

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

A Project of

EMMAUS COMMUNITY - KATIKAMU

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2015

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Carr Stanyer Sims & Co.

Certified Public Accountants

P. O. Box 6293

Kampala, Uganda.

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EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

A Project of

EMMAUS COMMUNITY - KATIKAMU

MANAGEMENT INFORMATION

LOCATION

Emmaus Centre Primary School - Butanza is found in Kasana-Luweero Diocese located 55 km from Kampala on Bombo - Gulu Road.

ADDRESS

P. O. Box 207
Wobulenzi.

Email: emmauscentrekatikamu@gmail.com

SCHOOL MANAGEMENT COMMITTEE MEMBERS

The following persons served as members of the School Management Committee during the period under review and up to the date of signing this report:

Sr. Saraphine Amulen	: Chairperson
Mr. Michael Tumukurate	: Vice Chairperson
Mr. Joseph Aonu Okiror	: Director Emmaus Centre
Mr. Joseph Byakatonda	: Member
Mr. Andrew Yoombe	: Member
Mrs. Pauline Odee	: Member
Mr. Richard Orukuma	: Member
Sr. Hellen Tabea	: Religious Representative
Mrs. Gaudensia Muhindo	: Parents Representative
Mr. Martine Angop	: Teachers Representative
Mr. Emmanuel Nemeiyimana	: Teachers Representative
Mrs. Florence Ndoodhe	: Head teacher / Secretary

BANKERS

Centenary Bank Limited
Wobulenzi Branch
P. O. Box 186
Wobulenzi.

AUDITORS

Carr Stanyer Sims & Co.
Certified Public Accountants
Ground Floor, Kisozi House, Plot 8 Kyaggwe Road
P. O. Box 6293
Kampala.

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INTRODUCTION

Emmaus Centre Primary School was founded in 2007 in order to respond to the educational, emotional and physical needs of a crying child. The school is committed to ensuring that the most vulnerable children are given chance to access quality education which is their right. We do this by providing qualified teachers who offer a child-friendly atmosphere that enhances holistic education in areas such as academics, health, extra-curricular activities and general wellbeing.

Emmaus Primary School is a project of Emmaus Centre Katikamu located near Wobulenzi Town found in Luweero District 55Kms, North of Kampala on Gulu High Way. The Centre is under the jurisdiction of the Bishop of Kasana Luweero Diocese in Central Uganda.

By the end of the year 2015, the School currently had a population of 706 pupils, from lower Nursery class to Primary Seven.

VISION

A society of well-educated people who respect God and benefit humanity.

MISSION

To nurture future leaders by offering quality education focused on; formation of good character and academic excellence.

OBJECTIVES

- ♣ To offer holistic educational system that enhances the development of the whole person – (body, mind and soul).
- ♣ To offer hope to children that may have lost or are not aware that they have hope for a comprehensive formal education.
- ♣ To offer high-class education at a very affordable cost since the school is not meant to be a money making project.

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- ♣ To foster and lay solid foundations by not only offering children an education system that only emphasizes academics but education that promotes character formation right from a tender age. We shall also introduce certain skills in the upper classes.
- ♣ Finally, to rise up a new generation of Christian children who will in turn be responsible parents, citizens and leaders.

SCHOOL POPULATION

In the year 2015, the school had classes from Baby to primary seven with an enrolment number of 706 of whom 348 were girls and 358 boys.

