

2024

# Annual Report



UGANDA  
CONSERVATION  
FOUNDATION



Safeguarding Uganda's Wildlife  
Empowering Communities  
Advancing Conservation Technology



# 2024: A Year and Strategic

In 2024, UCF navigated a complex landscape of international, national, and regional challenges to deliver tangible conservation results and steady institutional growth.

Once again, UCF recorded growth across all areas—expanding revenues, partnerships, and institutional strength—while continuing to build a lasting legacy for UWA and Uganda.

The Uganda Wildlife Authority (UWA) has emerged from the post-COVID period and faces a transformative year ahead. Its merger with the Uganda Wildlife Education Centre has created a new structure that will take time to stabilise. Recruitment of new Rangers and a decade-long effort to professionalise protected area management are already underway.

As 2024 ends, we recognise the retirement of Sam Mwandha, UWA's Executive Director. We thank Sam for his exceptional leadership and commitment to conservation. His tenure leaves a strong foundation for the next phase of UWA's journey—a new era built on renewed energy and direction.

UCF's progress is rooted in strong governance, sound financial management, and trusted collaboration with UWA and our partners. Across the organisation, young Ugandan professionals are being trained and deployed alongside UWA staff in key departments and projects, unlocking potential and advancing conservation ambitions nationwide.

Though small, UCF remains a highly productive organisation, providing opportunities for partners and individuals to contribute directly to frontline conservation. A central goal is developing a new generation of Ugandan professionals—better equipped to face future challenges. Supporting UWA's vision to "Conserve for Generations" depends on creating a generation even more capable than ours.

Communities remain central to UCF's work. Our field teams are entirely drawn from local communities, and their achievements continue to inspire. Around Murchison Falls, the partnership with Pacer Community College has delivered outstanding results, training youth and linking them to meaningful employment. Community scouts, now serving as UWA Marine Ranger Scouts, have supported vital operations, consistently ranking among the top 20% in joint training courses. Their success reflects the extraordinary talent and potential of Uganda's youth.

# of Resilience Growth



*UCF and UWA Vet teams on patrol in Murchison Falls National park, tracking a snared giraffe for treatment.*

We extend sincere thanks to the UCF Board of Trustees and Directors, whose voluntary service continues to guide our progress. We also welcome Rachel Oodi-Musoke to the Board, bringing valuable leadership experience from the Justice, Law & Order Secretariat.

As we close the successful EU-funded CITES MIKES Programme, we are proud to welcome new initiatives and partners. We thank all our donors and supporters for their steadfast commitment through years of uncertainty. Our teams—and those we work alongside—continue to deliver under high-risk, challenging conditions with professionalism and dedication.

UCF's projects have evolved from building foundations—such as infrastructure and capacity—to operational excellence that leverage these investments. Central to this is UWA's Digital Strategy and EarthRanger system, providing full control and ownership of conservation data. This vision is being realised through our partnership with Off Grid Consulting and the Allen Institute of Artificial Intelligence, whose expertise has been essential to its success.

In Karamoja, the EU NaturAfrica Project with the Northern Rangeland Trust is advancing the establishment of community-managed conservancies, creating new opportunities for conservation and livelihoods—including the reintroduction of rhinos to the region. Addressing human-wildlife conflict, particularly involving elephants and buffalo, remains a critical area where UCF and partners bring vital experience.

As Trustees, we are humbled by our team's dedication and love for their work. The UCF family extends beyond our staff—to UWA, local communities, and supporters worldwide.

As we approach our 25th Anniversary, UCF stands renewed and ready for the decade ahead—empowered by a new generation of Ugandan professionals and a shared commitment to safeguarding Uganda's natural heritage.

**Suzy Fox**  
Chairlady, Board of Trustees

**Michael Keigwin MBE**  
Founder Trustee/Acting CEO



*UCF Supports the local communities to maintain over 35km of Elephant trench which was first excavated by UCF in 2001, reducing crop raiding by 90%*

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**Sam Mwandha**

**Executive Director,  
Uganda Wildlife Authority**

## Into my final year: A thank you to UCF

As I approach my retirement, I find myself reflecting on the remarkable journey I have had.

I am deeply proud of my time at UWA and of the incredible team across Uganda for their unwavering dedication and tireless efforts. Some have made the ultimate sacrifice in protecting Uganda's wildlife and heritage, and their bravery will never be forgotten. I will miss working alongside them.

This is a role that demands great energy and resilience, presenting new challenges each day. I have had the privilege of leading a team that consistently performed before, during, and after the COVID-19 pandemic—each period bringing its own trials, changes, and opportunities.

To UCF, I extend my heartfelt appreciation. I have known Michael Keigwin since the inception of UCF, and even from my days at the African Wildlife Foundation, I have witnessed his unwavering commitment to helping UWA succeed. The projects UCF has delivered are extraordinary—tangible, impactful, and essential.

UCF (and Michael!) operate differently from others. Their deep understanding of the parks—combined with their long-term perspective and management insight, sets them apart. While UWA remains the body mandated to manage Uganda's parks, every project UCF has undertaken has strengthened our capacity to fulfill that mission.

Whenever I met with UCF, I could always count on discussions that led to solutions, action, and progress—often accompanied by laughter, smiles, and many fond memories.

Coming from the private sector, and with mutual trust established early on, our conversations were always open, honest, and to tackle difficult issues head-on.

During COVID-19, UCF worked hand-in-hand with my team—both at headquarters and in the field—to find ways to keep operations running. Monthly supplies of food and fuel, vehicle maintenance, and large-scale community programs provided a vital lifeline to UWA and our parks. When the Nile flooded and submerged the Murchison jetty—before the bridge was built—UCF quickly stepped in, constructing quays and investing in jetties on both banks to keep UWA operations and tourism moving.

A key strength of UCF has been its investment in infrastructure, which in turn has created local employment opportunities for hundreds of young people. From veterinary laboratories and ranger posts to radio networks and joint operations command centres, these initiatives—often beyond UWA's



*UWA Executive Director Sam Mwandha commissioning UCF-supported projects and receiving key infrastructure handed over to UWA.*

budget—have improved ranger welfare, park management, and the mitigation of crop raiding.

UCF has also brought countless partnerships support to UWA.

Ranger welfare has been a top priority—training and equipping rangers with the support of British and U.S. military civil training teams, and most recently, through the establishment of the UWA Academy. We are constantly reminded of the risks our rangers face daily and value their courage and commitment.

When Uganda's parks faced a surge in illegal wildlife trade, particularly targeting lions and hippos, UWA and UCF once again joined forces. With UCF's support, we were able to bring the situation under control.

During my tenure, UWA witnessed one of the greatest conservation recoveries in any protected area—Murchison Falls. The population of the rare northern giraffe (formerly the Rothschild's giraffe) grew from around 400 to over 2,000, while Uganda Kob numbers rose from about 50,000 to over 140,000 by 2019. Our tourism revenue-sharing program also increased dramatically—from \$50,000 to over \$600,000 annually. UCF played an essential role in this success, and for that, we extend our sincere gratitude to them and partners.

It would be remiss of me not to acknowledge the genuine friendships we have built with UCF team members at all levels.

Michael, and the entire UCF team—thank you. You have been loyal friends, with boundless energy and an unwavering commitment to Uganda's wildlife and people.

Best wishes to the entire UCF family,

*Sam Mwandha*

Sam Mwandha



*Marine Rangers in Murhaison Falls National Park returning from a patrol with seized items. UCF has supported UWA's Marine capabilities, with training, equipment and operational resources.*

# ABOUT UGANDA CONSERVATION FOUNDATION

UCF has seven programmes running across Queen Elizabeth, Murchison Falls and Kidepo Valley Conservation Areas where we have teams permanently based supporting UWA in the removal of snares, treating wildlife, protecting lions and pushing elephants and lions back into the park when they wander.

The success of the tourism sector is intrinsically linked to the performance of conservation and protected area management. Often UWA is unable to make the investments it would like due to limited funding and support. This is where UCF steps in – within a plan and close partnership with UWA.

**Our work is in three primary areas of focus:**



## PARK RECOVERY

UCF supports UWA in providing the capacity for successful protected area management, minimising poaching and human-wildlife conflict whilst promoting regional development, conservation and tourism. Core to success is ensuring UWAs rangers are well led, motivated, professional and respected.

## WILDLIFE CONSERVATION

UCF continues to support species conservation including lions, vultures, elephants, cheetahs and giraffes. In Uganda for wildlife to recover, it simply needs protection, however technology and management orientated research also supports their protection and conservation.

## COMMUNITY DEVELOPMENT

We work with park-adjacent communities to promote wildlife-compatible livelihoods and mitigate human-wildlife conflict, both identified as key drivers of wildlife crime. We believe that engaging communities, schools and cultural institutions is key to building a sustainable legacy for conservation.

## MISSION

**To support wildlife conservation and the protection of natural habitats in Uganda through strategic partnerships, infrastructure development, and community engagement.**



### TRUSTEES

- Suzy Fox
- Michael Keigwin MBE
- Tim Came
- Patrick Jackson

### DIRECTORS

- Richard Ssemenda
- Kevin Vallack
- John Bosco Kabandize
- Rachel Odoi-Musoke

COMPANY SECRETARY

**forv/s  
mazars**

AUDITORS

**bakertilly**

# Success Spotlights

## MURCHISON FALLS CONSERVATION AREA

- Mubako JOCC
- Mubako Police station
- Mubako Anti trafficking centre
- MFCA Veterinary Laboratory
- Vet Response Vehicle
- 252 Vet Rescues
- Lugaya Ranger training Academy
- 50 tonnes of snares removed
- Mubako QRF ranger accommodation
- Law Enforcement & Operations QRF Vehicle
- Support throughout COVID
- Punu Rii ranger post
- Repair of Ranger at Mubako housing post-fire
- 500 Youth developed through Pace programme
- 17 Community Scouts trained, become marine rangers
- Pacer Community College
- Women’s Dormitory established and fenced
- Establishment of Waiga, Got

- Labwor & Sengenge tracks
- Digital Radio network reaching 90% of the park
  - Motorbikes for operations
  - Bugungu ranger post
  - Rabongo ranger post
  - Got Labwor ranger post
  - Mupina ranger post
  - Bulaya ranger post
  - Got Sengenge ranger post
  - Waiga ranger post
  - Kololo ranger post
  - Atil Camp ranger post
  - Ayago 3 ranger post
  - Paraa marine ranger station
  - Semanya marine ranger station
  - Delta marine ranger station
  - Buligi marine ranger station
  - Kabim marine ranger station
  - Pacer tree nursery

## QUEEN ELIZABETH CONSERVATION AREA

- JOCC, Katunguru
- Digital radio network reaching 80% of the park
- Motorbikes for operations

- Kikeri ranger post
- Kibwona ranger post
- Lions Bay ranger post
- Nyamugasani ranger post
- Katore ranger post
- Kyondo ranger post
- Kasese ranger post
- Kalinzu ranger post
- Mweya marine ranger post
- Rwenshama marine ranger post
- Kasenyi marine ranger post
- Kahendero marine ranger post
- Kalinzu radio tower
- Katunguru radio tower
- Katokye radio tower
- 35 km trench in Ishasha

## KIDEPO VALLEY CONSERVATION AREA

- Kidepo JOCC
- Murongole Community conservancy
- Naperatom Community conservancy
- Rhino Sanctuary

## Restoration of the Intelligence Room & JOCC at MFCA



In April 2024, the operations room at MFCA sustained extensive damage due to a severe fire incident. The fire compromised the entire solar power system including solar panels, battery banks, inverters, and control panels as well as the structural integrity of the intelligence room’s roof, walls, and interior plasterwork. To address these damages, a grant was secured from the International Elephant Foundation (IEF) to support the restoration and enhancement of the JOCC,

The rehabilitation project was executed in six key phases: Repairing and refurbishing the damaged infrastructure, installing a new independent power system, replacing and servicing all technical equipment, restoring radio tower power and communication links

The JOCC has been fully restored and is fully operational, significantly strengthening the park’s capacity to coordinate intelligence and field operations.



