

St. John XXIII Hospital, Aber
Financial Statements
For the year ended 30 June 2025

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Corporate Information

Members of the Board of Governors

Dr. Otim Tom Charles	Chairperson B.O.G and Board of Trustees
Dr. Fr. Samuel Okori	Secretary to the Board
Mr. Omonya Terence	Secretary Finance Committee Board
Mr. Genesius Agwa	Chairperson finance committee of the board
Fr. Dr. Carraro Dante	Director-CUAMM
Dr. Lochoro Peter	CUAMM Country Representative
Dr. Malinga Thomas	Member recruitment & Training committee
Mr. Otim Emmanuel	Chairperson recruitment & Training committee
Fr. Moses Owani	Chairperson, Pastoral social and ethical committee
Sr. Winfred Mueni	Member of pastoral, social and ethical committee
Sr. Maria Gorreti Nabwami	Chairperson quality assurance, discipline & Grievance committee
Mr. Odyek John Peter	Chairperson project, procurement & Disposal committee
Dr. Emintone Odong Ayella	Member

Management Officers

Fr. Dr. Okori Samuel	Medical Director
Sr. Ntegyereize Seraphine	Administrative Director
Sr. Jennifer Akongo	Acting Nursing Director
Mr. Anguzu Walter	Accounts officer
Sr. Agnes Ninsiima	Accounts officer
Mr. Odur Eugene Oscar	Human Resource Officer
Ms Sarah Apili	Chief Cashier

Registered Office: St. John XXIII Hospital, Aber
P.O Box 310, Lira-Uganda

Bankers: Centenary Bank
Lira Branch

Stanbic Bank Uganda Limited
Lira Branch

Lawyers: Abwang Otim, Opok & Company
Advocates, Lira

Report of the Board of Governors

The Board of Governors present their report together with the audited financial statements for the year ended 30 June 2025.

Activities

Aber Hospital offers both clinical and community-based services. Clinical services are provided through four inpatients departments: Internal Medicine, Obstetrics and Gynaecology, Paediatrics and surgery. The hospital also has an outpatient department with an AIDS clinic.

Mission

To provide integrated and sustainable Quality health services to the population of Oyam district and beyond, that includes curative, preventive and promotive health based on the imitation of Christ and His deeds, and in a spirit of total dedication and transparency in accordance with the catholic ethical code.

Results

	2025 Shs	2024 Shs
Surplus for the year	<u>187,311,213</u>	<u>(161,394,776)</u>

Board of Governors

The members of Board of Governors who served on the Board during the year ended 30 June 2025 are shown on page 2.

Auditors

The auditors, Tomson & Company Certified Public Accountants, have expressed their willingness to continue in office.

By Order of the Board

Secretary, Board of Governors

Kampala

December 1st 2025

Audit Objectives, Methodology and Findings

Tomson & Company Certified Public Accountants were engaged to conduct an audit of St. John XXIII Hospital, Aber for the year ended 30 June 2025 in accordance with the International Auditing Standards (ISA) promulgated by the IFAC.

The specific objectives were to:

- Express an independent opinion on whether or not the financial statements give a true and fair view of the state of affairs of the Hospital as at 30 June 2025, and the results and cash flows for the year then ended.
- Evaluate and obtain a sufficient understanding of the internal control structure of the Hospital, assess control risks and identify reportable conditions, including material internal control weaknesses.
- Perform tests to determine whether the Hospital complied, in all material respects, with agreement terms and conditions of the donors/partners and report any non-compliance
- Ascertain whether the hospital complied with the national law such as Income Tax Act and Ministry of Health regulations and report any non-compliance.

Our Audit Methodology

Our audit process incorporates testing of internal controls and the effectiveness of the accounting system as a matter of routine. Based on our understanding of the client's operations, goals and concerns, we carry out a comprehensive review of their systems and provide them with a detailed report on results of our findings and our recommendations thereon. The review is based on documenting and understanding the organization's top-level controls and then testing those controls.

