# LIVING WORD UGANDA LIMITED (LWU)
A COMPANY LIMITED BY GUARANTEE
AND WITHOUT SHARE CAPITAL

# AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st JULY 2025

AUDITORS: DUHEN ASSOCIATES
Certified Public Accountants, Kampala

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# GENERAL INFORMATION

**a. ORGANIZATIONAL INFORMATION**

The Living Word Uganda is registered under the Companies Act as a company limited by guarantee and not having share capital. It was registered as a non-Governmental Organization under the Non – Governmental Organizations Registration Act. CAP 113 and renewed on 15th March 2019 on Registration number (S. 5914/8581).

**b. MEMBERSHIP OF THE BOARD OF DIRECTORS:**

**FULL NAMES**

1. Rev.Milton Tweheyo
2. Rev. Rodgers Atwebembeire
3. Mr.Samuel Wang'ombe
4. Mrs.Barbara Majoli
5. Mr Dennis Kilama

**1. Management Team** xx

1. Mr Rugamba Derrick National Team Leader
2. Ms Pedun Loyce Finance and Administration
3. Mr Kuteesa Willam AMT Lead
4. Mr Ashabahebwa Allan Student Ministry Lead
5. Mr Paul Geno Ministry Training Facilitator
6. Mr Atuheire Boaz Partnership and communications
7. Ms Nuwemurungi Joan Womens lead

**c. PRINCIPAL PLACE OF BUSINESS**

Plot 3521, Block 222,
Nyende Close, Kyaliwajjala Namugongo
P.o. Box 200358,
Kampala - Uganda.
E- Mail: info@livingworduganda.org

**d. BANKERS**

Centenary Bank,
Kireka Branch

**e. AUDITORS**

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

**f. PRINCIPAL ACTIVITIES**

i. Serving Christian university students by equipping them with tools and skills for faithful bible handling and teaching.
ii. To conduct bible seminars across the country

iii. Offering apprentice ministry training to equip young men and women who have the desire and passion to be involved in full or part time ministry with skills to teach and handle God's faithful lock church

g. **RESULTS**

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

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

**STATEMENT OF DIRECTORS AND MANAGEMENT'S RESPONSIBILITIES**
**FOR THE YEAR ENDED 31st July 2025**

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

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

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

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

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

Sign: ______________________
Name:
Secretary - Board of Directors

Sign: ______________________
Name: REV MILTON TUSEHEYO
Board Chairman

## REPORT OF THE INDEPENDENT AUDITORS

To the Members
Living Word Uganda Limited (LWU),

### Opinion

We have audited the financial statements of Living Word Uganda Limited (LWU); comprising of the Statement of Financial Position as at 31st July 2025, the Income Statement, and the Cash Flow Statement for the year ending on 31st July 2025; as well as notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial report and statements give a true and fair view of the financial position of Living Word Uganda (LWU) as at 31st July 2025, and of the results of its operations including its cash flow statement for the year ended 31st July 2025 The financial statements were prepared in accordance with legal provisions and regulations in Uganda and are in line with International Financial Reporting Standards for Small and Medium sized Entities (SMEs); as well as Living Word Uganda (LWU)'s policies and guidelines.

### Basis for Qualification of Opinion

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

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

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit as a whole, and in forming our opinion thereon. We have determined that there is no key audit matter to communicate separately in our report.

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

**Auditor's Responsibilities for the Audit of the Financial Statements**
Our responsibilities and objectives are to obtain reasonable assurance about whether the financial report and statements are free from material misstatement, whether due to fraud, impropriety or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error.
- Design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's project implementation approach, based on the audit evidence obtained to evaluate significant uncertainty on the attainment of the project's objectives.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

**Report on other Legal requirements**

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

i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii. In our opinion proper books of accounts have been kept by the organisation so far as appears from our examination of those books and

iii. The organisation's annual financial report, Statement of Financial Position and Statement of Income and Expenditure are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditor's report is CPA. Duku Henry holding practice certificate No. P0194, whose signature and seal are hereby affixed.

