INDEPENDENT AUDITORS' REPORT ON THE AUDIT OF

COMMUNITY FOCUS INTERNATIONAL (CFI).

Annual Report and Financial Statements,
For the Year Ended 31st December, 2025.

Issued: -April, 2026.

Audited and Submitted by:
TIMO ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANT
P.O. Box 232 Lira – Uganda
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a. Transmittal Letter

Dear Sir,

AUDIT OF COMMUNITY FOCUS INTERNATIONAL (CFI) FOR A YEAR ENDED 31ST DECEMBER, 2025

We refer to the Engagement letter dated 15th February, 2026, in which we were appointed to audit on your behalf and our subsequent acceptance of the appointment for the audit of Community Focus International (CFI) the year ended 31st December, 2025. We are pleased to inform you that we completed the audit of Community Focus International (CFI) and through this letter; we present our report to you for consideration.

Yours faithfully,

TIMO Associates
Certified Public Accountant

b. Abbreviation Used

BoD	-	Board of Directors
CDO	-	Community Development Officer
CPA	-	Certified Public Accountant
FM	-	Full Member
IAS	-	International Accounting Standards
IEC	-	Information Education Communication
IESBA	-	International Ethics Standards Board for Accountant
IFRS	-	International Financial Reporting Standards
ISA	-	International Standards on Auditing
NGO	-	Non-Governmental Organization
URA	-	Uganda Revenue Authority
Ug Shs	-	Uganda Shillings
UGA	-	Uganda.
GRIC	-	Grassrootsness for Innovation and Change
GFC	-	Global Funds for Children
CFI	-	Community Focus International
ABE	-	Alternative Basic Education

PART 1: BACKGROUND INFORMATION

1.2.0 MANAGEMENT INFORMATION:

1.2.1 Registered office and Principal place of Operation.

Head Office
Community Focus International (CFI);
Junior Quarter, Adyel Ward;
Lira City West Division;
Lira City;
Tel: +256-776 121 688; 0393 238 146.
, 0784 698 243

1.2.2 Management Team

The key management personnel for Community Focus International (CFI) during the period under review were:

S/N	Names		Title
1	Benson Ocan		Founder / Executive Director
2	Ponsiano Coda		Director of Programmes
3	Rebecca Atala		Finance and Administration

1.2.3 Bankers

Equity Bank -Lira Branch

1.2.4 Auditor

TIMO Associates
Certified Public Accountant,
B &J Building, First Floor
Plot 13A, Isaaya Ogwang Guzi Road,
Lira City West Division,
Lira City.
P. O. Box 232, Lira, Uganda
E-mail: timoassociates@gmail.com

1.3.0 REPORT OF THE BOARD OF DIRECTORS FOR 2025.

1.3.1 Introduction

Community Focus International (CFI) is a Non-Governmental Organization registered with National Bureau for Non-Governmental Organizations. Community Focus International (CFI) was formed and registered in 2017 with registration Numbers INDR13402374NB as an Indigenous NGO.
Registration with Registrar of Companies dated 9th day of January, 2017 N0-80020000037087 limited by Guarantee

Vision:
"A better World in which all Children, youth, and Adult with Disabilities and caregivers realize their full potential in the communities that respect people's right and dignity".

Mission:

- To provide sustainable improvement in the quality of life of children, youth and adult with disabilities and caregivers through a process that creates social inclusion, unity and add meaningful value of lives.

Core Values:

- Innovation and adaptability;
- Integrity;
- Team Work and Team Building
- Equity and Fairness.
- Rotational Leadership

1.3.2 The Board Members

The Board members is composed of 7 active members (3 males and 4 female). The Chairman board is elected by Community Focus International (CFI) members from among the elected members.

