

Uganda Red Cross Society

Annual Financial Report and Financial Statements

For The Year Ended 31 December 2021

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Acronyms

BMZ	Federal Ministry of Economic Cooperation and Development (German: Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung)
GRC	German Red Cross
EPR	Emergency Preparedness and Response
ICRC	International Committee of the Red Cross
IFRC	International Federation of the Red Cross
IKEA	Ingvar, Kamprad, Elmtaryd Agunnaryd Foundation
NGOs	Non-Governmental Organisations
PMER	Planning, Monitoring and Evaluation
RFL	Restoration of Family units
Ugx	Uganda Shillings
URCS	Uganda Red Cross Society
UNICEF	United Nations Children's Fund

Organisation Information

Central Governing Board as of 31 December 2021

Dr. Halid Kirunda	Chairman Central Governing Board
Ms. Anyiri Betty Justine	Vice Chairperson Central Governing Board
Hon. Stephen Tashobya	Honorary National Treasurer
Hon. Ssempala Kigozi Emmanuel	Member
Ms. Achebet Slyvia	Member - Woman Representative
Ms. Awor Josephine	Member - Woman Representative
Dr. Sempebwa Cox Moses Nsubuga	Member
Mr. Majesi Mubaraka	Chairman National Youth Council
Ms. Nayebare Susan	Vice Chairperson National Youth Council
Mr. Alex Luganda	National Legal Advisor
Mr. Lawrence Kiiza	Member
Mr. Kenneth Mugambe	Member
Mr. Charles Hamya	Member
Prof. Venad Nantulya	Member
Mr. Robert Kwesiga	Secretary General and Secretary to the Board

Principal Place of Business

Plot 551/555, Rubaga Road, Kampala
P.O. Box 494, Kampala, Uganda

Lawyer Katende, Ssempebwa & Co Advocates
Radiant House, Plot 20 Kampala Road
P.O. Box 2344
Kampala, Uganda

Bankers Standard Chartered Bank Uganda Limited
Plot 5 Speke Road
P.O. Box 7111
Kampala, Uganda

Stanbic Bank Uganda Limited
Crescent Towers, 17 Hannington Road
P.O. Box 7131
Kampala, Uganda

Housing Finance Bank
Plot 4 Wampewo Avenue, Kololo
P.O. Box 1539
Kampala, Uganda

Ecobank Uganda Limited
Plot 4, Parliament Avenue
P.O. Box 7368
Kampala, Uganda

Absa Uganda Limited
Plot 2/4, Hannington Road
P.O. Box 7101
Kampala, Uganda

Centenary Bank
Head Office: Mapeera House,
Plot 44-46 Kampala Road & Plot 2 Burton Street.
P. O. Box 1892 Kampala

Independent Auditor

RSM Eastern Africa
6th Floor DTB Centre
Plot No: 17/19, Kampala Road
P.O Box 31704,
Kampala, Uganda

Central Governing Board's Report

The Central Governing Board submit their report together with the audited financial statements for the year ended 31 December 2021, which disclose the state of affairs of Uganda Red Cross Society (URCS) herein referred to as the "society" or URCS.

Background

Uganda Red Cross Society is one of the largest humanitarian organisations in Uganda. URCS has developed over years to a formidable well respected humanitarian agency.

The URCS was recognised and its constitution was adopted by an Act of Parliament in 1964 and admitted as a member of the International Federation of the Red Cross (IFRC) and Red Crescent in 1965.

URCS's, vision is to see "an empowered, healthy and self-sustaining community that responds to the needs of the most vulnerable" while its mission is "to improve the quality of the most vulnerable people in Uganda as an effective and efficient humanitarian organisations". It operates countrywide and its operations hinge on the following principles that include: Humanity, Impartiality, Neutrality, Independence, Voluntary Service, Unity and Universality.

URCS is a membership-based organisation. In this respect, it also implements its activities through drawing on voluntary efforts of members. It has over 341,000 registered members with 1.5 million beneficiaries of its interventions. URCS works through 51 branch offices covering the whole of Uganda.

