

Uganda Law Society

Annual Report & Audited Financial Statements

For the year ended 31 December 2021



**Uganda Law Society
Annual Report and Audited Financial Statements
For the year ended 31 December 2021**

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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

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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 2021, 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. Shane Gloria Sekaziga Mugenga	:	Treasurer
Mr. Franco Barekensi	:	Council Member Western Region
Mr. Martin Asingwire Baryaruha	:	Council Member Eastern Region
Mr. Faisal Mulalira	:	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 : 9th August 2022

By Order of the Council



PRESIDENT

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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.

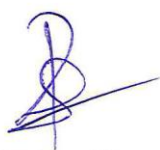
The Executive Council accepts responsibility for the annual financial statements, which have been prepared in accordance with International Financial Reporting Standards (IFRS) and in compliance with the Uganda Law Society Act, (CAP 276).

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 2021 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 9th August 2022 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 2021

Opinion

We have audited the accompanying financial statements of **Uganda Law Society (ULS)** as set out on pages 7 to 32, which comprise the statement of financial position as at 31 December 2021, 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 2021, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of the financial statements of the current period.

We have determined that there are no key audit matters to be communicated in our report.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UGANDA LAW SOCIETY FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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 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 ULS's ability 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 2021

- 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 ULS to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within ULS 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



Ramogale

10 AUG 2022

Kampala, Uganda

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INCOME AND EXPENDITURE STATEMENT

	Note	2021 Ushs.	2020 Ushs.
Income			
Revenue	3	2,687,627,314	1,776,166,000
Grants	4	5,558,349,695	4,214,793,010
Other income	5	477,448,800	389,904,838
Total Income		8,723,425,809	6,380,863,848
Expenditure			
Employment expenses	6	4,401,964,972	3,299,186,144
Administration expenses	7	536,914,756	369,197,479
Depreciation/Amortisation	8	101,969,710	113,678,033
Operational expenses	9	2,411,459,359	1,789,200,681
Total Expenditure		7,452,308,797	5,571,262,337
Surplus for the year		1,271,117,012	809,601,511

The accounting policies and notes set out on pages 11 to 32 form an integral part of these financial statements.

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STATEMENT OF FINANCIAL POSITION


	Note	2021 Ushs.	2020 Ushs.
ASSETS			
NON-CURRENT ASSETS			
Property and Equipment	10	2,481,239,753	298,512,552
Prepaid operating lease rentals	11	30,315,114	40,419,975
		2,511,554,867	338,932,527
CURRENT ASSETS			
Trade & other receivables	12	452,378,601	566,397,945
Inventory	13	8,070,839	4,607,390
Cash and short term deposits	14	2,278,273,148	3,360,095,672
		2,738,722,588	3,931,101,007
TOTAL ASSETS		5,250,277,455	4,270,033,534
FUNDS AND LIABILITIES			
FUNDS			
Benevolent Fund	15	5,022,680	4,524,680
Development Fund	16	647,636,459	1,959,566,225
Building Fund	17	2,292,707,275	109,199,625
Accumulated Fund (Page 9)		957,885,152	545,046,024
		3,903,251,566	2,618,336,554
CURRENT LIABILITIES			
Capital grant	18	175,941,682	178,376,384
Deferred grants	19	934,955,150	1,410,432,904
Trade & other payables	20	236,129,057	62,887,692
		1,347,025,889	1,651,696,980
TOTAL FUNDS AND LIABILITIES		5,250,277,455	4,270,033,534

The accounting policies and notes set out on pages 11 to 32 form an integral part of these financial statements.

The financial statements were approved by the Executive Committee on 9th August 2022 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 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
Balance at 1 January 2021	545,046,024	4,524,680	1,959,566,225	109,199,625	2,618,336,554
Surplus for the year	1,271,117,012	-	-	-	1,271,117,012
Transfers to the Development Fund	(858,277,884)	-	858,277,884	-	-
Donations to the Development Fund	-	-	13,300,000	-	13,000,000
Transfer of funds to the Building Fund	-	-	(2,183,507,650)	2,183,507,650	-
Additions during the year	-	12,000,000	-	-	12,000,000
Released to income	-	(11,502,000)	-	-	(11,502,000)
Balance at 31 December 2021	957,885,152	5,022,680	647,636,459	2,292,707,275	3,903,251,566

The accounting policies and notes set out on pages 11 to 32 form an integral part of these financial statements.

