

Uganda Law Society

Annual Report & Audited Financial Statements

For the year ended 31 December 2020



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UGANDA LAW SOCIETY'S INFORMATION

PRINCIPAL PLACE OF OPERATION

Block 216 Plot 610 Buye, Ntinda
Off Ntinda – Kisasi Road
P. O. Box 426
Kampala, Uganda
Fax: +256-414-342431
Website: www.uls.or.ug

BANKERS

Standard Chartered Bank Limited

Plot 5 Speke Road Branch
P.O. Box 7111
Kampala, Uganda

DFCU Bank

Acacia Branch
Plot 24B Acacia Avenue, Kololo
P.O.Box 70
Kampala, Uganda

Stanbic Bank Uganda

Forest Mall Branch
Plot 3A2/3A3 Sports Lane Lugogo
P.O.Box 7131
Kampala Uganda

Centenary Bank Limited

Mapeera House
Plot 44-46
Kampala Road
P. O. Box 1892
Kampala, Uganda.

Absa Bank Uganda Limited

Acacia Mall Branch
Kampala, Uganda.

AUDITORS

TDS & CO.
Certified Public Accountants
UMA Show Ground, Lugogo, UCIL House
Kampala, Uganda
P. O. Box 538, Kampala
Tel: 0414 667502/+256702185817
Email: info@tds.co.ug

**Uganda Law Society
Annual Report and Audited Financial Statements
For the year ended 31 December 2020**

REPORT OF THE EXECUTIVE COUNCIL

The Executive Council present their report together with the audited financial statements of the Uganda Law Society (ULS) for the period ended 31 December 2020, which disclose the state of affairs and results of ULS.

VISION

To be a proficient Bar Association in fostering access to Justice, the Rule of Law and Governance in Uganda

MISSION

To develop a skilled and empowered legal profession in execution of its statutory mandate-
“Fostering access to Justice, the Rule of Law and Governance in Uganda”

EXECUTIVE COUNCIL MEMBERS

The following members served on the Executive Council during the year under review and up to the time of signing these accounts.

Mrs. Pheona Nabasa Wall	:	President
Ms. Diana Angwech	:	Vice President
Mrs. Rita Namakiika Nangono	:	Honorary Secretary
Mrs. Gloria Shane Musanase Mugenga	:	Treasurer
Mr. Franco Barekensi	:	Council Member Western Region
Mr. Martin Asingwire	:	Council Member Eastern Region
Mr. Mulalira Faisal	:	Council Member Central Region
Mr. Conrad Oroya Obol	:	Council Member Northern Region
Mr. J.B.R Suuza	:	Representative of the Attorney General
Mrs. Stella Nyandria	:	Representative to Solicitor General

PRINCIPLE ACTIVITIES

The principal activity of the Society is to maintain and improve the standards of conduct and learning of the legal profession.

RESULTS

The results for the year are set out in the Income and Expenditure Statement on page 7.

AUDITORS

The auditors, Messrs. TDS & Co., have signified their willingness to continue in office in accordance with Uganda Law Society Act, (CAP 276).

Date : 17th August 2021

By Order of the Council



PRESIDENT

STATEMENT OF EXECUTIVE COUNCILS' RESPONSIBILITIES

The Uganda Law Society Act, (CAP 276) requires that the Executive Council prepares financial statements for each financial year that give a true and fair view of the state of affairs of the Uganda Law Society (ULS) as at the end of the financial year and of its financial performance. The Executive Council is also required to ensure that ULS keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the ULS. It is also responsible for safeguarding the assets of the Society.

The Executive Council accepts responsibility for the annual financial statements, which have been prepared in accordance with International Financial Reporting Standards (IFRS) and in compliance with the Uganda Law Society Act, (CAP 276).

The Executive Council is of the opinion that the financial statements give a true and fair view of the state of the financial affairs of ULS for the year ended 31 December 2020 in accordance with International Financial Reporting Standards (IFRS) and in compliance with Uganda Law Society Act, (CAP 276).

The Executive Council further accepts responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements and for such internal controls as the Executive Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Nothing has come to the attention of the Executive Council to indicate that the Uganda Law Society will not remain a going concern for at least twelve months from the date of this statement.

Approved by the Executive Council on 17th August 2021 and signed on its behalf by:



PRESIDENT



TREASURER



& CO

Certified Public Accountants

Reg. No. AF0276

UMA Show Ground Lugogo

UCIL House

P.O. Box 538, Kampala - Uganda

Tel: 0414 667502, 0702 185817

Email : info@tds.co.ug

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UGANDA LAW SOCIETY FOR THE YEAR ENDED 31 DECEMBER 2020

Opinion

We have audited the accompanying financial statements of **Uganda Law Society (ULS)** as set out on pages 7 to 29, which comprise the statement of financial position as at 31 December 2020, Income and expenditure statement, statement of changes in members' funds, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of ULS as at 31 December 2020, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS).

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 ULS in accordance with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Executive Council of ULS is responsible for the other information. The other information comprises the Report of the Executive Council and any other information but does not include the Financial Statements and auditors report thereon.

Our opinion on the Financial Statements does not cover the other information and we do 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 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, 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.

Responsibilities of the Executive Council for the financial Statements

The Executive Council is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRS), and for such internal controls as the Executive Council determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UGANDA LAW SOCIETY FOR THE YEAR ENDED 31 DECEMBER 2020

In preparing the financial statements, the Executive Council is responsible for assessing ULS's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Executive Council either intend to liquidate ULS or to cease operations, or has no realistic alternative but to do so.

The Executive Council of the ULS is responsible for overseeing ULS's financial reporting process.

Auditor's Responsibilities 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 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 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 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 ULS' 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 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 the project's 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 project to cease to continue as a going concern.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UGANDA LAW SOCIETY FOR THE YEAR ENDED 31 DECEMBER 2020

- 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 fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the project to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of ULS's audit. We remain solely responsible for our audit opinion.

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.

Report on other legal and regulatory requirements

In carrying out our audit, we consider and report to you the following matters. We confirm that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii) In our opinion, proper books of account have been kept by ULS so far as appears from our examination of those books; and
- iii) The financial statements are in agreement with the books of account.



