



**COMMUNITY
CONSORTIUM
UGANDA**

CCU HEAD OFFICE

Plot 787 Block 414 Kawuku Wakiso District

P.O.Box 22042, Kampala - Uganda

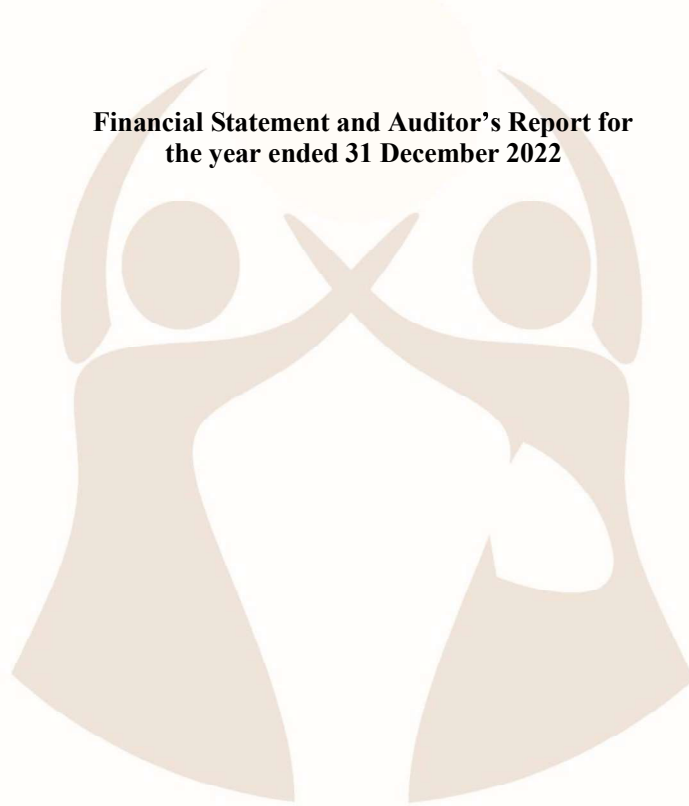
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www.communityconsortiuminternational.org

Community Consortium Uganda (CCU)

Organizational

**Financial Statement and Auditor's Report for
the year ended 31 December 2022**



Community Consortium Uganda
Financial Statement and Auditor's Report
For the year ended 31 December 2022

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ACRONYMS	DESCRIPTION
CBO	Community Based Organization
CCU	Community Consortium Uganda
GFF	Girls First Fund
IEC	Information Education and Communication materials
MDD	Music Dance and Drama
OPM	Office of the Prime Minister
PTA	Parent Teacher Association
UNHCR	United Nations High Commissioner for Refugees
SGBV	Sexual Gender Based Violence
TPO	Transcultural Psychosocial Organization

ORGANISATION INFORMATION

1. General information

Community Consortium Uganda (CCU) aims at creating equal opportunities for all. CCU is fully registered as a Non-Government Organization in Uganda. During 2022, Community Consortium Uganda successfully implemented Girls First Fund, USA project focusing on ending early marriages, providing economic opportunities, Sexual and Reproductive health Services to refugees at Kyaka II Refugee Settlement, the Obstacle Race Against Stigma and Shame (ORASS) project funded by Comic Relief and other projects focusing on health, increasing access to Education programs that included large construction and infrastructure investments.

2. Country of incorporation and registered office

The CBO is incorporated in Uganda under the Companies Act 2012 and domiciled in Uganda. The address of its registered office is

Name: Community Consortium Uganda (CCU)
Plot 787, block 414 Kawuku, Wakiso District
P.O Box 22042 Kampala – Uganda
Telephone number 1: +256 703359957
Telephone number 2: +256 776777637

3. Bankers

ECO Bank Limited
Kampala Uganda

4. Auditors

GTX & COMPANY
Certified Public Accountants
Bandali rise, Bugolobi
P.O. Box 33649 Kampala
E-mail: gtxcompany23@gmail.com
Tel: +256 771 671268

The Organization's auditors, GTX & COMPANY, have expressed willingness to continue in office in accordance with Section 167 (2) of the Companies Act 2012.

