

**PILGRIM  
ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**TABLE OF CONTENTS**

	<b>Page</b>
<b>ABBREVIATIONS</b>	<b>2</b>
Company Information .....	3
Director's Report .....	4
Director's Responsibility for Financial Statements.....	8
Report of the Independent Auditors .....	10
Statement of Comprehensive Income .....	11
Statement of Financial Position .....	12
Statement of Changes in Funds .....	13
Statement of Cash Flow .....	14
Notes to the Financial Statement .....	15-25

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**ABBREVIATIONS**

MOM	Move on Malaria
IT	Information Technology
MCP	Malaria Control Program
BSF	Bio Sun Filter
BOH	Beacon of Hope
IRS	Indoor Residual Spray

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**COMPANY INFORMATION**

**MAIN DONOR**

PILGRIM UNITED STATES OF AMERICA  
2200 SIXTH AVENUE, SUITE 804  
SEATTLE, WA 98121-1843  
TEL: +(206) 706-0350

**REGISTERED OFFICE**

PILGRIM  
FLAT A1, PLOT NO. 27 BANDALI RISE  
BUGOLOBI  
P.O BOX 2782  
KAMPALA, UGANDA  
TEL: +256-414-670656

SOROTI PLOT 8  
EGWAU ROAD  
SOROT I, UGANDA

**AUDITORS**

BOL & COMPANY  
CERTIFIED PUBLIC ACCOUNTANT  
PLOT 1900 NTINDA, ROOM 31  
KISAKYE SHOPPING MALL  
P.O.BOX 2087  
KAMPALA, UGANDA.

**BANKERS**

BARCLAYS BANK  
P.O BOX 2834  
PLOT 14 IPS BUILDING, PARLIAMENT AVENUE  
KAMPALA, UGANDA  
CENTENARY BANK, SOROTI BRANCH

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

---

**DIRECTOR'S REPORT**

The Directors submit their report together with the audited financial statements for the year ended 31<sup>st</sup>December, 2015 in accordance with Section 157 of the Companies Act, which disclose the state of affairs of the company.

**1. BACKGROUND**

Pilgrim is an indigenous Christian Non-Governmental Organization whose mission is to give material and spiritual aid to the war-afflicted peoples of Eastern and Northern Uganda. Pilgrim strives to share the hope and love found in Christ Jesus which generates wholeness, creativity and dignity.

Founded in 2001, with about 5 volunteers, Pilgrim is successfully growing to become a major local player in development and relief interventions, with now a staff of about 100 fulltime and recruiting more than 200 volunteers from the move on malaria and an annual budget of more than US\$ 2.0 million and still undergoing a rapid scale up and growing.

Pilgrim provides relief and rehabilitation to war-torn North-east Uganda and in doing so, promotes sustainable socio-economic development in the region. Using a progressive, multi-sectoral approach and supporting sustainable development, Pilgrim's programs provide material assistance, spiritual encouragement and life skills to those in need.

**2. VISION/MISSION STATEMENT**

To restore hope, dignity and love to the needy, that God may be glorified.

**3. CORE VALUES**

**a) Christian Pilgrims**

A biblical world view: Respect and value for all people created in God's image, with full potential for prosperous and harmonious life; individually and together responsible for one another and for all creation especially the disadvantaged that God has placed in our reach.

**b) Integrity in Stewardship**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

---

Aware that all resources are the Lord's, putting them to use with thrift and honesty and faithful in accountability to the people we serve, those who provide resources and ultimately to God.

**c) Professionalism**

Professionals working together as a team, skilled in different areas by God's grace, choice and provision, stirring and nurturing the gifts and talents in those that we work with; and balancing faith, knowledge and skills in delivering service with excellence.

**4. OBJECTIVES OF PILGRIM**

**Long term objectives**

"To contribute to socio-economic development of the war affected areas of Eastern and Northern Uganda through education, healthcare, agriculture, wild life and environmental conservation and income generating activities".