TDS & CO. Certified Public Accountants

18 AUG 2021

Kampala, Uganda

Uganda Law Society
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INCOME AND EXPENDITURE STATEMENT

	Note	2020 Ushs.	2019 Ushs.
Income			
Revenue	3	1,776,166,000	2,523,393,588
Grants	4	4,214,793,010	4,802,255,189
Other income	5	389,904,838	400,420,629
Total Income		6,380,863,848	7,726,069,406
Expenditure			
Employment expenses	6	3,299,186,144	2,835,326,867
Administration expenses	7	369,197,479	314,809,658
Depreciation/Amortisation	8	113,678,033	89,260,849
Operational expenses	9	1,789,200,681	3,659,580,495
Total Expenditure		5,571,262,337	6,898,977,869
Surplus for the year		809,601,511	827,091,537

The accounting policies and notes form an integral part of these financial statements.

Uganda Law Society
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STATEMENT OF FINANCIAL POSITION

	Note	2020 Ushs.	2019 Ushs.
ASSETS			
NON-CURRENT ASSETS			
Property and Equipment	10	298,512,552	356,674,724
Prepaid operating lease rentals	11	40,419,975	50,524,836
		338,932,527	407,199,560
CURRENT ASSETS			
Trade & other receivables	12	566,397,945	292,193,422
Inventory	13	4,607,390	6,883,190
Cash and short term deposits	14	3,360,095,672	3,542,717,689
		3,931,101,007	3,841,794,301
TOTAL ASSETS		4,270,033,534	4,248,993,861
FUNDS AND LIABILITIES			
FUNDS			
Benevolent Fund	15	4,524,680	11,961,680
Development Fund	16	1,959,566,225	1,075,543,783
Building Fund	17	109,199,625	109,199,625
Accumulated Fund (Page 9)		545,046,024	584,084,771
		2,618,336,554	1,780,789,859
CURRENT LIABILITIES			
Capital grant	18	178,376,384	203,180,666
Deferred grants	19	1,410,432,904	2,100,631,574
Trade & other payables	20	62,887,692	164,391,762
		1,651,696,980	2,468,204,002
TOTAL FUNDS AND LIABILITIES		4,270,033,534	4,248,993,861

The accounting policies and notes form an integral part of these financial statements.

The financial statements were approved by the Executive Committee on 17 August 2021 and signed on its behalf by:



PRESIDENT



TREASURER

Uganda Law Society
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STATEMENT OF CHANGES IN MEMBERS' FUNDS

	Accumulated Fund Ushs.	Benevolent Fund Ushs.	Development Fund Ushs.	Building Fund Ushs.	Total Funds Ushs.
Balance at 1 January 2019	501,958,843	21,500,680	612,754,325	23,916,275	1,160,130,123
Surplus for the year	827,091,537	-	-	-	827,091,537
Transfers to the Development Fund	(548,072,808)	-	548,072,808	-	-
Transfer to/from projects	(196,892,801)	-	-	-	(196,892,801)
Transfer of funds to the Building Fund	-	-	(85,283,350)	85,283,350	-
Released to income	-	(9,539,000)	-	-	(9,539,000)
Balance at 31 December 2019	584,084,771	11,961,680	1,075,543,783	109,199,625	1,780,789,859
Balance at 1 January 2020	584,084,771	11,961,680	1,075,543,783	109,199,625	1,780,789,859
Surplus for the year	809,601,511	-	-	-	809,601,511
Transfers to the Development Fund	(879,622,442)	-	879,622,442	-	-
Donations to the Development Fund	-	-	4,400,000	-	4,400,000
Transfer to/from projects	30,982,184	-	-	-	30,982,184
Transfer of funds to the Building Fund	-	-	-	-	-
Released to income	-	(7,437,000)	-	-	(7,437,000)
Balance at 31 December 2020	545,046,024	4,524,680	1,959,566,225	109,199,625	2,618,336,554

The accounting policies and notes form an integral part of these financial statements.

STATEMENT OF CASH FLOWS

	2020 Ushs.	2019 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	809,601,511	827,091,537
Adjustments for:		
Depreciation of property & Equipment	103,573,172	79,155,988
Amortisation of Leasehold property	10,104,861	10,104,861
Decrease / (Increase) in Trade & other receivables	(274,204,523)	(82,303,364)
(Decrease)/Increase in Trade & other payables	(101,504,070)	49,739,342
Decrease / (Increase) in Inventory	2,275,800	10,809,797
NET CASH FLOWS FROM OPERATING ACTIVITIES	549,846,751	894,598,161
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(45,411,000)	(288,434,785)
NET CASH USED IN INVESTING ACTIVITIES	(45,411,000)	(288,434,785)
CASH FLOWS FROM FINANCING ACTIVITIES		
Movement in funds	(3,037,000)	(206,431,801)
Capital grants	(24,804,282)	140,584,918
Deferred grants	(659,216,486)	1,170,077,809
NET CASH USED IN FINANCING ACTIVITIES	(687,057,768)	1,104,230,926
Net movement in cash and cash equivalents	(182,622,017)	1,710,394,302
Cash and cash equivalents at 1 January	3,542,717,689	1,832,323,387
Cash and Cash equivalents at 31 December	3,360,095,672	3,542,717,689
Represented by:		
Cash at Bank and short term deposits	3,360,095,672	3,542,717,689

The accounting policies and notes form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1. STATUS OF THE ACCOUNTING ENTITY

The Uganda Law Society (ULS) is a corporate body established by the Uganda Law Society Act, CAP 276 with the perpetual succession and common seal. Uganda Law Society has been recast to be a proficient Bar Association in fostering Access to Justice, the Rule of Law and Governance in Uganda

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements are prepared in accordance with International Financial Reporting Standards.

2.2 Revenue Recognition

Revenue represents the amount earned from ULS' activities during the period under review. Income is recognised on an accrual basis. Revenue is recognised to the extent that the economic benefits will flow to the company and the revenue can be reliably measured.

2.3 Grants

Grants are recognised at their fair value where there is reasonable assurance that the grant will be received and all attracting conditions will be complied with. When the grant relates to an expense item, it is recognised as income over the period necessary to match the grant on a systematic basis to the costs that it is intended to compensate. Where the grant relates to an asset, the fair value is deferred and is released to the Statement of Comprehensive Income over the useful life of the relevant asset by equal instalments to the extent that it is probable that the economic benefits will flow to ULS.