The table below shows the number of children per class in the year 2015

Class	Girls	Boys	Total
Baby Class	36	33	69
Top Class	41	31	72
Primary One Class	49	52	101
Primary Two Class	49	54	103
Primary Three Class	45	52	97
Primary Four Class	33	48	81
Primary Five Class	40	35	75
Primary Six Class	22	32	54
Primary Seven Class	33	21	54
TOTAL	348	358	706

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During the year under review, the school had 24 teaching staff and 15 non-teaching staff as shown below:

Name	Responsibility	Class	Qualifications
Florence Ndoodhe	Head Teacher		Diploma
Emmanuel Nemyimana	Deputy / Senior Man Teacher	P.5	Diploma
Martin Angop	2 nd Deputy / Head of Programmes	P.6 ,P.7	Diploma
Tomas Simiyu	Dos / Head Math Department / Assistant Music	P.6 ,P.7	Certificate
Goretti Akello	Head of Infant / Liturgy	Baby	Certificate
Conslate Akware	Senior Woman / English Department / MDD	P.6,P.7	Diploma
Stephen Acidri	Head Scouts / Ass. Gardening	P.6,P5	Certificate
Andrew Ahimbisibwe	Head science/sanitation	P.6,P.7	Diploma
Susan Kobuzingye	Ass. Games and Sports	P.3	Certificate
Lillian Komuhangi	Girls Guide / Assistant Liturgy	P.1	Certificate
Elizabeth Musimenta	Ass. Head Boarding Section	Baby	Student
Esther Nakiwala	In-charge of Gardening	Top	Certificate
Ruth Nakiwanda	Ass. Sanitation	P.3	Certificate
Edith Nalweyiso	In-charge of School Welfare	Top	Certificate
Ketty Namboozo	Ass. Welfare	P.2	Certificate
Tom Namugongo	Class Teacher P.3 and Maintenance	P.3,P.4,P5	Certificate
Raymond Ofwono	Publicity / Enforce English speaking	P.4,P.5	Certificate
Patrick Ssenfuka	In charge of Debate	P.1,P.4	Certificate
Maurice Kibuule	Reading Department	P.1,P.2,P.3	Certificate
Robin Chandiru	Ass. Class Teacher Baby Class	Baby Class	Certificate
Esther Namakoye	Ass. Class Teacher P.5	P.5,P.4	Certificate
Margaret Ntono	Prayers	P.1, P.5	Upgrading Diploma

Support staff

Name	Responsibility
Pauline Odee	Administrator
Molly Komuhendo	Accountant
Patricia Abio	Bursar
Barya Francis	Maintenance
Silver Osiro	Storekeeper / Shopping
Harriet Najjuma	Matron
Bernadette Namuleme	Matron
Justus Kasigaire	Cook
Harriet Nazzibu	Cook
Eric Okello	Cook
Christopher Ahimbisibwe	Askari
Simon Ekosire	Askari
Margaret Namboze	Cleaner
Rita Nakintu	Cleaner

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ACTIVITIES

Major activities in the year under review included the following:

- Monitoring the academic performance of the staff and pupils.
- Monitoring the infrastructural developments of the school such as levelling the school compound, building the 3 classroom block, buying and repairing benches, acquiring more beds, final registration of the school with Ministry of Education, holding regular staff meetings, organizing visitation days with parents and parents meetings, school management meeting; among others.

Other academic activities included the following:

- ❖ Beginning of term exams
- ❖ Weekly tests every Friday
- ❖ Monthly tests
- ❖ Midterm exams
- ❖ End of term exams
- ❖ Visitation days twice a term
- ❖ Holiday work packages
- ❖ Internal and External mocks for Primary Seven pupils.
- ❖ Weekly meetings for the staff
- ❖ Academic and Support staff meetings every month

School fees structure for 2015 was as follows:

Day Scholars (Baby, P.1 and P.2)

	Ushs.
School fees	60,000
Church fee	1,000
Development fees	4,000

Total	65,000
	=====

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Day Scholars (P.3, P.4, P.5, P.6, P.7)

	Ushs.
School fees	80,000
Church fee	1,000
Developing fees	4,000
Holiday fee for P5 to P7	20,000

Total	105,000
	=====

Boarders (Baby to P.7)

	Ushs.
School fees	260,000
Church fee	2,000
Development fee	5,000
Shaving hair	2,000
Holiday fee for P5 to P7	50,000

Total	319,000
	=====

For sponsored children they pay

Those in Boarding section

	Amount Ushs.
Nursery to P.7	105,000
Day scholars	
Nursery to P.2	15,000
P.3 to P.7	20,000

UNIFORMS

	Ushs.
Nursery to P.2	15,000
P.3 to P.7	17,000
Sweater	17,000
P.E uniform	20,000
Sunday wear for girls	12,000
Sunday wear for boys	15,000

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Other uniforms to be obtained from the open market (for boarders only).