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STATEMENT OF CASH FLOWS

	2021 Ushs.	2020 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus for the year	1,271,117,012	809,601,511
Adjustments for:		
Depreciation of property & Equipment	91,864,849	103,573,172
Amortisation of Leasehold property	10,104,861	10,104,861
Decrease / (Increase) in Trade & other receivables	114,019,344	(274,204,523)
(Decrease)/Increase in Trade & other payables	173,241,365	(101,504,070)
Decrease / (Increase) in Inventory	(3,463,449)	2,275,800
NET CASH FLOWS FROM OPERATING ACTIVITIES	1,656,883,982	549,846,751
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(91,084,400)	(45,411,000)
Cost of building-work in progress	(2,183,507,650)	-
NET CASH USED IN INVESTING ACTIVITIES	(2,274,592,050)	(45,411,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Funds net in/(out) flows	13,798,000	(3,037,000)
Capital grants	(2,434,702)	(24,804,282)
Deferred grants	(475,477,754)	(659,216,486)
NET CASH USED IN FINANCING ACTIVITIES	(464,114,456)	(687,057,768)
Net movement in cash and cash equivalents	(1,081,822,524)	(182,622,017)
Cash and cash equivalents at 1 January	3,360,095,672	3,542,717,689
Cash and Cash equivalents at 31 December	2,278,273,148	3,360,095,672
Represented by:		
Cash at Bank and short term deposits	2,278,273,148	3,360,095,672

The accounting policies and notes set out on pages 11 to 32 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

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 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

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.

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

3. REVENUE

	2021 Ushs.	2020 Ushs.
Membership fees	2,103,900,000	1,725,900,000
Continuing Legal Education(CLE)	583,727,314	50,266,000
TOTAL (To page 7)	2,687,627,314	1,776,166,000

ULS had 4,023 (2020: 3,415) paid up members. Each member contributes an annual subscription of Ushs. 500,000. In 2021 4,023 members contributed a total of Ushs 2,011,500,000 and a total of 184 members paid up their arrears totalling to Ushs. 92,400,000. CLE's income arises from members' conferences/trainings held by ULS.

4. GRANTS

Democratic Governance Facility	2,395,044,169	2,492,071,779
UN Women	958,818,340	745,218,627
International Rescue Committee	829,400,638	269,992,328
International Development Law Organization	652,808,669	273,829,527
Canadian Bar Association/ Supporting Inclusive Resource Development	271,456,689	194,824,906
Justice Law and order Sector	173,561,392	186,179,621
GIZ	161,925,554	-
Danish Refugee Council	80,253,384	34,412,201
LAPSNET	17,474,076	-
Alight	14,883,750	13,261,021
MacArthur	2,723,034	5,003,000
TOTAL (To page 7)	5,558,349,695	4,214,793,010

Note: Grants amounts utilised during the year are matched to expenses incurred during the same period.

5. OTHER INCOME

ULS activities/events sponsorships	199,890,000	39,660,000
Capital grants-release	76,179,702	70,215,282
Fixed Deposit Income	72,836,384	-
Project/Grant Administration Contribution	60,792,462	248,559,656
Miscellaneous Income	23,559,403	3,317,900
Lawyers Dinner Collections	12,500,000	-
Benevolent contributions	11,502,000	7,437,000
Nomination Fees	7,000,000	20,500,000
Biddings	5,474,000	200,000
Legal Aid Basket Fund	3,000,000	-
Female Lawyers Collections	2,900,000	-
Legal Regalia Income	1,814,849	15,000
TOTAL (To page 7)	477,448,800	389,904,838

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

6. EMPLOYMENT EXPENSES

	2021 Ushs.	2020 Ushs.
Salaries & wages	4,345,971,190	3,237,635,044
Staff Medical insurance/ reimbursement	50,340,882	54,850,800
Staff Benevolent	2,100,000	300,000
Volunteer Expenses	3,000,000	-
Workmanship Compensation	500,000	-
Staff Recruitment costs	52,900	6,400,300
TOTAL (To page 7)	4,401,964,972	3,299,186,144

7. ADMINISTRATION EXPENSES

Printing and Stationery	169,814,955	138,452,320
General office expenses	102,587,332	31,968,032
Communication- Internet & Social Media	79,809,500	35,625,194
Communication- Telephone & Audio Equipment	33,214,591	48,400,172
Bank Charges	32,482,692	28,730,024
Council Meetings, regional retreats	16,783,700	16,529,600
Utilities	25,641,501	32,430,353
Communication-Web-site hosting& renewal (Design of ULS website & Web storage increase)	14,500,000	1,500,000
Audit Fees	14,000,000	12,000,000
Foreign currency exchange loss	9,736,095	3,890,864
Systems audit	9,200,000	-
Council honorarium	8,520,000	7,810,000
Sectorial Committee Meetings	7,674,300	1,000,000
Professional services	7,520,090	5,830,320
Communication- Postages	3,210,000	1,921,300
Hospitality	1,800,000	2,434,300
DSTV expenses	420,000	675,000
TOTAL (To page 7)	536,914,756	369,197,479

8. DEPRECIATION & AMORTISATION

Depreciation	91,864,849	103,573,172
Amortisation	10,104,861	10,104,861
TOTAL (To page 7)	101,969,710	113,678,033