**The immediate objectives are:-**

- a) To contribute to the social infrastructure development of the Teso sub region by establishing first class education institutions, health facilities and community development services.
- b) To support restoration of environmental resources through establishment of economically viable and sustainable community afforestation projects at community, household levels and in gazette forestry reserves.
- c) To pioneer the establishment of a game park and zoo for wildlife conservation in Soroti, Eastern Uganda.
- d) To reduce the impact of poverty by attracting investment and supporting household/community income generating activities.

**Target area**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

---

Pilgrim initial target area is Eastern and Northern regions of Uganda in a phased approach of the affected communities in the following districts: first Amuria, Kaberamaido, Katakwi, Kumi, Pallisa and Soroti then to the other regions in the north and Karamoja region.

**Strategies**

All programmes will be community based.

Holistic approach - we see communities and households as being whole, physical, spirit and socially designed to relate with others and his environment.

Environmental conservation-we believe that our environment is key to our future wellbeing and therefore must be conserved and improved.

Economic viability- we believe that all interventions should be viable economically, whether in the short, medium or long term.

Small beginnings- we believe in starting small from where we are and growing big to our goal.

**5. PILGRIM INTERVENTIONS/CORE PROGRAMS**

- a. International/development office
- b. Education program
- c. Agriculture and environment program
- d. Public Health program

**6. RESULTS**

The results for the year are set out on page 11.

**7. ACCUMULATED FUND**

The accumulated funds of the program are set out on page 12.

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**8.DIRECTORS**

The Directors who served during the year and to date of this report were:-

Ben Kiyingi	-	Chairperson
Robert Wanok	-	Board Secretary
Joseph Ariong	-	Member
Pastor Wilson Opio	-	Member

**9. AUDITORS**

The Auditors, BOL & Company, Certified Public Accountants were appointed during the year and have expressed their willingness to continue in office in accordance with Section 159(2) of the Companies Act (Amended 2012).

By order of the Board

Secretary

Kampala

\_\_\_\_\_ 2017



## **DIRECTORS' RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The Companies Act and NGO Statue 1989 requires the directors to prepare financial statements for each financial year (in this case the year ended 31<sup>st</sup> December, 2015) which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its operating results for the period. It also requires the directors to ensure that the company keeps proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the company.

The directors are ultimately responsible for the internal controls. The directors delegate responsibility for internal control to management. 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 accountability of the company's assets, ensure appropriate accounting policies supported by reasonable and prudent judgments and estimates, are applied on consistent basis and using the going concern basis. These systems and controls include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties.

The directors accept responsibility for the company's financial statements; which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and in the manner required by the Companies Act. The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the company and of its operating results. The directors further accept responsibility for the maintenance of accounting records which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial controls.

Nothing has come to the attention of the directors to indicate that any breakdown in the functioning of these controls, resulting in material loss to the company, has occurred during the period.

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**DIRECTORS' RESPONSIBILITY FOR FINANCIAL STATEMENTS (continued)**

The directors have a reasonable expectation that the company has adequate resources to continue operational existence for the foreseeable future.

The financial statements which appear on pages 11 to 25 were approved by the Board of Directors on the ..... 2017 and signed on its behalf.

.....  
**DIRECTOR**

.....  
**DIRECTOR**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**REPORT OF THE INDEPENDENT AUDITORS ON THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2015**

We have audited the accompanying financial statements of **Pilgrim** set out on pages 11 to 25 which comprise the statement of financial position as at 31<sup>st</sup> December, 2015 and the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**Directors' Responsibility for the Financial Statements.**

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and the requirements of the Ugandan Companies Act. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditors' 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 whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design the audit procedures that are appropriate for the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. 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 appropriated to provide a basis for our audit opinion.