| | |
|---|---|
| Duhen Associates | CPA.Duku Henry |
| Certified Public Accountants | Engagement Partner |
| Kampala - Uganda | |

## LIVING WORD UGANDA LIMITED (LWU)

## CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
## FOR THE PERIOD ENDING 31st July 2025

| Particulars | Note | Restricted | Not Restricted | Capital Fund | 2025 | 2024 |
|---|---|---|---|---|---|---|
| | | UGX | UGX | UGX | UGX | UGX |
| **INCOME** | | | | | | |
| Program Income | 2 | 287,637,571 | - | - | 287,637,571 | 266,628,950 |
| Transfer to Capital Fund | | (5,450,000) | - | 5,450,000 | - | - |
| **AVAILABLE FOR OPERATIONS** | | **282,187,571** | - | **5,450,000** | **287,637,571** | **266,628,950** |
| **EXPENSES** | | | | | | |
| Programme Activities | 3 | 99,037,400 | - | - | 99,037,400 | 100,624,700 |
| Employment Costs. | 4 | 167,932,314 | - | - | 167,932,314 | 156,196,463 |
| Administration Costs | 5 | 53,869,753 | - | - | 53,869,753 | 54,962,780 |
| Governance | 6 | 2,771,000 | | | 2,771,000 | 3,155,000 |
| Capital Expenditure | 7 | (5,450,000) | - | 5,450,000 | - | - |
| **TOTAL Payments** | | **318,160,467** | - | **5,450,000** | **323,610,467** | **314,938,943** |
| **Adjust for Capital** | | | | **(5,450,000)** | **(5,450,000)** | **(1,300,000)** |
| Depreciation | | | | 4,140,529 | 4,140,529 | 6,576,754 |
| **Total Expenditure** | | **318,160,467** | - | **4,140,529** | **322,300,996** | **320,215,697** |
| **Ordinary Surplus /(Deficit)** | | **(35,972,896)** | - | **1,309,471** | **(34,663,425)** | **(53,586,747)** |
| Loss on Disposal of Printer | | | - | - | - | - |
| **Extra Ordinary Surplus /(Deficit)** | | **(35,972,896)** | - | **1,309,471** | **(34,663,425)** | **(53,586,747)** |

## LIVING WORD UGANDA LIMITED (LWU)

### CONSOLIDATED STATEMENT OF FINANCIAL POSITION
### AS AT 31st July 2025

| Descriptions | Notes | 2025 | 2024 |
|---|---|---|---|
| | | UGX | UGX |
| **Assets** | | | |
| Cash and Cash Equivalents | 8 | 15,425,977 | 75,848,873 |
| Debtors and Prepayments | 9 | 19,200,000 | - |
| **Total Current Assets** | | 34,625,977 | **75,848,873** |
| **Non-Current Asset** | | | |
| Property, Plant and Equipment | 10 | 3,793,476 | 2,484,004 |
| **Total Assets** | | **38,419,453** | **78,332,878** |
| **Liabilities and Fund Balances** | | | |
| Payables | 11 | 2,000,000 | 1,800,000 |
| **Fund Balances** | | | |
| Accumulated fund | | 36,419,453 | 76,532,879 |
| **Total Liabilities and Reserves** | | **38,419,453** | **78,332,879** |

The Financial statements on pages 7 and 8 along with the accompanying cash flow statement and notes were approved by the Directors of Living Word Uganda Limited (LWU) on this .........day of the month of .................in the year ................ and signed on their behalf by:

Sign:______________________

Name:..........................................