S/N	***Names***		***Title***
1	Mr. Robert Gilbert	-	Chairman
2	Ms. Leslie Mathewson	-	Director
3	Ms. Valerie Prescott Kindred	-	Director
4	Ms. Sophie Rose Acen	-	Director
5	Mr. Bosco Okello	-	Director
6	Mr. Douglas Opio	-	Director
7	Mr. Patrick Omara	-	Director

1.3.3 Ugandan Directors

The key Ugandan Directors for Community Focus International (CFI) during the period under review were:

S/N	**Names**		**Title**
1	Mr. Benson Ocan	-	Director
2	Mr. Philips Giira	-	Director
3	Mr. Patrick Omara	-	Director

1.4.0 AUDIT OBJECTIVES

1.4.1 Nature and Scope of the Audit

The Auditing Firm shall provide to the Community Focus International (CFI) a proof of the authorization as an auditor firm.

1.4.2 Nature and Scope of the Audit

The audit shall be conducted at the location of the Community Focus International (CFI)'s offices where the books of account related to the Project are available. In exceptional cases it can be carried out at such other location as the Community Focus International (CFI) and Auditing Firm shall agree, provided all relevant accounting records and documents are available.

The Auditing Firm's assignment shall include the following tasks:

1.4.2.1 To examine the financial statements of the Project and give an opinion thereon;

1.4.2.2 To plan and perform the auditing in accordance with International Standards on Auditing (ISA) as adopted in the country where the project is;

1.4.2.3 To examine the systems of internal control established by the Community Focus International (CFI);

1.4.2.4 To verify that a separate bank account is kept exclusively for the project, and, if applicable, to examine any further bank accounts related to the Project;

1.4.2.5 To examine whether the signatories on the bank account have been approved and authorized by a person/persons within the Community Focus International (CFI)'s organization with sufficient power to give that authority;

1.4.2.6 To examine whether there have been any changes regarding staff with authorization to legally represent the Community Focus International (CFI);

1.4.2.7 To examine income for the Project, to verify especially the accuracy and completeness of records and evidence of the proper recording of the exchange transactions from foreign into national currency; to examine whether any exchange gains or interest were accrued on amounts transferred and in that case to examine whether the exchange gains or the interest were properly declared and used for project purposes;

1.4.2.8 To examine whether the local and/or third-party contributions to be provided as part of the Project have actually been received, duly shown in the books, and properly used for the financing of Project expenditure; to verify information on income which was due but was actually received after the end of the period under review from local and third-party contribution, if any; as to local contributions, only those made in monetary terms should be shown. Where non-cash contributions (e.g. voluntary labour, contributions in kind) have been provided, these should be shown separately.

1.4.2.9 To identify whether any provisions and reserve funds have been created from amounts disbursed to Community Focus International (CFI) and if so, whether the consent of the Financing Partner to do so has been obtained; to confirm that on completion of the project any existing provisions and reserve funds have been dissolved and duly used for project purposes.

1.4.2.10 To verify in cases where the Financial Statements has been prepared on an accrual basis that a complete accurate reconciliation between the fund balance and the cash balance is included in the Financial Statements;

1.4.2.11 To verify that fixed assets register for capital expenditure items is maintained. To maintain all records which pertain to transfer or disposal of these assets;

1.4.2.12 To examine the payroll of the project staff; paid and to verify that deductions of income tax, social security, insurance and welfare scheme and any other amounts from staff pay have been properly calculated and duly remitted to the local government or other authority/body/organization in accordance with applicable legislation;

1.4.2.13 To verify that relevant local/national laws and regulations have been complied with;

1.4.2.14 To carry out, where applicable, a physical inspection-or equivalent procedures – of the Project and its assets and in doing so to examine the inventory of all movable assets of a value exceeding Ugsh 1,000,000 purchased with project funds and to verify that they are used for the purpose of the project;

1.4.2.15 To verify that proper procedures of competitive tenders and quotations have been followed for the purchase of goods or services (including the value of building contracts)

1.4.2.16 To examine the lending procedures in cases where a micro-credit fund is included in the Project (e.g. verification of loan disbursement, terms and conditions and purpose of loan); to check in particular that the Financial Statement includes only the first disbursement of loans, Repayments and re-utilization are part of the revolving fund which requires a separate bank account.

1.4.2.17 To verify that the obligation to furnish evidence has been fulfilled; to verify notes regarding the Financial Reports and the accounting and valuation methods (policies) for; accounting type; exchange rates, interests and all other important areas.