**Opinion**

In our opinion, the accompanying financial statements give a true and fair view of the state of financial affairs of the Company as at 31<sup>st</sup> December, 2015 and of its profit and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Uganda Companies Act (Amended 2012)

**Report on other Legal Requirements**

As required by the Ugandan Companies Act we report to you, based on our audit, that:

- (i) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion proper books of account have been kept by the company's so far as appears from our examination of the those books; and
- (iii) The company's balance sheet and income statement are in agreement with the books of account.

BOL & COMPANY,  
Certified Public Accountant  
KAMPALA.

Date:-----

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**STATEMENT OF COMPREHENSIVE INCOME:**

	NOTES	2015	2014 SHS.
<b>INCOME</b>			
Grant income from Pilgrim US	8	1,621,579,652	1,535,287,851
Grants from TASO-Global Fund	8a	<u>659,394,922</u>	<u>524,668,074</u>
<b>Amount for Programme funds</b>		<b>2,280,974,574</b>	<b>2,059,955,925</b>
Less: Capital expenditure	2	-	-
Other income	9	<u>332,128,999</u>	<u>237,393,548</u>
<b>Gross Amount for Programme funds</b>		<b><u>2,613,103,573</u></b>	<b><u>2,297,349,473</u></b>
<b>OPERATING EXPENDITURE</b>			
Programmes and Supplies	10	314,601,775	451,357,355
Advertising and Promotion	11	5,030,000	8,160,000
IT and Communication	12	42,734,730	36,057,550
Vehicle/mowing machine expenses	13	49,319,200	70,043,350
Travel and hosting expenses	14	952,982,680	1,029,156,815
Office expenses	15	34,577,500	25,555,900
Payroll expenses	16	673,547,896	838,893,678
Organizational expenses	17	107,337,983	148,941,925
Depreciation and amortization	18	95,965,782	234,078,487
Audit fees	19	8,750,000	6,500,000
Utilities/facilities	20	177,428,852	151,305,741
Professional fees/other charges	21	55,628,000	27,496,800
Miscellaneous expenses	22	-	<u>4,239,000</u>
		<b><u>2,517,904,398</u></b>	<b><u>3,031,786,601</u></b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR ENDED</b>	<b>23</b>	<b><u>95,199,175</u></b>	<b><u>(734,437,128)</u></b>

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**STATEMENT OF FINANCIAL POSITION:**

	<b>NOTES</b>	<b>2015 Shs.</b>	<b>2014 Shs.</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipments	2	53,532,424	52,223,096
<b>Current assets</b>			
Inventories	3	3,598,500	57,226,840
Receivables and prepayments	4	123,091,050	229,985,900
Cash and Bank balances	5	<u>235,516,180</u>	<u>365,548,545</u>
		362,205,730	652,761,285
<b>TOTAL ASSETS</b>		<b><u>415,738,154</u></b>	<b><u>704,984,381</u></b>
<b>ACCUMULATED FUND AND LIABILITIES</b>			
Accumulated fund			
Capital fund	6	53,532,424	52,223,096
Surplus fund	Pg 13	<u>346,563,296</u>	<u>609,802,532</u>
		400,095,720	662,025,628
<b>Current Liabilities</b>			
Payables and accruals	7	15,642,434	<u>42,958,753</u>
<b>TOTAL ACCUMULATED FUND &amp; LIABILITIES</b>		<b><u>415,738,154</u></b>	<b><u>704,984,381</u></b>

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**STATEMENT OF CHANGES IN FUNDS**

	<b>Capital Funds Ushs</b>	<b>Surplus Funds Ushs</b>	<b>Total Funds Ushs</b>
<b>At 1 January 2015</b>	<b>52,223,096</b>	<b>609,802,532</b>	<b>662,025,628</b>
Asset additions/purchases	97,275,110	-	97,275,110
Prior adjustments		(358,438,411)	(358,438,411)
Assets disposal/Eliminations	-	-	-
Capital fund amortization charge for the year	(95,965,782)	-	(95,965,782)
Surplus/(Deficit) for the year ended	-	95,199,175	95,199,175
<b>At 31 December 2015</b>	<b><u>53,532,424</u></b>	<b><u>346,563,296</u></b>	<b><u>400,095,720</u></b>