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

9. OPERATING EXPENSES	2021 Ushs.	2020 Ushs.
Legal Aid Activities	384,441,924	291,296,855
CLE trainings & Annual Law Conference	288,046,800	38,986,430
Fuel	274,888,730	233,520,185
Probono activities	194,191,800	309,393,610
Office Rent	164,150,000	126,500,000
Administration charges to donors	164,628,569	158,965,784
Paralegal activities	156,672,775	80,663,600
Repairs & maintenance-Motor vehicles/cycles	118,068,434	45,473,100
Monitoring & Evaluation activities	90,341,100	84,795,000
Security	61,900,000	64,060,000
EALS AGM	51,648,500	-
IEC materials	50,620,570	42,561,208
IT Section costs (Annual Google subscription, Call blasts, Upgrade of Electronic Legal Aid Assistance Centre, IMS Technical Support)	49,513,902	53,481,700
Rule of Law & Human Rights	43,984,600	6,650,000
Subscriptions	40,654,800	29,356,900
Capacity Building- Staff Training	38,844,940	39,488,200
ULS General travel & networking	36,494,700	2,525,600
Local Travel	35,636,100	17,513,000
Property and Ground Rates	25,419,629	14,649,467
Repairs & Maintenance-Computer & Accessories	24,655,020	1,954,900
AGM & annual Conference/dinner	24,506,517	39,599,642
Capacity Building- Council Induction &Retreats	14,659,400	3,426,000
End of year Planning& Evaluation	13,197,770	10,650,000
Membership Benevolent	12,055,000	7,010,000
Insurance - Motor Vehicles	9,904,879	1,054,700
Lunch and Transport refund-disbursements	9,022,200	51,776,100
ULS Elections	8,573,300	15,314,600
Repairs & Maintenance-Other repairs	5,557,800	1,984,900
Repairs & Maintenance- Building repairs	4,797,000	2,124,000
EGM Activities	3,779,600	-
Repairs & maintenance- Furniture & Equipment	3,200,000	3,333,200
Law Resource Centre Expenses	2,175,000	4,687,000
Female Lawyers Activities	1,516,000	-
Printing Law Reports & Journals	1,200,000	3,000,000
Resource Mobilization	900,000	960,000
Publications (Magazines & Annual Reports)	900,000	-
Corporate Social Responsibility	712,000	-
Mentoring Young & Senior Lawyers	-	2,445,000
TOTAL	2,411,459,359	1,789,200,681

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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 2021	109,199,625	1,600,000	73,000,000	116,235,453	205,819,508	309,292,410	815,146,996
Additions	2,183,507,650	-	-	-	49,389,400	41,695,000	2,274,592,050
At 31 December 2021	2,292,707,275	1,600,000	73,000,000	116,235,453	255,208,908	350,987,410	3,089,739,046
<u>DEPRECIATION:</u>							
At 1 January 2021	-	1,599,000	72,999,000	67,316,460	184,364,961	190,355,023	516,634,444
Charge for the Year	-	-	-	21,507,496	36,732,217	33,625,136	91,864,849
At 31 December 2021	-	1,599,000	72,999,000	88,823,956	221,097,178	223,980,159	608,499,293
<u>NET BOOK VALUE:</u>							
At 31 December 2021	2,292,707,275	1,000	1,000	27,411,497	34,111,730	127,007,251	2,481,239,753

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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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 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)

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

11. PREPAID OPERATING LEASE RENTALS

	2021 Ushs.	2020 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	114,691,025	104,586,164
Charge for the year	10,104,861	10,104,861
At 31 December	124,795,886	114,691,025
<u>Net Book Value</u>		
31 December	30,315,114	40,419,975

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	127,524,016	20,390,113
Receivable from development partners/funders	10,950,697	272,782,707
Advance to Law development centre (Note 19.5)	236,806,800	236,756,800
Prepayments- medical insurance	4,832,436	-
Prepayments-Fuel	41,420,849	20,799,125
Prepayments-Rent	14,600,000	8,000,000
Staff salary advances	2,400,000	7,120,000
Staff working advance	13,843,803	549,200
TOTAL	452,378,601	566,397,945

13. INVENTORY/STOCK

Lapel Pins	4,247,391	4,607,390
Corporate Shirts	3,823,448	-
TOTAL	8,070,839	4,607,390