Treasurer

Sign:______________________

Name: REV MILTON TWEHEYO

Chairperson

## LIVING WORD UGANDA LIMITED (LWU)

### STATEMENT OF CHANGES IN FUND BALANCES
### FOR THE PERIOD ENDING 31st July 2025

| Particulars | Capital Fund | Accumulated fund | Total |
|---|---|---|---|
| | | Restricted | |
| | UGX | UGX | UGX |
| Balance b/f 01.08.2024 | 2,484,004 | 74,048,874 | 76,532,878 |
| Transfer to Capital Fund | 5,450,000 | (5,450,000) | - |
| Surplus/(Deficit) for the year | (4,140,529) | (35,972,896) | (40,113,425) |
| **Total** | **3,793,475** | **32,625,978** | **36,419,453** |

## LIVING WORD UGANDA LIMITED (LWU)

### STATEMENT OF CASH FLOWS
### FOR THE PERIOD ENDING 31st July 2025

| Particulars | Notes | 2025 | 2024 |
|---|---|---|---|
| | | UGX | UGX |
| **Cashflows from operating activities** | | | |
| Surplus for the year (Excluding Capital Fund) | | (34,663,425) | (53,586,747) |
| Adjustments for non-cash items; | | | |
| Transfer to Capital Fund | | (5,450,000) | (2,600,000) |
| Depreciation of property and equipment | 10 | 4,140,529 | 6,576,754 |
| Loss on disposal of fixed asset | | - | - |
| Cash flow included in investing activities: | | | |
| **Changes in operating assets and liabilities;** | | | |
| Decrease/(Increase) in advances and receivables | | (19,200,000) | 322,000 |
| Increase/(Decrease) in payables | | 200,000 | (400,000) |
| ***Net cash flow from operating activities*** | | **(54,972,896)** | **(49,687,993)** |
| **Cash flows from investing activities:** | | | |
| Transfer to Capital Fund | | - | - |
| Purchase of equipment | 7 | (5,450,000) | (1,300,000) |
| ***Net cash flows used in investing activities*** | | **(5,450,000)** | **(1,300,000)** |
| **Cash flows from financing activities;** | | | |
| Capital Fund | 7 | - | - |
| ***Net cash flows used in financing activities*** | | - | - |
| Net increase (Decrease) in cash and cash equivalents | | (60,422,896) | (50,987,993) |
| Cash and cash equivalents 01Aug 2024 | | 75,848,873 | 126,836,866 |
| **Cash and cash equivalents 31 July 2024** | **8** | **15,425,977** | **75,848,873** |

## NOTES TO THE FINANCIAL STATEMENTS

Significant accounting policies

### 1. Accounting Policy

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

**a. Basis of preparation**

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

The financial statements are prepared in accordance with International Financial Reporting Standards for Small and Medium sized Enterprises.

**Going Concern**.

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

**b. Comparatives**

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

**c. Non – Current assets.**

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

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

| Asset Class | Annual Rate |
|---|---|
| Motor Vehicles | 25% |
| Computers and Accessories | 33.33% |
| Furniture and fittings | 20% |

**d. Functional Currency**

The functional currency of Living Word Uganda Limited (LWU) is the Uganda Shillings. Transactions in foreign currencies are initially recorded in the functional currency using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the rate of exchange ruling at the Statement of Financial Position date.

**e. Revenue**

Revenue represents grants from donors that are recognized when received and donations in kind are also recognised when received at fair market price.

**f. Receivables**

Receivables are stated at their estimated realizable value. An estimate is made for bad and doubtful receivables based on a review of the outstanding amounts at the year end and bad debts are written off when all reasonable steps to recover have proved futile .

**g. Payables**

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

**h. Capital Fund**

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

**i. Taxation**

The organization did not have any taxable income during the year.

**j. Retirement Benefit obligation**

LWU contributes to the National Social Security Fund. The contribution is 10% besides the employees' contribution of 5% of the salary.