## Battling Wildlife Crime: Uganda's Fight Against Poaching and Trafficking

UCF has partnered with the Uganda Wildlife Authority (UWA) and Focus Conservation Services (FCS) to strengthen Uganda's Wildlife Crime Unit, enhancing investigative capacity, training personnel, and improving coordination to tackle illegal wildlife trade (IWT) and trafficking networks across the region. For 25 years, UCF has supported UWA's law enforcement and operations capacity, providing expertise and resources to combat wildlife crime. These capacity-building efforts now also include the UWA Digital Strategy, which leverages technology alongside professional law enforcement experience.

Uganda is a major hotspot for IWT in Africa, serving as a source, transit, and destination for ivory, rhino horn, and pangolin scales. Between 2010 and 2015, authorities seized 9,961 kg of ivory, 17.75 kg of rhino horn, and 1,374.7 kg of pangolin scales, while over 1,400 pangolins were confiscated between 2012 and 2016. Despite these seizures, organized criminal networks exploit weak enforcement and informal trafficking routes, often operating transnationally across East and Central Africa. Lions also face significant threats from poaching, human-wildlife conflict, and habitat loss, contributing to population declines in key protected areas.

To raise awareness, prior to COVID, UCF partnered with WildAid and UWA on the "Poaching Steals From Us All" campaign. Using TV, radio, billboards, and local ambassadors, it promoted national parks and wildlife protection. Additionally, UCF's Keigwin, in collaboration with Sam Wasser at the Centre of Environmental Forensic Science, used ivory DNA analysis to trace poached elephants' origins, providing critical evidence to dismantle transboundary IWT networks.



## The Green Desert: How Invasive Plants are Swallowing a Wilderness

Queen Elizabeth National Park faces a silent crisis: invasive plants are choking its landscapes. The primary culprit is the native *Dichrostachys cinerea*, a thorny shrub that has become hyper-aggressive, forming dense, impenetrable thickets. These monocultures block wildlife movement and decimate grazing grounds for iconic herbivores like the Uganda kob.

The problem is compounded by other invaders, including the highly destructive *Parthenium hysterophorus*. Past control efforts, which involved manual clearing, failed catastrophically. Disturbing the soil triggered *Dichrostachys* to resprout more densely and allowed *Parthenium* to spread rapidly, creating worse monocultures than before.

This ecological degradation has had direct consequences for both wildlife and tourism. Herbivores, followed by predators, have migrated away from key tourist zones like the Mweya peninsula and Channel Track. This exodus has led to a noticeable decline in wildlife sightings and visitor numbers.

Learning from past mistakes, a new targeted program led by the Uganda Conservation Foundation (UCF) has shifted strategy. Using chemical treatments designed to prevent regrowth, the initiative is scoring crucial wins. On the Mweya peninsula, cleared thickets have restored scenic views and allowed wildlife to return, significantly enhancing the tourist boat ride experience.

However, this success is just the beginning. Continued, adaptive management is essential to prevent regrowth and reclaim lost habitats across the park. The battle against invasives is a marathon, not a sprint, but with a science-led approach, the park's ecological balance can be restored.



## Recovery of the Delta

The Delta area within MFCA is the area where the River Nile flows into Lake Albert. This ecologically rich zone serves as a critical habitat for a wide array of wildlife species, making it a top destination for game drives and tourist stopovers.

However, the abundance of wildlife has also made the Delta area a target for poaching activities. Poachers often disguise themselves as fishermen, infiltrating the park via the river to set snares and traps. In response to this threat, the area requires a robust ranger presence, continuous snare sweeps, and regular patrols conducted by marine units of which the Park management lacked the capacity to provide.

With support from various partners, UCF successfully established five marine ranger stations in strategic locations: Delta, Semanya, Buligi, Kabim, and Paraa. Each station is equipped with jetty, panga boats, smartphones, radios, and dedicated scouts. The rangers stationed at these posts have undergone specialized training in marine operations, first aid, and junior leadership development.

In 2019, UCF expanded its efforts by recruiting community scouts from villages surrounding the park particularly the areas with a history of poaching. These scouts were rigorously vetted, trained in UWA protocols, and deployed to ranger posts within the Delta to support snare removal and mop-up patrols. In July 2024, these scouts were formally integrated into UWA, becoming part of the Marine Ranger Unit (MRU).

Since its inception, the MRU has achieved significant success in curbing illegal fishing and deterring poaching activities in the Delta region, contributing to the long-term conservation and recovery of MFCA's wildlife.

## Rhino re-introduction

After more than four decades of absence, rhinos are set to return to Uganda's northern wilderness through the Kidepo Valley Conservation Area (KVCA) Rhino Reintroduction Project. This landmark initiative aims to restore both Black (*Diceros bicornis michaeli*) and White Rhinos (*Ceratotherium simum simum*) to the wild, marking a major milestone in Uganda's conservation journey.

Rhinos disappeared from Uganda in the 1970s and 1980s following widespread poaching and years of civil unrest that devastated wildlife populations. Today, the UWA, in collaboration with the UCF, WildLandscapes International, and the Northern Rangelands Trust (NRT), is leading the charge to bring them home. The plan was reviewed and endorsed by the African Rhino Specialist Group (AfRSG) and supported by an Environmental and Social Impact Assessment (ESIA) conducted in line with national standards.



UCF is working closely with UWA to ensure it is fully equipped for the security and management of rhinos, both within the KVCA and across Uganda. This includes building ranger capacity, enhancing surveillance systems, and establishing long-term management frameworks for sustainable protection.

Significant progress has already been made, including the completion the ESIA, the start of perimeter fencing, procurement of essential habitat management equipment, and the development of an Addendum to refine timelines and guide implementation.

"With all of the efforts coming to the area, I can see hope for the employment of my children—we are happy," said a community representative from the KVCA region.

The KVCA Rhino Reintroduction Project stands as a symbol of resilience, collaboration, and hope—showcasing Uganda's renewed commitment to restoring its wildlife heritage.

## Major Technological Leap for Uganda's Wildlife Conservation



A powerful new partnership is set to transform protected area management in Uganda. The Connected Conservation Foundation (CCF) has partnered with UCF and UWA to install advanced LoRaWAN (Long Range Wide Area Network) networks across key national parks and all of Uganda's rhino sanctuaries.

This initiative, building on digital foundations laid since the 2021 EarthRanger conference, is a core component of UWA's Digital Strategy. The involvement of the Uganda Conservation Foundation (UCF) has been pivotal. UCF's long-standing work in providing critical field infrastructure and ranger support created the essential on-the-ground framework upon which this advanced technology can be successfully deployed. This collaboration highlights a powerful model where foundational field support and cutting-edge technology merge for maximum impact.

With equipment, software and engineering valued at over \$500,000 and support from the Cisco University Research Program Fund, the project will deploy a LoRaWAN. This technology is ideal for remote areas, enabling long-distance, low-power communication for sensors without cellular networks.

The new network will lead to tangible advancements, including enhanced anti-poaching efforts through instant sensor alerts, sophisticated wildlife monitoring, and improved environmental awareness.

By uniting the field expertise of UCF with CCF's technological capabilities, this partnership empowers Ugandan conservationists with the critical tools needed to safeguard the nation's natural heritage more effectively and intelligently.

## Kibale Forest: Turning Weeds into Wins

A successful project in Uganda's Kibale National Park is tackling a big problem: invasive plants. These unwanted plants, like *Lantana camara* and *Acanthus pubescens*, choke out native trees and damage habitats and are a low-quality habitat for wildlife.

Instead of just clearing them away, the project turned the problem into a solution. The removed plants were processed into eco-friendly briquettes for cooking. This clean-burning fuel was then given to nearby schools and villages, providing a free and sustainable energy source.

This clever approach helps in two ways. Ecologically, it restores the forest, allowing native trees to grow back and wildlife to thrive. For the community, it provides a useful benefit, encouraging local support for conservation.

The project, supported by the Ecosia, Van Tienhoven and Rufford foundations and partners like Professor Colin Chapman, shows how protecting nature can directly improve people's lives. It's a win-win for both the environment and the community.

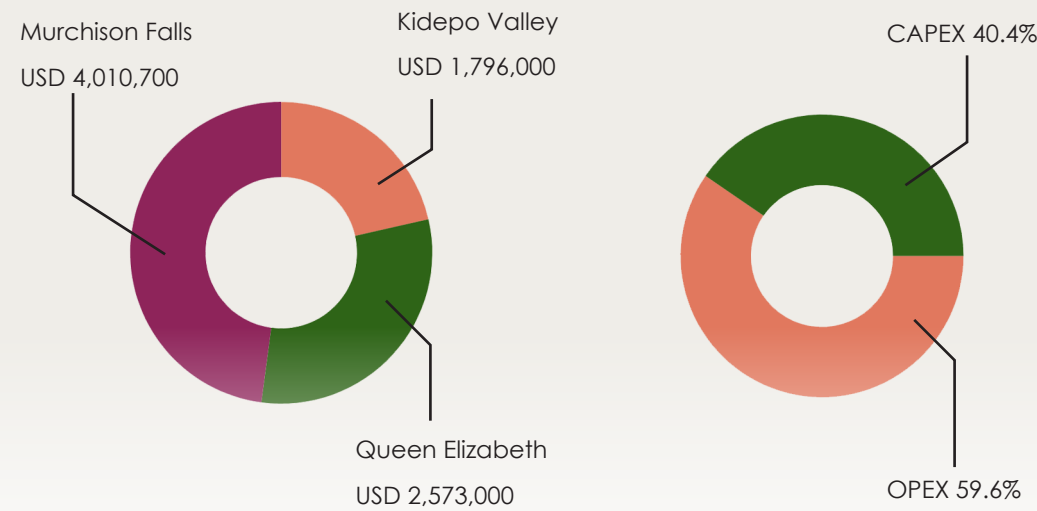
## Kidepo Youth Scholarship Project

Save the Giraffes provided a scholarship to two youth from the Murongole Community Conservancy to pursue wildlife diplomas at the Uganda Wildlife Research and Training Institute (UWRTI) in Katwe. The grant program provided the youth from historically high-poaching regions with alternative livelihood pathways, fostering a deeper appreciation for conservation and sustainable resource management.