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

14. CASH AND SHORT TERM DEPOSITS	2021 Ushs.	2020 Ushs.
Cash at Bank		
Standard Chartered Bank Uganda Limited		
Uganda Law Society - Lap Basket fund-401	3,116,000	-
Uganda Law Society - ULS House-410	35,636,459	39,566,225
Uganda Law Society - Benevolent-402	5,022,680	4,524,680
Uganda Law Society - Operating-400	563,636,093	143,845,520
Uganda Law Society - DGF-405	219,421,221	607,034,842
Uganda Law Society - CBA-403	68,373,847	43,632,702
Legal Aid Project - McArthur-200	2,964,323	4,228,187
Uganda Law Society - IRC-409	4,083,847	128,613,736
Uganda Law Society - Kyaaka 2-411	1,719,018	-
Uganda Law Society - IDLO - 412	77,361,854	109,130,375
Stanbic Bank Uganda Limited		
Uganda Law Society/CLE-583	45,398,309	2,179,729
Legal Aid Project - Luweero-066	1,702,020	160,870
Legal Aid Project - Moyo-881	97,890	2,348,564
Legal Aid Project - Kotido-690	3,250,182	284,732
Legal Aid Project - Masindi-339	2,991,474	9,455,377
Legal Aid Project - Kabale-402	1,310,056	35,318
Legal Aid Project - Jinja-859	89,636	105,094
DFCU Bank Limited		
Continuing Legal Education/ULS-132	379,926,869	107,421,285
Uganda Law Society/JLOS-241	198,286,850	227,337,500
Legal Aid Project - Abim-843	467,510	177,500
Legal Aid Project - Pader-986	515,510	46,250
Centenary Bank Uganda Limited		
Legal Aid Project - Mbarara-007	279,912	1,343,370
Legal Aid Project - Moroto-099	1,372,081	1,093,506
Legal Aid Project - Soroti-691	477,820	367,595
Legal Aid Project - Arua-572	3,102,330	1,199,080
Legal Aid Project - Gulu-336	1,948,150	1,367,450
Legal Aid Project - Kabarole-038	493,111	550,221
ABSA Bank Uganda Limited		
Legal Aid Project - Clients	3,689,750	3,689,750
Uganda Law Society - USD	193,780	356,214
Airtel Merchant Codes		
ULS HOUSE 1212203-100101788	10,500	-
ULS CLE 1212228-100101791	16,845,500	-
ULS BULK 1212202-100101787	11,934,500	-
MTN Momo Pay Codes		
CLE MomoPay - 616741	400,000	-
CLE MTN MM - 0776078314	7,746,361	-
ULS MTN MM - 0787013313	2,407,705	-
Total cash at bank and at hand	1,666,273,148	1,440,095,672
Short term deposit**	612,000,000	1,920,000,000
TOTAL	2,278,273,148	3,360,095,672

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

**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.

15. BENEVOLENT FUND

	2021 Ushs.	2020 Ushs.
Balance at 1 January	4,524,680	11,961,680
Additional funds during the year	12,000,000	-
Released to income during the year	(11,502,000)	(7,437,000)
TOTAL	5,022,680	4,524,680

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	1,959,566,225	1,075,543,783
Additions during the year (Members subscription)	858,277,884	879,622,442
Additions during the year (Donations)	13,300,000	4,400,000
Transfer to building fund during the year	(2,183,507,650)	-
TOTAL	647,636,459	1,959,566,225

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

17. BUILDING FUND

Balance at 1 January	109,199,625	109,199,625
Additions during the year	2,183,507,650	-
Amortisation to income during the year	-	-
TOTAL	2,292,707,275	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. Phase 1 of the construction started in 2021 (Refer to Note 10.1-Building work in progress)

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	2021 Ushs.	2020 Ushs.
Justice Law and Order Sector (JLOs)		
Opening balance at 1 January	26,899,226	41,172,372
Grant released to income	(5,374,501)	(14,273,146)
Balance at 31 December	21,524,725	26,899,226

18.2 Canadian Bar Association/ Supporting Inclusive Resource Development (CBA/SIRD)		
Opening balance at 1 January	881,250	2,546,960
Grant released to income	(176,250)	(1,665,710)
Balance at 31 December	705,000	881,250

18.3 International Rescue Committee (IRC)		
Opening balance at 1 January	8,088,642	11,441,821
Additional grants during the year	25,806,000	-
Grant released to income	(9,220,529)	(3,353,179)
Balance at 31 December	24,674,113	8,088,642

The assets purchased in 2021 under IRC grant include Computers & accessories of Ushs. 12,700,000 and Furniture & Fittings of Ushs. 13,106,000

18.4 UN WOMEN		
Opening balance at 1 January	109,799,116	108,943,338
Additional grants during the year	6,600,000	45,411,000
Grant released to income	(46,753,022)	(44,555,222)
Balance at 31 December	69,646,094	109,799,116

The assets purchased in 2021 under UN Women grant include Computers & accessories of Ushs. 6,600,000.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

18.5	Democratic Governance Facility (DGF)		
	Opening balance at 1 January	32,708,150	39,076,175
	Additional grants during the year	-	-
	Grant released to income	(6,368,025)	(6,368,025)
	Balance at 31 December	26,340,125	32,708,150
18.6	International Development Law Organisation (IDLO)		
	Opening balance at 1 January	-	-
	Additional grants during the year	25,100,000	-
	Grant released to income	(3,137,500)	-
	Balance at 31 December	21,962,500	-
	The assets purchased in 2021 under IDLO grant relate to Furniture & Fittings of Ushs. 25,100,000.		
18.7	GIZ		
	Opening balance at 1 January	-	-
	Additional grants during the year	16,239,000	-
	Grant released to income	(5,149,875)	-
	Balance at 31 December	11,089,125	-
	TOTAL	175,941,682	178,376,384

The assets purchased in 2021 under GIZ grant include Computers & accessories of Ushs. 15,000,000 and Furniture & Fittings of Ushs. 1,239,000.