**k. Cash and Cash Equivalents**

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

## 2. Revenue and Other Income

| Particulars | 2025 | 2024 |
| --- | --- | --- |
| | UGX | UGX |
| Amazing Grace School | | 11,888,000 |
| AMT Contributions | 8,660,000 | 4,225,000 |
| Board Contributions | - | - |
| Book Distribution | 14,769,000 | 12,360,600 |
| Conference Fees | | 4,115,500 |
| Donations from Individuals Churches | 42,871,761 | 920,000 |
| Living Word International | 210,785,810 | 221,492,850 |
| LWU Printer | | 304,000 |
| Ministry van hire | | 30,000 |
| ETC Fees | 9,671,000 | 7,538,000 |
| Regional conference fees | - | |
| T-shirt Sales | | 745,000 |
| At his feet fees | 880,000 | 410,000 |
| **Total Cash Donations** | **287,637,571** | **264,028,950** |
| **Donations in Kind** | | |
| | - | 2,600,000 |
| **Total Donation in kind** | | **2,600,000** |
| **Total Donations** | **287,637,571** | **266,628,950** |

## 3. Direct Program Costs

**These are expenditures incurred directly on programme/ministry activities**

| Particulars | Appendix | 2025 | 2024 |
| --- | --- | --- | --- |
| | | UGX | UGX |
| Annual Student Conference | 3.1 | 14,443,500 | 33,770,000 |
| Area Bible Seminars | 3.2 | - | 5,670,500 |
| Apprentice Ministry Training (AMT) | 3.3 | 38,372,900 | 13,806,300 |
| Networking and Partnerships | 3.4 | 5,554,300 | 14,823,400 |
| Retreat/ Conferences/ Visits | 3.5 | - | 3,396,600 |
| Rooted Bible Studies | 3.6 | - | 2,461,000 |
| Book Distribution | 3.7 | 6,881,000 | 1,514,000 |
| ETC | 3.8 | 29,086,200 | 20,201,000 |
| Women's Ministry | 3.9 | - | 3,508,900 |
| At his feet expenses | 4.0 | 3,869,500 | - |
| Graphics and Multimedia | | 830,000 | 1,473,000 |
| **Total Direct Program Cost** | | **99,037,400** | **100,624,700** |

## 4. Employment Costs

**This is expenditure incurred directly on human resource, both programme staff and volunteers.**

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Wages | 137,329,204 | 100,400,000 |
| NSSF | 13,732,910 | 15,080,908 |
| PAYE | - | 26,220,715 |
| Staff Welfare | 7,070,200 | 1,164,700 |
| Volunteer facilitation | 9,800,000 | - |
| **Sub Total** | **167,932,314** | **142,866,323** |

## 5. General Administration costs

These are cost incurred within the support departments such as administration and finance.

| Particulars | Appendix | 2025 | 2024 |
|---|---|---|---|
| | | UGX | UGX |
| Office Operations | 5.1 | 37,881,500 | 36,109,800 |
| Other Administration | 5.2 | 15,988,253 | 18,852,980 |
| **Total Support Cost** | | **53,869,753** | **54,962,780** |

## 6. Governance Costs

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Board Transport & Refreshments | 2,771,000 | 1,816,000 |
| **Total Governance Cost** | **2,771,000** | **1,816,000** |

## 7. Capital Expenditure

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Computers | 1,200,000 | 2,250,000 |
| Furniture | 4,250,000 | 2,895,000 |
| **Total** | **5,450,000** | **5,145,000** |

## 8. Cash and Cash Equivalents

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Cash | 9,862,400 | 12,667,000 |
| Centenary | 5,563,577 | 63,181,873 |
| **Sub Total** | **15,425,977** | **75,848,873** |

## 9. Advances, Prepayments and Other Receivables

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Prepaid Rent | 19,200,000 | - |
| **Sub Total** | **19,200,000** | **-** |