As a member of IFRC and the Red Crescent movement comprising the International Federation and International Committee of Red Cross, the URCS works with a number of partners in the execution of its mission. These include the Government of Uganda, United Nations Agencies, Non-Governmental organisations (NGOs) and participating Sister Red Cross national societies, and bilateral, multilateral and other donors.

The main objectives of URCS are:

1. To ensure a well-functioning and responsive national society;
2. To build and efficient self-sustaining community, responsive to the needs of its most vulnerable;
3. To ensure sustainable partnerships and adequate resources for core services and local initiatives; and
4. To engage in responsive programming that promotes community resilience and well-being.

The Society pursued other specific objectives under different programmes, which for the year ended 31 December 2021 included:

Project Code	Project Name	Project Objective
PG1101	Finance Core	To coordinate the various activities and programmes of URCS and fund the administrative expenses of the society.
PG1102	Supply Chain	To manage the Procurement, Fleet, Warehousing and Estates Function of the Society in a more cost effective and efficient manner.
PG1103	Core Salaries	To pool and pay personnel related costs.
PG1104	Resource Mobilisation	To mobilize local resources to support the implementation of URCS activities.
PG1105	Internal Audit and Risk Management	To strengthen managerial systems and procedures for effective organization and administration of URCS by enhancing the audit function & risk Management at headquarter, regional and branch levels.
PG1107	PMER	Develop an integrated PMER Framework that meets the institutional strategic needs through strengthened PMER Capacities in program/project implementation as well as enhance learning through documentation.
PG1108	Logistics	To manage the vehicle fleet, warehousing and procurement of the society in a more cost effective and efficient manner.
PG4041	ICRC EPR	To predict and prepare for effective, timely and appropriate responses to man-made and natural disasters
PG4042	ICRC RFL	Restore family links for families which are scattered, separated and without news in times of disasters and in social cases through an effective and operational Restoration of Family Links (RFL) services.

Project Code	Project Name	Project Objective
PG4042	ICRC Communication	To strengthen communication and sharing of information for enhancing synergised organisational processes within URCS and for external visibility and accountability.
PG4049	IFRC CP3	Community epidemic & pandemic preparedness programme. Improve health literacy through health promotion and health change which leads to community based surveillance of epidemic prone disease in Kabale, Kamwenge, Kitagwenda and Bundibugyo. And also supports the strengthening of the national society to respond to epidemic.
PG4050	IKEA	A project to create a better everyday life for as many people as possible around the world families, including children, in the world's poorest communities are the ones suffering the most from climate change.
PG4061	Ministry of Health	A project to support national response to health emergencies [ambulance response, floods response with relief aid, resettlement of Bududa landslide victims. Additionally the project supports mobilisation of blood across the country.
PG4055	LIFT	Living conditions in Imvepi fostered together (LIFT) – A project to contribute to the sustainable development and successful integration of refugees in Ugandan west Nile sub region, addressing SDG 6 and 12
PG4060	West Nile Operations (BMZ).	Increasing the importance & capacity of URCS as a national aid organisation sup-

Project Code	Project Name	Project Objective
		porting the refugees response in Northern Uganda
PG4063	Skybird	The Skybird programme: Innovation and partnerships in WASH for improved living conditions in East Africa.
PG4065	Kuwait RC Resilience	Project towards establishment of medical mobile clinic in Uganda for population movement and related crises
PG4067	BidiSawa	Long-term safe water coverage for Bidibidi Camp – a project to contribute to the safeguarding of lives and health of south Sudanese refugees and host communities in northern Uganda.
PG4069	IFRC Uganda preparedness Echo	A project focusing on epidemic preparedness by building capacities of the local communities to respond to disasters. It covers Nakivale, Kyaka camps with its host communities, Isingoma, Kabarole, Kanungi, Ntoroko.
PG4073	GRC WASH Parolinya Project	Humanitarian assistance through the provision of basic WASH supplies for South Sudanese Refugees in Parolinya, Uganda
PG4077	Swedish – PREP	Project for resilience and empowerment of refugees and their host communities in partnership (PREP) – which is a unique collaboration in Uganda, between the Red Cross and Vi Agroforestry, that improves the health of vulnerable refugees and farmers.
PG4078	DCA ECHO Emergency Disasters Risk project	Increased resilience of refugees and host communities in Arua, Madi Okollo, Terego, Arua Municipality and Lamwo