Report of the Members of the Executive Board

The directors have pleasure in submitting their report and the audited financial statements of Community Consortium Uganda for the organization for the period ended 31 December 2022, which disclose the situation of the Organization.

Who we are

Community Consortium Uganda (CCU) is a Uganda local organization that supports humanitarian refugee program and Uganda host communities. CCU works in Health including mental health, Education, child protection including ending early marriages, and economic opportunities projects.

Our Programs

Education and Sports for change approach

Our Sport for Change work is focused on three areas: i). CCU uses sports to bring about changes in people's lives particularly refugees and youths in Uganda; ii). Document lessons learned and best practices in using sports for change approaches, iii). Advocating for sports for change approaches in Uganda.

CCU's work to promote inclusive education

- **Advocacy:** CCU promotes inclusive education through local and national level advocacy.
- **Awareness-raising:** CCU conducts community awareness to highlight the needs of children with disabilities by conducting mass campaigns and dialogue.
- **Capacity-building:** CCU has a structured approach to capacity building and supports the education sector capacity building for local authorities and CSOSs.
- **Implementation support and Research:** CCU is currently working with academic research institutions including Makerere University and Dynasty Evaluation center to research and document best practices.

Our Signature MHPSS ORASS approach

Obstacle Race Against Stigma and Shame (ORASS) is an experiential learning sports program that combines mental health and psychosocial support learning, physical exercise, and adventure to address stigma and shame of mental illness. ORASS is a four-phase experience that allows participants to learn the facts about mental health, share own experiences to help dispel myths and encourage physical exercise, problem solving among children and adolescents to build emotional resilience critical in coping with stigma and shame.

Sports for Change and Play for Change approach

CCU works with and for individuals with mental illness through sports for change and sports for approaches. In 2022, CCU expanded its sports for change program through the Comic Relief Funded Obstacle Race against Stigma and Shame (ORASS) project.

What: A four-step sports program that will involve: Mental Health Education, problem-solving, sports, and mentorship. The proposed (ORASS) program also involves underlining themes including advocacy, research, and development.

Why: To reduce Mental Health Stigma and shame among children, Adolescents and Youth (CAY) including refugees.

Where: Kyegegwa district and Kyaka II refugee settlement: 3 selected Primary Schools.

Stakeholders: Office of the Prime Minister of Uganda, Kyegegwa District Local Government, Ministry of Education and Sports, Ministry of Health, UNHCR and partners, Red Cross, and Uganda Police Force.

Theatre for change

This is an innovative signature approach of Theatre for change (T4C) that creates transformative and educative theatre to create behavior change and converge messages in form of participatory singing and drama to enable women, children, and girls in Uganda to find their voice and assert their rights, particularly in their sexual and reproductive health rights. We use a unique combination of drama and participatory learning to help vulnerable women and girls build their confidence, find their voice and assert their rights. In Uganda, CCU has used the T4C approach including Kyaka II Refugee Settlement with Funding from the Girls First Fund (Geneva Global).

Summary of work done and achievements

- Overall, 90% of adolescents who participated in the project activities reported improved mental health outcomes.
- The project team successfully organized 24 Mental health awareness campaigns and provided psychosocial support in communities in Kyaka II settlement and four schools reaching 2500 beneficiaries.
- A total of 25 Medical workers, 12 Teachers, and 60 parents in Kyaka II Refugee settlement were training in mental health, management of shame and stigma associated with mental health, and stress management at workplaces.
- The project team provided psychological FIRST AID support to 1500 new refugee arrivals that had just arrived in Uganda from the Democratic Republic of Congo and living at the Government established reception center.