- Girls: 2 green dresses for daily use.
- Boys: 2 khaki shorts and 2 green shirts.
- Black shoes, gumboots, sports shoes, blue stocking for primacy and red stockings for nursery.

Academic requirements

- Nursery 7 books of 48 pages.
- P.1 to P.4 12 books of 96 pages.
- P.5 to P.7. 4 black books (3q) and 8 exercise books for homework.
- P.4 to P7 Mathematics MK pupils textbook.
- Pencil 12
- Set for P.3 to P-7
- A long ruler for P.3 to P.7
- A dictionary (Longman active study dictionary)

MAJOR ACHIEVEMENTS

- ❖ Although we registered some decline in 2015 as compared to other years, nevertheless, our children did very well and were among the best in Luweero District. While some children dropped off along the way due to lack of fees and family challenges, the majority excelled.
- ❖ Another achievement was acquiring a Centre Number for PLE from UNEB.

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PRIMARY LEAVING EXAMINATION RESULTS 2015

SN	NAME	SEX	ENG	SCI	SST	MAT	AGG	DIV
1.	Nabbumba Karen	F	2	4	3	2	11	1
2.	Ayoko Vivian Noeline	F	2	3	3	3	11	1
3.	Mujasi Emmanuel	M	2	3	3	3	11	1
4.	Obonyo Philip	M	2	2	3	4	11	1
5.	Senungi Arnold	M	2	4	3	3	12	1
6.	Munguchi Innocent	M	2	3	3	4	12	1
7.	Najjuuko Gloria Mukisa	F	2	3	3	4	12	1
8.	Ssebunya Reagan Bataka	M	3	3	2	4	12	1
9.	Anirwot Nancy	F	2	3	4	4	13	2
10.	Bukirwa Vico	F	2	4	3	4	13	2
11.	Nanyoga Beatrice	F	2	4	3	4	13	2
12.	Busulwa Alex	M	2	5	4	3	14	2
13.	Kirunda Shafique	M	2	5	3	4	14	2
14.	Nalukenge Angella	F	2	4	4	5	15	2
15.	Lutwama Kenneth	M	2	4	3	6	15	2
16.	Mugerwa Joseph	M	2	4	3	6	15	2
17.	Nalumagga Suzan	F	2	4	3	6	15	2
18.	Nanyonga Shamiirah	F	2	5	4	5	16	2
19.	Kalema Derrick	M	2	4	4	6	16	2
20.	Nakibuule Betty Angella	F	3	4	5	4	16	2
21.	Kasasa Ivan Junior	M	3	5	3	5	16	2
22.	Namuyimbwa Robinah	F	2	5	4	6	17	2
23.	Ssemwogerere Ivan	M	4	4	4	5	17	2
24.	Seruyange Godfrey	M	4	4	3	6	17	2
25.	Naiga Elizabeth	F	2	5	4	7	18	2
26.	Kisirisa Shakibu Bukenya	M	3	5	3	7	18	2
27.	Kitibwakye Gideon	M	3	5	3	7	18	2
28.	Kojoki Gladys	F	4	4	5	5	18	2
29.	Alupo Suzan	F	2	6	5	6	19	2
30.	Kwiocwiny Vivian	F	3	5	5	6	19	2
31.	Tendo Sylvia	F	3	6	4	6	19	2
32.	Magara Raphael	M	3	5	4	8	20	2
33.	Mugema Ivan	M	5	5	4	6	20	2
34.	Nabiranda Sophia	F	3	7	5	6	21	2
35.	Nantaba Mwajjuma Lajjat	F	3	6	5	7	21	2
36.	Mukiibi Muwangunzi Enock	M	3	5	5	8	21	2
37.	Lufuga Isma	M	4	6	5	6	21	2
38.	Namusoke Mary	F	4	6	6	8	24	2