Project Code	Project Name	Project Objective
		District through a more effective and co-ordinated response during sudden emergencies.
PG4080	IFRC NSIA Bridge Grant	This was about provision and enhancement of Commercial First Aid Trainings to branches.
PG4082	URCS Covid Operations	COVID 19 response to the society. This project is supported by IFRC, German Red Cross, and other partners.
PG4083	Chronic Crisis	Concerning integrated health and WASH assistance for south Sudanese refugees and host communities in Arua
PG4084	Medical Teams International	This project focuses on solving nutrition problems in the refugee camps of Nakivale and Rwamwanja.
PG4085	ECHO Consortium	This is a multi-purpose cash assistance to the most vulnerable refugee households in the southwest and west Nile regions of Uganda.
PG4086	Collections/Contributions from Branches	This is a collection account for all the funds from all the branches making up the Society.

Statement of Central Governing Board's Responsibilities

It is the responsibility of the Central Governing Board ("the Board") of Uganda Red Cross Society ("the Society") to prepare the financial statements for each financial year. These statements give a true and fair view of the state of affairs of the Society as at the end of the financial year and of its surplus or deficit for that year.

It is also the Board's responsibility to ensure that the Society keeps proper accounting records. Those records have to be sufficient to show and explain the transactions of the Society, and disclose, with reasonable accuracy, its financial position, and enable the Society to prepare proper financial statements.

Likewise, the Board has to safeguard the assets of the Society and take reasonable steps for the prevention and detection of fraud and other irregularities. The Central Governing Board accept responsibility for the preparation and fair presentation of these special purpose financial statements. They also accept responsibility for:

- a. designing, implementing and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material fraud or error;
- b. selecting and applying appropriate accounting policies; and
- c. making accounting estimates and judgement that are reasonable in the circumstances.

The Board is of the opinion that the financial statements give a true and fair view of the financial position of the Society as at 31 December 2021 and of its financial performance and cash flows for the year then ended in accordance with the accounting policies stated in note 2 of these financial statements.

In preparing these financial statements the Board has assessed the Society's ability to continue as a going concern. Nothing has come to Board's attention to indicate that the Society will not remain a going concern for at least the next twelve months from the date of this statement.

The Central Governing Board acknowledges that the independent audit of the Society's financial statements does not relieve them of their responsibilities.

Approved by the Central Governing Board on _____
and signed on its behalf by:

Chairman
Central Governing Board

Honorary Treasurer
Central Governing Board

Secretary General
Uganda Red Cross Society

Report of the Independent Auditor
To The Members of the Uganda Red Cross Society

Statement of Income and Expenditure

		2021	2020
	Notes	Ugx '000	Ugx '000
Income			
Donor income	4	37,092,984	32,643,873
Rental income	5	223,825	453,175
Other income	6	770,036	6,945,927
Total income		38,086,755	40,042,975
Expenditure			
Transport and storage	7	1,651,922	1,449,308
Supplies	8	18,323,768	17,660,072
Personnel costs	9	10,490,153	8,165,273
Seminars and training costs	10	2,068,780	1,210,241
General and administrative costs	11	3,302,299	4,266,521
Capital expenditure costs	12	975,216	102,341
Refund to donors	13	309,429	33,953
Depreciation	14	1,035,128	974,316
Total expenditure		38,156,699	33,862,025
Net (Deficit)/Surplus for the Year		(69,944)	6,180,950

The accompanying notes form an integral part of these financial statements.