The grant covered full tuition and provided for all necessary scholastic materials to ensure the students' successful completion of their coursework. Upon graduating in 2025, both students will undertake internships with UCF to gain practical experience working within protected areas and will get a better appreciation for wildlife and the need for its conservation.

# OVER 8 MILLION USD DONATED TO UGANDA WILDLIFE AUTHORITY FOR THE THREE LARGEST NATIONAL PARKS IN UGANDA

Empowering Uganda Wildlife Authority to protect, connect and conserve



30 Ranger Posts Built



Over 1m trees planted in communities



Command Centers built in 3 parks



2 digital radio networks established



50 tonnes of snares & traps recovered



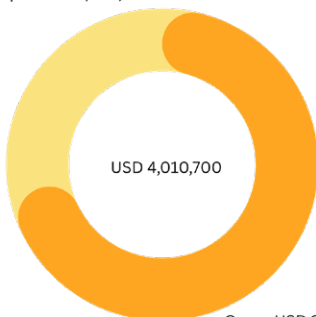
EarthRanger rolled out in 3 parks



Over 1,000 Rangers trained

## MURCHISON FALLS CONSERVATION AREA

Opex USD 1,260,800



Capex USD 2,749,900,



Over 250 rangers trained,  
Ranger Academy completed



88 EarthRanger smartphones  
with CUG, data, MDM



17 scouts trained and  
handed over to UWA



Over 1,000,000  
trees planted

## QUEEN ELIZABETH CONSERVATION AREA



35kms of wildlife  
trenches maintained



100% response to lion conflict &  
incidents - no lions lost for 2 years.

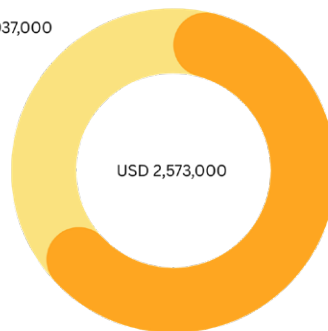


16 waterholes dredged



102 EarthRanger smartphones  
with CUG, data, MDM

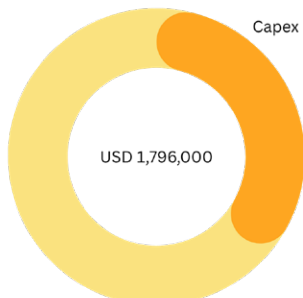
Opex USD 937,000



Capex USD 1,636,000

## KIDEPO VALLEY CONSERVATION AREA

Capex USD 608,000



Opex USD 1,188,000



22 EarthRanger smartphones  
with CUG, data, MDM



2 Community Conservancies established  
(Murongole & Naperatom)



13 community scouts recruited,  
2 educated at UWRTI



14 animals  
collared



*Some of the vehicles donated to UWA to support law enforcement operations in Queen Elizabeth National Park*

## EU–CITES MIKES Programme Comes to a Close

The EU-funded CITES–MIKES project, implemented in two phases, enabled UCF and UWA to significantly strengthen law enforcement systems and capacity in Queen Elizabeth Protected Area (QEPA) and improve cross-border collaboration with Virunga National Park in the Democratic Republic of Congo.

Key achievements included construction of the Joint Operations Command Centre at UWA's Katunguru headquarters, establishment and training of Operations Room staff, and completion of the Nyamugasani and Kalinzu Ranger Posts. The project also installed towers and solar systems supporting the park's digital radio network.

To enhance mobility and rapid response, UWA received two Quick Reaction Force Land Cruisers, two support vehicles, and essential field equipment. The Marine Ranger Unit was reinforced with two patrol boats, four engines, and refurbishment of the Rwenshama Marine Ranger Station and jetty.

UWA Rangers and Wardens benefited from a series of specialised trainings, including leadership, intelligence and investigations, EarthRanger management, communications, radio operations, crime scene management, boat handling, and first aid.

Additional support from CITES Japan funded construction of the Lions Bay and Katore Ranger



*Refurbished marine jetties, new patrol boats, and upgraded boat stations improving access and cross-border operations on Lake Edward.*



*New Quick Reaction Force Land Cruisers, field equipment, and logistics support that strengthened UWA's operational readiness under the EU-CITES MIKES project.*



*Many specialised courses were conducted under the EU-CITES MIKES project, with rangers and wardens graduating with enhanced skills in leadership, intelligence, and field operations.*



Posts. This initiative formed part of UCF's broader Recovery of Queen Elizabeth National Park programme, which includes additional ranger posts, Marine Ranger Stations, patrol boats, and engines.

Further contributions from Tusk Trust, the International Elephant Foundation, and the David Shepherd Wildlife Foundation provided critical funding for the Recovery Programme, including the 35 km elephant trench and fence that reduced crop raiding by over 90%.

The CITES and QE Recovery projects came at a crucial time when QEPA faced severe poaching and illegal activity. With new leadership, UWA regained management control, and wildlife populations are now rebounding.

UCF is proud to have supported UWA in establishing a strong foundation for lasting conservation and sustainable development in Uganda.

# Recovery of Murchison Falls



*Infrastructure investments under the Murchison Falls Recovery Programme—including new ranger posts, marine stations, communication towers, and upgraded training facilities—have strengthened protection and rapid response across the park.*

As part of a broader initiative to enhance operational capacity and wildlife protection across MFCA, significant investments were made in the recovery and development of ranger infrastructure. This strategic effort focused on expanding ranger presence and reinforcing law enforcement capabilities in the park. Key achievement include:

**Construction of 11 Ranger Posts and QRF accommodation.** New ranger posts were constructed at Punu Rii, Bugungu, Rabongo, Got Labwor, Mupina, Bulaya, Sengenega, Waiga, Kololo, Atil Camp, and Ayago 3. Two QRF blocks were also constructed at the Mubako Headquarters to support rapid deployment and tactical operations.

**Establishment of 5 Marine Ranger Stations in the Delta area:** To counter illegal activities along

the Nile, marine stations were constructed at Paraa, Semanya, Delta, Buligi, and Kabim. Each station was equipped with jetties, boats, and communication tools to support marine operations.

**Ranger Academy Upgraded:** The Ranger Academy received new furniture, fittings, and a solar power system with backup generators and is now fully operational and being utilized for UWA refresher training of the rangers in various disciplines like QRF, first aid and Human rights.

These developments mark a transformative step in MFCA's conservation strategy, reinforcing ranger capacity, improving response times, and safeguarding Uganda's natural heritage against poaching and illegal wildlife trade.

# Safeguarding Uganda's Waterways: Marine Ranger Unit



*UWA rangers and UCF-trained community scouts during a marine training session—part of efforts to build the UWA Marine Ranger Unit using boats and equipment donated by UCF.*

Uganda's lakes are lifelines for millions, providing food, transport, and income for fishing communities while supporting rich biodiversity. Yet illegal fishing, poaching, pollution, and habitat degradation threaten these vital ecosystems.

A major challenge has been targeted poaching of hippos for meat and ivory, which has caused a collapse in their numbers. Hippos are critical to waterway ecology, and in many areas have disappeared completely. Licensed hippo ivory sales in Uganda reached 87,000 kg over 15 years — more than in the rest of Africa. Regaining control of the waterways and stopping illegal practices is therefore essential.

To tackle these threats, the Uganda Wildlife Authority (UWA), with support from the Uganda Conservation Foundation (UCF), established the Marine Ranger Unit in 2008, operating in Murchison Falls and Queen Elizabeth National Parks, covering Lakes Edward, George, and Albert, the Kazinga Channel, and the River Nile.

UCF built nine Marine Ranger Stations, supplied 15 patrol boats and 18 engines, and trained over

100 rangers with Poole Harbour Survival (UK) in navigation, safety, and rescue — all RYA-accredited with first aid training.

The Community Scout Programme added 17 boat coxswains, now joining UWA as full rangers, helping minimise snares in the Delta sector and prevent poachers from crossing the Nile with bushmeat or wildlife products.

In August 2023, the unit lost Sgt Richard Ochaya in a tragic accident. A tourist boat rescued three patrol members, saving their lives. With support from Cincinnati Zoo, Global Conservation, International Elephant Foundation, Tusk Trust and MFIFT, five more patrol boats were added in his memory.

Tourism is Uganda's largest foreign exchange earner, and waterways tourism — from Murchison Falls to sport fishing, birding, or sundowners — is critical. Today, the Marine Ranger Unit protects wildlife, supports communities, provides critical rescue services, combats illegal trade, and has driven the recovery of Murchison Falls and Delta tourism, showing the impact of dedicated conservation.



*Elephant collaring operations in Kidepo enhance real-time tracking, reduce human–wildlife conflict, and strengthen long-term conservation planning.*

## Restoring Kidepo Valley National Park – A Hidden Gem

In the remote Karamoja region of northeastern Uganda, Kidepo Valley National Park is being transformed from a forgotten frontier into one of Africa’s most inspiring conservation success stories. Once ravaged by conflict, isolation, and poaching, this 1,442-square-kilometre wilderness is now recovering under the leadership of the Uganda Conservation Foundation (UCF). Working with the Uganda Wildlife Authority (UWA)—and in partnership with the Northern Rangeland Trust (NRT), National Forestry Authority (NFA), and the EU NaturAfrica programme, with vital support from Global Conservation—UCF is leading a model of integrated conservation and community engagement.

### From Crisis to Recovery

Kidepo’s once-abundant wildlife suffered devastating declines as targeted poaching and poisoning decimated lions and destabilised the ecosystem. In response, UCF launched a comprehensive recovery effort: deploying dedicated anti-poaching teams, supplying LandCruisers, ranger equipment, and communication systems, and delivering advanced training to strengthen UWA’s field capacity.

Through GPS collaring and monitoring, UCF reintroduced data-driven wildlife management, enabling real-time tracking of lions and elephants,

reducing poaching, and informing long-term protection strategies. Support from the Great Plains Foundation and the SeaWorld Busch Gardens Conservation Fund has been critical to lion conservation, helping restore one of Kidepo’s most iconic species.

Wildlife is returning, predator populations are rebuilding, and confidence in Kidepo’s future continues to grow.

### Communities and Coexistence

Kidepo Valley has long served as a refuge for water during the dry season, drawing herds to the Narus Valley. However, the creation of agricultural waterholes outside the park now allows wildlife to remain on community lands year-round, heightening human–wildlife conflict, particularly with elephants and buffalo.

In collaboration with NRT and Save the Elephants (StE), UWA and UCF have collared 11 elephants across Karamoja to track their movements through the wider transboundary landscape. The data gathered underpins all human–wildlife conflict mitigation planning, revealing migratory routes and high-risk zones.