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SPECIAL EVENTS

- ❖ At the beginning of the year, we levelled the school field, which has made the work of the teachers easier for physical education and other games.
- ❖ We had Management meetings where by many essential issues concerning the development of the school were discussed and later implemented.
- ❖ We acquired a computer and printer for the accountant's office to make the work easier.
- ❖ We purchased 10 double desks; due to the increased enrolment of children in boarding school, 85 desks, 50 of them are single sitter for primary seven classes as required by the ministry of education.
- ❖ We purchased more textbooks, which to some extent simplified the work of teachers.
- ❖ We fixed stands for mosquito nets on each Decker to help children hang up their mosquito nets which has minimized Malaria in the school.
- ❖ We started construction of the school fence which is still on going until the entire school is fenced.
- ❖ We received gifts of balls, sports uniforms and scholastic materials donated by friends from Switzerland.
- ❖ We did some renovations on classes for Primary Six and Primary Seven and fixed some shutters on the hall.
- ❖ In the last term, we had a general parents meeting which was well attended.
- ❖ 24 October 2015 was the day for praying for Primary Seven candidates. We had a number of children receiving first Holy Communion and Baptism.

Visitors

- ❖ We received two ladies from Switzerland i.e. Emmanuelle and Johanna who worked as volunteers in the school for four months.

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- ❖ In August 2015 we received visitors from Germany; Immanuel community representing the rest of the sponsors of our children. We came up with some plans as listed below:
 - In the meeting with the delegations, we planned for a minimum of three projects in a year according to their order of priorities starting 2016 such as; finishing up with fencing the school, buying teachers land and if possible to begin construction of the teacher's quarters especially for the female staff and if funding allows, to start constructing dormitories and expansion of the Kitchen store.
 - Along the same line, Dr. Christine offered to be sending some money to support the medical check-up of the children at the beginning of the term.
 - We also agreed that we shall be sending classroom photos to the sponsors twice a year.

Spirituality

- ❖ During 2015, we appointed Teacher Maria Gorreti as the teacher responsible for the daily prayers of the children. She took them through different programmes such as the liturgy, sacraments and "come and drink" on Sundays after supper.
- ❖ We are also glad to have had the formation students to lead the children in the prayer meeting every Sunday.
- ❖ We had Mass with Fr. Bonny, the Chaplain, once a week at school.

Academics

- ❖ We were privileged to have Br. Kitone, the Deputy Head Teacher of Kabojja Primary School to share with our pupils in P.7 in order to increase their readiness for the PLE exams. He helped to offer a number of different sets of exams that helped a lot of our candidates to improve on different subjects.
- ❖ We had different workshops organized by the District and Sipro Examination Centre. This helped our teachers to improve on their content.
- ❖ In 2015, we had several internal programmes aimed at reducing challenges encountered in hand writing and reading skills which are key to excellence in handling final exams.

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- ❖ We also tried our best to maintain the following activities:
 - a. Weekly tests every Friday
 - b. Monthly tests
 - c. Midterm exams
 - d. End of term exams
 - e. Visitation days twice a term
 - f. Holiday work packages
 - g. External exams from Sipro and other schools.
 - h. Weekly staff meetings

Games

We participated in ball games at the cluster centre, whereby one of our boys emerged the best. He will most probably join the District team in 2016.

CHALLENGES

- ❖ During the holiday of second term, we were attacked and robbed by thieves who took some school property and some staff items. Some of the stolen items from the school included a printer, change over for electricity, Angle lines for the chain link, pipes and foot valve for the water pump.
- ❖ Lack of a generator especially during load shedding poses a challenge as we struggle to conduct night and early morning studies in dim lighting.
- ❖ We have insufficient accommodation for the staff and children in the boarding section.