Statement of Financial Position

	Notes	As at December	
		2021 Ugx '000	2020 Ugx '000
Assets			
Non-current assets			
Property and Equipment	14	28,313,058	12,548,914
Current assets			
Receivables	15	770,541	1,500,244
Cash at bank	16	9,766,719	13,261,144
		10,537,260	14,761,388
Total assets		38,850,318	27,310,301
Reserves and Liabilities			
Reserves			
General fund		540,960	610,905
Capital reserve		10,643,650	1,040,050
Revaluation reserve		12,278,731	6,729,005
		23,463,342	8,379,960
Non-Current Liabilities			
Provision for refund to donors	18	2,520,887	2,899,083
Current Liabilities			
Deferred income	19	901,253	5,267,161
Payables	17	11,964,834	10,764,097
		12,866,088	16,031,258
Total Liabilities		15,386,976	18,930,341
Total Liabilities and Reserves		38,850,318	27,310,301

The financial statements and accompanying notes were approved and authorised for issue by the Central Governing Board on _____ and signed on its behalf by:

Chairman
Central Governing Board

Honorary Treasurer
Central Governing Board

Secretary General
Uganda Red Cross Society

Statement of Changes in Reserves

	Notes	General fund	Capital reserve	Revaluation Reserve	Total
		Ugx '000	Ugx '000	Ugx '000	Ugx '000
Year ended 31 December 2020					
At start of year		(5,496,426)	-	5,108,792	(387,634)
Receivables written off		(73,620)	-	-	(73,620)
Capital Reserves			1,040,050	-	1,040,050
Valuation for the year			-	1,620,213	1,620,213
Surplus for the year		6,180,950	-	-	6,180,950
At end of year		610,904	1,040,050	6,729,005	8,379,960
Year ended 31 December 2021					
At start of year		610,904	1,040,050	6,729,005	8,379,960
Capital Reserves	14	-	9,603,600	-	9,603,600
Valuation for the year		-	-	5,549,726	5,549,726
Deficit for the year		(69,944)	-	-	(69,944)
At end of year		540,960	10,643,650	12,278,731	23,463,342

The accompanying notes form an integral part of these financial statements.

Statement of Cash Flows

	Notes	2021 Ugx '000	2020 Ugx '000
Cashflows from Operating Activities			
Net (Deficit)/Surplus for the year		(69,944)	6,180,950
Adjustments for:			
Depreciation	14	1,035,128	974,315
Receivables written off		-	(73,620)
Cash from Operations		(965,184)	7,081,647
Decrease/(Increase) in Advances	15	915,933	(41,396)
(Increase)/Decrease in Receivables	15	(186,231)	59,244
Increase/(Decrease) in Personnel Payables	19	1,257,122	(3,566,903)
(Decrease)/Increase in other Payables	17	(56,384)	(2,841,534)
(Decrease) in other Donor Payables	18	(378,195)	(262,489)
(Decrease) in Deferred Income	19	(4,365,907)	5,267,161
Net Cash (Used In)/Generated from Operating Activities		(1,848,478)	5,695,730
Cashflows from Investing Activities			
Proceeds from disposal of Property and Equipment		-	-
Purchase of Property and Equipment	14	(1,645,946)	(3,719,686)
Net Cash Used in/generated from Investing Activities		(1,645,946)	(3,719,686)
(Decrease)/Increase in Cash and Cash Equivalents		(3,494,424)	1,976,044
Movement in Cash and Cash Equivalents			
At start of year		13,261,144	11,285,100
(Decrease)/Increase		(3,494,424)	1,976,044
At end of year		9,766,719	13,261,144

The accompanying notes form an integral part of these financial statements.

Notes

1. General information

Uganda Red Cross Society (URCS) is a humanitarian organisation in Uganda. It was established by an Act of Parliament in 1964. The address of its registered office is:

Plot 551/555 Rubaga Road

P.O. Box 494, Kampala

2. Significant accounting policies

a. Basis of preparation

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all the years presented, unless otherwise stated. The financial statements are presented in thousands of Uganda Shillings (Ugx 000).

b. Income Recognition

Income represents donations from donors and funds mobilised locally by URCS. Income is recognised on a modified cash basis meaning that Management recognises donor funds received in its bank accounts as income at the point of receipt. The exception to this treatment is if the received funds relate to activities to be implemented in a subsequent financial year, the organisation defers that income and treats it as deferred income.

Donations in kind are recorded at the value determined by the donor or at a prevailing market value.