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

19. DEFERRED GRANTS

	2021 Ushs.	2020 Ushs.
19.1 PATONGO		
Opening balance at 1 January	12,103,515	12,103,515
Additional grants during the year	-	-
Grant released to income	-	-
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	614,640,176	1,230,416,042
Additional grants during the year	1,976,906,067	1,875,387,215
Transfer to ULS	-	908,698
Grant released to income	(2,395,044,169)	(2,492,071,779)
Balance at 31 December	196,502,074	614,640,176
Represented by		
Bank balance	229,703,456	607,034,842
Prepayments-Fuel	25,640,654	7,485,334
Staff salary advance	-	120,000
Trade & other payables	(58,842,036)	-
Total	196,502,074	614,640,176
19.3 UN WOMEN		
Opening balance at 1 January	-	179,766,122
Additional grants during the year	1,001,459,327	644,626,473
Transfer to ULS	-	(33,762,968)
Transfer to capital grant	(6,600,000)	(45,411,000)
Grant released to income	(958,818,340)	(745,218,627)
Balance at 31 December	36,040,987	-
Represented by		
Bank balance	430,305	-
Prepayments-Fuel	405,014	-
Trade & other receivables	69,511,336	-
Trade & other payables	(34,305,668)	-
Total	36,040,987	-

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

	2021 Ushs.	2020 Ushs.
19.4 Canadian Bar Association/ Supporting Inclusive Resource Development (CBA/SIRD)		
Opening balance at 1 January	49,633,202	(12,934,578)
Additional grants during the year	299,274,078	253,191,442
Transfer to ULS	-	4,201,244
Grant released to income	(271,456,689)	(194,824,906)
Balance at 31 December	77,450,591	49,633,202
Represented by		
Bank balance	71,173,847	43,632,702
Staff working advance	298,200	6,000,000
Trade & other receivables	6,480,000	-
Prepayment-fuel	263,544	500
Trade & other payables	(765,000)	-
Total	77,450,591	49,633,202
19.5 MacArthur		
Opening balance at 1 January	240,984,987	245,987,987
Grant released to income	(2,723,034)	(5,003,000)
Balance at 31 December	238,261,953	240,984,987
Represented by		
Bank balance	2,964,323	4,228,187
Advance to LDC	236,756,800	236,756,800
Trade & other payables	(1,459,170)	-
Total	238,261,953	240,984,987
19.6 International Rescue Committee		
Opening balance at 1 January	138,024,592	125,167,292
Additional grants during the year	737,717,349	282,520,097
Transfer to ULS	-	329,531
Transfer to capital grant	(25,806,000)	-
Refund of unspent balances	(20,878,641)	-
Grant released to income	(829,400,638)	(269,992,328)
Balance at 31 December	(343,338)	138,024,592
Represented by		
Bank balance	5,802,865	128,613,736
Pre-paid rent	300,000	-
Prepayment- fuel	-	9,410,856
Trade & other payables	(6,446,203)	-
Total	(343,338)	138,024,592

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

	2021 Ushs.	2020 Ushs.
19.7 Justice Law and order Sector (JLOS)		
Opening balance at 1 January	227,889,007	314,727,317
Additional grants during the year	149,500,000	102,000,000
Transfer to ULS	-	(2,658,689)
Grant released to income	(173,561,392)	(186,179,621)
Balance at 31 December	203,827,615	227,889,007
Represented by		
Bank balance	203,827,615	227,337,500
Prepayment- fuel	-	551,507
Total	203,827,615	227,889,007
19.8 ALIGHT		
Opening balance at 1 January	1,738,979	-
Additional grants during the year	13,892,067	15,000,000
Grant released to income	(14,883,750)	(13,261,021)
Balance at 31 December	747,296	1,738,979
Represented by		
Prepayments-fuel advance	747,296	1,189,779
Staff working advance	-	549,200
Total	747,296	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)	2021 Ushs.	2020 Ushs.
Opening balance at 1 January	8,710,749	-
Additional grants during the year	98,412,886	43,122,950
Grant released to income	(80,253,384)	(34,412,201)
Balance at 31 December	26,870,251	8,710,749
Represented by		
Bank balance	21,940,168	8,710,749
Prepayments-fuel advance	4,930,083	-
Total	26,870,251	8,710,749
19.11 International Development Law Organization (IDLO)		
Opening balance at 1 January	111,309,820	-
Additional grants during the year	641,898,920	385,139,347
Transfer to capital grant	(25,100,000)	-
Grant released to income	(652,808,669)	(273,829,527)
Balance at 31 December	75,300,071	111,309,820
Represented by		
Bank balance	81,194,281	109,130,375
Prepayments-fuel advance	1,604,766	579,445
Prepayments-rent	6,300,000	1,600,000
Trade & other payables	(13,798,976)	-
Total	75,300,071	111,309,820
19.12 International Bar Association (IBA)		
Opening balance at 1 January	-	-
Additional grants during the year	51,800,106	-
Grant released to income	-	-
Balance at 31 December	51,800,106	-
Represented by		
Bank balance	51,800,106	-
Total	51,800,106	-