PART 2: AUDIT REPORT AND FINANCIAL STATEMENTS

2.1 Statement of Management Responsibilities for the Report and Financial Statements for the year ended 31st December, 2025.

The Management is required to prepare Report and Financial Statements for each reporting period which gives a true and fair view of the state of Community Focus International (CFI) state of affairs; and the results of its operations for the period then ended.

In preparing those Report and Financial Statements, the Management is required to:

- Select suitable accounting policies and then apply them consistently;
- Prepare budget estimates that are reasonable and prudent; and
- Prepare the Fund Accountability that complies with the donor requirements and regulations.

The Management is responsible for ensuring that proper accounting records are kept which discharge, with reasonable accuracy, the Report and Financial Statements and performance of Community Focus International (CFI). The Management is also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.
The Management accepts responsibility for the Report and Financial Statements for the year ended 31st December, 2025; Summary of Significant Accounting Policies; and Explanatory Notes and Annexes; which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with the Donors guidelines and regulation.

The Management further accepts responsibility for the maintenance of accounting records that may be relied upon in preparation of the Report and Financial Statements; as well as adequate systems of internal controls.

The Management is of the opinion that the Report and Financial Statements for the year ended 31st December, 2025; gives a true and fair view of the state of affairs and operational results of Community Focus International (CFI).

These management responsibility statements were certified by the Management and signed on its behalf by:

Executive Director
Community Focus International (CFI).

Date………………………

Treasurer
Community Focus International (CFI)

Date………………………

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E-mail: timoassociates@gmail.com
The Firm is Licensed and Regulated by ICPAU: "Firm No AFO100".

2.2 Report of the Independent Auditors,

To the Board of Directors of the Community Focus International (CFI),

Report on the Audit of the Financial Statements,

Opinion:

We have audited the Financial Statements of Community Focus International (CFI) set out on pages 14 to 17, which comprise Statement of Financial Position as at 31st December, 2025, the Statement of Income and Expenditure and Statement of Cash Flows for the year then ended and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, Financial Statements on page 14 and the accompanying notes to the Statements of Income and Expenditure set out on pages 15 to 18 give a true and fair view of the Financial Position of the Community Focus International (CFI) as at 31st December, 2025, and of their financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard (IFRS) and NGO Act 2016 and Regulations 2017.

Basis for Opinion

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

Other Information

The Board of Directors are responsible for the other information. The other information comprises the report of the Board of Directors, of Community Focus International (CFI), the schedule of their expenditure but does not include the financial statements and our auditor's report thereon, which we obtained prior to the date of this auditor's report, and which is expected to be made available to us after that date. Our opinion on the Financial Statements does not cover the other information and we do not and will 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 identified above 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 we have performed on the other information that we obtained prior to the date of this auditor's report, 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.

When we read the annual report, and conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Board of Directors for the Financial Statements

The Board of Directors are responsible for the preparation of the Financial Statements that give a true and fair view in accordance with IFRS, and for such internal control as the Board of Directors determine 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, the Board of Directors is responsible for assessing Community Focus International (CFI) ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate Community Focus International (CFI) or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Community Focus International (CFI) financial reporting process.

Auditor's Responsibility 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 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 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 ISAs, we exercise professional judgment and maintain professional Skepticism 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 controls.
- 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 Community Focus International (CFI) internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Director'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 Community Focus International (CFI) ability to continue as a going concern. If we conclude that a 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 Community Focus International (CFI) to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves their fair presentation.

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. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal requirements:

As required by the NGO Act 2016 and Regulations2017, 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 account have been kept by Community Focus International (CFI) as far as appears from our examination of those books; and

iii) The Financial Statements prepared by the NGO are in agreement with the books of account.

Restriction on Distribution and Use:
This Financial Statement is intended for the information of Community Focus International (CFI) and may not be suitable for another purpose. This Financial Statement is intended solely for the parties and should not be distributed to or used by any other parties without our consent.