Rental income is accrued by reference to time on a straight-line basis over the lease term.

Interest income is accrued by reference to time in relation to the principal outstanding and the effective interest rate applicable.

Other income is mainly obtained from the organisation's income generating activities such as short term hire/leasing of vehicles to projects and sales of first aid kits. This type of income is recognised in the year in which it is earned.

c. Expenditure

Expenditure and programme activities are accounted for on cash and modified by the accounting for unpaid commitments at the end of the reporting period. At the end of the reporting period, all unpaid commitments are recognised in the income and expenditure statement.

d. Project Equipment and Other Assets Purchased Using Project Funds

Assets purchased using programme funds are expensed in the year of purchase, that is, if the donor demands so, or if such assets are registered in the names of the donor. However, if such assets are registered in the name of URCS as owner, they are capitalised, if they exceed the threshold value of 1 million.

e. Property and Equipment

URCS shall use revaluation model. As such, property and equipment is revalued and recognised at its fair value. As such, the carrying value of property and equipment will be stated at revalued amount less depreciation and impairment in value.

Depreciation is calculated on a straight line basis, at annual rates estimated to write off carrying values of the assets over their expected useful lives.

Item	Rate
<i>Buildings</i>	4%
<i>Furniture, fittings, and equipment</i>	12.5%
<i>Computer accessories</i>	33.3%
<i>Motor Vehicles</i>	25%

The carrying values of property and equipment are reviewed for impairment when events or changes in circumstances indicate that the carrying value may not be recoverable.

If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets are written down to their recoverable amount. The recoverable amount of property and equipment is the greater of net selling price and value in use.

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 surplus/deficit. On disposal of revalued assets, amounts in the revaluation reserve relating to that asset are transferred to general fund.

f. Prepaid rentals on lease hold land

Rentals on leased land are expensed on payment and are reported under capital expenditure in the income and expenditure statement in the year of payment.

g. Foreign Currency Translation

Transaction in foreign currencies during the year are converted into Uganda Shillings at rates ruling on the transaction dates. Assets and liabilities held at the reporting date, which are expressed in foreign currencies, are translated into Uganda shillings at rates ruling at that date. The resulting differences from

conversion and translation are dealt with in the statement of income and expenditure in the year in which they arise.

h. Cash and Cash Equivalents

Cash and cash equivalents comprise cash-in-hand and deposits held at call with banks.

i. Revaluation Reserves

Revaluation reserves represent surplus on revaluation of land, buildings, motor vehicles, equipment, and fittings.

j. Financial Instruments

Financial assets and liabilities are recognised in the URCS statement of financial position when the National Society has become a party to contractual provisions of such an instrument.

k. Receivables

Receivables are carried at anticipated realisable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year end. Bad debts are written off when all reasonable steps to recover fail.

l. Payables

Trade payables are recognised initially at the transaction price. They are obligations on the basis of informal credit terms and do not bear interest.

m. Employee Benefits

Provision for staff gratuity

Staff gratuity scheme is retained in a bank account. The Society contributes 15% of the basic salary of the qualifying staff. Every employee is entitled to termination benefits on end of their employment with URCS as long as their exit is due to dismissal prompted by a disciplinary committee. The provisions in the financial statement takes account of payables commensurate to arising out of service rendered by employees up to the statement of financial position date.

Retirement benefit obligations

In addition, URCS contributes to the National Social Security Fund, which is a defined contribution scheme registered under the National Social Security Act.

The contributions to the defined contribution schemes are charged to the income and expenditure in the year in which they relate.

n. Comparatives

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

3. Significant Judgements by Management in Applying the Accounting Policies

- a. In the process of applying the accounting policies, Management has made judgements, estimates, and assumptions about the carrying amounts of assets and liabilities. The estimates and associated assumptions are based on market values and other factors that considered to be relevant. Actual results may differ from these estimates. These include expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in the estimate is revised, that is, if the revision affects only that period or in future periods if the revision affects both current and future times.

b. **Key sources of estimation uncertainty**

The following are the key estimates and judgements concerning the future, and other key sources of estimation uncertainty at the reporting date, which have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next financial year.