2.4 Translation of foreign currencies

Transactions in foreign currencies are converted into Uganda shillings at the rates ruling on the respective transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Uganda shillings at the Statement of Financial Position date. All differences are taken to the Income and Expenditure Statement.

2.5 Property and Equipment

Items of property and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

NOTES TO THE FINANCIAL STATEMENTS (continued)

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight line method.

The following annual rates are used for the depreciation of property and equipment:

Leasehold land & Building	Over the lease period
Office furniture and fittings	12.5% per annum
Motor vehicles/cycles & Generators	25% per annum
Computers and accessories	33.3% per annum
Office Equipment	12.5% per annum
Law Literature	25% per annum

2.6 Leases

Lease entered into by ULS is an operating lease. The total payments made under operating leases are charged to the Income and Expenditure Statement as per IFRS on a straight line basis over the period of the lease.

2.7 Trade and other Receivables

Trade receivables, which generally have 90 day terms, are recognised and carried at original invoice amount less an allowance for any un-collectable amounts. Bad debts are written off when all reasonable steps to recover them have been taken without success.

2.8 Cash and Cash equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents comprise cash in hand and deposits held at call with banks.

2.9 Inventory

Inventories are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business. Net realisable value is the price at which the inventory can be realised in the normal course of business after allowing for costs of the realisation.

2.10 Trade and Other Payables

Liabilities for trade and other payables are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received

2.11 Employee Retirement Benefits

ULS contributes to a statutory pension scheme, National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

Social Security Fund Act. ULS' obligations under the scheme are limited to specific contributions legislated from time to time and are currently 10% of the employees' gross salary.

The Society's contributions are charged to the Income and Expenditure Statement in the period to which they relate.

2.12 Comparatives

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

2.13 Impairment of Non-Current Assets

At each reporting date, property and equipment are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Statement of Comprehensive Income.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with its selling price less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in the Statement of Comprehensive Income.

2.14 Financial Risk Management Objectives and Policies

ULS' activities expose it to a variety of financial risks: credit risk and liquidity risk. ULS' overall risk management programme seeks to minimise potential adverse effects on the ULS' financial performance. Risk management is carried out by management on behalf of the Executive Council. ULS is exposed to credit risk primarily with respect to trade receivables.

ULS' principal financial liabilities comprise trade payables. ULS has various financial assets such as trade and other receivables and cash, which arise directly from its operations.

The main risks arising from the ULS' financial instruments are liquidity risk and credit risk. Management reviews and agrees on policies for managing each of these risks.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

Credit Risk

ULS offers services only with recognised, credit-worthy third parties. It is the ULS' policy that all customers who wish to get services on credit terms are subject to credit verification procedures. In addition, receivable balances are monitored on an ongoing basis with the result that the ULS' exposure to bad debts is not significant.

With respect to credit risk arising from the other financial assets of the ULS, which comprise cash and cash equivalents, the ULS' exposure to credit risk arises from default of the counterpart, with a maximum exposure equal to the carrying amount of these instruments.

Liquidity Risk

ULS monitors its risk of a shortage of funds using a recurring liquidity planning tool. This tool considers the maturity of both its financial investments and financial assets (e.g. accounts receivables, other financial assets) and projected cash flows from operations.

ULS' objective is to maintain a balance between continuity of funding and flexibility.

NOTES TO THE FINANCIAL STATEMENTS (continued)

3. **REVENUE**

	2020	2019
	Ushs.	Ushs.
Membership fees	1,725,900,000	1,858,535,808
Continuing Legal Education(CLE)	50,266,000	664,857,780
TOTAL (To page 7)	1,776,166,000	2,523,393,588

ULS had 3,415 (2019:3,239) paid up members. Each member contributes an annual subscription of Ushs. 500,000. In 2020, 3,415 members contributed a total of Ushs 1,707,500,000 and a total of 36 members paid up their arrears totalling to Ushs. 18,400,000. CLE's income arises from members' conferences/trainings held by ULS and the sale of Law Literature.

4. **GRANTS**

Grants amounts utilised during the year and matched to expenses include:

Democratic Governance Facility	2,492,071,779	2,573,134,654
UN Women	745,218,627	860,466,202
International Development Law Organization	273,829,527	-
International Rescue Committee	269,992,328	428,344,777
Canadian Bar Association/ Supporting Inclusive Resource Development	194,824,906	636,559,420
Justice Law and order Sector	186,179,621	291,649,386
Alight	13,261,021	-
Danish Refugee Council	34,412,201	-
MacArthur	5,003,000	1,532,750
Patongo	-	10,568,000
TOTAL (To page 7)	4,214,793,010	4,802,255,189

5. **OTHER INCOME**

Project/Grant Administration Contribution	248,559,656	145,452,462
Capital grants-release	70,215,282	60,681,467
ULS activities/events sponsorships	39,660,000	79,968,700
Nomination Fees	20,500,000	7,500,000
Benevolent contributions	7,437,000	9,539,000
Miscellaneous Income	3,317,900	2,195,000
Biddings	200,000	1,800,000
Legal Regalia Income	15,000	2,354,000
Exhibition fees	-	1,350,000
Lawyers Dinner Collections	-	50,400,000
Female Lawyers Collections	-	39,180,000
TOTAL (To page 7)	389,904,838	400,420,629

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

6. EMPLOYMENT EXPENSES

	2020 Ushs.	2019 Ushs.
Salaries & wages	3,237,635,044	2,658,017,367
Staff Medical insurance/ reimbursement	54,850,800	42,948,500
Staff Recruitment costs	6,400,300	2,666,700
Staff Benevolent	300,000	940,000
Staff Meals	-	118,101,000
Volunteer Expenses	-	11,592,000
Workmanship Compensation	-	1,061,300
TOTAL (To page 7)	3,299,186,144	2,835,326,867