The engagement practitioner in the audit resulting in this independent auditor's report is **CPA Otim Tom Otile – Practice Number: PO134.**

Timo Associates
Certified Public Accountant of Uganda
Lira, Uganda
Tuesday, 28th April, 2026.
TIMO ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANT.

2.3 Statement of Financial Position as at 31st December, 2025.

ASSETS		**2025**	**2024**
NON-CURRENT ASSETS	**NOTES**	**UgShs**	**UgShs**
Plant, Property and Equipment	**3**	19,542,512	23,295,416
Total Non-Current Assets		**19,542,512**	**23,295,416**
CURRENT ASSETS			
Cash and Cash equivalent	**4**	56,956,074	135,403,856
Total current Assets		**56,956,074**	**135,403,856**
Total Assets		**76,498,586**	**158,699,272**
FINANCED BY			
EQUITY AND LIABILITIES			
EQUITY			
Statement of Reserve	**5**	75,598,586	157,699,272
Total Equity		**75,598,586**	**157,699,272**
CURRENT LIABILITIES			
Payables	**6**	900,000	1,000,000
Total Curent Liabilities		**900,000**	**1,000,000**
Total Equity & Liabilities		**76,498,586**	**158,699,272**
		-	

The accounting policies and notes set out on pages 18 to 24 form an integral part of these financial statements. The independent auditor's report is on page 11 to 13. These financial statements were read and approved by Community Focus International (CFI) on ……………………………………… and signed on its behalf by:

…………………………………	…………………………………
Director	**Treasurer**
Community Focus International (CFI)	Community Focus International (CFI)

2.4 Statement of Changes in Equity for the Period Ended 31st December, 2025.

Period Ended 31st December , 2024			
OPENING BALANCES			
Balance brought forward	-	45,686,249	**45,686,249**
Prior year adjustment	-	-	**-**
Sub total	**-**	**45,686,249**	**45,686,249**
CHANGES IN EQUITY:			
Changes during the Year		112,013,023	**112,013,023**
Additional/(Reductions) in Contributions	-	-	**-**
Total Changes in Equity During the Year	**-**	**112,013,023**	**112,013,023**
Balances Carried Forward	**-**	**157,699,272**	**157,699,272**
Period Ended 31st December , 2025			
OPENING BALANCES			
Balance brought forward	-	157,699,272	**157,699,272**
Prior year adjustment	-	-	**-**
Sub total	**-**	**157,699,272**	**157,699,272**
CHANGES IN EQUITY:			
Changes during the Year		-	**-**
Additional/(Reductions) in Contributions	-	(82,100,686)	**(82,100,686)**
Total Changes in Equity During the Year	**-**	**(82,100,686)**	**(82,100,686)**
Balances Carried Forward	**-**	**75,598,586**	**75,598,586**

2.5 Statement of Income and Expenditure for the period ended 31st December, 2025.

INCOME		2025	2024
	NOTES	UgShs	UgShs
Grants	11.1	299,996,676	456,757,943
Other Sources	11.2	102,761,000	42,769,095
Total Income		**402,757,676**	**499,527,038**
EPENDITURES			
PROGRAMMES (PROJECT COSTS)			
GRiC- Alternative Basic Education	12.1	42,129,400	24,122,000
Thriving through Play (GFC)	12.2	29,642,352	117,200,651
Plan International Uganda (SAIC Project)	12.3	97,093,971	-
World Vision Uganda (HANA Project)	12.4	178,637,800	192,879,966
CFI- Community Focus International	12.5	133,601,935	49,371,268
Depreciation		3,752,904	3,940,130
Total Project Cost		**484,858,362**	**387,514,015**
Closing Balance		**(82,100,686)**	**112,013,023**