Classrooms are not enough to accommodate the current population; some classes need to be divided into streams.

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FUTURE PLANS

With divine providence, we pray and hope to get funding to do the following for the improvement of our school:

- To complete the renovation of the classrooms and painting them.
- To complete the fencing of the school for security purposes.
- Construction of a building block to accommodate six teachers.
- To construct a three classroom block to decongest some classes that have many students.
- To construct dormitories.
- Library and Dining hall.
- Purchase a DSTV package for teachers and pupils to follow current affairs.

ACKNOWLEDGEMENT AND DEEP GRATITUDE TO OUR DONORS, PARENTS AND PARTNERS

Many thanks in the first place to God for the gift of all the benefactors and supporters of Emmaus Centre Primary School. In a special way, allow us to honour the Late Jean Egli, from Switzerland, whose outstanding fundraising skills from his Parish of Amsriwil and Christians from Hagenwil pushed the school in a major way from 2014 to 2015. We also would like to thank his widow, Madam Madeleine Egli for continuing to support the school and even dedicating the funeral contributions to Emmaus Centre Primary School!

Allow us to equally thank in a special way Immanuel Community Ravensburg, Germany and all their friends for their continued generous financial support that has sustained the children's educational needs in the year 2015. May God bless each of those who contribute to the school even if we may not know all their names. We ask Miss Franzi Rief, their leader to receive our deep gratitude and pass it on to all those who support the children's education.

We also desire in a special way to thank Kindermissionswerk, Germany through Madam Claudia Schmeing for her faithful service of passing on the donated funds from Immanuel Community to the School Account for the whole of 2015. God bless you all.

Furthermore, we sincerely acknowledge and appreciate support to the school given by Immanuel Bible Groups in Switzerland through Franz Manser.

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for the year ended 31 December 2015

Of course, we cannot forget to thank in a special way Mr. Peter Romer and his dear wife Judith Romer for their generous financial support for the school together with their parishioners from Steinach and Berg, parishes in Switzerland. May God bless you.

We cannot forget to thank as well Mrs. Irene Ziaja and her Parish Priest for their generous support.

Last but not least, allow us to express equally our thanks to Rev. Fr. Sievers Ernest, M.Afr., Dr. Christine, Miss Sonja, Miss Franzi Rief the leader of the Ugandan team for a job well done. Your support gives our vulnerable children hope for a better future that will help them sustain themselves and build a better Uganda for many years to come.

Many thanks to all the Board of Governors, the School Management Committee, the pupils, parents, partners of Emmaus Centre Primary School and the Sector Ministry Officials here at the District and Central Government for all their support that made 2015 a wonderful year.

With many thanks to God and to all of you!

RESULTS

The results for the year are shown on Page 18 of the financial statements.

AUDITORS

The auditors, Messrs. Carr Stanyer Sims and Co. have signified their willingness to continue in office.

Date:

28/07/2016



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STATEMENT OF MANAGEMENT RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2015

Management of Emmaus Centre Primary School - Butanza is required to prepare Financial Statements for each financial period, which gives a true and fair view of the state of affairs of Emmaus Centre Primary School - Butanza at the end of the financial period and of the operating results for that period. In respect of those financial statements, the Management is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the school shall continue to operate.

Management is responsible for keeping proper accounting records, which disclose at any time the financial position of Emmaus Centre Primary School - Butanza and to enable them to ensure that the financial statements comply with accounting policies and guidelines of the school. They are also responsible for safeguarding the assets of Emmaus Centre Primary School - Butanza and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Management accepts responsibility for the financial statements that has been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates and in conformity with donor terms of funding. Management is of the opinion that the financial statements give a true and fair view of the state of financial affairs of Emmaus Centre Primary School - Butanza and its operating results. Management further accepts responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of financial control.