Thanks to Global Conservation’s support, a comprehensive Human–Wildlife Conflict Strategy will be developed by the consortium of partners.



*Community engagement and the work of trained wildlife scouts are key to reducing conflict and ensuring long-term conservation success in Kidepo.*



*After floods washed away a UWA vehicle, UCF's dedicated park vehicles and support ensured operations continued and critical infrastructure was restored.*

Implemented jointly with UWA and local communities, the strategy includes establishing community-owned and managed conservancies and creating land-use plans that integrate conservation with sustainable livelihoods. This approach ensures local people benefit directly from wildlife while reducing conflict and promoting long-term coexistence.

### **Building Capacity and Coordination**

In a region once shaped by insecurity, coordination is essential. With Global Conservation's support, UCF built the Joint Operations Command Centre beside the UWA Armory it had previously provided. The centre now serves as the nerve hub for real-time communication, joint patrols, and rapid deployment - uniting conservation, security, and community operations across Kidepo.

A shortage of UWA veterinary officers remains a challenge, affecting wildlife rescues, collaring, and preparations for the return of rhinos to Kidepo.

UCF continues to champion stronger veterinary and disease-monitoring capacity across northern Uganda.

### **A Vision for the Future**

With the expansion of community conservancies, the EU funded NaturAfrica initiative, partnerships with NRT, NFA, and StE, and plans for the reintroduction of rhino and oryx, Kidepo's future is full of promise. The continued focus on species conservation for ostrich, lion, cheetah, vulture, and giraffe adds even greater momentum. All of this will be done with large scale community development programmes, to support and catalyse long-term economic and social benefit to the local communities.

This once-forgotten park stands as a beacon of resilience and renewal. Today, the roar of lions and the trumpet of elephants once again echo through the Narus Valley, marking the restoration of Uganda's hidden gem.



*UCF, UWA, and international experts tag critically endangered vultures in the national parks under a regional initiative to track movements, combat poisoning, and strengthen conservation capacity.*

## UCF Leads Efforts to Protect East and Central Africa's Critically Endangered Vultures

The Uganda Conservation Foundation (UCF) is leading a groundbreaking initiative to protect East and Central Africa's rapidly declining vulture populations. In partnership with Andre Botha, Co-Chair of the IUCN Vulture Specialist Group, and the Uganda Wildlife Authority (UWA), UCF is transforming vulture conservation through satellite tracking, research, and ranger training.

Using Savannah Tracking Iridium satellite devices, UCF and its partners have fitted over 25 vultures across Queen Elizabeth, Murchison Falls, and Kidepo Valley National Parks. Tracking data reveal where vultures feed, roost, and nest — insights that are helping guide effective conservation actions.

### Incredible Movement Patterns

Tracking has revealed striking differences in vulture movements across Uganda. Birds from Queen Elizabeth and Murchison Falls show limited ranges, while vultures from Kidepo Valley National Park make long-distance movements, crossing borders and traveling widely across East and Central Africa.

These findings are helping to link landscape and regional conservation with site-specific protection, ensuring that efforts address both local conditions and wider migratory needs.

### Vultures: The Eyes in the Sky

Vultures, often called “the eyes in the sky,” are providing real-time intelligence for wildlife protection. Their satellite collars help UCF and UWA locate potential carcasses, poisoning events, or illegal activities. In several cases, vultures have led rangers to incidents days before patrols would have found them.

This early warning system allows rangers to respond faster, locate nests, investigate poaching,

and improve overall wildlife management.

### The Threat of Poisoning

Poisoning remains the greatest threat to vultures in Africa. Poisons used to kill predators like lions also wipe out scavengers feeding on contaminated carcasses. A single poisoned carcass can kill hundreds of vultures within minutes, causing catastrophic population losses and disrupting ecosystem health.

To strengthen the response, UCF has delivered wildlife poison management training to frontline UWA rangers, helping them identify and safely manage poisoning incidents and prevent further losses.

### Uganda's Vultures on the Brink

Uganda hosts five vulture species — four Critically Endangered and one Endangered:

African White-backed, Rüppell's, Hooded, White-headed, and Lappet-faced Vultures.

Their survival is threatened by poisoning, power line collisions, habitat loss, and declining wild prey.

### A Collaborative Future

Through technology, training, and cross-border collaboration, UCF and its partners are building the foundation for long-term vulture recovery.

As nature's cleanup crew and Africa's true “eyes in the sky,” vultures are essential for healthy ecosystems. Thanks to UCF's leadership — and the dedication of UWA, the IUCN Vulture Specialist Group, and others — the region is now at the forefront of efforts to ensure these remarkable birds continue to soar.



*UCF and UWA teams after collaring a lion in Kidepo Valley National Park—part of ongoing efforts to monitor predator movements and support the recovery of Uganda's lion populations.*

## Uganda's Lions Roar Back: Conservation Sparks Hope

Uganda's lions, once numbering in the hundreds across national parks, faced a dramatic collapse, with populations plummeting by over 80% due to poaching, habitat loss, and human-wildlife conflicts. Queen Elizabeth National Park dropped from 144 lions to 39 by 2024, while Kidepo Valley counted fewer than 20. The scale of this decline, including through COVID, raised urgent concerns and prompted UWA and UCF to undertake emergency planning, secure funding, and develop the capacity needed to recover and restore populations.

The UWA / UCF Carnivore & Scavenger Programme, a nationwide initiative fully integrated into the protected area recovery programmes, has been central to reversing this trend. By aligning with all UWA operations and the digital strategy, the programme strengthens law enforcement, human-wildlife conflict management, invasive species control, and countering the illegal wildlife trade targeting lions and their parts.

A key focus for UCF has been establishing and expanding UWA frontline capacity beyond tourism zones, covering over 90% of the savannah parks' land areas. Full-time teams operate across Queen Elizabeth, Murchison Falls, and Kidepo, even during COVID and afterwards, maintaining patrols, monitoring, and rapid response. Continuous population monitoring on UWA's EarthRanger

system, supported by dedicated teams and vehicles, has enabled populations to shift from decline to recovery.

In Queen Elizabeth, 16 silted waterholes were dredged, attracting prey and lions back to core park areas and away from zones near communities, where they are vulnerable to livestock conflict, threats to human life, and poaching. In Murchison Falls, indiscriminate snares and wheel traps remain a severe threat, with two lionesses recently lost despite veterinary intervention. Over the past decade, the recovery programme has removed 50 tonnes of snares from the Delta, vividly captured in the award-winning photograph "Snare Mountain."

Through sustained efforts and collaboration of protected area management partners, including UCF and UWA, lion populations are beginning to stabilize, alongside the recovery of Rothschild giraffes from 400 to nearly 2,000.

Uganda's experience demonstrates that strategic, tangible and sustained protected area management, combined with national and international management collaboration, can bring critically endangered wildlife back from the brink. With safety, reduced conflict, and abundant prey, these iconic species can once again roar across the savannah.



*“Snare Mountain” – a year’s worth of snares and traps removed from Murchison Falls National Park. Each represents a life saved and a step forward in Uganda’s fight against wildlife crime.*

## Snare Mountain: The Symbol of Murchison Falls’ Recovery

A powerful image capturing the fight against industrial-scale poaching and the resilience of Uganda’s wildlife

Photographers Paul Hilton and Adam Oswell travelled to Murchison Falls National Park to document and film the Recovery of Murchison Falls Programme, creating an image that captured both the enormity of the challenges faced and the determination of those working to overcome them—particularly the teams from UWA and UCF.

The result was Snare Mountain: an immense pile of snares and wheel traps removed from the park over the course of a single year. Each of these devices will have killed at least one animal, a stark reminder of the industrial scale and sustained nature of poaching that has afflicted Murchison Falls for decades. Kulu Haruna, Warden in Charge of Law Enforcement and Operations, estimated that since the start of the recovery programme, at least twelve such mountains had been collected—each now buried beneath the foundations of the new Joint Operations Command Centre and Armory.

Former Chief Warden Tom Okello reflected: “The recovery programme was developed by Charles Tumwesigye, Michael Keigwin, Julius Obwona, and myself. One strategic theme was to keep removing snares and traps to stop animals from being killed. Animals in Murchison are breeding at optimal rates; we simply need to keep them safe, and by removing the poachers’ tools, we severely damage their economy.”

Supporting this, Dr. Richard Lamprey, who led the 2019 aerial wildlife survey sponsored by Global Conservation, Tusk Trust, the International Elephant Foundation, and the David Shepherd Wildlife Foundation, observed that “the recovery strategies worked, stimulating a quite remarkable recovery in animal numbers.”

The striking image of Snare Mountain gained global recognition, featuring in more than 400 international publications, including The Guardian and CNN, drawing worldwide attention to the relentless efforts to combat wildlife crime and restore Murchison Falls National Park.

# Pacer Community College Tree Nursery: Where Trees Build Trust



*The Pacer Community College Tree Nursery—an initiative empowering women and supporting community-driven reforestation across northern Uganda.*

The capacity developed at Pacer Community College continues to grow, with construction support enabling greater inclusion and opportunities for female students. Within the college lies a true success story — the Pacer Tree Nursery, led by UCF's Elisa Asiimwe.

Now in its sixth year, the nursery was originally supported by the Dulverton Trust, Tusk Trust, Global Conservation, the International Elephant Foundation, and the David Shepherd Wildlife Foundation. Since its establishment, it has produced and distributed over 700,000 indigenous trees — all given free of charge to local communities and institutions such as schools, which also receive training in tree management and sustainable forestry.

The trees provide fuel wood, fruit, and medicinal

resources, while also enhancing shade, soil conservation, and overall ecosystem health. Communities are now reaping the benefits from harvests, a tangible sign of long-term impact.

Beyond these practical outcomes, the nursery has become an important bridge for trust-building between UCF and communities that have often felt alienated from conservation efforts. Many of these communities have long histories of mistrust toward UWA and past involvement in poaching.

The relationship between the park and local communities remains essential to conservation success. For sustainable coexistence, people must see and experience genuine benefits from living alongside wildlife and from the park itself — a key economic pillar for the region's future.





*UCF directors visiting the UWA Training Academy in Murchison Falls NP which was under construction, now completed (Top)*

## UCF and UWA: Advancing Professionalism in Frontline Conservation

The Uganda Conservation Foundation (UCF) has played a transformative role in helping the Uganda Wildlife Authority (UWA) strengthen and professionalise its frontline operations and protected area management. Recognising that well-led, motivated, and skilled rangers are essential to effective conservation, UCF has invested heavily in leadership development, training, and infrastructure to empower those protecting Uganda's wildlife and communities.

To date, UCF has trained over 1,000 rangers in junior leadership skills, including law and human rights, field craft and navigation, patrol and operational planning, briefing and debriefing, communications, and first aid. Delivered in partnership with British and U.S. military civil training teams, these programmes have enhanced the professionalism, confidence, and effectiveness of UWA's ranger force operating in complex and

high-risk environments.