Useful lives of property and equipment

Management reviews the useful lives and residual values of property and equipment on a regular basis. During the financial year, Management did not determine significant changes in the useful lives and residual values

Impairment of assets

At each reporting date, Management reviews the carrying amounts of assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of an individual asset, Management estimates the recoverable amount of the cash generating unit to which the asset belongs.

Contingent liabilities

Management periodically estimate the status of any exposure to contingent liabilities. That enables it to assess the probability of URCS incurring related liabilities. Provisions are only made in the financial statements when Management has determined confirmed an obligation.

Going concern

URCS's financial performance is set out in the income and expenditure statement, while the financial position of is shown in the statement of financial position.

Based on the three aspects of financial performance, financial position, and the continued support from donors, the central executive board is of the opinion that URCS is well placed to continue in operations for the foreseeable future. As a result, the financial statements are prepared on a going concern basis.

4. Donor Income

Partner	2021	2020
	Ugx'000	Ugx'000
International Federation of the Red Cross (IFRC)	4,674,300	7,206,335
International Committee of the Red Cross (ICRC)	1,655,107	1,711,575
Belgian Red Cross	2,153,595	2,361,046
Netherlands Red Cross (NLRC)	4,220,771	3,867,521
Netherlands Red Cross (NLRC) Indirect CORE Contribution	229,994	
International Organization for Migration (IOM)	463,694	433,663
International Development Research Centre (IDRC)	208,472	56,860
German Red cross (GRC)	3,310,104	3,794,204
United Nations Children's Fund (UNICEF)	851,385	-
Ministry of Health – Uganda Government (MoH)	13,996,047	5,418,284
Austrian Red Cross (ARC)	1,410,772	1,512,222
World Food Program (WFP)	290,764	195,000
Danish Church Aid (DRC)	1,157,344	-
Swedish Red Cross	980,046	410,505
Kuwait Red Cross	439,218	38,200
European Union (ECHO)	1,047,659	1,114,267
Danish Red Cross	-	1,300,568
Canadian Red Cross	-	22,188
China Red Cross	-	102,443
MTN	-	371,282
Standard Chartered Bank	-	113,000
Coca Cola Foundation	-	739,500

	2021	2020
Partner	Ugx'000	Ugx'000
Crown Beverages	-	746,796
Total Uganda	-	264,600
Canadian Embassy	-	220,668
Other Donors	3,614	643,146
Total Donor Income	37,092,894	32,643,873

5. Rental income

	2021	2020
Rental income	Ugx	Ugx
Rent HQ tenants	223,825	179,004
Rental income others	-	274,171
Total Rental Income	223,825	453,175

5.1 Rental Income Accrued for Several Years

	2021	2020
	Ugx'000	Ugx'000
Swedish Red Cross	-	148,200
Netherlands Red Cross	-	125,971
Total Rental Income	-	274,171

6. Other income

	2021	2020
	Ugx'000	Ugx'000
Finance core	3,172	21,893
Sale of bid documents	101,260	18,965
Branch contributions	89,520	61,257
First Aid and Ambulance services	165,486	72,902
Others	2,490	113,190
Vehicle Disposal	408,106	-
Recovered Utility costs	-	9,662
Forex Gain – realised	-	28,352
Payables written back	-	6,619,706
Total Other Income	770,036	6,945,927

7. Transport and Storage

	2021	2020
	Ugx'000	Ugx'000
Fuel	1,025,581	858,978
Loading/Unloading	3,392	12,780
Import & Customs	49,877	50,758
Storage General	9,296	1,949
Vehicle Maintenance	359,414	378,420
Vehicle/Truck Hire Expense	189,729	134,327
Warehouse costs	9,885	7,636
Warehousing - Rental	4,750	2,500
Stores Repairs & maintenance	-	1,960
Total Transport and Storage Expenses	1,651,922	1,449,308