2.6 Statement of Cash Flows for the Period Ended 31st December 2025

	2025	2024
CASH FLOW FROM OPERATING ACTIVITIES	**Ushs**	**Ushs**
Surplus/(Deficit) for the year	(82,100,686)	112,013,023
Add back Depreciation	3,752,904	3,940,130
Less Deferred Income		(10,049,840)
Operating cost before changes in W/ Capital	**(78,347,782)**	**105,903,313**
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Receivables	-	-
Increase/ (Decrease) in Payables	(100,000)	200,000
Net cash flow from operating activities	**(78,447,782)**	**106,103,313**
Cash Flow from Investing Activities		
Plant, Property and Equipment	-	(9,013,000)
Net Cash flow from Investing Activities	**-**	**(9,013,000)**
Cash flow from financing activities		
(Increase)/Decrease in Financing (Deferred Income)	-	-
Net cash flow from financing activities	**-**	**-**
Net cash flow during the year	**(78,447,782)**	**97,090,313**
Cash and Cash Equivalent at start of year	135,403,856	28,263,703
	-	-
Cash and Cash Equivalent at end of year	**56,956,074**	**125,354,016**
Represented by:- Bank Balances		
World Vision	-	91,977,370
GRiC	6,666,238	3,576,258
Globle Funds	40,609,325	212,124
Plan International	660,113	629,142
CFI	3,024,198	28,959,122
Cash on Hand	5,996,200	10,049,840
Cash and Cash Equivalent at end of year	**56,956,074**	**135,403,856**

The accounting policies and notes set out on pages 18 to 24 form an integral part of these financial statements.
The independent auditor's report is on pages 11 to 13

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

2.7 ACCOUNTING ENTITY

Community Focus International (CFI) is a Non-Governmental Organization registered with National Bureau for Non-Governmental Organizations. Community Focus International (CFI) was formed and registered in 2017 with registration Numbers INDR13402374NB as an Indigenous NGO.
Registration with Registrar of Companies dated 9th day of January, 2017 N0-80020000037087 limited by Guarantee

2.8 PRINCIPAL ACCOUNTING POLICIES

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

a. Basis of Preparation of the Financial Statements

The financial statements are prepared under the historical cost convention on accrual basis; and are in compliance with the International Financial Reporting Standards.

b. Donation Recognition

Donation is recognized when the conditions attaching thereto are complied with by Community Focus International (CFI).

c. Foreign Currency Translation

Foreign currency transactions occurring during the period are translated into Uganda Shillings at the rates ruling on the dates of the transactions.

Non-monetary items in the Statement of Financial Position are translated and recorded at the rate of exchange ruling at the date of the transaction and are not re-translated at the Statement of Financial Position date.

Monetary items are translated using the closing rate of exchange at the Statement of Financial Position date. Any exchange loss or gain is recognized in the statement of comprehensive income for the period.

d. Accounts Receivable

Receivables are stated after making specific provisions for bad and doubtful debts. Bad debts are written off when all reasonable steps to recover such debts have been taken without success.

e. Depreciation/Amortization

Depreciation is calculated to write off the costs or valuation of assets using the reducing balance method at the following rates:

Asset	Method/Basis of Depreciation/Amortization
Motor Cycle	20% p.a. on reducing balance
Office Equipment	12.5% p.a. on reducing balance
Computer	20% p.a. on reducing balance
Furniture and Fittings	12.5% p.a. on reducing balance

f. Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents comprise cash on hand and deposits held at call with banks.

g. Revaluation of Non-current assets

Revaluation of non-current assets is disclosed in accordance with *IAS 16: Plant, Property and Equipment*. Under the IAS, accumulated depreciation on an item of property, plant and equipment is re-stated proportionately at the date of revaluation with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

If an asset's carrying amount is increased as a result of a revaluation, the increase is recognized in the 'other comprehensive income' section of the Statement of Comprehensive Income and accumulated in 'Equity' under 'Revaluation Surplus'.