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- The project team conducted a mental health screening and assessment for 600 Children, Adolescents, and Youths (CAYs) for stress related mental disorders and psychosocial concerns in communities and schools.
- A total of 10 play therapy sessions were conducted where 600 CAYs were identified for mental health screening and assessment. Teachers were also trained in mental health condition and how to support/refer children with mental health conditions to the nearest health facilities for treatment, care and support.
- The CCU social workers and counsellors provided psychosocial support and individualized counselling sessions to 120 direct referral patients from other partners including Humanity & Inclusion (HI), an organization that supports children and youths with disabilities.
- A total of 600 CAYs were trained in life Skills and Adolescent Sexual and Reproductive Health; this involved education on how to take care of their bodies and protect themselves from risking their lives to life challenges, how and where to seek help and care of mental health conditions.
- CCU established a partnership with Humanity & Inclusion (HI) for inclusion of people with disabilities in the ORASS project Play therapy intervention especially disabled youths who face a lot of mental health stigma and shame.
- CCU successfully organized five mental health advocacy sessions with partners. Participation in advocacy meetings with other Education working sessions.
- Establishment of school clubs for improving literacy skills.
- Conduct Theatre for change (T4C) sessions to highlight the causes and consequences of child marriage: Schools remain closed in Uganda. Therefore, CCU adapted its approach to use communities as new entry points. During the reporting period, twenty-eight (28) Champions of Change (COC) were identified and trained in Theatre for Change (T4C) approach and Sexual and Reproductive health Rights) to become peer trainers.
- Conducted construction and rehabilitation of school infrastructure.

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DIRECTORS' REPORT

The directors submit their report together with the audited financial statements for the period ended 31 December 2022 which disclose the state of affairs of the CBO.

1. Principal activities

Community Consortium Uganda (CCU) - Girls First Fund is a fully registered charitable organization operating as a Non -Governmental Development Organization in Uganda.

2. Board of Directors

The members of the Governance Board who held office during the 12 months period and to the date of this report were:

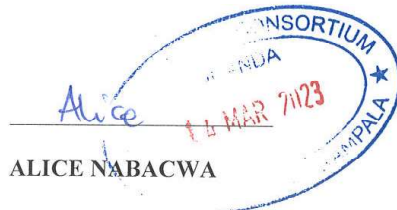
3. Members of the Board

Name	Position	Nationality
Ms. Alice Nabachwa	Member	Ugandan
Ms. Marjo Namale	Member	Ugandan
Mr. David Nsereko	Member	Ugandan
Ms. Olivia Malc	Member	Ugandan

4. AUDITORS

The auditors, GTX & COMPANY, Certified public Accountants, have expressed their willingness to continue in office in accordance with Section 159 (2) of the Non-Governmental Organizations Act

By Order of the Board


ALICE NABACWA

STATEMENT OF THE PROJECT MANAGEMENT'S RESPONSIBILITIES

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STATEMENT OF THE PROJECT MANAGEMENT'S RESPONSIBILITIES

The Companies Act 2012 and CBO regulations requires management to prepare financial statements for each financial 12 months period, which give a true and fair view of the state of affairs of the organization at the end of each financial 12 months period and of the operating results for that 12 months period. In respect of 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 the Organization will continue in business.

The Directors are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Organization and to enable them to ensure that the financial statements comply with accounting policies and guidelines of the Organization. They are also responsible for the safeguarding of the assets of the Organization and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are ultimately responsible for the internal controls. The Directors delegate the responsibility for the internal controls to management. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard, verify and maintain accountability of the Organization's assets.

To accept responsibility for the annual financial statements, which have been prepared using the appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and in the manner required by the Companies Act.

The Directors are of the opinion that the Financial Statements give a true and fair view of the state of financial affairs of the Organization and of its operating results. The Directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the organization will not remain a going concern for at least the next twelve months from the date of this statement.

Signed:

.....
Lydia Nazziwa
Director



A. Objective of the Audit

- The objective of the audit of the financial statements is to enable the auditor to express a professional opinion on the financial position of **Community Consortium Uganda** at the end period ended December 31st. 2022 and on funds received and expenditures incurred for the relevant accounting 12 months period.
- The books of account provide the basis for preparation of the financial statements by **CCU** and are established to reflect the financial transactions in respect of the organization. Management maintains adequate internal controls and supporting documentation for transactions.

B. Preparation of Annual Financial Statements

- The responsibility for the preparation of financial statements including adequate disclosure is that of the management of **CCU**. Management is also responsible for the selection and application of accounting policies and prepare the financial statements in accordance with International Financial Reporting Standards (IFRS) and Non-Government Organization Board (CBO) Act, regulations and guidelines.
- The auditor is responsible for forming and expressing opinions on the financial statements. The auditor would carry out the audit of the project in accordance with the International Standards on Auditing (ISA), as promulgated by the International Federation of Accountants (IFAC) and ISSAIs (International Standards of Supreme Audit institutions) issued by INTOSAI. As part of the audit process, the auditor may request from the management of **CCU** a written confirmation concerning representations made in connection with the audit.

