,982,800	-	50,000	33,445,800
Insurance	-	-	-	-	-	-	-
Motorcycle Maintenance	-	705,000	-	-	-	-	705,000
Motorcycle Fuel	2,000	26,000	-	-	-	-	28,000
General Repair and Maintenance	40,000	1,708,000	383,500	37,000	-	-	2,168,500
Office Expenses	20,000	1,854,200	914,700	661,945	-	2,000	3,452,845
Legal Fees	-	936,700	-	-	-	-	936,700
<b>Sub Total</b>	<b>2,871,000</b>	<b>72,019,873</b>	<b>16,393,700</b>	<b>8,687,345</b>	<b>-</b>	<b>106,000</b>	<b>100,077,918</b>