If an asset's carrying amount is decreased as a result of a revaluation, the decrease is recognized in the 'surplus/ (deficit)' section of the Statement of Comprehensive Income.

h. *Stocks or inventory*

Stocks comprise consumables. They are valued at the lower of cost and net realizable values. Assets whose unit cost (or total of the components if acquired as a set) is less than UgShs 100,000 are expensed during the period of purchase. A separate control register is maintained for such assets for control of usage.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

3.0 PROPERTY, PLANT AND EQUIPMENT.

YEAR 2024

Particulars	Balance b/f	Additions	Total	Accumulated Depreciation	Dep for the year	NBV as at 31/12/2024
Motor Cycle	11,307,200	-	11,307,200	2,826,600	2,261,440	9,045,760
Furniture and Fittings	2,988,646	-	2,988,646	197,500	197,500	2,791,146
Ofice Phones	414,000	-	414,000	138,000	138,000	276,000
Office Safe	963,000	-	963,000	160,500	160,500	802,500
Chairs- Plastic	912,500	-	912,500	456,250	456,250	456,250
Water Dispensor	307,200	-	307,200	76,800	61,440	245,760
Camera	1,330,000	3,466,000	4,796,000	665,000	665,000	4,131,000
Photocopier	-	5,547,000	5,547,000	-		5,547,000
TOTAL	**18,222,546**	**9,013,000**	**21,688,546**	**4,520,650**	**3,940,130**	**23,295,416**

YEAR 2025

Particulars	Balance b/f	Additions	Total	Accumulated Depreciation	Dep for the year	NBV as at 31/12/2025
Motor Cycle	9,045,760	-	9,045,760	5,088,040	1,809,152	7,236,608
Furniture and Fittings	2,791,146	-	2,791,146	395,000	197,500	2,593,646
Ofice Phones	276,000	-	276,000	276,000	138,000	138,000
Office Safe	802,500	-	802,500	321,000	160,500	642,000
Chairs- Plastic	456,250	-	456,250	912,500	456,250	-
Water Dispensor	245,760	-	245,760	138,240	49,152	196,608
Camera	4,131,000	-	4,131,000	1,330,000	665,000	3,466,000
Photocopier	5,547,000		5,547,000	-	277,350	5,269,650
TOTAL	**23,295,416**	**-**	**23,295,416**	**8,460,780**	**3,752,904**	**19,542,512**

4.0 CASH AND CASH EQUIVALENTS

The balance on this account relates to cash in hand and bank balance by the end of the accounting period.

Cash and Cash Equivalent	Account Number	2025 UgShs	2024 UgShs
UGX A/C Equity Bank - World Vision	1029201728260	-	91,977,370
UGX A/C Equity Bank - GRiC	1029203078307	6,666,238	3,576,258
UGX A/C Equity Bank - Globle Funds	1029203078292	40,609,325	212,124
UGX A/C Equity Bank - Plan Int	1029202351654	660,113	629,142
UGX A/C Equity Bank - CFI	1029203078281	3,024,198	28,959,122
Cash at Hand		5,996,200	10,049,840
Total Cash and Cash Equivalent		**56,956,074**	**135,403,856**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

5.0 ACCUMMULATED RESERVE

The balance on this account relates to accumulated surpluses and deficits over the periods in operation.

	2025	**2024**
Statement of Reserves	**UgShs**	**UgShs**
Balance at 1st Jan	157,699,272	45,686,249
Surpluse / (Deficit) for the Year	(82,100,686)	112,013,023
Balance as at 31st Dec	**75,598,586**	**157,699,272**

6.0 PAYABLES

The balance on this account relates to unpaid balances due to advances, services and supplies received by the end of the accounting period.

	2025	**2024**
Payables	**UgShs**	**UgShs**
Audit fees	900,000	1,000,000
Total Payables	**900,000**	**1,000,000**

6.0 Taxation

There is no provision for taxation in these financial statements as the reporting entity is a Non Profit making organization and is not subject to tax on the surplus of its income over expenditure under the tax laws of Uganda.

7.0 Employees Population

Average numbers of employees during the period under review were 4 people.

8.0 Related Party Transactions

There were no related party transactions during the Year.

9.0 Capital Commitments

There were no capital Equipment commitments as at 31st December 2025.