Whenever we identify weaknesses, we highlight opportunities for putting into place improved and more efficient processes with a view of improving the quality of the client's services, in order to be cost efficient and help meet their objectives and exceed their expectations.

The audit methodology principally comprises the following procedures:

- (a) Audit Programmes and Procedures: Standardised audit programmes and procedures are tailored considering the strength and weaknesses of internal controls of the Hospital under audit.
- (b) Evaluation of the adequacy and effectiveness of the internal control structure: The internal control structure is defined as being policies and procedures established to provide reasonable

Assurance that specific organization objectives will be achieved and consists of the following three elements:

- ☐ the control environment;
- ☐ the accounting system; and
- ☐ Control procedures.

Our Audit Methodology (*continued*)

We review and evaluate the Hospital's internal control structure and capability thereof to control and account for the operations of the Hospital. We also assess and report as to whether or not the accounting system is adequate and effective.

- (c) Design steps to provide reasonable assurance for detecting material errors, irregularities or any illegal acts. Errors are unintentional misstatements or omissions of amounts or disclosures, which may involve falsification, manipulation or alteration of accounting records or supporting documents and/or misrepresentations and omission of significant information.

These are addressed by considering the audit risk as may be apparent from any weakness in the internal control structure, our assessment of the attitude of the organization staff and our exercise of professional judgment regarding the perceived audit risks; focusing on specific areas, which are considered to be risky.

Other detailed audit procedures performed depends on the nature and activities of the Hospital.

Findings

Based on the above methodology, we report our findings below:

- (1) Nothing came to our attention that caused us to believe that the Hospital Financial statements are not fairly stated.
- (2) Nothing came to our attention that caused us to believe that the internal control structure was not reasonably adequate.
- (3) Nothing came to our attention that caused us to believe that the Hospital was not in compliance with national laws or regulations or provisions of the grant/partners agreement.

Statement of Board of Governors' Responsibilities

It is the responsibility of Board of Governors to prepare for each year, financial statements which give a true and fair view of the state of affairs of the Hospital as at the end of the financial year. In preparing those financial statements, the Board through management is required to:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Make judgments and estimates that are reasonable and prudent;
- ☐ State whether applicable accounting standards have been followed.

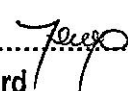
The Board of Governors is responsible for keeping proper accounting records, which disclose with reasonable accuracy, the financial position of the Hospital at any time, and to enable them to ensure that the financial statements comply with the accounting requirements and guidelines. They are also responsible for safeguarding the assets of the Hospital and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities in case they occur.

The Board of Governors confirms that in their opinion the accompanying financial statements give a true and fair view of St. John XXIII Hospital, Aber as at 30 June 2025 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and Financial Regulations of the Hospital.

This statement is made in accordance with the resolution of the Board of Governors.

Signed at the Hospital on... December 01 / 2025

GENESIUS AGWA 
Member of the Board

TERENCE OMONYA 
Member of the Board

**Tomson & Company**Certified Public Accountants of
Uganda

Firm Reg. No. AF0244

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Independent Auditor's Report for the year ended 30 June 2025 to the members of St. John XXIII Hospital, Aber.**Report on the Financial Statements****Opinion**

We have audited the financial statements, which comprise the statement of financial position as at 30 June 2025, and the statement of comprehensive income, statement of changes in Funds balances and statement of cash flows for the year then ended. The financial statements including a summary of significant accounting policies and other explanatory information are as set out on pages 10 to 27.

In our opinion, the accompanying financial statements give a true and fair view of St. John XXIII Hospital, Aber as at 30 June 2025 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and Financial Regulations of the Hospital.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and Guidelines issued by the Institute of Certified Public Accountants of Uganda. 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 the Hospital in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together 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 and the IESBA Code.

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

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. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there were no key audit matters to communicate to you.