UCF also designed and led the establishment of the UWA Academy in Murchison Falls National Park, a purpose-built facility that enables UWA to train, house, and mentor its own staff. This landmark achievement—made possible through the generous support of the U.S. Department of State—marks a major step forward in transforming the frontline and promoting the professionalisation of protected area management across Uganda.

Across Africa, more than 600 rangers have lost their lives in the line of duty over the past decade, including at least six in Uganda between 2022 and 2024. Through its ongoing commitment to welfare, leadership, and institutional development, UCF is helping UWA build a resilient ranger force—one capable of safeguarding Uganda's wildlife, upholding their own and citizens' rights, and securing the future of protected areas.

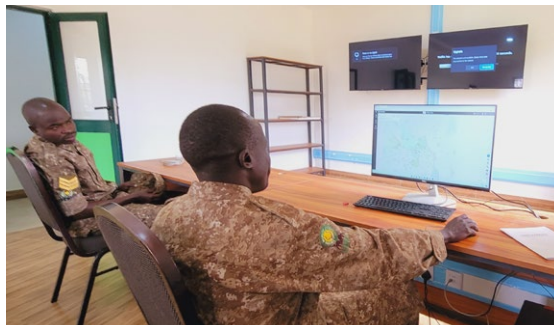


UCF has facilitated various trainings and courses for UWA rangers and wardens over the years, strengthening skills in tactical operations, first aid, marine rescue, and fire safety across Uganda's protected areas.

# Establishing and Leveraging the Foundations of Protected Area Management



*Rangers receiving training in park Operations Rooms, learning to use EarthRanger and other digital tools for real-time communication and situational awareness.*



UCF has focused on rebuilding the essential systems of protected area management, many of which were lost or outdated due to decades of unrest from the 1970s to early 2000s. The focus has now shifted from rebuilding to operationalizing these foundations for stronger conservation management.

The three Law Enforcement and Operations Centres serve the Queen Elizabeth, Murchison Falls, and Kidepo Valley Conservation Areas. Each includes a Joint Operations Command Centre housing the Operations Room, Intelligence, Investigation, and Prosecution departments, and UWA leadership offices.

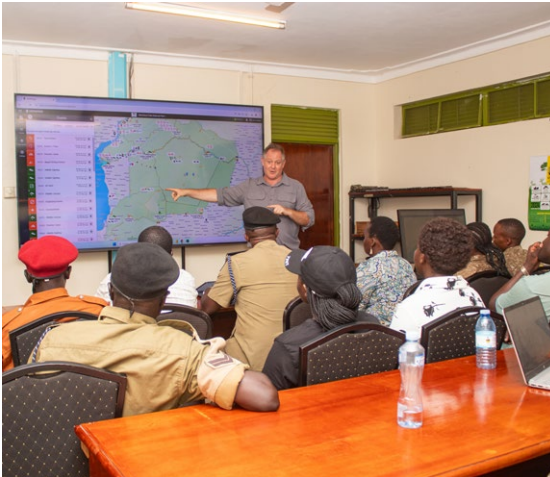
The Operations Rooms use EarthRanger, integrating digital radio and phone systems to provide real-time communication and visual situational awareness across the protected areas. This enables coordination of over 100 ranger posts (30 built by UCF), the Marine Ranger Unit, Veterinary Response Units, and community conservation and problem animal control teams.

Through these efforts, UCF and UWA have expanded management coverage from limited tourism zones in Queen Elizabeth and Murchison Falls to over 80% of the parks.



*UCF-led field sessions strengthening ranger skills in data collection, equipment maintenance, and coordinated patrol operations across protected areas.*

# The UWA Digital Strategy



*Senior government officials introduced to EarthRanger technology at the Joint Operations Command Centre*



Recognizing technology's potential to transform conservation management and research, UWA and UCF in 2024 initiated the UWA Digital Strategy—a framework to standardize technology use and governance across all protected areas. As the mandated authority for wildlife and protected area management, UWA must retain ownership and control of all systems implemented.

The Allen Institute for Artificial Intelligence continues to support the development of EarthRanger, a purpose-built operations and information management system. In August 2024, the UWA Executive Director approved the Digital Strategy's development, with UCF financing and coordinating the process. Off Grid Consulting, a leader in the field, was engaged to guide the initiative.

After extensive consultations across UWA departments, EarthRanger was confirmed as the most suitable long-term platform. By Q4 2024, UCF had established a dedicated EarthRanger team of young Ugandans passionate about conservation technology. They received intensive training with Off Grid Consulting and Savannah Tracking in Kenya to manage, maintain, and program the system.

In Q3 2024, UCF signed an MOU with the Connected Conservation Foundation to implement a LoRaWAN communication system across Queen Elizabeth, Murchison Falls, and Kidepo Valley Protected Areas, as well as all current and future rhino sanctuaries in Uganda—advancing data-driven, connected conservation management nationwide.



*The new Joint Operations Command Centre in Kidepo Valley National Park—equipped with digital radio, EarthRanger, and communication systems supporting 24/7 park coordination.*



## The Starlight Safari Ball

UCF organised the Starlight Safari ball on 2nd March 2024 hosted at Somewhere Else restaurant in Kampala. The event dubbed was aimed at fundraising \$65,000 towards purchasing a new Landcruiser Double cabin 79 series Pick up truck to help boost UCF's conservation efforts.

The event dubbed an “unforgettable evening under the stars” involved silent auction and open bidding of various original paintings by Cy Baker the 2022 Wildlife artist of the year. The main painting was that of a famous Bull elephant called “Acana” in the

Tangi Valley in Murchison Falls National Park.

The event was attended by UWA management, Ministry of Tourism, wildlife and antiquities officials, Tour operators, UCF partners and service providers. A brand new vehicle was purchased with the funds raised, and the vehicle will be deployed to Murchison Falls.

Next year, we shall be organizing another Starlight Safari ball on aimed at improving Lion conservation in QECA.



*Guests, partners, and supporters at the 2024 Starlight Safari Ball—an unforgettable evening of art, conservation, and generosity that raised funds for a new Land Cruiser 79 to support wildlife protection in Murchison Falls NP.*

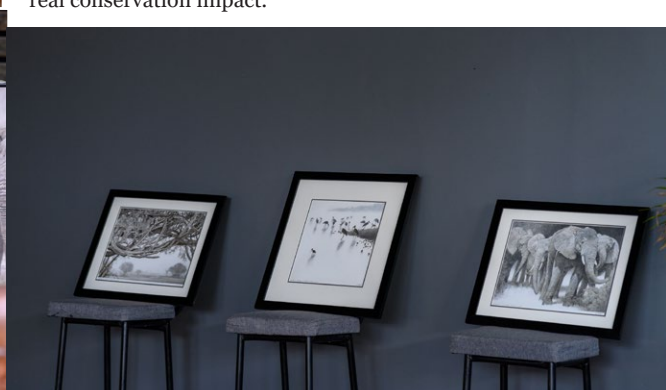


# Cy Baker: 2022 Wildlife Artist of the Year



The Starlight Safari Ball was graced by Cy Baker, the 2022 Wildlife Artist of the Year, whose presence brought artistry and conservation together in one powerful moment. Cy flew in for the event, showcasing a collection of breathtaking works inspired by his 2023 expedition across Uganda—from the leopards of Kasenyi Plains and chimps of Kyambura Gorge to the mighty bull elephants of Murchison Falls.

His featured piece, “Majestic Acana,” depicting a dominant elephant bull from the Tangi Valley, took over 70 hours to complete and was the centrepiece of the auction. Guests also witnessed Cy creating a live sketch during the evening—an intimate reminder of the connection between art, wildlife, and preservation. Through spirited bidding and generous support, the auction raised significant funds toward UCF’s work in Murchison Falls, proving that creativity can power real conservation impact.





## The Wildlife Ranger Challenge

The Wildlife Ranger Challenge is an annual fundraising event aimed at celebrating and supporting wildlife rangers in several parks across Africa. The aim is to enhance the livelihoods, improve performance and increase professionalism.

The event started in 2020 under the sponsorship of Tusk trust as the main donor Tusk Trust and matched by Global Conservation and in Uganda, the different events have been organised by UCF and hosted in Murchison Falls National Park.

In 2024 the event took place on 21st September with over 20 teams participating teams comprising

UWA park law enforcement and marine rangers, UWA park management, UWA HQ top management, Ziwa Rhino Sanctuary, MCC scouts, German Ambassador, British military, UCF partners and UCF trustees. The event winners were the Kidepo Men's ranger team and the women's team.

The amount raised was matched by Global Conservation and used to boost patrol efforts in KVCA and QECA through the provision of fuel, ranger SDAs and food rations for rangers while on patrol.





# Strengthening the Core: Building Capacity for a Bigger Future

In 2024, the Uganda Conservation Foundation (UCF) strengthened its organizational capacity through the recruitment of additional professionals in finance, marketing, veterinary services, and conservation technology. These strategic appointments were made to support the growing portfolio of projects scheduled for implementation in 2025, including the Global Humane Project, EU NaturAfrica Project, and the INL Project.



**Rachel Odoi-Musoke**

**LL.B (Hons), Dip LP(LDC), LL.M (Wits), MDR**

UCF is pleased to welcome Rachel Odoi-Musoke to the Board of Directors. Rachel is a highly accomplished lawyer with over 24 years of experience in human rights advocacy, legal and policy reform, and justice sector development. She currently serves with the Justice, Law and Order Sector (JLOS) in Uganda, where she plays a key role in advancing governance and justice reforms.

Throughout her career, Rachel has worked with numerous organisations involved in legal aid, human rights, law reform, and the promotion of economic, social, and cultural rights, with a special interest in environmental law. She has served on the Board of Greenwatch (U) Ltd and currently sits on the Board of ECO-Trust.

Rachel holds a Bachelor of Laws (LLB) from Makerere University, an LLM from the University of the Witwatersrand, and a Master's in Dispute Resolution from Pepperdine University.



**Mr. Joseph Tibaijuka**

**ACCA, CPA, MBA**

Joseph Tibaijuka joined UCF as the Finance and Administration Manager, bringing over 30 years of experience in auditing, accounting, finance, and tax management. He holds a bachelor's degree in finance, an MBA from Heriot-Watt University, a CPA qualification, and a Diploma in Income Tax and Revenue Administration.

Joseph previously served as Finance Director at the Uganda Wildlife Authority (UWA), where he gained extensive experience in institutional management, financial governance, and park administration. His leadership and expertise continue to strengthen UCF's financial systems, accountability, and strategic operations.

**Mr. Drileyo Gilbert BSc (Hons)**

Drileyo Gilbert joined UCF as a Conservation Technology Officer, bringing with him a strong passion for conservation technology and geospatial analysis. He holds a bachelor's degree in wildlife health and management and a Diploma in Wildlife and Natural Resource Management, with over ten years of field experience working in and around conservation areas, particularly in lion monitoring and research. Gilbert plays a pivotal role in the nationwide rollout of the EarthRanger system across Uganda's national parks, driving UCF's digital transformation in conservation management and operational coordination.