Audit Scope

These terms of reference address audit requirement for the audit of financial statements of **CCU** covering 12 months period 1st January to 31st December 2022.

The audits should be carried out in accordance with International Standards of Auditing (ISA), ISSAIs (International Standards of Supreme Audit institutions) issued by INTOSAI and International Financial Reporting Standard (IFRS). In complying with International Standards on Auditing, the auditor is expected to pay particular attention to the following matters:

a) Fraud and Corruption:

Consider the risks of material misstatements in the financial statements due to fraud as required by ISA 240: The Auditor's Responsibility to Consider Fraud in an Audit of Financial Statements. The auditor is required to identify and assess these risks (of material misstatement of the financial statements) due to fraud, obtain sufficient appropriate audit evidence about the assessed risks; and respond appropriately to identified or suspected fraud;

Laws and Regulations:

In designing and performing audit procedures, evaluating and reporting the results, consider that noncompliance by the management of CCU with Non-Governmental Organization's Board (CBO) laws and regulations may materially affect the financial statements as required by ISA 250: Consideration of Laws and Regulations in an Audit of Financial Statements;

b) Governance:

Communicate audit matters of governance interest arising from the audit of financial statements with those charged with governance of an entity as required by International Standards on Auditing 260: Communication of Audit Matters with those Charged with Governance;

c) Risks:

In order to reduce audit risk to an acceptable low level, determine the overall responses to assessed risks at the financial statement level, and design and perform further audit procedures to respond to assessed risks at the assertion level as required by International Standard on Auditing 330: the Auditor's Procedures in Response to Assessed Risks.

e) Access to Facilities and Documents

The auditor will have full and complete access at any time to all records and documents including books of account, legal agreements, minutes of board meetings, bank records, invoices and contracts etc.

**REPORT OF INDEPENDENT AUDITORS TO BOARD OF COMMUNITY CONSORTIUM
UGANDA FOR THE 12 MONTHS PERIOD
ENDED 31ST DECEMBER 2022**

We have audited the accompanying financial statements of Community Consortium Uganda as set out in the pages below. These financial statements comprise the statement of financial position as at 31 December 2022, the statement of income and Expenditure, statement of changes in fund balance, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes for the year ended 31 December 2022.

Directors' Responsibility for the Financial Statements

Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the Non-Governmental Organizational Act. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) 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.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

GTX & COMPANY

Certified Public Accountants

P.O BOX 33649, Kampala
Bandali rise, Bugolobi
Tel: 020 0918787
Email:gtxcompany23@gmail.com

REPORT OF INDEPENDENT AUDITORS TO BOARD OF COMMUNITY CONSORTIUM UGANDA FOR THE 12 MONTHS PERIOD ENDED 31ST DECEMBER 2022

We have audited the accompanying financial statements of Community Consortium Uganda as set out in the pages below. These financial statements comprise the statement of financial position as at 31 December 2022, the statement of income and Expenditure, statement of changes in fund balance, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes for the year ended 31 December 2022.

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Report of the Independent Auditors to the Members of Community Consortium Uganda (Cont.)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Community Consortium Uganda as at 31 December 2022, and of the result of its operations for the 12 months period then ended, in accordance with International Financial Reporting Standards for Non-Governmental Organization Act.

Key Audit Matters

3 There were no reportable key audit matters with respect to this audit.

Report on Other Legal and Regulatory Requirements

As required by the Uganda Companies Act 2012, 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 the 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) In our opinion, the Organization's statement of financial position and statement of comprehensive income are in agreement with the books of account.


Certified Public Accountants
Kampala

Statement of comprehensive income

	Note	2022 Ushs	2021 Ushs
Income			
Grants and Donations	4	307,346,350.80	339,477,800.24
Total Income		<u>307,346,350.80</u>	<u>339,477,800.24</u>
Expenditure			
Program activities costs	5	151,650,000.00	127,766,400.00
Staff and other general administration costs	5	125,052,368.07	120,400,000.00
Overhead	6	27,823,600.00	39,500,000.00
Finance Costs	7	685,980.90	15,135,400.00
Depreciation		167,500.00	1,025,187.50
Total Expenditure		<u>305,379,448.97</u>	<u>303,826,987.50</u>
Surplus		<u>1,966,901.83</u>	<u>35,650,812.74</u>

The notes on pages below form an integral part of these financial statements.