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**STATEMENT OF CASHFLOW:**

	NOTES	2015 Ushs	2014 Ushs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Surplus/Deficit for the year/period ended		95,199,175	(734,437,128)
Adjustment for Depreciation	2	95,965,782	234,078,487
Adjustment for previous year & Reinstatement		(357,129,083)	141,284,182
Adjustment for capital expenditure			_____ -
<b>Cash flows before changes in operations activities</b>		<b>(165,964,126)</b>	<b>(359,074,459)</b>
(Decrease)/increase in inventories	3	53,628,340	11,683,383
(Decrease)/increase in other receivables	4	106,894,850	29,837,205
Decrease/(increase) in payables	7	<u>(27,316,319)</u>	<u>(13,121,548)</u>
<b>Net cash flow from operating activities</b>		<b>(32,757,255)</b>	<b>(317,553,871)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of property, plant and equipments	2	(97,275,110)	(63,214,585)
Property reinstatement			-
Property cost on elimination		-	_____ -
Net cash flow from investing activities		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Financing/capital funds increase		-	-
Net in-flow from financing activities		-	-
Net increase/(decrease) in cash and bank		(130,032,365)	(380,768,456)
Cash and bank balance at beginning of the year		<u>365,548,545</u>	<u>746,317,001</u>
<b>CASH AND BANK BALANCES AT YEAR END</b>	<b>5</b>	<b><u>235,516,180</u></b>	<b><u>365,548,545</u></b>

The financial statements were approved by the Board of Directors on .....2017  
and signed on its behalf by.

.....  
**DIRECTOR**

.....  
**DIRECTOR**

The Statement of Comprehensive Income is to be read together with the notes to and forming part of the financial statements, set out on pages 11 to 25.

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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**NOTES TO THE FINANCIAL STATEMENTS**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

The financial statements have been prepared on a historical cost basis. The financial statements are presented in Uganda shillings.

**(b) Statement of Compliance**

The financial statements of PILGRIM-UGANDA have been prepared in accordance with international Financial Reporting Standards (IFRSs).

**(c) Changes in Accounting Policies**

The accounting policies adopted are consistent with those of the previous financial year.

**(d) Revenue Recognition**

Grants Revenue is recognized when money has been credited on the organization designed bank account provision services to patience and collection tuition fees among others.

**(e) Property and Equipment and Depreciation**

Property and equipment are stated at cost less accumulated depreciation. Depreciation on assets is calculated on a straight line method, at annual rates estimated to write off carrying values of the assets over their expected useful lives.

The annual depreciation rates in use are:

Industrial land and Building	Nil
Motor vehicles/bikes	25%
Computers	25%
Furniture and fittings	20%



**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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Equipments	20%
Text books	10%

Gains and losses on disposal of property and equipment are determined by reference to their carrying amount and are taken in to account in determining operating results.

An item of property and equipment is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on de-recognition of the asset is recognized in the income statement in the year the asset is de-recognized.

**(f) Foreign Currency Translations**

The financial statements are presented in Uganda Shillings (Ushs) which is the company's functional and presentation currency. Transactions in foreign currencies are initially recorded in the functional currency rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the functional currency rate of exchange ruling at the balance sheet date. All differences are taken to the income statement.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate as the date of initial translation. Non-monetary items measured at fair value in a foreign currency shall be translated using the exchange rates as the date when the fair value was determined.

**(g) Trade and Other Receivables**

Trade and other receivables are stated at the anticipated realizable value. Specific provision is made for all known doubtful debts. Bad debts are written off when all reasonable steps to recover them have been taken without success.