**Mr. Mumbere Edvan BSc (Hons)**

Mumbere Edvan serves as a Conservation Technology Officer, contributing to UCF's efforts to adapt and enhance the EarthRanger platform to meet the specific operational requirements of various protected areas and UWA headquarters. He holds a Bachelor's Degree in Wildlife Management and Conservation and has earned professional certifications in GIS, GPS, and Data Analytics. Edvan's technical expertise significantly strengthens UCF's in-house capacity for data-driven system customization, improving operational efficiency and real-time conservation monitoring.

**Mr. Desire Ambrose BSc (Hons)**

Desire Ambrose joined UCF as a Marketing and Communications Intern, bringing creative and technical expertise in photography, videography, graphic design, storytelling, and content production. With a background in tourism and journalism, he holds a Bachelor's Degree in Travel and Tourism and has completed advanced training in marketing and visual media production. Desire supports UCF's communications strategy, stakeholder engagement, and brand visibility, helping to promote the organization's impact through compelling visual storytelling.

**Dr. Rebecca Nakato**

Dr. Rebecca Nakato joined the Uganda Conservation Foundation (UCF) as a Veterinary Intern and is now a key member of the veterinary and field operations team. Supported by UCF, she earned her practicing license and UWA authorization for wildlife treatment. She trained in Wildlife Forensics, EarthRanger operations, and received mentorship from Dr. Ludwig Seifert.



## Empowering the Team, Expanding Partnerships

In 2024, UCF advanced its growth strategy and organizational design, strengthening governance, management systems, and team capacity. Organizational expenditure rose from 10% to 14%, reflecting deliberate investment in sustainability, leadership, and effective operations.

As the team expanded, UCF focused on onboarding new members while reinforcing its culture of being proactive, productive, and family-like — professional yet fun. The organization continued to build a strong network of partners and collaborators who share its values of teamwork, innovation, and conservation impact.

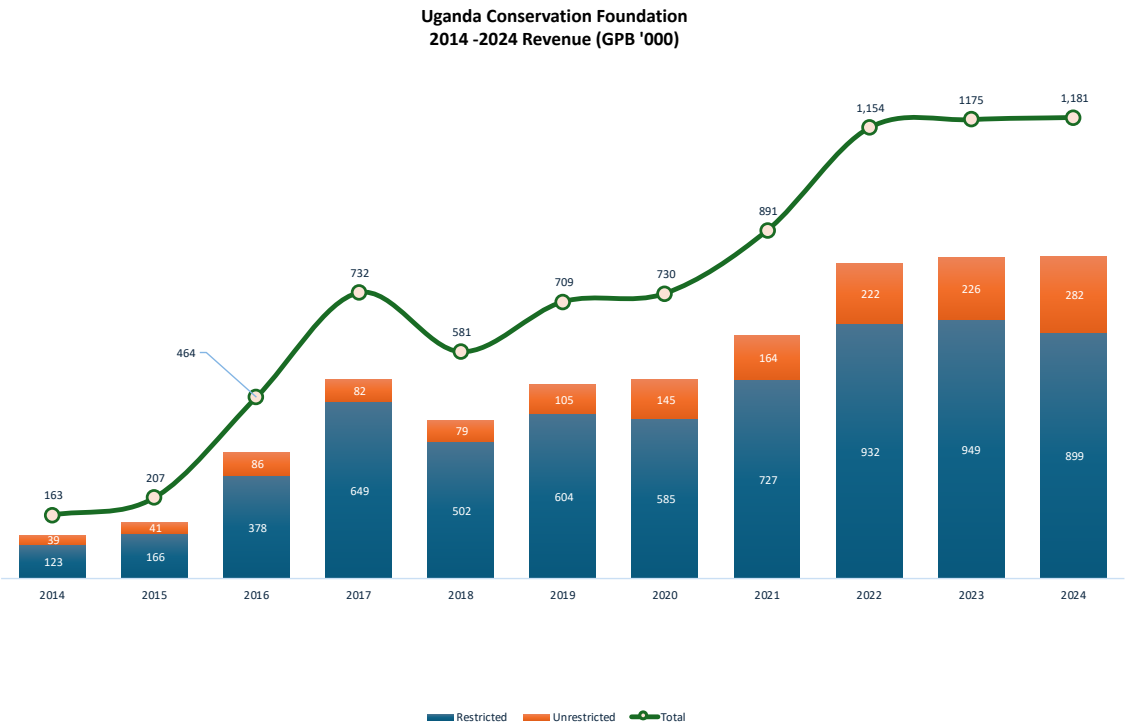
All staff are now fully contracted, insured, and supported, ensuring consistency, accountability, and well-being across the organization. Internships were managed through department and project heads, with final approval by management, creating opportunities for emerging conservationists.

UCF prioritized continuous learning and professional growth, with staff undertaking a master's degree in policy and economics, Prince2 Project Management certification, and multiple

safeguarding and UCF policy training courses. All project officers and drivers completed advanced 4WD training, and all staff received First Aid instruction, building essential life and safety skills for both work and home.

The year concluded with UCF's Annual Impact Gathering, bringing together teams from all parks and projects to present achievements, strengthen communication skills, and share learning. In 2024, UCF was joined by Focus Conservation Services, the Uganda Wildlife Authority (UWA), and Partners for Conservation, whose participation underscored UCF's growing culture of collaboration, transparency, and shared commitment to conservation excellence.

2024 also saw UCF's partnerships expand, enabling national and international expertise to strengthen programmes and generate long-term capacity. New collaborations include partnerships with the Allen Institute for Artificial Intelligence, the Connected Conservation Foundation, the Kibale Forest projects, and WildLandscapes International, among others.



# Financial Review

Through the challenges of COVID-19 and the flooding of the River Nile, UCF deliberately overextended itself to fund and provide critical support to UWA. This effort was widely supported by nearly all UCF donors. Post-COVID, UCF has successfully sustained and grown support despite numerous challenges. In 2024, UCF focused on diversifying its revenue base, strengthening young teams, and investing in organizational stability as a foundation for future growth.

## Income

Grants continue to account for 93% of total income. Compared to 2023, UCF realized a 4% increase in revenue, reflecting the addition of new projects, partners, and donors, including Focus Conservation Solutions (FCS), Global Humane, and the EU NaturAfrica programme. This was balanced by the completion of the EU CITES MIKES programme.

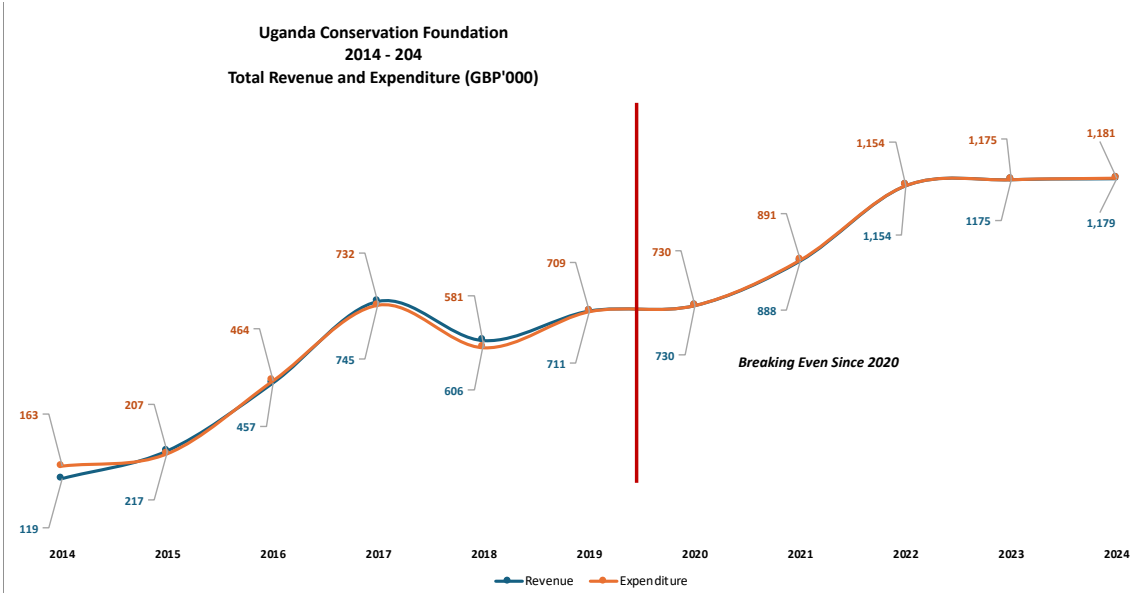
Efforts to diversify revenue have grown unrestricted funds through events such as the Starlight Ball,

Wildlife Ranger Challenge, and the Partnership for Conservation programme. While expanding unrestricted funding remains challenging, it is essential for UCF’s long-term sustainability. Funds from the Starlight Safari Ball were earmarked for the purchase of a Land Cruiser to support field operations and replace two older vehicles that were costly to maintain and less reliable for ongoing fieldwork.

## Expenditure

Total expenditure increased as UCF invested in seven key areas:

1. Professional support – Strengthening governance, management, and finance pipelines to ensure organizational stability and growth.
2. Finance department capacity – Recruitment of a Finance & Administration Manager, an experienced Finance Officer, and a Project Finance Officer contributed to increased non-project personnel costs.



- 3. Field personnel and technology – Investment in key field staff and conservation technology to enhance operational effectiveness.
- 4. Staff welfare – Pay rises, premium medical insurance with Jubilee Insurance, and AMREF Evacuation Insurance were provided in recognition of the high risks faced by field teams.
- 5. Vehicle fleet upgrades – Replacing aging vehicles to reduce maintenance costs, improve operational performance, and enhance the health and safety of field teams.
- 6. ICT upgrades – Investment in laptops and an online management system to improve organizational efficiency.
- 7. Review and upgrade of policies and financial management systems – Strengthening internal policies and financial controls to ensure transparency, accountability, and long-term sustainability.

UCF’s strategic focus on wildlife and habitat protection means that project expenses accounted for 87% of total expenditure. These funds directly support the work of rangers through operational support such as vehicles, equipment, and fuel.

**2025 Outlook**

With new projects and partnerships, UCF’s teams and projects are projected to continue growing steadily, building on the strong foundation laid in 2024.

# Donors and Partners

Our progress in 2024 reflects the strength of our partnerships. We are privileged to work alongside funders, technical experts, government agencies, and on-the-ground collaborators who share our long-term vision for wildlife conservation and ecosystem restoration.

Thank you for standing with us—your commitment, support, and belief continue to drive the mission forward.



# Partnership For Conservation Fund





## Support our work

We rely on generous donations from our supporters to fund our conservation work. Within Uganda, we have numerous fundraising partners who donate both money and in-kind donations that help create opportunities, explore sustainable interventions and fill gaps in project areas which are not well catered for by existing projects or funding.