NOTES TO THE FINANCIAL STATEMENTS (*continued*)

	2021 Ushs.	2020 Ushs.
19.13 Deutsche Gesellschaft Fuer Internationale Zusammenarbeit (GIZ)		
Opening balance at 1 January	-	-
Additional grants during the year	189,127,906	-
Transfer to capital grant	(16,239,000)	-
Grant released to income	(161,925,554)	-
Balance at 31 December	10,963,352	-
Represented by		
Trade & other receivables	10,950,697	-
Prepayments-fuel advance	10,963,352	-
Prepayments-rent	(10,950,697)	-
Total	10,963,352	-
19.14 Legal Aid Service Providers' Network (LASPNET)		
Opening balance at 1 January	-	-
Additional grants during the year	17,506,876	-
Grant released to income	(17,474,076)	-
Balance at 31 December	32,800	-
Represented by		
MTN Momo pay Codes	32,800	-
Total	32,800	-
GRAND TOTAL (To page 8)	934,955,150	1,410,432,904

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 KNOWLEDGE MANAGEMENT FUND (KMF)

The DRC grant relates to funds received to enhance access to Justice. The grant is released to income to match the related expenses incurred during the year.

19.10 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.

19.11 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.

19.12 INTERNATIONAL BAR ASSOCIATION (IBA)

The NORAD grant relates to funds received to enhance access to justice for the indigent communities in Kampala. The grant is released to income to match the related expenses incurred during the year.

19.13 DEUTSCHE GESELLSCHAFT FUER INTERNATIONALE ZUSAMMENARBEIT (GIZ)

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

19.14 LEGAL AID SERVICE PROVIDERS' NETWORK (LASPNET)

The LAPSNET grant relates to funds received to enhance access to justice for the indigent communities in Kampala.

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NOTES TO THE FINANCIAL STATEMENTS (*continued*)

20.	TRADE AND OTHER PAYABLES	2021 Ushs.	2020 Ushs.
	Trade Payable	73,827,544	41,287,692
	Accruals	126,801,513	12,000,000
	Prepaid membership subscription fees	35,500,000	9,600,000
	TOTAL	236,129,057	62,887,692

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 events after the reporting period requiring amendments to the financial statements as at 31 December 2021.

23. CONTINGENT LIABILITIES

There were no claims pending against ULS as at 31 December 2021.

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
REVENUE													
Membership fees	2,103,900,000	-	-	-	-	-	-	-	-	-	-	-	2,103,900,000
Continuing Legal Education	583,727,314	-	-	-	-	-	-	-	-	-	-	-	583,727,314
GRANTS	-	2,723,034	958,818,340	173,561,392	2,395,044,169	271,456,689	829,400,638	652,808,669	14,883,750	80,253,384	161,925,554	17,474,076	5,558,349,695
OTHER INCOME													
Project/Grant Administration													
Contribution Sponsorships	60,792,462	-	-	-	-	-	-	-	-	-	-	-	60,792,462
Capital grants-release	199,890,000	-	-	-	-	-	-	-	-	-	-	-	199,890,000
Benevolent contributions	76,179,702	-	-	-	-	-	-	-	-	-	-	-	76,179,702
Nomination Fees	11,502,000	-	-	-	-	-	-	-	-	-	-	-	11,502,000
Legal Regalia & Law reports	7,000,000	-	-	-	-	-	-	-	-	-	-	-	7,000,000
Miscellaneous Income	1,814,849	-	-	-	-	-	-	-	-	-	-	-	1,814,849
Biddings	23,559,403	-	-	-	-	-	-	-	-	-	-	-	23,559,403
Legal Aid Basket	5,474,000	-	-	-	-	-	-	-	-	-	-	-	5,474,000
Female Lawyers Contribution	3,000,000	-	-	-	-	-	-	-	-	-	-	-	3,000,000
Lawyers Dinner's collections	2,900,000	-	-	-	-	-	-	-	-	-	-	-	2,900,000
Fixed deposit income	12,500,000	-	-	-	-	-	-	-	-	-	-	-	12,500,000
	72,836,384	-	-	-	-	-	-	-	-	-	-	-	72,836,384
TOTAL INCOME	3,165,076,114	2,723,034	958,818,340	173,561,392	2,395,044,169	271,456,689	829,400,638	652,808,669	14,883,750	80,253,384	161,925,554	17,474,076	8,723,425,809