8. Supplies

	2021	2020
	Ugx'000	Ugx'000
Agricultural items	245,624	158,007
Construction Works	2,528,986	2,618,686
Food items	1,324,795	1,325,464
Infection prevention & Control items	135,151	145,200
Information, Education & Communication items	224,258	-
Medical items	227,887	235,959
Non-food items	2,100,681	3,979,536
Personal Protection Equipment	5,695,844	592,486
Distribution costs	4,641,941	6,337,148
Wash items	1,198,600	2,267,586
Total Supplies Expenses	18,323,768	17,660,072

9. Personnel Expenses

	2021	2020
	Ugx'000	Ugx'000
Acting Allowance	30,369	25,752
Basic Pay	7,318,606	5,630,794
Condolence/Bereavement	4,962	4,214
Gifts and Funeral Contributions	27,997	3,950
Medical Insurance	585,765	389,142
National Social Security Fund	730,838	597,813
Other Benefits	6,914	1,800

	2021	2020
	Ugx'000	Ugx'000
Protective Wear – PPE	256,527	205,406
Provident fund	1,031,499	812,208
Staff Transport	407,189	319,800
Subscription Professional Bodies	21,130	5,470
Group Personal Accident	0	167,457
Cards and Others	60,795	-
Employee Costs – General	4,557	-
Recruitment Costs	3,000	-
Total Personnel Expenses	10,490,153	8,165,273

10. Seminars and Training Costs

	2021	2020
	Ugx '000	Ugx '000
Accommodation	27,175	62,434
Certificates	10,630	11,696
Facilitators Fees	77,127	36,065
Meeting Costs - General	47,802	104,205
Pocket facilitation	17,810	154,084
Stationery Training	74,538	90,530
Training Allowance	34,309	42,017
Training Material	46,794	74,387
Trainings Workshops & Seminars General	747,238	326,867
Transport costs / Refund	925,757	259,353
Venue / Hall Hire Expense	59,601	48,603
Total Seminar and Training Expenses	2,068,780	1,210,241

11. General and Administrative Costs

	2021	2020
	Ugx '000	Ugx '000
Administration	242,042	220,549
Advertising	63,867	96,208
Audit Fees	208,365	264,156
Bank Charges	108,199	94,695
Cleaning Services	92,161	51,513
Communication	200,782	178,018
Computer expenses	4,192	147,043
Consultancy services	651,766	787,336
Contribution to IFRC & others	-	177,118

	2021	2020
	Ugx '000	Ugx '000
Insurance	175,153	183,731
Legal Fees	482,500	417,693
Security Services	85,625	90,018
Stationery	299,285	399,994
Travels	126,121	16,532
Provision for working advances	-	374,326
Utilities	56,034	57,433
Visibility & Branding	506,207	710,158
Total General Administration Expenses	3,302,299	4,266,521

12. Capital Expenditure Costs

	2021	2020
	Ugx '000	Ugx '000
Bicycles	84,728	15,675
Buildings	16,081	-
Cabins	2,288	11,000
Cameras	570	-
Chairs	39,521	-
Computer Eqpt-General	5,937	6,380
Containers	-	12,111
Desktops	-	4,929
Fire Extinguishers/Eqpt	4,951	390
Generators	7,326	9,146
Laptops	4,295	-
Medical	-	5
Mobile Phones	29,402	-
Motorbikes	396,841	-
Navision Support & license	110,894	-
Office Equipment-General	75,455	-
Photocopier	-	5,500
Printers	8,434	-
Projector	17,022	-
Public Address Systems	96,279	1,860
Software	13,794	4,405
Tables	20,456	20,990
Tanks Others	290	-
Telephone Equipment	15,420	-
Vehicles general	950	70
Video/Radio Equip	24,279	9,880

	2021	2020
	Ugx '000	Ugx '000
Total capital expenses	975,216	102,341

13. Refunds to Donors after Project Closure

Partner/Donor	2021	2020
	Ugx'000	Ugx'000
International Federation of the Red Cross	1,173	-
Danish Church Aid (DCA)	100,993	-
International Committee of the Red Cross (ICRC)	164,181	-
United Nations Children's Fund	3,168	-
Others	39,914	-
Norwegian Red Cross	-	13,153
United Nations High Commission for Refugees	-	20,800
	309,429	33,953