7. ADMINISTRATION EXPENSES

Printing and Stationery	138,452,320	96,135,150
Communication- Telephone & Audio Equipment	48,400,172	11,207,547
Communication- Internet & Social Media	35,625,194	73,224,450
Utilities	32,430,353	25,452,544
General office expenses	31,968,032	30,552,441
Bank Charges	28,730,024	20,399,029
Council Meetings, regional retreats	16,529,600	7,031,500
Audit Fees	12,000,000	14,000,000
Council honorarium	7,810,000	7,810,000
Other expenses	5,830,320	18,384,597
Exchange loss	3,890,864	-
Hospitality	2,434,300	1,082,000
Communication- Postages	1,921,300	2,542,500
Communication-Web-site hosting& renewal	1,500,000	1,500,000
Sectorial Committee Meetings	1,000,000	4,760,900
DSTV expenses	675,000	727,000
TOTAL (To page 7)	369,197,479	314,809,658

8. DEPRECIATION & AMORTISATION

Depreciation	103,573,172	79,155,988
Amortisation	10,104,861	10,104,861
TOTAL (To page 7)	113,678,033	89,260,849

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

9. OPERATING EXPENSES	2020 Ushs.	2019 Ushs.
Probono activities	309,393,610	151,402,550
Legal Aid activities	291,296,855	634,224,100
Fuel	233,520,185	134,739,165
Administration charges to donors	158,965,784	271,299,494
Office Rent	126,500,000	127,700,000
Monitoring & Evaluation activities	84,795,000	101,901,384
Paralegal activities	80,663,600	368,839,495
Security	64,060,000	68,610,000
IT Section costs	53,481,700	84,333,000
Lunch and Transport refund-disbursements	51,776,100	114,340,600
Repairs & maintenance-Motor vehicles/cycles	45,473,100	67,740,136
IEC materials	42,561,208	30,444,000
AGM & annual Conference/dinner	39,599,642	231,505,931
Capacity Building- Staff Training	39,488,200	92,454,200
CLE trainings & Annual Law Conference	38,986,430	473,436,923
Subscriptions	29,356,900	55,651,900
Local Travel	17,513,000	29,200,900
ULS Elections	15,314,600	3,300,000
Property and ground rates	14,649,467	12,488,398
End of year Planning& Evaluation	10,650,000	30,780,820
Membership Benevolent	7,010,000	9,539,000
Rule of Law & Human Rights	6,650,000	156,067,868
Law Resource Centre Expenses	4,687,000	2,010,000
Capacity Building- Council Induction & Retreats	3,426,000	14,933,012
Repairs & maintenance- Furniture & Equipment	3,333,200	235,000
Printing Law reports & Journals	3,000,000	120,000
ULS General travel & networking	2,525,600	37,878,662
Mentoring young & senior Lawyers	2,445,000	1,424,500
Repairs & maintenance- building repairs	2,124,000	5,819,750
Repairs & maintenance-Other repairs	1,984,900	150,000
Repairs & maintenance-Computer & accessories	1,954,900	1,278,000
Insurance- Motor Vehicles	1,054,700	5,612,247
Resource Mobilization	960,000	668,100
Contribution to ULS House-JLOS	-	166,068,608
EALS AGM	-	75,289,263
Female Lawyers Activities	-	48,578,000
IBA travel	-	30,903,489
Publications(Magazines & Annual Reports)	-	13,600,000
Corporate Social responsibility	-	3,000,000
EGM Activities	-	2,012,000
TOTAL	1,789,200,681	3,659,580,495

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

10. PROPERTY AND EQUIPMENT

10.1 Current Period

	<u>Building- WIP</u>	<u>Law Books</u>	<u>Motor Vehicles</u>	<u>Motor Cycle & Generator</u>	<u>Computers & Accessories</u>	<u>Furniture & Equipment</u>	<u>Total</u>
		Ushs	Ushs	Ushs	Ushs	Ushs	Ushs
<u>COST:</u>							
At 1 January 2020	109,199,625	1,600,000	73,000,000	92,619,453	202,319,508	290,997,410	769,735,996
Additions	-	-	-	23,616,000	3,500,000	18,295,000	45,411,000
At 31 December 2020	109,199,625	1,600,000	73,000,000	116,235,453	205,819,508	309,292,410	815,146,996
<u>DEPRECIATION:</u>							
At 1 January 2020	-	1,599,000	72,999,000	45,807,964	140,961,836	151,693,472	413,061,272
Charge for the Year	-	-	-	21,508,496	43,403,125	38,661,551	103,573,172
At 31 December 2020	-	1,599,000	72,999,000	67,316,460	184,364,961	190,355,023	516,634,444
<u>NET BOOK VALUE:</u>							
At 31 December 2020	109,199,625	1,000	1,000	48,918,993	21,454,547	118,937,387	298,512,552

Note: Building work in progress relate to costs incurred in relation to construction works of ULS House. (Refer to note 17)

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10.2 Previous Period

	<u>Building- WIP</u>	<u>Law Books</u>	<u>Motor Vehicles</u>	<u>Motor Cycle & Generator</u>	<u>Computers & Accessories</u>	<u>Furniture & Equipment</u>	<u>Total</u>
		Ushs	Ushs	Ushs	Ushs	Ushs	Ushs
<u>COST:</u>							
At 1 January 2019	23,916,275	1,600,000	73,000,000	30,205,468	145,073,858	207,505,610	481,301,211
Additions	85,283,350	-	-	62,413,985	57,245,650	83,491,800	288,434,785
At 31 December 2019	109,199,625	1,600,000	73,000,000	92,619,453	202,319,508	290,997,410	769,735,996
<u>DEPRECIATION:</u>							
At 1 January 2019	-	1,599,000	72,999,000	30,204,468	104,234,937	124,867,879	333,905,284
Charge for the Year	-	-	-	15,603,496	36,726,899	26,825,593	79,155,988
At 31 December 2019	-	1,599,000	72,999,000	45,807,964	140,961,836	151,693,472	413,061,272
<u>NET BOOK VALUE:</u>							
At 31 December 2019	109,199,625	1,000	1,000	46,811,489	61,357,672	139,303,938	356,674,724

Note: Building work in progress relate to costs incurred in relation to construction works of ULS House. (Refer to note 17)

NOTES TO THE FINANCIAL STATEMENTS (continued)

11. PREPAID OPERATING LEASE RENTALS

	2020 Ushs.	2019 Ushs.
<u>Cost</u>		
At 1 January	155,111,000	155,111,000
Additions during the year	-	-
At 31 December	155,111,000	155,111,000
<u>Amortisation</u>		
Accumulated Amortisation	104,586,164	94,481,303
Charge for the year	10,104,861	10,104,861
At 31 December	114,691,025	104,586,164
<u>Net Book Value</u>		
31 December	40,419,975	50,524,836

Leasehold land is comprised of LRV 2978, Folio 25, Plot 5A1, Acacia Avenue, Kampala and is amortised over its tenure / period of 80 years and 6 months. The leasehold is set to expire in 2046.