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

This statement was approved by the Management on 28/07/2016 and signed on its behalf by:

PP
CHAIRMAN SMC

PP
EMMAUS CENTRE PRIMARY SCHOOL
P.O.Box 207 Wobulenzi, Luweero
28 JUL 2016 ★
HEAD TEACHER
HEAD TEACHER'S OFFICE

Independent Auditor's Report
to the Members of Emmaus Centre Primary School-Butanza

Report on the Financial Statements

We have audited the accompanying financial statements of **Emmaus Centre Primary School - Butanza**, a Project of **Emmaus Centre – Katikamu** as set out on pages 17 to 28, which comprise the Statement of Financial Position as at **31 December 2015** and the Statement of Comprehensive Income and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with terms and conditions of accountability in sponsorship agreements in and for such internal control as the management determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Carr Stanyer Sims & Co.

Certified Public Accountants

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Independent Auditor's Report
to the Members of Emmaus Centre Primary School - Butanza

Opinion

In our opinion, the financial statements present fairly in all material respects the financial position of the Emmaus Centre Primary School - Butanza as at 31 December 2015 and its financial performance and its cash flows for the period then ended in accordance with the accounting policies (paragraph 2).


Carr Stanyer Sims & Co.
Certified Public Accountants



28 JUL 2016
Kampala, Uganda

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Statement of Comprehensive Income

for the year ended 31 December 2015

	Schedule / Note	2015		2014
		Actual Ushs.	Budget Ushs.	Actual Ushs.
INCOME				
School fees	9	108,237,600	180,000,000	65,648,000
Donations	10	246,153,307	170,000,000	296,079,200
Other income	11	8,889,302	13,000,000	14,249,535
Total Income		363,280,209	363,000,000	375,976,735
EXPENDITURE				
Staff costs	I	152,765,050	166,408,000	110,899,150
Bank charges		107,800	-	-
Food	II	58,265,350	60,768,100	50,016,950
Tithe / Masses / Praying over		2,739,100	13,381,000	-
Office and administration expenses	III	30,451,000	23,459,000	98,268,635
Other school running costs	IV	5,432,100	3,878,000	1,043,100
Repairs and renovations	V	14,686,900	10,300,000	15,822,300
Utilities	VI	3,970,400	4,200,000	2,033,350
Transport		3,906,000	4,700,000	4,378,100
Telephone and internet	VII	1,826,550	2,000,000	1,761,800
Other maintenance costs - Garden		1,452,800	1,500,000	3,020,050
Audit fees		3,894,000	4,500,000	3,894,000
Depreciation		10,461,550	-	9,524,745
Education attached expense		-	-	7,272,100
Education materials		7,392,450	12,944,500	3,744,900
Meetings		688,500	3,200,000	-
Co-curricular activities		822,000	7,346,000	-
Total Expenditure		298,861,550	318,584,600	311,679,180
SURPLUS FOR THE YEAR		64,418,659	44,412,400	64,297,555

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Statement of Cash Flows

for the year ended 31 December 2015

	2015 Ushs.	2014 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	64,418,659	64,297,555
Adjustment for non-cash items: Depreciation	10,461,550	9,524,745
	-----	-----
Cash Inflows before Working Capital Changes	74,880,209	73,822,300
Decrease / (Increase) in receivables and prepayments	(35,454,207)	(8,443,000)
(Decrease) / Increase in payables and accruals	586,500	(1,846,000)
	-----	-----
Net Cash Flows from Operating Activities	40,012,502	63,533,300
	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(46,790,950)	(98,642,500)
	-----	-----
Net Increase in Cash and Cash Equivalents	(6,778,448)	(35,109,200)
Cash and Cash Equivalents at 1 January	14,105,024	49,214,224
Prior year adjustment	(459,400)	-
	-----	-----
CASH AND CASH EQUIVALENTS AT 31 DECEMBER	6,867,176	14,105,024
	=====	=====
 Analysed as follows:		
Cash at Bank	6,646,376	14,105,024
Cash in Hand	220,800	-
	-----	-----
	6,867,176	14,105,024
	=====	=====