10.0 Presentation Currency

The financial statements are presented in Uganda Shillings (UgShs).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

11.0 Summary of Income.

Note	Income	2025	2024
11.1	Grants	Ushs	Ushs
	Global Funds for Children (GFC)	70,800,000	-
	Grassrootsness for Innovation and Change (GRIC)	46,631,880	24,896,133
	World Vision	85,871,724	310,441,762
	Plan International Uganda	96,693,072	121,420,048
	Total Grants to Page 16	**299,996,676**	**456,757,943**
11.2	**Other Sources**		
	Communiity Focus International - USA Contributions	102,761,000	42,769,095
	Total Other Sources to Page 16	**102,761,000**	**42,769,095**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
12.1	**Grassroot nests for innovations and Change(ABE)**	**Ushs**	**Ushs**
	Summaries of Grassroot nest (ABE)		
	Staff Salaries	9,240,000	8,151,000
	Administrative / Operation Costs	236,000	8,803,000
	Outcome 1	13,159,500	-
	Outcome 2	8,994,600	-
	Outcome3	8,934,700	6,515,000
	Monitoring	1,564,600	653,000
	Totals to page 16	**42,129,400**	**24,122,000**
	Staff Salaries		
	Project Officer	4,200,000	-
	Community Engagement Assistant	3,000,000	-
	Office Assistant	1,200,000	-
	NSSF 10% Employer Contribution	840,000	-
	Staff Salaries	-	8,151,000
	Sub Totals	**9,240,000**	**8,151,000**
	Administrative / Operational Costs		
	Bank Charges	236,000	-
	Sub Totals	**236,000**	
	Project Activities		
	Outcome 1:- Improved Foundation Learning (TaRL) Model		
	Identify and enroll 360 pupils from three primary schools	-	-
	Conduct baseline, midline and endline assessment	6,816,000	-
	Provision of scholastic materials to schools	844,500	-
	In class teaching of 360 learners	4,080,000	-
	Engaging parents and guardians in learning process	1,419,000	-
	Improve Litercy skills amongst 600 learners	-	8,803,000
	Sub Totals	**13,159,500**	**8,803,000**
	Outcome 2:- Increased self-eficacy and skills aged 13-20		
	Identification and formation of girl's group	439,000	-
	Needs assessment for the venture start up in the girl's group	605,000	-
	Savings group formation, financial literacy, entrepreneurship	2,645,000	-
	Behavioural change, self-esteem, and personal development	1,984,000	-
	Short term skills training based on assessment report	2,074,000	-
	Provision of start up for the group	1,000,000	-
	Contninuos mentorship of girls group	247,600	
	Sub Totals	**8,994,600**	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
	Grassroots Nests for innovations and Change (ABE)	**Ushs**	**Ushs**
			-
	Project Activities Cont'		
	Outcome 3:- Enhanced early development ECCD Centers		
	Identify and enroll of children aged 0-6	157,000	
	Identify and training of ECCD teachers	-	
	Payments to the teachers	2,630,000	
	Procurement of teaching and learning materials	1,204,000	
	Classroom setup and safety enhancements	1,324,000	
	Parental engagement and caregiver training	807,300	
	Community engagement and awareness campaigns	1,519,700	
	Regular progress assessments and feedback mechanism	1,292,700	
	Improved abilities to engage teachers		2,100,000
	Increased stakholders collaboration and advocacy		4,415,000
	Sub Totals	**8,934,700**	**6,515,000**
	Monitoring and Evaluation and Learning		
	Review and reflection meetings	1,056,000	
	Regular monitoring and spot checks	508,600	510,000
	Administration costs		143,000
	Sub Totals	**1,564,600**	**653,000**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
12.2	**Thriving through Play (GFC)**	**Ushs**	**Ushs**
	Summaries		
	Human Resources	20,078,800	15,840,000
	Administrative / Operational Costs	4,675,552	10,295,250
	Programming Costs	2,957,000	-
	Capacity Development Costs	1,931,000	-
	Partnership to Educate all Kids (PIEK)	-	91,065,401
	Totals	**29,642,352**	**117,200,651**
	Human Resources		
	Program Manager	9,100,000	-
	Field Officer	2,100,000	-
	Finance and Admin	3,150,000	-
	Security Officer	1,176,000	-
	Office Assistant	1,176,000	-
	Executive Director	1,386,000	-
	NSSF 10% Employer Contribution	1,990,800	-
	Direct staff costs (Salaries, PAYE, NSSF)	-	15,840,000
	Sub Totals	**20,078,800**	**15,840,000**
	Administrative / Operational Costs		
	Utilities (Water and Power)	495,052	2,175,750
	Rent	3,360,000	3,360,000
	Internet Data	126,000	2,160,000
	Fuel	560,000	2,132,000
	Bank Charges	134,500	467,500
	Sub Totals	**4,675,552**	**10,295,250**
	Programming Costs		
	Parental Engagement and caregiver training	1,615,000	-
	My support circle activity within children	692,000	-
	Mental health awareness poster creation	650,000	-
	Sub Totals	**2,957,000**	-
	Capacity -Development Costs		
	Review of policies HR handbook, financial policies	1,931,000	-
	Sub Totals	**1,931,000**	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
	Plan International Uganda(SAIC Project)	**Ushs**	**Ushs**
12.3	**SAIC Project Summaries**		
	Personnel Costs	26,275,901	-
	Programme Activities	70,818,070	-
	Totals to page 16	**97,093,971**	**-**
	Personnel Costs		
	Project Officer	4,902,000	-
	Finance officer	6,185,660	-
	M & E Officer	5,397,000	-
	Program Manager	1,214,400	-
	Office Assistant	1,090,000	-
	Overheads/ Admin Costs	7,486,841	-
	Sub Totals	**26,275,901**	**-**
	Programme Activities		
	Peer to Pier session for youth clubs centres	19,946,535	-
	Support family and community SRH Sexual violence	6,835,020	-
	Identify and support teenage mothers with information	14,196,240	-
	Strengthen report and referral system to adress SGBV	7,667,450	-
	Creat awarness on SGBV, violence and crime in public	4,900,140	-
	Rehabilitate youth involement in anti social activities	8,500,120	-
	Work with targeted health facilities to conduct SRHR	1,489,200	-
	Capacity building strengthening leaders	7,283,365	-
	Sub Totals	**70,818,070**	**-**
12.4	**World Vision Uganda I(HANA Project)**		
	Increased access and utilization of basic RMNCH services	-	92,040,000
	Monitoring of peer Educators monthly session	-	20,188,400
	Conduct media session on safe sexual practices	-	7,800,000
	Adoption of safe sexual practices among adolescent	-	51,979,300
	Start up kits to 16 groups	-	9,024,000
	Bank charges	-	181,766
	Staff salaries	-	7,410,000
	Rent contribution	-	900,000
	Administrative costs	-	3,356,500
	Totals to Page 16	**-**	**192,879,966**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