**(h) Inventory**

Inventory is valued at the lower of cost and net realizable value. Cost comprises expenditure incurred in the normal course of business on a first in first out basis. Net realizable value is

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

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the price at which the inventory can be realized in the normal course of business after allowing for the costs of the realization. Provision is made for obsolete slow moving the defective inventory.

**(i) Trade and other Payables**

Trade and other payables are carried at cost, which is the fair value of the consideration to be paid in future for good and service rendered.

**(j) Taxation**

*Current tax*

Current tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from or paid on the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.

**(k) Retirement Benefit Scheme**

The company contributes to the statutory National Social Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act (1985). The company's obligations under this scheme are limited to specific contribution regulated from time to time and currently stated at 10% of the employee's gross pay. The company's contributions are charged to the income statement in the year to which they relate.

**(l) Cash and Cash Equivalents**

For the purposes of cash flow statement, cash and cash equivalents comprised of cash in hand, cash at bank and bank overdrafts.

**2. FIXED ASSETS SCHEDULE:**

	Land	Building	Motor	Furniture &	Computers &	Text	Total
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**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

			Vehicles & cycles	Equipments	Accessories	Books	
	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.	Ushs.
<b>COST/VALUATION</b>							
At 1 Jan. 2015	-	-	451,689,159	330,101,383	250,007,602	5,534,568	1,037,332,712
Additions/valuations	-	58,500,800	-	27,589,310	6,780,000	4,405,000	97,275,110
Elimination	-	-	-	-	-	-	-
<b>At 31 Dec. 2015</b>	<b>-</b>	<b>58,500,800</b>	<b><u>451,689,159</u></b>	<b><u>357,690,693</u></b>	<b><u>256,787,602</u></b>	<b><u>9,939,568</u></b>	<b><u>1,134,607,822</u></b>
<b>DEPRECIATION</b>							
At 1 Jan. 2015	-	-	451, 689,159	299, 690,330	231,516,300	2,213,827	985,109,616
For the period	-	11,700,160	-	<u>58,000,363</u>	<u>25,271,302</u>	<u>993,957</u>	<u>95,965,782</u>
<b>At 31 Dec. 2015</b>	<b>-</b>	<b>11,700,160</b>	<b><u>451,689,159</u></b>	<b><u>357,690,693</u></b>	<b><u>256,787,602</u></b>	<b><u>3,207,784</u></b>	<b><u>1,081,075,398</u></b>
<b>NET BOOK VALUE</b>			-				
<b>At 31 Dec. 2015</b>	<b>-</b>	<b>46,800,640</b>	<b>≡</b>	<b>≡</b>	<b>≡</b>	<b><u>6,731,784</u></b>	<b><u>53,532,424</u></b>
		-					
At 31 Dec 2014	-	-	≡	<u>30,411,053</u>	<u>18,491,302</u>	<u>3,320,741</u>	<u>52,223,096</u>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**3. INVENTORY**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
Clinic medical drugs	3,598,500	11,709,660
School inventory	-	<u>45,517,180</u>
	<b><u>3,598,500</u></b>	<b><u>57,226,840</u></b>

**4. RECIEVABLES/PREPAYMENTS**

Kampala office rent prepaid	-	26,188,250
Boys hostel rent paid	-	-
School rent prepaid	5,270,000	-
Fees defaulters	117,821,050	53,797,650
Amount designated for Global Fund activities drawn	-	<u>150,000,000</u>
Accounts receivables		-
	<b><u>123,091,050</u></b>	<b><u>229,985,900</u></b>