Managing Partner/CEO:-

CPA Thomson Kwizina MSc. Acc & Fin (Muk), B.com (Muk), CPA(U), CPA (K).

Practicing No. P0216

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The firm is licensed and Regulated by: CPA Institute of Certified Public Accountants of Uganda

(Uganda)

Independent Auditor's Report (*Continued*)

Responsibilities of the Board of Governors and Those charged with Governance for the financial statements

The Hospital Board of Governors is responsible for the preparation of the financial statements that give a true and fair view in accordance with Generally Accepted Accounting Practices and Financial Regulations of the Hospital, and for such Internal controls as the Board determine are necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Hospital to cease operations, or have no realistic alternative but to do so. The Board is responsible for overseeing the Hospital's financial reporting process.

Auditor's responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 guarantee that an audit conducted in accordance with ISAs will always detect 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 misstatements 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 Hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

Independent Auditor's Report (Continued)

Auditor's responsibilities for the Audit of Financial Statements (Continued)

- Conclude on the appropriateness of the managements' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, 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 entity or business activities within the Hospital in order to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Hospital audit. We remain responsible for our audit opinion

We are required to communicate with those charged with governance, among other matters, the planned scope and timing of the audit and significant audit findings, including any deficiencies in internal control that we identify during the audit.

We are required to provide those charged with governance with a statement that we have complied with the 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.

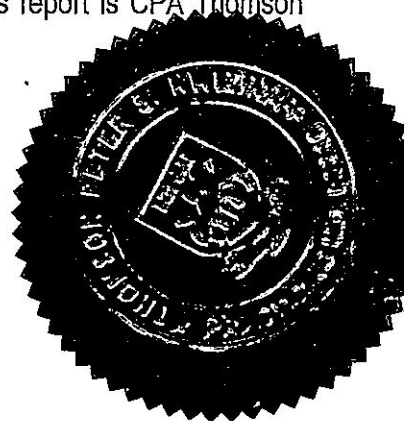
From the matters communicated with those charged with governance, we determine those matters that were of the most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is CPA Thomson Kwizina – P0216

Thomson Kwizina
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Thomson Kwizina

Tomson & Co
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Tomson & Company
Certified Public Accountants of Uganda
Kampala, Uganda

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.....**2025**



Statement of Comprehensive Income

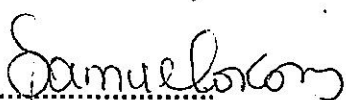
	Notes	2025 Shs	2024 Shs
Income			
User fees	10	2,998,866,598	2,900,578,394
Government Grants	11	935,379,356	978,842,287
Donations for Recurrent Costs(3a)	12(a)	1,610,883,620	1,727,687,408
Miscellaneous income	13	139,190,059	101,724,534
Total receipts		5,684,319,633	5,708,832,623
Payments			
Employment costs	14	2,784,869,406	2,702,559,430
Governance costs	15	32,883,000	39,587,300
Administration costs	16	176,983,540	153,854,101
Finance costs	17	9,617,533	9,032,576
Property costs	18	198,228,376	166,618,988
Transport and Plant costs	19	204,630,090	245,502,900
Supplies and Services	20	28,489,500	72,727,500
Medical Goods and Services	21	1,954,846,913	2,427,815,379
Primary Health care	22	47,633,321	21,726,700
Project Funded activities	23	58,826,741	39,835,100
Total payments		5,497,008,420	5,870,227,399
Surplus/(Deficit) for the year	7	187,311,213	(161,394,776)