12. TRADE AND OTHER RECEIVABLES

Trade Receivables	20,390,113	46,065,000
Receivable from development partners/funders	272,782,707	10,851,000
Advance to Law development centre (Note 19.5)	236,756,800	226,756,800
Prepayments-Fuel	20,799,125	7,180,302
Prepayments-Rent	8,000,000	1,080,320
Staff salary advances	7,120,000	-
Staff working advance	549,200	260,000
TOTAL	566,397,945	292,193,422

13. INVENTORY/STOCK

Lapel Pins	4,607,390	4,622,390
Corporate Shirts	-	1,735,800
Professional gowns	-	525,000
TOTAL	4,607,390	6,883,190

NOTES TO THE FINANCIAL STATEMENTS (continued)

14. CASH AND SHORT TERM DEPOSITS

	2020	2019
	Ushs.	Ushs.
Cash at Bank		
Standard Chartered Bank Uganda Limited		
Uganda Law Society - Building-401	-	342,134,615
Uganda Law Society - ULS House-410	39,566,225	733,409,168
Uganda Law Society - Benevolent-402	4,524,680	11,961,680
Uganda Law Society - Operating-400	143,845,520	310,061,345
Uganda Law Society - DGF-405	607,034,842	1,289,442,058
Uganda Law Society - CBA-403	43,632,702	1,049,602
Legal Aid Project - McArthur-200	4,228,187	19,231,187
Uganda Law Society - IRC-409	128,613,736	104,441,521
Uganda Law Society - Kyaaka 2-411	-	10,655,800
Uganda Law Society - IDLO - 412	109,130,375	-
Stanbic Bank Uganda Limited		
Uganda Law Society/CLE-583	2,179,729	180,019,985
Legal Aid Project - Luweero-066	160,870	2,494,820
Legal Aid Project - Moyo-881	2,348,564	5,281,764
Legal Aid Project - Kotido-690	284,732	3,631,732
Legal Aid Project - Masindi-339	9,455,377	-
Legal Aid Project - Kabale-402	35,318	-
Legal Aid Project - Jinja-859	105,094	-
DFCU Bank Limited		
Continuing Legal Education /ULS-132	107,421,285	208,378,990
Uganda Law Society/JLOS-241	227,337,500	314,610,650
Legal Aid Project - Abim-843	177,500	-
Legal Aid Project - Pader-986	46,250	-
Centenary Bank Uganda Limited		
Legal Aid Project - Mbarara-007	1,343,370	2,091,170
Legal Aid Project - Moroto-099	1,093,506	1,924,423
Legal Aid Project - Soroti-691	367,595	1,876,974
Legal Aid Project - Arua-572	1,199,080	20,205
Legal Aid Project - Gulu-336	1,367,450	-
Legal Aid Project - Kabarole-038	550,221	-
ABSA Bank Uganda Limited		
Legal Aid Project - Clients	3,689,750	-
Uganda Law Society - USD	356,214	-
Total cash at bank and at hand	1,440,095,672	3,542,717,689
Short term deposit**	1,920,000,000	-
TOTAL	3,360,095,672	3,542,717,689

**The short term deposit is held with Standard chartered bank. It has an effective date of 11 November 2020 and a maturity date of 11 May 2021. The interest due on 11 May 2021 is Ushs. 85,689,863 at an interest rate of 9% per annum.

NOTES TO THE FINANCIAL STATEMENTS (continued)

15. BENEVOLENT FUND

	2020 Ushs.	2019 Ushs.
Balance at 1 January	11,961,680	21,500,680
Additional funds during the year	-	-
Released to income during the year	(7,437,000)	(9,539,000)
TOTAL	4,524,680	11,961,680

The balance on this account relates to funds earmarked for benevolent activities as determined by the Executive Council. The amount released to income during the year relate to expenditures incurred in relating to benevolent activities.

16. DEVELOPMENT FUND

Balance at 1 January	1,075,543,783	612,754,325
Additions during the year (Members subscription)	879,622,442	548,072,808
Additions during the year (Donations)	4,400,000	-
Transfer to building fund during the year	-	(85,283,350)
TOTAL	1,959,566,225	1,075,543,783

Development funds relates to contributions towards construction of ULS House and other capital development. Amount released to building fund during the year for expenditures incurred in relating to construction of ULS House. Ushs. 150,000 of Member's subscription is allocated to this fund.

17. BUILDING FUND

Balance at 1 January	109,199,625	23,916,275
Additions during the year	-	85,283,350
Amortisation to income during the year	-	-
TOTAL	109,199,625	109,199,625

Building fund balance relates to expenses incurred to date to the construction of ULS House which is still under Work in Progress phase. The fund will be amortised to income in relation to the depreciation of the building when this is ready for use.

The Ushs. 85,283,350 incurred in 2019 relates to payment of Ushs.75,000,000 to Arch Designs Limited for consultancy services relating to supervision of construction works and Ushs.10,283,350 relate to Evaluation committee expenses.

NOTES TO THE FINANCIAL STATEMENTS (continued)

18. CAPITAL GRANTS

This relates to assets purchased using donor funds. The assets are capitalised under Property & Equipment and recognised in the Income and Expenditure statement as income to match the depreciation of the assets expensed during the year.