**5. CASH AND BANK**

Pilgrim corporate	13,195,590	10,069,859
Pilgrim USD	94,522,400	64,119,900
Pilgrim Soroti	49,642,174	65,907,607
Soroti Municipal School	4,576,383	10,045,149
Move on Malaria	17,468,387	12,594,689
Global fund- Malaria	8,110,375	59,135,305
Global fund – HSS	4,282,791	55,886,385
Soroti- Cash at hand	24,112,700	3,088,000
Kampala-Cash at hand	19,175,380	1,235,700
Pilgrim Global Fund- HSS Moroto	-	25,574,820
Pilgrim Global Fund – HSS Malaria		47,256,200
GF- HSS		10,634,931
Pilgrim Global fund Malaria Moroto	290,000	
Church Malaria	<u>140,000</u>	
	<b><u>235,516,180</u></b>	<b><u>365,548,545</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**6. CAPITAL FUND**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
At the Beginning of year	52,223,096	223,086,998
Asset addition/Valuations	97,275,110	63,214,585
Reinstatements	-	-
Elimination on disposal	-	-
	<b>149,498,206</b>	<b>286,301,583</b>
Depreciation for the year	(95,965,782)	(234,078,487)
Elimination on disposal	-	-
Adjustment to previous year assets	-	-
	<b><u>53,532,424</u></b>	<b><u>52,223,096</u></b>

**7. PAYABLES & COMMITTED FUNDS**

Audit fees	3,875,000	6,500,000
Executive Director over-payments	-	-
Utilities (Electricity and water) and others	47,500	6,621,548
Registration fees over payments	-	-
Statutory deductions (PAYE, NSSF)	<u>11,719,934</u>	<u>29,837,205</u>
	<b><u>15,642,434</u></b>	<b><u>42,958,753</u></b>

**8. GRANT INCOME**

Transfers from affiliates	1,621,579,652	<u>1,535,287,851</u>
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**8.a. TASO- GLOBAL FUND**

Malaria Grant	659,394,922	524,668,074
HSS Grant	-	-
	<b><u>659,394,922</u></b>	<b><u>524,668,074</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**9. OTHER INCOME**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
School Tuition income	173,329,500	163,750,000
Medical consultation and clinic services	44,742,800	42,734,300
Cash receipts from sale of a bicycle	-	-
Income from the school requirements from students	-	4,050,000
Interest earned and exchange gain	-	-
Other income	63,008,199	26,859,248
Donations in kind by UHMG	-	-
Other donations in kind	-	-
Boarding fees	<u>51,048,500</u>	-
	<b><u>332,128,999</u></b>	<b><u>237,393,548</u></b>

**10. PROGRAMMES AND SUPPLIES COSTS**

Food/kitchen, utensils and others	117,137,100	97,627,600
Cleaning supplies	4,75,500	10,123,600
Medication	80,477,650	48,737,280
Consultants	10,980,000	5,445,000
Relief/sponsorship/items in kind	-	-
Toiletries	1,683,700	2,485,300
Stationery, printing & photocopying	48,400,825	44,303,550
Ink/toner cartridge	16,615,000	14,427,000
Uniforms and others	5,070,800	171,761,100
Photos	150,000	554,000
Other supplies and packaging	9,720,700	9,968,700
Equipments and furniture	17,432,000	31,658,725
Building materials for program activities	2,176,500	14,265,500
Chemicals/Kerosene/Pharmaceuticals and others	-	-
Tools and seeds	-	-
	<b><u>314,601,775</u></b>	<b><u>451,357,355</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**11. ADVERTISING AND PROMOTION**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
Public relations	1,200,000	2,845,000
Media Advertising and Talk shows	3,830,000	5,315,000
Press –Newspapers		-
	<b><u>5,030,000</u></b>	<b><u>8,160,000</u></b>

**12. IT & COMMUNICATION**

Telephone expenses and airtime	10,093,300	14,084,300
IT (Internet and peripherals)	<u>32,641,430</u>	<u>21,973,250</u>
	<b><u>42,734,730</u></b>	<b><u>36,057,550</u></b>