Report of the independent auditor - pages below

Statement of Financial Position

NON - CURRENT ASSETS	Note	2022 Ushs	2021 Ushs
Property, plant & equipment	3	1,172,500.00	7,008,812.50
CURRENT ASSETS			
Cash and Bank	1	8,971,433.30	44,096,400.00
TOTAL ASSETS		<u>9,971,433.00</u>	<u>51,105,212.50</u>
EQUITY AND LIABILITIES			
CAPITAL AND RESERVES			
SURPLUS FOR THE YEAR			
		1,966,901.83	37,617,712.50
CURRENT LIABILITIES			
Trade and other payables	2	8,004,531.56	13,487,500.00
TOTAL LIABILITIES		<u>9,971,433.39</u>	<u>51,105,212.50</u>

The financial statements on pages 19 to 27 were approved and authorised for issue by the Board of Directors on _____ 2023 and were signed on its behalf by:

The notes on pages below form an integral part of these financial statements.

Report of the independent auditor - pages below

STATEMENT OF CASH FLOWS

	Note	2022 Ushs	2021 Ushs
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Surplus (deficit)		1,966,901.83	35,650,812.50
Adjustment for:			
Add: Depreciation		167,500.00	1,025,187.50
Operating profit before working capital changes		<u>2,134,402.00</u>	<u>36,676,000.00</u>
(Decrease) /increase in payables	2	8,004,531.56	5,482,966.60
Net cash generated from operating activities		<u>10,138,933.00</u>	<u>42,158,966.61</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipment	3	(1,340,000.00)	(6,861,500.00)
Construction			
Net cash from investing Activities		<u>(1,340,000.00)</u>	<u>(6,861,500.00)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Net cash generated from financing activities			-
Net Increase/(Decrease) in cash & cash Equivalent		<u>8,798,933.00</u>	<u>44,096,400.00</u>
Cash & Cash Equivalent at the Beginning of the year			8,798,933.39
Cash & Cash equivalent at the end of the year	1	<u>8,798,933.00</u>	<u>44,096,400.00</u>

The notes on pages below form an integral part of these financial statements.
Report of the independent auditor - pages below

NOTES: SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

General Information

CCU is a Community Based Organization (CBO) which was registered and incorporated in Uganda as per the registration certificate dedicated to helping disadvantaged girls, fight injustice, and early marriages in girls.

a) Basis of preparation

The financial statements have been prepared in accordance with and comply with the Generally Accepted Accounting Principles applicable to Not for Profit Organizations. The financial statements are presented in Uganda shillings and prepared under the historical cost convention as modified by the revaluation of certain property and equipment and the carrying of investments property and available sales investment at fair values.

The preparation of accounts in conformity with the Generally Accepted Accounting Principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of financial statements and the reported amounts of income and expenditure, during the reporting 12 months period. Although these estimates are based on the directors' best knowledge of current events and actions, actual results ultimately may differ from these estimates.

b) Going Concern

The financial performance of the company is set out in the Director's report and in the statement of comprehensive income. The financial position of the company is set out in the statement of financial position.

The Organization's Management has made an assessment of the Organization's ability to continue in business as a going concern and is satisfied that the Organization has the necessary resources to continue in business for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the Organization's ability to continue as a going concern. Therefore, the financial statements continue to be prepared on a going concern basis.

NOTES: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c) Estimates and assumptions

The key assumptions concerning the future and other key sources of estimating uncertainty at the reporting date that could have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are described below. The Organisation bases its assumptions and estimates on the conditions / parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments may, however, change due to market changes or circumstances arising beyond the control of the Organisation. Such changes shall be reflected in the assumptions when they occur.

d) Revenue recognition

Income is recognized to the extent that it is probable that the economic benefits will flow to the Organization and the Income can be reliably measured. Income comprises of donor income, own generated income and other income.