14. Property and Equipment

Movement 2021	Land & Buildings	Computers & IT Equipment	Software	Furniture & Furnishings	Vehicles	Total
	(in thousands of Uganda Shillings – Ugx '000)					
1st January 2021						
Gross Carrying Amount	8,712,673	452,979	1,042,300	167,683	3,126,772	13,502,409
Depreciation	-	(150,842)	-	(20,960)	(781,693)	(953,495)
Net Carrying Amount	8,712,673	302,137	1,042,300	146,723	2,345,079	12,548,913
Movement in 2021						
Additions	9,603,600	245,142	-	-	1,400,804	11,249,546
Disposals	-	-	-	-	-	-
Revaluation	5,549,726	-	-	-	-	5,549,726
Disposals Depreciation	-	-	-	-	-	-
Total Movements in 2021	15,153,326	245,142	-	-	1,400,804	16,799,272
31st December 2021						
Gross Carrying Amount	23,866,000	547,279	1,042,300	146,723	3,745,883	29,348,186
Depreciation	-	(232,474)	-	(20,960)	(781,693)	1,035,128
Net Carrying Amount	23,866,000	314,805	1,042,300	125,762	2,964,190	28,313,058

15. Receivables

	2021	2020
	Ugx '000	Ugx '000
Working advances	436,109	1,726,370
Less; Provision in the period	-	(374,326)
Vehicle Disposal - Debtors	223,474	-
Rent	15,369	-
Others	95,589	-
Swedish Red Cross	-	148,200
Total Receivables	770,541	1,500,244

16. Bank balances

	2021	2020
	Ugx '000	Ugx '000
Cash at bank	9,766,719	13,261,144
Total Bank Balances	9,766,719	13,261,144

17. Payables

(i) Personnel payables

	2021	2020
	Ugx '000	Ugx '000
Provident fund	6,782,875	5,716,562
PAYE	2,126,039	2,126,039
NSSF	550,993	360,184
Salaries payable	-	-
GPA	-	-
Local Service Tax	56,992	56,991
Other personnel payables	-	-
Total personnel payable	9,516,898	8,259,776

(ii) Other payables

	2021	2020
	Ugx '000	Ugx '000
General Payables	2,447,936	2,339,321
Audit fees accrual	-	165,000
Total other payables	2,447,936	2,504,321

18. Provision for Refunds to Donors

	2021	2020
	Ugx '000	Ugx '000
The refund to donors are made up as follows:		
Non-current	2,899,083	3,161,572
Amounts paid/offset during the year	(378,195)	(262,489)
Total provision for refunds to donors	2,520,888	2,899,083

The provision for refund to donors relates to inter programme transactions between the Society and the various donors, which resulted to a payable position. The Society agreed to refund the amounts based on discussions with the various donors for which repayment contracts were signed. Repayments were agreed over a 10-year period starting from 2017. These donors included Swedish Red Cross, Belgian Red Cross, American Red Cross, Danish Red Cross Youth, Danish Red Cross, Netherlands Red Cross, Finish Red Cross and International Federation of Red Cross.

19. Deferred Income

	2021	2020
	Ugx'000	Ugx'000
Ministry of Health	819,477	4,415,525
Netherlands Red Cross	81,776	851,637
Grand total	901,253	5,267,161

Deferred income (unearned income) relates to grants received during the year but are meant to be utilised on activities in the coming years (not the current year to which this report relates).

20. Currency

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

21. Events after the Reporting Period

As a result of the geopolitical conflicts involving Russia and Ukraine, and continued effects of the COVID-19 pandemic, the world is facing a time of quite extraordinary challenge.

While the duration of the global conflicts and pandemic and their overall economic impact remain unknown, the central governing board have assessed the possible impact they may have on the Society's operations, liquidity and overall going concern. Based on their assessment, the Board consider that the Society has adequate resources in place to remain in operation for the foreseeable future. Nonetheless, it has urged Management to be frugal and revise the society's national budget to

more realistic levels.

The central governing board is not aware of any other material event which occurred after the reporting date and up to the date of this report.