For over two decades, your generosity has turned hope into action — funding patrols, building ranger posts, equipping rescue teams, and restoring trust between people and wildlife.

## Donate now

Support UCF directly with one-time or recurring donations via cheque, bank transfer or online.

Make cheques payable to:  
Uganda Conservation Foundation  
Low Mains Farm,  
Masham,  
North Yorkshire  
HG4 4PS UK

## Planned Giving

By leaving a gift in your Will, you create a legacy that outlives you—a promise that Uganda's wildlife and wild places will endure. Long after we are gone, your generosity will still be at work: protecting lions from snares, restoring forests, equipping rangers, and helping communities thrive alongside the parks they call home. A gift in your Will allows this work to continue long after today's challenges have passed, creating a lasting impact that outlives us all.

For bank account details and Planned Giving, please contact us: [info@ugandacf.org](mailto:info@ugandacf.org)

## Here's how your support helps:



### RANGER GEAR

Tents, boots, raincoats, first aid kits and food rations for rangers



### VETERINARY

Sponsor a Vet & Response unit with logistics for rescue operations



### EDUCATION

Community scholarships and school improvement



### PATROL CARS

Vehicles for anti-poaching and human/wildlife conflict mgt



### MARINE UNITS

Boats and engines maintenance, petrol and logistical support



### RANGER POSTS

Construction and maintenance of ranger accommodation



### COMMUNITY SCOUTS

Train, recruit, equip and support scouts teams



### SCHOOLS

Boreholes, ablution blocks to help girls sanitation health



### PATROLS

Support extended patrols into hotspots and remote areas

## Contact Us:

Uganda Conservation Foundation  
Plot 12b Faraday Road, Bugolobi, Kampala  
Tel: +256 (0)41 4692642  
[info@ugandacf.org](mailto:info@ugandacf.org)  
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@UgandaCF

**UGANDA CONSERVATION FOUNDATION (U) LIMITED**  
**ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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**ORGANIZATION INFORMATION**

**DIRECTORS**

- |                            |             |
|----------------------------|-------------|
| 1. Mr. Richard Ssemenda    | Chairperson |
| 2. Mr. John Kabandize      | Director    |
| 3. Ms. Rachael Odoi-Musoke | Director    |

**SENIOR MANAGEMENT TEAM**

- |                          |                               |
|--------------------------|-------------------------------|
| 4. Mr. Michael Keigwin   | Founder Trustee/ Project Lead |
| 5. Mr. Joseph Tibaijuka  | Finance & Admin Manager       |
| 6. Mr. Derek Lubangakene | Project Manager               |

**REGISTERED OFFICE**

12b Farady Road  
Bugolobi  
P.O. Box 34020,  
Kampala, Uganda

**INDEPENDENT AUDITOR**

Baker tilly Hem LLP  
Certified Public Accountants  
Office 4B, 4<sup>th</sup> Floor, Plot 9  
Yusuf Lule Road, Kampala  
P.O Box 24544  
Kampala, Uganda

**PRINCIPAL BANKER**

I&M Bank (U) Ltd  
P.O.Box 3072, Kampala-Uganda

**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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**REPORT OF BOARD**

The Directors present their report together with the audited financial statements of the organisation for the year ended 31 December 2024.

**PRINCIPAL ACTIVITIES**

Uganda Conservation Foundation (U) Limited is a not for profit organisation registered in Uganda which is dedicated to protecting Uganda's national parks, protected areas and conservancies. The organization works in close collaboration with partners, primarily international conservation and development organisations. Uganda Conservation Foundation (U) Limited is a practical, results-oriented organization. Uganda Conservation Foundation (U) Limited is efficient in its working methods and its use of funds. The organization ensures it maximizes the funds reaching field projects and minimizes its administration and non-value-add activities to industry-low levels.

**FINANCIAL RESULTS FOR THE YEAR**

**FINANCIAL RESULTS FOR THE YEAR**

	2024 Ushs	2023 Ushs
Income	5,438,549,749	5,242,937,980
Expenditure	(5,429,610,757)	(5,233,785,630)
<b>Surplus/(Deficit) for the year</b>	<b>8,938,992</b>	<b>9,152,349</b>

**DIRECTORS**

The current membership of the board is as set out on page 2.

**INDEPENDENT AUDITOR**

Baker tilly Hem LLP has expressed willingness to continue in office.

BY ORDER OF THE BOARD

SECRETARY

Kampala

29/04/

2025



#### **STATEMENT OF BOARD OF DIRECTORS' RESPONSIBILITIES**

It is the responsibility of directors to prepare financial statements for each financial year to give a view of the state of affairs of Uganda Conservation Foundation (U) Limited as at the end of each financial year and of its financial status for the year. Directors are also required to ensure that Uganda Conservation Foundation (U) Limited maintains proper accounting records that disclose, with reasonable accuracy, the financial position of Uganda Conservation Foundation (U) Limited. Directors are also responsible for safeguarding the assets of Uganda Conservation Foundation (U) Limited.

Directors accept responsibility for the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Directors also accept responsibility for:

- i. designing, implementing, and maintaining such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- ii. selecting and applying appropriate accounting policies and.
- iii. making accounting estimates and judgements that are reasonable in the circumstances.

Directors are of the opinion that the financial statements give a true and fair view of the financial position of Uganda Conservation Foundation (U) Limited as at 31 December 2024 and of the organization's financial performance and cash flows for the year then ended in accordance with Uganda Conservation Foundation (U) Limited accounting policies and donor funding agreements.

Nothing has come to the attention of directors to indicate that Uganda Conservation Foundation (U) Limited will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board on 29/04/ 2025 and signed on its behalf by:



Director



Director

## REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD OF UGANDA CONSERVATION FOUNDATION (U) LIMITED

### Opinion

We have audited the financial statements of Uganda Conservation Foundation (U) Limited that comprise the statement of financial position as at 31 December 2024 and the statement of income and expenditure, statement of changes in accumulated fund and statement of cash flows for the year then ended and the 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 Uganda Conservation Foundation (U) Limited as at 31 December 2024 and its financial performance in accordance with International Financial Reporting Standard for SMEs and Companies Act.2012.

### 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 the organization 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 year. 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 did not come across a key audit matter.

### Other Information

The board is responsible for the other information. The other information comprises the report of board, the schedule of other operating expenditure and any other reports that comprise the annual report but does not include the financial statements and our auditor's opinion.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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#### Partners:

Manjit J. Kothari  
Managing Partner  
CPA, ACA, GRAD, CWA

Karthik A. Belle  
Limited Liability Partner  
CPA, ACA, B (COM)

John M. Muhia  
Limited Liability Partner  
PhD, FCIP, CPA



**Baker Tilly Hem LLP**  
**Certified Public Accountants**

Office 4B, 4<sup>th</sup> Floor Plot 9,  
Yusuf Lule Road, Kampala,  
P.O Box 26898, Uganda  
**Tel:** +256 414 346 248  
**Email:** info@bakertilly.ug  
**Website:** www.bakertilly.ug

## **REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD OF UGANDA CONSERVATION FOUNDATION (U) LIMITED(Continued)**

### **Responsibilities of Management and those charged with governance of the organization.**

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1 a). This includes determining that the accrual basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances and under the requirements of the donor grant agreement, and for such internal control as management determines is 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 board is responsible for assessing the organisation'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 intends to liquidate the organisation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization'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 one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Partners:**

Manjit J. Kothari  
Managing Partner  
CPA, ACA, GRAD, CWA

Karthik A. Belle  
Limited Liability Partner  
CPA, ACA, B (COM)

John M. Muhia  
Limited Liability Partner  
PhD, FCIP, CPA

**REPORT OF THE INDEPENDENT AUDITOR TO MANAGEMENT OF UGANDA CONSERVATION  
FOUNDATION (U) LIMITED (Continued)**

- 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 organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation'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 organisation 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.

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.

The engagement partner on the audit resulting in this independent auditor's report is CPA Manjit Kothari that holds practice certificate number [P0101].

*Baker Tilly*

Certified Public Accountants

Kampala

*30/April* 2025



**Partners:**

Manjit J. Kothari  
Managing Partner  
CPA, ACA, GRAD, CWA

Karthik A. Belle  
Limited Liability Partner  
CPA, ACA, B (COM)

John M. Muhia  
Limited Liability Partner  
PhD, FCIP, CPA

**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**  
**STATEMENT OF INCOME AND EXPENDITURE**

	Note	2024			2023		
		Restricted Funds Ushs	Unrestricted Funds Ushs	Total Funds Ushs	Restricted Funds Ushs	Unrestricted Funds Ushs	Total Funds Ushs
<b>INCOME</b>							
Grants	2	4,140,684,608	911,268,838	5,051,953,446	4,181,782,424	963,293,121	5,145,075,545
Gifts and donations		-	316,014,429	316,014,429	-	74,407,182	74,407,182
Membership		-	9,330,948	9,330,948	-	22,289,427	22,289,427
Merchandising income		-	10,000	10,000	-	76,000	76,000
Other income		-	851,579	851,579	-	1,089,826	1,089,826
Events		-	60,389,347	60,389,347	-	-	-
<b>Total Income</b>		<b>4,140,684,608</b>	<b>1,297,865,141</b>	<b>5,438,549,749</b>	<b>4,181,782,424</b>	<b>1,061,155,556</b>	<b>5,242,937,980</b>
<b>EXPENDITURE</b>							
Projects		2,901,109,412	190,051,109	3,091,160,522	2,959,607,376	71,725,416	3,031,332,792
Salaries & Wages		329,120,001	285,949,238	615,069,239	267,534,873	247,089,718	514,624,591
Staff welfare		2,609,000	6,171,900	8,780,900	3,492,700	7,752,200	11,244,900
Capacity Building & Org Dev't		16,570,429	1,000,000	17,570,429	7,929,300	6,091,700	14,021,000
Medical Insurance		23,647,956	19,486,919	43,134,874	8,387,350	5,595,283	13,982,633
Licenses & Permits		-	105,000	105,000	465,000	315,100	780,100
Recruitment costs		-	-	-	-	20,000	20,000
Office rent		-	3,360,000	3,360,000	-	1,430,000	1,430,000
Audit fees		-	7,434,000	7,434,000	-	7,434,000	7,434,000
Motor vehicle expenses		227,750,469	68,265,065	296,015,534	189,814,171	145,521,228	335,335,399
Office insurance		-	-	-	-	-	-
Repairs & Maintenance		30,000	7,412,961	7,442,961	-	400,000	400,000
Utilities (Water & Yaka)		-	-	-	-	-	-
Other office/Project costs & Supplies		1,670,000	58,892,479	60,562,479	488,317	50,173,880	50,662,197
Bank charges		7,852,948	6,292,237	14,145,185	11,123,975	1,673,945	12,797,920
Fundraising		-	129,796,830	129,796,830	-	62,268,300	62,268,300
Travel & Subsistence		230,707,973	100,329,231	331,037,204	354,268,975	106,034,282	460,303,257
Professional fees		363,426,286	368,339,302	731,765,588	339,289,718	308,630,952	647,920,670
Telephone & Internet		9,578,000	6,073,000	15,651,000	7,890,000	15,218,000	13,108,000
IT expenses		19,958,814	18,045,356	38,004,170	22,134,436	5,670,454	27,804,890



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

Printing & Stationery	5,300,500	5,303,152	10,603,652	1,657,500	4,634,400	6,291,900
Postage & Courier	588,000	215,000	803,000	135,000	461,700	596,700
Cleaning	326,300	6,000	332,300	1,428,300	668,000	2,096,300
Foreign exchange gain/loss	32,809	6,803,082	6,835,890	596,815	18,733,268	19,330,082
<b>Total Expenditure</b>	<b>4,140,278,897</b>	<b>1,289,331,860</b>	<b>5,429,610,757</b>	<b>4,176,243,806</b>	<b>1,057,541,824</b>	<b>5,233,785,630</b>
<b>Surplus/(Deficit) for the year</b>	<b>405,712</b>	<b>8,533,280</b>	<b>8,938,992</b>	<b>5,538,618</b>	<b>3,613,732</b>	<b>9,152,349</b>

The notes on pages 3 to 24 form an integral part of the financial statements.