		2025	2024
12.4	**World Vision Uganda (HANA Project)**	**Ushs**	**Ushs**
	Identify , assess and provide CWDs with mobility devices	45,545,000	-
	Train caregivers/ CWDs use of assistive devices	6,730,000	-
	Support peer educators learning in and out of school	45,906,000	-
	Facilitate monitoring and learning on value based life skills	29,886,900	-
	Train partners, teachers and peer educators in school	21,053,500	-
	Conduct media sessions on safe sexual practices	14,037,000	-
	Administrative costs	15,479,400	-
	Totals to Page 16	**178,637,800**	
12.5	**Community Focus International**		
	Computer and Internet expenses	1,327,412	150,000
	Fuel	2,865,000	1,802,000
	Transport	3,467,800	400,000
	Utilities	5,432,870	225,000
	Lunch and communication	3,275,412	1,710,000
	Staff salaries	32,450,900	6,935,173
	Audit fees	1,000,000	1,000,000
	Dental camp	2,000,000	5,611,000
	Relief program	1,289,000	3,657,200
	Wheel chair distribution	38,617,841	27,617,000
	Scholarships	15,690,700	-
	Administration costs	820,500	-
	Programming costs	2,957,000	-
	Capacity Development Costs	1,931,000	-
	Office expenses	20,476,500	263,895
	Totals to Page 16	**133,601,935**	**49,371,268**