18.1	2020	2019
	Ushs.	Ushs.
Justice Law and Order Sector (JLOs)		
Opening balance at 1 January	41,172,372	55,445,518
Grant released to income	(14,273,146)	(14,273,146)
Balance at 31 December	26,899,226	41,172,372
18.2 Canadian Bar Association/ Supporting Inclusive Resource Development (CBA/SIRD)		
Opening balance at 1 January	2,546,960	4,035,230
Grant released to income	(1,665,710)	(1,488,270)
Balance at 31 December	881,250	2,546,960
18.3 International Rescue Committee (IRC)		
Opening balance at 1 January	11,441,821	3,115,000
Additional grants during the year	-	11,680,000
Grant released to income	(3,353,179)	(3,353,179)
Balance at 31 December	8,088,642	11,441,821
18.4 UN WOMEN		
Opening balance at 1 January	108,943,338	-
Additional grants during the year	45,411,000	144,142,185
Grant released to income	(44,555,222)	(35,198,847)
Balance at 31 December	109,799,116	108,943,338
The assets purchased in 2020 under UN Women grant include Computers & accessories of Ushs. 3,500,000; Furniture & fittings of Ushs. 18,295,000 and 2 Motorcycles worth Ushs. 23,616,000.		
18.5 Democratic Governance Facility (DGF)		
Opening balance at 1 January	39,076,175	-
Additional grants during the year	-	45,444,200
Grant released to income	(6,368,025)	(6,368,025)
Balance at 31 December	32,708,150	39,076,175
TOTAL	178,376,384	203,180,666

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

19. DEFERRED GRANTS

	2020 Ushs.	2019 Ushs.
19.1 PATONGO		
Opening balance at 1 January	12,103,515	22,671,515
Additional grants during the year	-	-
Grant released to income	-	(10,568,000)
Balance at 31 December	12,103,515	12,103,515
Represented by		
Bank balance	12,103,515	12,103,515
19.2 Democratic Governance Facility (DGF)		
Opening balance at 1 January	1,230,416,042	288,031,298
Additional grants during the year	1,875,387,215	3,560,963,598
Transfer to capital grant	-	(45,444,200)
Transfer to ULS	908,698	-
Grant released to income	(2,492,071,779)	(2,573,134,654)
Balance at 31 December	614,640,176	1,230,416,042
Represented by		
Bank balance	607,034,842	1,290,744,828
Prepayments-Fuel	7,485,334	5,353,052
Staff salary advance	120,000	-
Payables	-	(65,681,838)
Total	614,640,176	1,230,416,042
19.3 UN WOMEN		
Opening balance at 1 January	179,766,122	1,596,108
Additional grants during the year	644,626,473	1,038,636,216
Transfer to ULS	(33,762,968)	-
Transfer to capital grant	(45,411,000)	(144,142,185)
Grant released to income	(745,218,627)	(716,324,017)
Balance at 31 December	-	179,766,122
Represented by		
Bank balance	-	149,922,707
Receivables	-	29,843,415
Total	-	179,766,122

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

	2020 Ushs.	2019 Ushs.
19.4 Canadian Bar Association/ Supporting Inclusive Resource Development (CBA/SIRD)		
Opening balance at 1 January	(12,934,578)	21,524,352
Additional grants during the year	253,191,442	602,100,490
Transfer to ULS	4,201,244	-
Grant released to income	(194,824,906)	(636,559,420)
Balance at 31 December	49,633,202	(12,934,578)
Represented by		
Bank balance	43,632,702	1,049,602
Staff salary advance	6,000,000	-
Prepayment-fuel	500	-
Payables	-	(13,984,180)
Total	49,633,202	(12,934,578)
19.5 MacArthur		
Opening balance at 1 January	245,987,987	247,520,737
Grant released to income	(5,003,000)	(1,532,750)
Balance at 31 December	240,984,987	245,987,987
Represented by		
Bank balance	4,228,187	19,231,187
Advance to LDC	236,756,800	226,756,800
Total	240,984,987	245,987,987
19.6 International Rescue Committee (IRC)		
Opening balance at 1 January	125,167,292	67,435,175
Additional grants during the year	282,520,097	497,756,894
Transfer to ULS	329,531	-
Transfer to capital grant	-	(11,680,000)
Grant released to income	(269,992,328)	(428,344,777)
Balance at 31 December	138,024,592	125,167,292
Represented by		
Bank balance	128,613,736	119,689,041
Prepayment- fuel	9,410,856	5,478,251
Total	138,024,592	125,167,292

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

	2020 Ushs.	2019 Ushs.
19.7 Justice Law and order Sector (JLOS)		
Opening balance at 1 January	314,727,317	276,376,703
Additional grants during the year	102,000,000	330,000,000
Transfer to ULS	(2,658,689)	-
Grant released to income	(186,179,621)	(291,649,386)
Balance at 31 December	227,889,007	314,727,317
Represented by		
Bank balance	227,337,500	116,667
Prepayment- fuel	551,507	
Prepayments/Advances	-	314,610,650
Total	227,889,007	314,727,317
19.8 ALIGHT		
Opening balance at 1 January	-	-
Additional grants during the year	15,000,000	-
Grant released to income	(13,261,021)	-
Balance at 31 December	1,738,979	-
Represented by		
Prepayments-fuel advance	1,189,779	-
Staff working advance	549,200	-
Total	1,738,979	-
19.9 Knowledge Management Fund (KMF)		
Opening balance at 1 January	5,397,877	5,397,877
Additional grants during the year	-	-
Grant released to income	-	-
Balance at 31 December	5,397,877	5,397,877
Represented by		
Bank balance	5,397,877	5,397,877
Total	5,397,877	5,397,877

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

19.10	Danish Refugee Council (DRC)	2020 Ushs.	2019 Ushs.
	Opening balance at 1 January	-	-
	Additional grants during the year	43,122,950	-
	Grant released to income	(34,412,201)	-
	Balance at 31 December	8,710,749	-
	Represented by		
	Bank balance	8,710,749	-
	Total	8,710,749	-
19.11	International Development Law Organization (IDLO)		
	Opening balance at 1 January	-	-
	Additional grants during the year	385,139,347	-
	Grant released to income	(273,829,527)	-
	Balance at 31 December	111,309,820	-
	Represented by		
	Bank balance	109,130,375	-
	Prepayments-fuel advance	579,445	-
	Prepayments-rent	1,600,000	-
	Total	111,309,820	-
	GRAND TOTAL (To page 8)	1,410,432,904	2,100,631,574

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

19.1 PATONGO

The Patongo grant relates to funds received to enhance access to justice and in particular to protect and promote the rights of children, especially children in conflict with the law. The grant is released to income to match the related expenses incurred during the year.