## 10. Property, Plant and Equipment

**PPE Schedule for the ended 31st July 2025**

| Particulars | Furniture & Fittings | Motor Vehicles | Computer, Software and Electronics | Total |
|---|---|---|---|---|
| | UGX | UGX | UGX | UGX |
| **Acquisition Cost** | | | | |
| Opening Bal 01/08/2024 | 10,586,000 | 52,564,645 | 13,380,000 | **76,530,645** |
| Additions | 1,200,000 | - | 4,250,000 | **5,450,000** |
| **Closing Bal 31/07/2025** | **11,786,000** | **52,564,645** | **17,630,000** | **81,980,645** |
| **Depreciation and Impairment** | | | | |
| **Annual depreciation rates** | **20.00%** | **25.00%** | **33.33%** | |
| Opening Bal 01/08/2024 | 9,444,300 | 52,564,645 | 12,037,696 | **74,046,641** |
| Annual depreciation | 1,381,700 | - | 2,758,829 | **4,140,529** |
| **Closing Bal 31/07/2025** | **10,826,000** | **52,564,645** | **14,796,525** | **78,187,170** |
| Carrying Amount | | | | |
| **Closing Bal 31/07/2024** | **960,000** | **-** | **2,833,475** | **3,793,476** |

**PPE Schedule for the ended 31st July 2024**

| Particulars | Furniture & Fittings | Motor Vehicles | Computer, Software and Electronics | Total |
|---|---|---|---|---|
| | UGX | UGX | UGX | UGX |
| **Acquisition Cost** | | | | |
| Opening Bal 01/08/2023 | 10,586,000 | 52,564,645 | 20,480,000 | **83,630,645** |
| Additions | - | - | 3,900,000 | **3,900,000** |
| Disposals | - | - | (11,000,000) | **(11,000,000)** |
| **Closing Bal 31/07/2024** | **10,586,000** | **52,564,645** | **13,380,000** | **76,530,645** |
| **Depreciation and Impairment** | | | | |
| **Annual depreciation rates** | **20.00%** | **25.00%** | **33.33%** | |
| Opening Bal 01/08/2023 | 7,327,100 | 52,564,645 | 18,578,142 | **78,469,887** |
| Annual depreciation | 2,117,200 | - | 4,459,554 | **6,576,754** |
| Less accumulated depreciation on assets disposed | - | - | (11,000,000) | **(11,000,000)** |
| **Closing Bal 31/07/2024** | **9,444,300** | **52,564,645** | **12,037,696** | **74,046,641** |
| Carrying Amount | | | | |
| **Closing Bal 31/07/2023** | **1,141,700** | **-** | **1,342,304** | **2,484,005** |

## 11. Payables

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| DUHEN Associates | 2,000,000 | 1,800,000 |
| **Sub Total** | **2,000,000** | **1,800,000** |

**Appendix**

3.1 Rooted students ministry

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Conference Mobilization | - | 133,000 |
| Conference Preparations | - | 903,200 |
| Conference running | - | 19,720,800 |
| Conference Transport | - | 4,053,000 |
| Conference Transport Refunds | - | 5,175,000 |
| Small Group Leaders Training | - | 3,785,000 |
| Accommodation and venue | 7,335,500 | - |
| Airtime | 300,000 | - |
| Fuel for student ministry | 2,660,000 | - |
| Other student ministry expenses | 1,089,000 | - |
| Student ministry meals | 3,059,000 | - |
| **Sub Total** | **14,443,500** | **33,770,000** |

3.2 Area Bible Seminars

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| AMT Meetings | - | 20,000 |
| AMT Running | - | 2,031,100 |
| AMT Stipends | - | 4,958,000 |
| AMT Thanksgiving | - | 100,000 |
| **Total** | **-** | **7,109,100** |

3.3 Apprentice Ministry Training (AMT)

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| AMT Guest lecture facilitation | 1,540,000 | - |
| AMT Meals | 6,609,300 | - |
| Amt running and mobilization | 952,100 | - |
| Apprentice facilitation | 7,094,000 | - |
| Fuel and travel expenses | 80,000 | - |
| International student expenditure | 21,113,000 | - |
| Other expenses | 984,500 | - |
| **Total** | **38,372,900** | **-** |