**13. VEHICLE/MOWING MACHINE**

Service (administration)	-	-
Maintenance/repairs	49,154,200	69,755,350
Third Party Insurance	<u>165,000</u>	288,000
Facilities and equipment		-
	<b><u>49,319,200</u></b>	<b><u>70,043,350</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**14. TRAVEL AND HOSTING**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
Meals	452,466,000	398,103,151
Lodging/bedding/laundry	16,659,000	20,971,712
Laundry services	-	6,500
Fuel	65,103,600	102,670,032
Bicycle (bodaboda travels) and others	158,500	1,065,900
Bus fare	2,225,700	2,690,000
Motor cycles and taxi	237,832,000	6,095,700
Auto taxi hire	21,309,000	214,843,600
Per diem and Safari Day Allowances (SDA)	101,447,500	244,335,600
Entry and parking fees	2,868,780	3,664,620
Air tickets/Visa/Passport	<u>52,912,600</u>	<u>34,710,000</u>
	<b><u>952,982,680</u></b>	<b><u>1,029,156,815</u></b>

**15. OFFICE EXPENSES**

Postage and delivery	1,934,500	623,000
News papers	3,864,000	3,279,500
Office expenses and repairs	28,779,000	21,653,400
Uniforms and packaging		-
	<b><u>34,577,500</u></b>	<b><u>25,555,900</u></b>

**16. PAYROLL EXPENSES**

Salaries and wages (Net salaries, PAYE & NSSF)	<u>673,547,897</u>	<u>838,893,678</u>
	<b><u>673,547,897</u></b>	<b><u>838,893,678</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**



**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

**17. ORGANISATION EXPENSES**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
Registration, inspection fees and license	14,983,800	22,539,000
Traffic fines	69,300	-
Bank service charges	6,450,670	7,933,838
Exchange loss	12,082,713	9,072,353
Expired and damaged inventory	-	-
Meetings and other contributions	14,770,000	1,338,000
Refund of over payments/Refund fee	730,000	63,908,600
Hire services	54,752,000	40,755,134
Local service tax	3,499,500	3,395,000
Clearance fees		-
	<b><u>107,337,983</u></b>	<b><u>148,941,925</u></b>

**18. DEPRECIATION AND AMORTIZATION**

Depreciation and amortization charge	95,965,782	234,078,487
Other operating costs	-	-
	<b><u>95,965,782</u></b>	<b><u>234,078,487</u></b>

**19. AUDIT FEES**

Audit fees	6,900,000	6,500,000
Disbursements	<u>1,850,000</u>	-
	<b><u>8,750,000</u></b>	<b><u>6,500,000</u></b>

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**20. UTILITIES/OTHER FACILITIES**

**PILGRIM  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2015**

	<b>2015</b>	<b>2014</b>
	<b>Ushs</b>	<b>Ushs</b>
Utilities – others		-
Rent	133,485,380	108,191,133
Firewood	3,585,000	3,740,000
Water	11,687,822	6,944,100
Electricity and electrification	6,816,300	6,918,173
Kerosene	165,300	97,400
Tools/storage/chemicals/practical items	-	25,414,935
Repairs/Maintenance premises	21,689,050	-
	<b><u>177,428,852</u></b>	<b><u>151,305,741</u></b>

**21. PROFESSIONAL FEES/OTHER CHARGES**

Labourers	46,628,000	16,596,800
Professional fees (Lawyers)	9,000,000	10,900,000
Other professionals	-	-
	<b><u>55,628,000</u></b>	<b><u>27,496,800</u></b>

**22. MISCELLANEOUS EXPENSES**

Goat's Project	-	777,000
Office sundries	=	3,462,000
	=	<b><u>4,239,000</u></b>

**23. SURPLUS FOR THE YEAR**

Surplus/(Deficit) for the year is stated after charging	95,199,175	(734,437,128)
Auditors remunerations	8,750,000	6,500,000
Depreciation and Amortizations	95,965,782	234,078,487
	<b><u>104,715,782</u></b>	<b><u>240,578,487</u></b>