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Employment Expenses									-				
Salaries & wages	859,473,214	-	705,877,485	46,000,003	1,447,420,392	66,820,000	626,073,212	460,857,629	-	56,794,376	76,654,879	-	4,345,971,190
Staff Benevolent	2,100,000	-	-	-	-	-	-	-	-	-	-	-	2,100,000
Staff Medical Insurance / Reimbursement	11,238,364	-	18,125,000	-	-	-	19,569,818	-	-	1,407,700	-	-	50,340,882
Staff Recruitment costs	52,900	-	-	-	-	-	-	-	-	-	-	-	52,900
Workman's compensation	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000
Volunteers	3,000,000	-	-	-	-	-	-	-	-	-	-	-	3,000,000
	876,364,478	-	724,002,485	46,000,003	1,447,420,392	66,820,000	645,643,030	460,857,629	-	58,202,076	76,654,879	-	4,401,964,972

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Administration Expense													
Printing and Stationery	18,389,300	-	36,812,740	19,999,500	39,532,600	6,386,585	30,579,200	12,869,600	-	-	5,245,430	-	169,814,955
Communication-Telephone	4,493,000	-	4,410,000	3,000,000	15,219,591	-	160,000	2,872,000	-	-	3,060,000	-	33,214,591
Communication-Internet & Social Media	38,200,500	-	5,270,000	-	24,609,000	-	3,440,000	6,690,000	-	-	1,600,000	-	79,809,500
Communication-Postages	1,157,000	-	-	-	756,000	-	110,000	1,187,000	-	-	-	-	3,210,000
Communication-Web-site Hosting & Webmail Renewal	14,500,000	-	-	-	-	-	-	-	-	-	-	-	14,500,000
Systems Audit	9,200,000	-	-	-	-	-	-	-	-	-	-	-	9,200,000
Audit Fees	14,200,000	-	-	-	-	-	-	-	-	-	-	-	14,000,000
Bank Charges	11,260,498	552,000	-	1,569,750	9,399,313	805,000	2,914,091	5,957,964	-	-	-	24,076	32,482,692
Utilities (Water and Electricity)	12,687,001	-	2,042,000	-	7,023,200	-	1,404,700	384,600	-	-	2,100,000	-	25,641,501
General Office Expenses	32,677,698	-	23,710,000	-	32,712,000	-	9,998,384	1,300	-	600,000	2,887,950	-	102,587,332
Hospitality	1,800,000	-	-	-	-	-	-	-	-	-	-	-	1,800,000
DSTV Expenses	420,000	-	-	-	-	-	-	-	-	-	-	-	420,000
Professional Services	7,139,690	-	-	-	-	380,400	-	-	-	-	-	-	7,520,090
Council Meetings, Regional Retreats	16,783,700	-	-	-	-	-	-	-	-	-	-	-	16,783,700
Council Honorarium	8,520,000	-	-	-	-	-	-	-	-	-	-	-	8,520,000
Sectorial Committee Meetings	7,674,300	-	-	-	-	-	-	-	-	-	-	-	7,674,300
Exchange loss	9,736,095	-	-	-	-	-	-	-	-	-	-	-	9,736,095
Total Administration Expenses	208,638,782	552,000	72,244,740	24,569,250	129,251,704	7,571,985	48,606,375	29,962,464	-	600,000	14,893,380	24,076	536,914,756

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Depreciation and Amortization													
Depreciation expense	91,864,849	-	-	-	-	-	-	-	-	-	-	-	91,864,849
Amortisation expenses	10,104,861	-	-	-	-	-	-	-	-	-	-	-	10,104,861
Total Depreciation & Amortisation	101,969,710	-	-	-	-	-	-	-	-	-	-	-	101,969,710

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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.	GIZ Ushs.	LASPNET Ushs.	TOTAL Ushs.
Operating expenses													
Administration													
Charges to Donors	-	-	-	-	79,517,776	45,288,480	-	39,822,313	-	-	-	-	164,628,569
Office Rent	49,200,000	-	-	-	85,650,000	-	7,100,000	22,200,000	-	-	-	-	164,150,000
Membership													
Benevolent	12,055,000	-	-	-	-	-	-	-	-	-	-	-	12,055,000
Property and Ground rates	25,419,629	-	-	-	-	-	-	-	-	-	-	-	25,419,629
Fuel	18,782,374	-	13,754,751	44,793,539	105,416,194	6,267,902	25,984,179	41,937,963	4,145,750	8,929,078	4,877,000	-	274,888,730
Local Travel	8,830,700	-	8,868,700	-	522,000	-	12,470,000	24,700	-	4,320,000	600,000	-	35,636,100
ULS Elections	8,573,300	-	-	-	-	-	-	-	-	-	-	-	8,573,300
Printing Law Reports & Journals	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
Insurance- Motor Vehicle	-	-	9,184,679	-	319,200	-	71,800	329,200	-	-	-	-	9,904,879
Security	12,000,000	-	1,800,000	-	38,600,000	-	-	9,500,000	-	-	-	-	61,900,000
Subscriptions	21,555,700	-	-	-	12,000,000	-	1,717,300	5,381,800	-	-	-	-	40,654,800
Mentoring Young & Senior Lawyers	-	-	-	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance- Motor vehicles/cycles	17,975,700	2,171,034	3,768,000	-	76,553,700	-	1,190,000	16,410,000	-	-	-	-	118,068,434
Repairs & Maintenance-Other repairs	5,012,800	-	-	-	495,000	-	50,000	-	-	-	-	-	5,557,800
Repairs and Maintenance-Building	2,365,000	-	1,832,000	-	-	-	600,000	-	-	-	-	-	4,797,000
Repairs and Maintenance:- Furniture & Equipment repairs	960,000	-	-	-	2,240,000	-	-	-	-	-	-	-	3,200,000
Repairs and Maintenance: Computer & accessories	3,808,560	-	150,000	-	20,696,460	-	-	-	-	-	-	-	24,655,020
Sub-total	187,738,763	2,171,034	39,358,130	44,793,539	422,010,330	51,556,382	49,183,279	135,605,976	4,145,750	13,249,078	5,477,000	-	955,289,261