3.4 Networking and Partnerships

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Public Relations & Partnerships | - | 3,669,500 |
| Partners Dinner | - | 5,398,900 |
| Volunteers Training | - | 5,755,000 |
| Airtime | 30,000 | - |
| Meals and snacks | 367,500 | - |
| Partnership travels | 4,477,800 | - |
| Partnership expenses | 679,000 | - |
| **Total** | **5,554,300** | **14,823,400** |

3.5 Retreat/ Conferences/ Visits

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Annual Planning Retreat | 4,912,600 | 3,396,600 |
| **Total** | **4,912,600** | **3,396,600** |

3.6 Rooted Bible studies

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Rooted Bible Studies | - | 2,461,000 |
| **Total** | **-** | **2,461,000** |

3.7 Book distribution

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Book Distribution Transport | 870,000 | 857,000 |
| Book Stall Manning | - | 639,000 |
| Book Stall Set up | - | 18,000 |
| Book packaging | 1,141,000 | - |
| Book distribution expenses | 4,870,000 | - |
| **Total** | **6,881,000** | **1,514,000** |

3.8 ETC

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| ETC | 924,000 | 20,201,000 |
| Guest lecture stipend | 610,000 | - |
| Transport and fuel | 2,647,500 | - |
| Venue and Food | 500,000 | - |
| Food and catering | 23,594,200 | - |
| General Expenses | 810,000 | - |
| Meals | | - |
| **Total** | **29,085,700** | **20,201,000** |

3.9 Area Bible Seminar

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Graphics & Multimedia | - | 1,473,000 |
| AMT Catering | - | 5,527,200 |
| AMT Guest Lecturer Facilitation | - | 1,170,000 |
| Northern Area Bible Seminar | - | 1,897,500 |
| WestNile Area Bible Seminar | - | 2,185,000 |
| Western Area Bible Seminar | - | 1,588,000 |
| Womens Ministry | - | 3,508,900 |
| **Total** | **-** | **17,349,600** |

4.0 At His Feet

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Airtime | 10,000 | - |
| Transport and fuel | 1,023,000 | - |
| At his feet expenses - Other | 302,500 | - |
| Meals | 2,534,000 | |
| **Total** | **3,869,500** | **-** |

5.1 Other Administration Costs

| Particulars | 2025 | 2024 |
|---|---|---|
| | UGX | UGX |
| Rent | 19,800,000 | 19,200,000 |
| Catering (Office) | - | 7,416,500 |
| Security | 4,410,000 | 3,600,000 |
| Utilities | 970,400 | 1,361,500 |

| | | |
|---|---|---|
| Cleaning | 519,500 | 481,600 |
| Internet | 1,625,000 | 2,210,000 |
| Staff Transport | 1,456,500 | 1,089,000 |
| Stationary | 1,540,000 | 661,200 |
| Other Office Operations | - | 90,000 |
| Accommodation - Venue | 138,000 | - |
| Development expenditure | 4,940,000 | - |
| Insurance claim | 2,227,100 | - |
| Office telephone | 255,000 | - |
| **Sub Total** | **37,881,500** | **36,109,800** |

5.2 Other Office Costs

| **Particulars** | **2025** | **2024** |
|---|---|---|
| | **UGX** | **UGX** |
| Equipment Maintenance & Repair | 3,812,000 | 1,910,000 |
| Ministry Van | - | 1,885,000 |
| Auditing | 2,000,000 | 1,800,000 |
| Bank Charges | 856,153 | 426,780 |
| Staff Medical Insurance | - | 2,055,300 |
| Staff Team Building /retreat | 4,912,600 | 1,425,000 |
| Regulatory Fees | - | 25,000 |
| Development Planning | - | 3,350,000 |
| Other Admin Expenses | 4,407,500 | 3,970,900 |
| Office Setup | - | 1,865,000 |
| Computers | - | 140,000 |
| **Sub Total** | **15,988,253** | **18,852,980** |