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

A Project of

EMMAUS COMMUNITY - KATIKAMU

Notes to the Financial Statements
for the year ended 31 December 2015

1. STATUS OF THE ACCOUNTING ENTITY

Emmaus Centre Primary School - Butanza was started in 2007 with a Nursery section and currently has classes up to Primary Seven. The School was established after Emmaus Community developed the desire to extend its services to the young generation and therefore deemed it fit to start a School in the local area in order to serve the people around the community. The School is supported by Emmaus Support Group within the Immanuel Community, Ravensburg, Germany.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements are prepared under the historical cost convention on an accrual basis.

2.2 Revenue

The revenue comprises the fair value of consideration received or receivable for the performance of services.

2.3 Depreciation

Depreciation is calculated to write off the cost or valuation of fixed assets over their estimated useful lives on reducing balance basis as follows:

Land	Nil
Buildings	2% per annum
Computer and accessories	33% per annum
Office equipment	12.5% per annum
Furniture and fittings	12.5% per annum
Other equipment	12.5% per annum

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Notes to the Financial Statements

for the year ended 31 December 2015 (Continued)

2.4 Foreign Currencies

Transactions in foreign currencies are converted into Uganda shillings at actual rates ruling at the transaction dates. Monetary assets and liabilities held in foreign currencies at the reporting date are translated into Uganda shillings at the closing rate.

2.5 Cash and Cash Equivalents

For the purpose of Statement of Cash Flows, cash and cash equivalents comprise of cash in hand and bank balances.

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

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Notes to the Financial Statements

for the year ended 31 December 2015 (Continued)

4.	RECEIVABLES AND PREPAYMENTS	2015	2014
		Ushs.	Ushs.
	Emmaus Centre	30,874,807	-
	School Fees Debtors	12,666,400	9,906,400
	Related Parties Debtors		
	Joseph Mulondo - School Management Committee	-	200,000
	Emmanuel Nemeyimana - Deputy Head Teacher	2,089,400	70,000
		-----	-----
	TOTAL (To Page 17)	45,630,607	10,176,400
		=====	=====
5.	CASH AND BANK BALANCE	2015	2014
		Ushs.	Ushs.
	Cash at Bank		
	<i>Centenary Bank Limited</i>		
	Primary School - Savings Account	6,646,376	14,105,024
		-----	-----
		6,646,376	14,105,024
	Cash in Hand	220,800	-
		-----	-----
	TOTAL (To Page 17)	6,867,176	14,105,024
		=====	=====
6.	GENERAL RESERVES	2015	2014
		Ushs.	Ushs.
	Balance at 1 January	301,774,301	237,476,746
	Prior year adjustment	(459,400)	-
		-----	-----
	Balance restated	301,314,901	237,476,746
	Surplus for the year	64,418,659	64,297,555
		-----	-----
	TOTAL (To Page 17)	365,733,560	301,774,301
		=====	=====

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

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Notes to the Financial Statements

for the year ended 31 December 2015 (Continued)

7. REVALUATION RESERVES

This reserve arose from the revaluation of the fixed assets of the school.

8. PAYABLES AND ACCRUALS

	2015 Ushs.	2014 Ushs.
Accrued audit fees	3,894,000	3,894,000
NSSF payable	586,500	-
	-----	-----
TOTAL (To Page 18)	4,480,500	3,894,000
	=====	=====

9. SCHOOL FEES

	2015 Ushs.	2014 Ushs.
Pupils fees	108,237,600	65,648,000
	-----	-----
TOTAL (To Page 18)	108,237,600	65,648,000
	=====	=====

10. DONATIONS

	2015 Ushs.	2014 Ushs.
Immanuel Community	233,988,807	295,902,700
Friends	12,164,500	176,500
	-----	-----
TOTAL (To Page 18)	246,153,307	296,079,200
	=====	=====