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Operating expenses (Continued)	187,738,763	2,171,034	39,358,130	44,793,539	422,010,330	51,556,382	49,183,279	135,605,976	4,145,750	13,249,078	5,477,000	-	955,289,261
ULS General travel & Networking	36,494,700	-	-	-	-	-	-	-	-	-	-	-	36,494,700
CLE trainings & Annual Law Conference	288,046,800	-	-	-	-	-	-	-	-	-	-	-	288,046,800
Law Resource Centre Fundraising Proposal	2,175,000	-	-	-	-	-	-	-	-	-	-	-	2,175,000
Writing- Resource Mobilization	900,000	-	-	-	-	-	-	-	-	-	-	-	900,000
Staff Capacity Building	968,080	-	-	-	37,876,860	-	-	-	-	-	-	-	38,844,940
Capacity Building- End of year Planning & Evaluation	13,197,770	-	-	-	-	-	-	-	-	-	-	-	13,197,770
IT Section costs	34,154,702	-	3,709,200	-	11,650,000	-	-	-	-	-	-	-	49,513,902
Rule of Law & Human Rights	34,294,500	-	-	9,690,100	-	-	-	-	-	-	-	-	43,984,600
Legal Aid Activities	11,193,800	-	51,902,250	29,033,500	82,214,983	95,622,722	38,317,139	5,170,500	5,548,000	8,202,230	39,786,800	17,450,000	384,441,924
Monitoring & Evaluation Activities	100,000	-	9,774,000	-	44,820,000	-	9,570,000	20,887,100	5,190,000	-	-	-	90,341,100
IEC materials	-	-	7,425,760	-	-	-	24,654,815	-	-	-	18,539,995	-	50,620,570
Paralegal Activities	-	-	50,169,575	1,215,000	36,358,100	49,885,600	12,146,000	325,000	-	-	6,573,500	-	156,672,775
Pro bono Activities	-	-	-	10,750,000	183,441,800	-	-	-	-	-	-	-	194,191,800
Lunch and Transport Refund- Disbursements	-	-	232,200	7,510,000	-	-	1,280,000	-	-	-	-	-	9,022,200
EGM Activities	3,779,600	-	-	-	-	-	-	-	-	-	-	-	3,779,600
Sub-total	613,043,715	2,171,034	162,571,115	102,992,139	818,372,073	197,064,704	135,151,233	161,988,576	14,883,750	21,451,308	70,377,295	17,450,000	2,317,516,942

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APPENDIX: DETAILED INCOME AND EXPENDITURE STATEMENT

	ULS	MC Arthur	UNWOMEN	JLOS	DGF	SIRD	IRC	IDLO	ALIGHT	DRC	GIZ	LASPNET	TOTAL
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
Operating expenses (Continued)													
Balance brought forward	613,043,715	2,171,034	162,571,115	102,992,139	818,372,073	197,064,704	135,151,233	161,988,576	14,883,750	21,451,308	70,377,295	17,450,000	2,317,516,942
EALS AGM	51,648,500	-	-	-	-	-	-	-	-	-	-	-	51,648,500
Facilitation for EC AGM	24,506,517	-	-	-	-	-	-	-	-	-	-	-	24,506,517
Conference/ Dinner	900,000	-	-	-	-	-	-	-	-	-	-	-	900,000
Publications	1,516,000	-	-	-	-	-	-	-	-	-	-	-	1,516,000
Female Lawyers Activities													
Capacity Building- Council Induction													
&Retreats	14,659,400	-	-	-	-	-	-	-	-	-	-	-	14,659,400
Corporate Social Responsibility	712,000	-	-	-	-	-	-	-	-	-	-	-	712,000
Total Operating Expenses	706,986,132	2,171,034	162,571,115	102,992,139	818,372,073	197,064,704	135,151,233	161,988,576	14,883,750	21,451,308	70,377,295	17,450,000	2,411,459,359
Total Expenditure	1,887,388,264	2,723,034	958,818,340	173,561,392	2,395,044,169	271,456,689	829,400,638	652,808,669	14,883,750	80,253,384	161,925,554	17,474,076	7,445,737,959