Donor income whether of cash or assets (e.g. property, plant and equipment), is recognized as income in the 8 months period it is received or receivable and own generate income is recognized in the 8 months period in which cash is received.

e) Translation of foreign currencies

The functional currency of the Organization is Uganda Shillings (Shs.). 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 closing rate. All exchange differences arising on settlement are recognized in the statement of income and expenditure.

NOTES: SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

f) Property and Equipment

All property, plant and equipment comprising of motor vehicles, furniture and fittings, computers, faxes and copiers are initially recorded at cost and thereafter stated at historical cost less depreciation.

Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organization and the cost can be reliably measured. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to profit or loss during the financial 8 months period in which they are incurred.

Depreciation on equipment is calculated on reducing balance basis to write down the cost of each asset, to its residual value over its estimated useful life using the following annual rates:

	<u>Rate %</u>
Furniture and fittings	12.5

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting 8 months period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal of property and equipment are determined by comparing the proceeds with the carrying amount and are taken into account in determining operating profit/loss.

g) Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held at call with banks, and financial assets with maturities of less than 12 months, net of bank overdrafts and money market lines.

In the statement of financial position, bank overdrafts are included within borrowings in current liabilities.

NOTES (CONTINUED)

1. Cash and Cash Equivalents

	2022	2021
	Ushs	Ushs
Cash ECO Bank and in hand	8,798,933.00	40,096,400.00
TOTAL	<u>8,798,933.00</u>	<u>44,096,400.00</u>

2. Trade Payables

Trade and Other payables	6,604,532	11,987,500.00
Audit Fees	1,400,000	1,500,000.00
TOTAL	<u>8,004,532</u>	<u>13,487,500.00</u>

3. Property and Equipment

Cost	Furniture and Fittings Ushs
At start of year	8,201,500.00
Addition	20,000,000.00
As at 31 Dec 2022	<u>28,201,500.00</u>
Depreciation	
At start of year	1,192,688.00
Charge for the year	3,525,187.50
As at 31 Dec 2022	<u>4,717,875.00</u>
Net Book Value Dec 2022	<u>23,483,625.00</u>
Net Book Value Dec 2021	<u>7,008,812.50</u>

NOTES (CONTINUED)**4 Revenue (Grants & Donations)**

Source	2022	2021
	Ushs	Ushs
Girls First Fund	153,175,530.00	137,173,313.50
Comic Relief	154,170,820.80	202,304,471.74
Total Funds Received	<u>307,346,350.80</u>	<u>339,477,800.24</u>

5. Staff & Other General Administration Costs

Particulars	2022	2021
	Ushs	Ushs
Personnel/ Staff	91,000,000.00	95,400,000.00
Employee Benefits	4,400,000.00	2,000,000.00
Travel	7,200,000.00	15,000,000.00
Supplies	22,452,368.07	8,000,000.00
Program activities costs	151,650,000.00	127,766,400.00
Depreciation	167,500.50	1,025,187.50
Total	<u>267,869,368.00</u>	<u>249,191,587.50</u>

6. Overhead costs

Particulars	2022	2021
	Ushs	Ushs
Stickers for sign Costs	4,665,174	800,000.00
MOU documents	250,000	3,000,000.00
Printing stamps, executive headed paper and logo	6,234,826	8,000,000.00
Business cards	300,000	200,000.00
Office rent	12,000,000	24,000,000.00
Facilitation fee for board members meeting	2,000,000	2,000,000.00
Construction management	600,000	0
Audit fees	1,400,000	1,500,000.00
	373,600	
TOTAL	<u>27,823,600</u>	<u>39,500,000.00</u>

NOTES (CONTINUED)

7. Finance Costs

	2022	2021
	Ushs	Ushs
Bank charges	685,980.90	15,135,397.00
TOTAL	<u>685,980.90</u>	<u>15,135,397.00</u>

8. Contingent Liabilities

There were no contingent liabilities at 31 December 2022

9. Post Balance Sheet Events

The directors are not aware of any post balance sheet events that require disclosure or amendment to the financial statements as at the date of this report.

10. Comparatives

Where necessary, comparatives figures have been adjusted to conform to changes in presentation in the current year.