Report of the independent auditor – pages 7 and 9

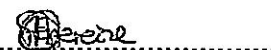
Statement of Financial Position

	Notes	2025 Ushs	2024 Ushs
Assets			
Non-current assets			
Property, plant and equipment	2	7,364,205,390	6,628,313,011
Investments	3	328,031,589	328,031,589
		<u>7,692,236,979</u>	<u>6,956,344,600</u>
Current assets			
Stock (various medical supplies)	4	832,937,157	735,893,285
Accounts receivable	5	104,473,949	54,935,443
Cash and bank balances	6	67,510,173	113,057,497
		<u>1,004,921,279</u>	<u>903,886,225</u>
Total assets		<u>8,697,158,258</u>	<u>7,860,230,825</u>
Equity and Liabilities			
Reserves	7	7,649,594,913	7,334,241,150
Non-current assets			
Bank loan	8	500,000,000	-
Current liabilities			
Creditors and accruals	9	547,563,345	525,989,675
Total equity and liabilities		<u>8,697,158,258</u>	<u>7,860,230,825</u>

The financial statements on pages 10 to 13 were approved by the Board on 01/12/2025 and signed on their behalf by:



Fr. Dr. Okori Samuel
Hospital Medical Director



Sr. Ntegyereize Seraphine
Hospital Administrative Director



Dr. Otim Tom Charles
Hospital Chairman
Board of Governors

Statement of Changes in Funds

	Accumulated Fund UShs	Capital Reserve Fund UShs	Capital Grants Fund UShs	Total UShs
As at 1 July 2023	508,819,819	1,912,407,963	5,160,820,577	7,582,049,359
Deficit for the year	(161,394,776)	-	-	(161,394,776)
Capital Assets Acquired Locally (Note 24)	(92,365,108)	92,365,108	-	-
Capital Assets Acquired under grant (Note 25)	-	-	512,961,337	512,961,337
Depreciation/Amortization for the year	-	(150,503,248)	(448,871,522)	(599,374,770)
As at 30 June 2024	255,059,936	1,854,269,823	5,224,910,392	7,334,241,150
As at 1 July 2024	255,059,936	1,854,269,823	5,224,910,392	7,334,241,150
Surplus for the year	187,311,213	-	-	187,311,213
Capital Assets Acquired Locally (Note 24)	(607,849,830)	607,849,830	-	-
Capital Assets Acquired under grant (Note 25)	-	-	938,078,407	938,078,407
Depreciation/Amortization for the year	-	(224,882,432)	(585,153,425)	(810,035,857)
As at 30 June 2025	(165,478,681)	2,237,237,221	5,577,835,375	7,649,594,913

Report of the independent auditor – pages 7 and 9

Statement of Cash flows

	2025 Shs	2024 Shs
Surplus/ (Deficit) for the year	187,311,213	(161,394,776)
Adjustments for:		
	<u>187,311,213</u>	<u>(161,394,776)</u>
Working capital changes:		
(Increase)/Decrease in stock of medical drugs	(97,043,872)	103,855,399
(Increase)/Decrease in receivables	(49,538,506)	15,464,665
Increase in creditors and accruals	<u>21,573,671</u>	<u>69,914,429</u>
Net cash Inflows from operating activities	<u>62,302,507</u>	<u>27,839,717</u>
Cash flow from investing activities		
Acquisition of equipment and properties –Local	(607,849,830)	(92,365,108)
Assets acquired from grants	<u>(938,078,407)</u>	<u>(512,961,337)</u>
Net Cash flows from Investing activities	<u>(1,545,928,237)</u>	<u>(605,326,445)</u>
Cash flow from financing activities:		
Bank Loan	500,000,000	-
Grants for the year	<u>938,078,407</u>	<u>512,961,337</u>
Net cash flows from investing and financing activities	<u>1,438,078,407</u>	<u>512,961,337</u>
Net Decrease in cash and cash equivalent	(45,547,323)	-64,525,391
Cash & Bank balances at beginning of period	<u>113,057,497</u>	<u>177,582,887</u>
Cash & Bank balance at end of period	<u><u>67,510,173</u></u>	<u><u>113,057,497</u></u>
Represented by		
Bank Balances	41,284,341	89,493,620
Cash Balances	<u>26,225,832</u>	<u>23,563,877</u>
	<u><u>67,510,173</u></u>	<u><u>113,057,497</u></u>

Report of the independent auditor – pages 7 and 9