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

A Project of

EMMAUS COMMUNITY - KATIKAMU**Notes to the Financial Statements****for the year ended 31 December 2015 (Continued)**11. **OTHER INCOME**

	2015 Actual Ushs.	2015 Budget Ushs.	2014 actual Ushs.
Interest and commission	263,602		725,185
Meals	290,000		209,000
Uniform	2,851,100	13,000,000	3,269,000
Registration / Sports day	805,000		-
School requirements	4,538,100		3,834,800
Miscellaneous income	141,500		6,211,550
	-----	-----	-----
TOTAL (To Page 18)	8,889,302	13,000,000	14,249,535
	=====	=====	=====

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

A Project of

EMMAUS COMMUNITY - KATIKAMU

Schedules to the Statement of Comprehensive Income
for the year ended 31 December 2015

	2015		2014
	Actual Ushs.	Budget Ushs.	Actual Ushs.
I STAFF COSTS			
Salaries	129,698,500	152,928,000	104,433,500
Allowances	1,875,000	-	-
Medical	5,079,050	4,000,000	1,946,350
Casual labour	2,366,000	1,000,000	999,300
Staff house rent	5,232,500	6,240,000	2,620,000
Salary advance	-	-	900,000
Staff development and meals	8,514,000	2,240,000	-
	-----	-----	-----
TOTAL (To Page 18)	152,765,050	166,408,000	110,899,150
	=====	=====	=====
II FOOD			
Food items	52,202,250	58,668,100	46,686,050
Kitchen supplies	6,063,100	2,100,000	3,330,900
	-----	-----	-----
TOTAL (To Page 18)	58,265,350	60,768,100	50,016,950
	=====	=====	=====
III OFFICE AND ADMINISTRATION			
Transit expense	-	-	55,939,000
Printing and reproduction	2,829,000	-	-
Office expenses	1,069,000	7,014,000	1,020,000
Other administration expenses	13,585,400	14,945,000	37,421,635
Facilitation	40,000	-	1,425,000
Hired labour	-	-	2,463,000
Land Expenses	1,145,000	-	-
Gifts and donations	1,141,000	-	-
Bad debts	9,946,400	-	-
Condolences	695,200	1,500,000	-
	-----	-----	-----
TOTAL (To Page 18)	30,451,000	23,459,000	98,268,635
	=====	=====	=====

EMMAUS CENTRE PRIMARY SCHOOL - BUTANZA

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Schedules to the Statement of Comprehensive Income
for the year ended 31 December 2015 (Cont.)

	2015		2014
	Actual Ushs.	Budget Ushs.	Actual Ushs.
IV OTHER SCHOOL RUNNING COSTS			
School uniforms	3,985,000	2,900,000	-
Sanitation expenses	1,447,100	978,000	1,043,100
	-----	-----	-----
TOTAL (To Page 18)	5,432,100	3,878,000	1,043,100
	=====	=====	=====
V REPAIRS AND RENOVATION			
Compound	323,000	800,000	777,500
General maintenance	5,120,000	9,500,000	14,999,200
Other repairs	9,243,900	-	45,600
	-----	-----	-----
TOTAL (To Page 18)	14,686,900	10,300,000	15,822,300
	=====	=====	=====
VI UTILITIES			
Fuel	744,000	-	148,350
Gas and electricity	3,226,400	4,200,000	1,827,000
Others	-	-	20,000
Generator fuel	-	-	38,000
	-----	-----	-----
TOTAL (To Page 18)	3,970,400	4,200,000	2,033,350
	=====	=====	=====
VII TELEPHONE AND INTERNET			
Mobile phone	-	-	640,800
Mobile - Airtime	1,698,050	2,000,000	1,094,000
Modem - Airtime	110,000	-	27,000
Postage and delivery	18,500	-	-
	-----	-----	-----
TOTAL (To Page 18)	1,826,550	2,000,000	1,761,800
	=====	=====	=====