19.2 DEMOCRATIC GOVERNANCE FACILITY (DGF)

The DGF grant relates to funds received to enhance access to justice for the indigent vulnerable and marginalised persons and respect for human rights in Uganda. The grant is released to income to match the related expenses incurred during the year.

19.3 UNITED NATIONS (UN)-WOMEN

The UN-Women grant relates to funds received to enhance access to quality essential legal aid and referral services by women and girls who have experienced violence and promotion of sexual reproductive health rights. The grant is released to income to match the related expenses incurred during the year.

19.4 SUPPORTING INCLUSIVE RESOURCE DEVELOPMENT (SIRD)

The SIRD grant relates to funds received to enhance access to justice for communities in the extractives sector with a particular focus in Buliisa. The grant is released to income to match the related expenses incurred during the year.

19.5 MACARTHUR

The MacArthur grant relates to funds received to develop a model amnesty law to help address the needs of victims in communities and prosecute those most culpable for atrocious crimes and providing immunity on a conditional basis. The grant is released to income to match the related expenses incurred during the year.

19.6 INTERNATIONAL RESCUE COMMITTEE (IRC)

The IRC grant relates to funds received to enhance access to justice for the refugees and host communities in West Nile and Kyaka in Kyegwegwa. The grant is released to income to match the related expenses incurred during the year.

19.7 JUSTICE LAW AND ORDER SECTOR (JLOS)

The JLOS grant relates to funds received to enhance access to Justice for children and promotion of rule of law. The grant is released to income to match the related expenses incurred during the year.

NOTES TO THE FINANCIAL STATEMENTS (continued)

19.8 ALIGHT

The ALIGHT grant relates to funds received to enhance access to Justice for indigent communities in Mbarara and Kabarole. The grant is released to income to match the related expenses incurred during the year.

19.9 DANISH REFUGEE COUNCIL (DRC)

The DRC grant relates to funds received to enhance access to Justice for children and the promotion of rule of law in West Nile. The grant is released to income to match the related expenses incurred during the year.

19.10 INTERNATIONAL DEVELOPMENT LAW ORGANISATION (IDLO)

The IDLO grant relates to funds received to enhance access to justice for the indigent communities in Kabale, Kabarole, Gulu, Masindi, Jinja, and Kampala. This took over from the NORAD Donors. The grant is released to income to match the related expenses incurred during the year.

20. TRADE AND OTHER PAYABLES

	2020	2019
	Ushs.	Ushs.
Payable	41,287,692	130,126,762
Accruals	12,000,000	14,265,000
Prepaid membership subscription fees	9,600,000	20,000,000
TOTAL	62,887,692	164,391,762

21. TAXATION

Uganda Law Society is exempt from corporation tax by the Uganda Revenue Authority under Section 2 (b); (bb) (i) (D) subject to obtaining a written confirmation from the Commissioner.

22. POST BALANCE SHEET EVENTS

There were no post balance sheet events requiring amendments to the financial statements as at 31 December 2020.

23. CONTINGENT LIABILITIES

There were no claims pending against ULS as at 31 December 2020.

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
REVENUE											
Membership fees	1,725,900,000	-	-	-	-	-	-	-	-	-	1,725,900,000
Continuing Legal Education	50,266,000	-	-	-	-	-	-	-	-	-	50,266,000
GRANTS	-	5,003,000	745,218,627	186,179,621	2,492,071,779	194,824,906	269,992,328	273,829,527	13,261,021	34,412,201	4,214,793,010
OTHER INCOME											
Project/Grant Administration Contribution	248,559,656										248,559,656
Sponsorships	39,660,000	-	-	-	-	-	-	-	-	-	39,660,000
Capital grants-release	70,215,282	-	-	-	-	-	-	-	-	-	70,215,282
Benevolent contributions	7,437,000										7,437,000
Nomination Fees	20,500,000	-	-	-	-	-	-	-	-	-	20,500,000
Legal Regalia Income	15,000	-	-	-	-	-	-	-	-	-	15,000
Miscellaneous Income	3,317,900	-	-	-	-	-	-	-	-	-	3,317,900
Biddings	200,000	-	-	-	-	-	-	-	-	-	200,000
TOTAL INCOME	2,168,570,838	5,003,000	745,218,627	186,179,621	2,492,071,779	194,824,906	269,992,328	273,829,527	13,261,021	34,412,201	6,383,363,848

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOs	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
EXPENDITURE											
Employment Expenses											
Salaries & wages	758,381,993	-	528,858,000	-	1,447,277,292	66,660,000	192,044,880	219,149,839	-	25,263,040	3,237,635,044
Staff Benevolent	300,000	-	-	-	-	-	-	-	-	-	300,000
Staff Medical Insurance/ Reimbursement	-	-	-	-	36,903,600	16,500,000	1,447,200	-	-	-	54,850,800
Staff Recruitment costs	6,400,300	-	-	-	-	-	-	-	-	-	6,400,300
Total Employment expenses	765,082,293	-	528,858,000	-	1,484,180,892	83,160,000	193,492,080	219,149,839	-	25,263,040	3,299,186,144
Administration Expenses											
Printing and Stationery	5,717,100	-	25,536,180	26,565,760	63,839,100	12,814,800	108,000	3,271,380	600,000	-	138,452,320
Communication-Telephone	3,473,000	-	27,529,800	-	14,825,122	356,250	586,000	1,450,000	180,000	-	48,400,172
Communication-Internet & Social Media	26,841,194	-	3,559,000	-	2,975,000	-	-	2,250,000	-	-	35,625,194
Communication-Postages	342,300	-	500,000	-	689,000	-	-	390,000	-	-	1,921,300
Communication-Web-site Hosting & Webmail Renewal	1,500,000	-	-	-	-	-	-	-	-	-	1,500,000
Audit Fees	12,000,000	-	-	-	-	-	-	-	-	-	12,000,000
Bank Charges	9,481,712	483,000	326,250	956,800	10,716,281	698,625	1,639,084	4,428,272	-	-	28,730,024
Utilities(Water and Electricity)	11,684,495	-	17,028,300	-	3,085,958	-	-	631,600	-	-	32,430,353
General Office Expenses	8,012,032	-	17,736,000	-	6,220,000	-	-	-	-	-	31,968,032
Hospitality	2,434,300	-	-	-	-	-	-	-	-	-	2,434,300
DSTV Expenses	675,000	-	-	-	-	-	-	-	-	-	675,000
Other Expenses	5,830,320	-	-	-	-	-	-	-	-	-	5,830,320
Council Meetings, Regional Retreats	16,529,600	-	-	-	-	-	-	-	-	-	16,529,600
Council Honorarium	7,810,000	-	-	-	-	-	-	-	-	-	7,810,000
Exchange loss	3,890,864	-	-	-	-	-	-	-	-	-	3,890,864
Sectorial Committee Meetings	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Total Administration costs.	117,221,917	483,000	92,215,530	27,522,560	102,350,461	13,869,675	2,333,084	12,421,252	780,000	-	369,197,479

APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOs	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Depreciation and Amortization											
Depreciation expense	103,573,172	-	-	-	-	-	-	-	-	-	103,573,172
Amortisation expenses	10,104,861	-	-	-	-	-	-	-	-	-	10,104,861
Total Depreciation & Amortisation	113,678,033	-	-	-	-	-	-	-	-	-	113,678,033
Operating expenses											
Administration Charges to Donors	32,300,000	-	2,300,000	-	67,562,416	51,389,837	-	5,413,531	-	-	158,965,784
Office Rent	40,000,000	-	-	-	74,700,000	-	-	11,800,000	-	-	126,500,000
Membership Benevolent	7,010,000	-	-	-	-	-	-	-	-	-	7,010,000
Property and Ground Rates	14,649,467	-	-	-	-	-	-	-	-	-	14,649,467
Fuel	37,853,890	-	19,519,497	49,681,871	100,631,444	2,399,500	2,004,446	12,776,155	2,994,221	5,659,161	233,520,185
Local Travel	9,122,000	-	6,653,000	-	1,708,000	-	-	30,000	-	-	17,513,000
AGM Conference	39,599,642	-	-	-	-	-	-	-	-	-	39,599,642
ULS Elections	15,314,600	-	-	-	-	-	-	-	-	-	15,314,600
Printing Law Reports & Journals	3,000,000	-	-	-	-	-	-	-	-	-	3,000,000
Insurance- Motor Vehicles	150,000	-	-	-	633,700	-	-	271,000	-	-	1,054,700
Security	15,043,000	-	1,000,000	-	42,820,000	-	-	5,197,000	-	-	64,060,000
Subscriptions	13,824,900	-	-	-	11,211,300	-	560,300	3,760,400	-	-	29,356,900
Mentoring Young & Senior Lawyers	2,445,000	-	-	-	-	-	-	-	-	-	2,445,000
Repairs and Maintenance:											
Motor Vehicles/Cycles	4,379,600	4,520,000	2,326,000	-	33,154,700	-	-	2,092,800	-	-	46,473,100
Repairs & Maintenance-Other Repairs	210,000	-	545,000	-	1,139,900	-	-	90,000	-	-	1,984,900
Repairs and Maintenance- Building	2,124,000	-	-	-	-	-	-	-	-	-	2,124,000
Repairs and Maintenance:- Furniture & Equipment Repairs	3,333,200	-	-	-	-	-	-	-	-	-	3,333,200
Repairs and Maintenance:-											
Computer and Access Repairs	530,000	-	-	-	1,424,900	-	-	-	-	-	1,954,900
ULS General travel & Networking	2,525,600	-	-	-	-	-	-	-	-	-	2,525,600
Sub-total	243,414,899	4,520,000	32,343,497	49,681,871	334,986,360	53,789,337	2,564,746	41,430,886	2,994,221	5,659,161	771,384,978

APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS Ushs.	MC Arthur Ushs.	UNWOMEN Ushs.	JLOs Ushs.	DGF Ushs.	SIRD Ushs.	IRC Ushs.	IDLO Ushs.	ALIGHT Ushs.	DRC Ushs.	TOTAL Ushs.
Operating expenses (Continued)	243,162,899	4,520,000	32,343,497	49,681,871	335,238,360	53,789,337	2,564,746	41,430,886	2,994,221	5,659,161	771,384,978
CLE trainings & Annual Law Conference	38,986,430	-	-	-	-	-	-	-	-	-	38,986,430
Law Resource Centre	4,687,000	-	-	-	-	-	-	-	-	-	4,687,000
Fundraising Proposal Writing- Resource Mobilization	960,000	-	-	-	-	-	-	-	-	-	960,000
Capacity Building-Council Induction + Retreat	3,426,000	-	-	-	-	-	-	-	-	-	3,426,000
Capacity Building-Staff Training	445,000	-	-	-	38,043,200	-	-	-	-	-	38,488,200
Capacity Building-End of year Planning & Evaluation	5,350,000	-	-	-	5,300,000	-	-	-	-	-	10,650,000
IT Section costs	32,793,700	-	15,838,000	-	4,850,000	-	-	-	-	-	53,481,700
Rule of Law & Human Rights	6,050,000	-	-	600,000	-	-	-	-	-	-	6,650,000
Legal Aid Activities Monitoring & Evaluation	1,484,955	-	36,131,400	60,077,982	126,694,956	4,702,294	53,825,918	562,550	4,326,800	3,490,000	291,296,855
Activities	559,000	-	17,104,500	-	43,590,000	3,159,000	15,222,500	-	5,160,000	-	84,795,000
IEC materials	-	-	-	31,697,208	-	8,400,000	2,464,000	-	-	-	42,561,208
Paralegal Activities	-	-	22,511,700	-	58,151,900	-	-	-	-	-	80,663,600
Pro bono Activities	-	-	-	-	293,149,010	16,244,600	-	-	-	-	309,393,610
Lunch and Transport Refund- Disbursements	22,078,100	-	216,000	16,600,000	1,027,000	11,500,000	90,000	265,000	-	-	51,776,100
Sub-total	360,235,084	4,520,000	124,145,097	158,657,061	905,792,426	97,795,231	74,167,164	42,258,436	12,481,021	9,149,161	1,789,200,681
Total Expenditure	1,356,217,327	5,003,000	745,218,627	186,179,621	2,492,323,779	194,824,906	269,992,328	273,829,527	13,261,021	34,412,201	5,571,262,337