Report on the Independent Auditor-pages 5 to 7



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024**

	Note	2024 Ushs	2023 Ushs
<b>ASSETS</b>			
Property, Plant and equipment		8,044,075	16,111,152
<b>Current Assets</b>			
Receivables	4	671,585,822	336,658,754
Cash and cash equivalents	5	134,524,243	843,642,975
		<u>806,110,065</u>	<u>1,180,301,729</u>
<b>Total assets</b>		<u><b>814,154,140</b></u>	<u><b>1,196,412,881</b></u>
<b>RESERVES AND LIABILITIES</b>			
<b>Reserves</b>			
Restricted funds		793,549,974	793,144,263
Unrestricted funds		(789,632,083)	(798,165,363)
Capital funds	6	8,044,074	16,111,151
<b>Total reserves</b>		<u><b>11,961,966</b></u>	<u><b>11,090,050</b></u>
<b>Current liabilities</b>			
Payables	7	82,337,230	26,553,184
Deferred income	8	719,854,944	1,158,769,647
		<u>802,192,174</u>	<u>1,185,322,831</u>
<b>Total reserves and liabilities</b>		<u><b>814,154,140</b></u>	<u><b>1,196,412,881</b></u>

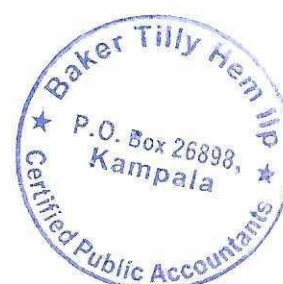
The notes on pages 13 to 24 form an integral part of the financial statements

Report on the Independent Auditor-pages 5 to 7

The financial statements on pages 8 to 12 were approved by the management on 29/04/2025  
and signed on its behalf by:

  
Executive Director

  
Chairperson Board



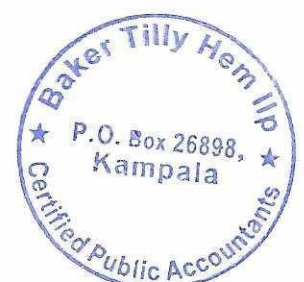
**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

**STATEMENT OF CHANGES IN ACCUMULATED FUND**

	Capital Fund Ushs	Restricted Funds Reserve Ushs	Unrestricted Funds Reserve Ushs	Total Ushs
<b>For the year ended December 31, 2024</b>				
At January 1, 2024	16,111,151	793,144,263	(798,165,363)	11,090,050
Surplus for the year		405,712	8,533,280	8,938,992
Additions	-	-	-	-
Depreciation charge	(8,067,076)	-	-	(8,067,076)
<b>At December 31, 2024</b>	<b>8,044,074</b>	<b>793,549,974</b>	<b>(789,632,083)</b>	<b>11,961,966</b>
<b>For the year ended December 31, 2023</b>				
At January 1, 2023	14,995,367	787,605,645	(801,779,095)	821,917
Surplus for the year		5,538,618	3,613,732	9,152,349
Additions	6,790,581	-	-	6,790,581
Depreciation charge	(5,674,797)	-	-	(5,674,797)
<b>At December 31, 2023</b>	<b>16,111,151</b>	<b>793,144,263</b>	<b>(798,165,363)</b>	<b>11,090,050</b>

The notes on pages 13 to 24 form an integral part of the financial statements.

Report on the Independent Auditor-pages 5 to 7



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

**STATEMENT OF CASH FLOWS**

	Note	2024 Ushs	2023 Ushs
<b>Cashflows from operating activities</b>			
Surplus/(deficit) for the year		8,938,992	9,152,349
<b>Surplus before working capital changes</b>		<u>8,938,992</u>	<u>9,152,349</u>
(Increase)/Decrease in receivables		(334,927,068)	747,182,620
Increase/(Decrease) in payables		55,784,046	(14,300,038)
Increase/(Decrease) in deferred income		(438,914,702)	(28,340,973)
<b>Net cash generated from on operating activities</b>		<u>(718,057,724)</u>	<u>704,541,609</u>
<b>Increase/Decrease in cash and cash equivalents</b>		<u>(709,118,732)</u>	<u>713,693,958</u>
<b>Cash and Cash Equivalents</b>			
At the start of the year		843,642,976	129,949,018
Prior adjustment			
<b>At end of the year</b>	4	<u><u>134,524,244</u></u>	<u><u>843,642,976</u></u>

The notes on pages 13 to 24 form an integral part of the financial statements.

Report on the Independent Auditor-pages 5 to 7



## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. SIGNIFICANT ACCOUNTING POLICIES**

These Notes to the financial statements for the fiscal year ended 31 December 2024 form an integral part thereof and should be read and construed as such:

#### **General Information**

Uganda Conservation Foundation (U) Limited is a company limited by guarantee, incorporated on 03 September 2002 under the Laws of Uganda

#### **Summary of Accounting Policies**

The primary accounting policies applied in the presentation of these financial statements are set out below except for changes (if any) disclosed in the relevant accounting policy note, these policies have been consistently applied in dealing with items which are considered material to the financial statements for all fiscal years presented unless otherwise stated.

#### **Basis of Preparation and presentation.**

The financial statements have been prepared under historical cost convention on the accrual basis unless otherwise stated within these accounting policy note(s), in accordance with applicable laws and the international Financial Reporting standards for Small and Medium sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) as adopted and adapted to charities' financial reporting in Uganda (the "applicable financial reporting framework"). There were no material departures from the applicable financial reporting framework.

The preparation of the financial statements in conformity with the IFRS for SMEs requires the use of Certain critical accounting estimates, judgements and assumptions in the process of applying the accounting policies. This may affect the reported amounts of certain assets and liabilities and the reporting amounts of income and expenditures during the reporting period. Although these estimates are based on the management's best knowledge, actual results could differ from the estimates. In the process of applying the accounting policies, areas involving a higher degree of judgements or complexity, assumptions and estimations which are significant to the financial statements are described in the note below.

The financial statements are presented in Uganda Shillings (UGX), the company's functional currency are rounded to the nearest shilling.

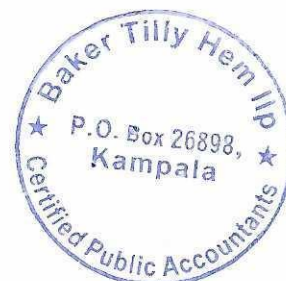
#### **Significant Accounting Estimates and Areas of Judgements.**

Estimates and Judgement are continually evaluated and are based on historical experience and other relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Critical accounting estimates and assumptions**

The organisation makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related accrual results. The estimates and assumptions that have a significant risk of causing the material adjustments to the carrying amount of assets and liabilities within the next financial year are disclosed below.

**Income Tax** – The organisation is subject to income taxes Significant judgements are required in determining the provision of income taxes. These are many transactions and calculations for which the ultimate tax determination is uncertain. The organisation recognizes liabilities for anticipated tax based on



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

estimates of whether additional taxes will be due. Where the final tax outcome of these matters are different from the amount that were initially recorded, such differences will impact the current and deferred income tax assets and Liabilities in the period in which such determination is made.

Provision for bad and doubtful debtors – The Company assesses whether the receivable is impaired on an annual basis. This requires an estimation of the amounts that are irrecoverable.

Useful lives of assets – Due to the technical nature of the company's assets; Management assesses useful lives based on general best practice in the sector. The assigned useful live have a direct impact on the annual amount of depreciation or amortization charge to the capital fund.

**Critical area of judgement**

No estimates, judgement or assumptions have been made or identified that have significant risk of causing material adjustments to the carrying amounts of the assets and liabilities within the next fiscal year and no significant judgements were used when applying the accounting policies in the preparation of the financial statements.

**Going Concern.**

Having considered the company's future budgets, cash flows forecast and strategy, the directors confirm that they have no material uncertainties about the Company's ability to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting is appropriate in preparing these annual financial statements.

The financial statements have therefore been prepared on the going concern basis and do not include any adjustments relating to the recoverability and classifications of the recorded asset amounts and classification that may be necessary if the organisation is unable to continue as a going concern.

**Property and equipment**

All capital costs of UGX 1,000,000 or more are capitalized and subsequently measured at a cost less accumulated depreciation and impairment losses. All other repairs and maintenance costs are charged to the income and expenditure during the year in which they are incurred.

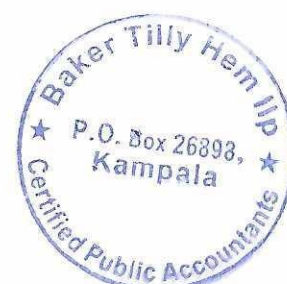
Depreciation is calculated to write down the carrying value of all depreciable tangible fixed assets, other than freehold and mailo land assets under construction (capital work in progress) over their expected useful lives, on a straight-line balance basis with a full year's charge in the year of acquisition, as follows;

Future	12.5% Annually
Computers	33.3% Annually
Motor Vehicles	25.0% Annually

Motor vehicles purchased by the projects are depreciated over the life of the project funding the purchase.

Any assets acquired under financial lease and those funded by projects are capitalized at the lower of their costs and fair value (or the estimated present value of the underlying lease payments) and depreciated over the shorter of lease or contract term and estimated useful life of the asset to the company.

Assets in the course of construction (capital work in progress) are not depreciated. Upon completion of the project, the accumulated cost is transferred to an appropriate asset category where its depreciated according to the policy set out above.



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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Where factors indicate that the residual values or useful lives of a tangible assets may be changed, a review will be carried out a residual value, depreciation methods and useful lives, and these will be amended if necessary. Changes in depreciation rates arising from this review are accounted for prospectively over the remaining useful lives of the assets.

**Impairment of non-financial assets.**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist for asset (or group of related assets termed Cash Generating Unit CGU) and compared to the carrying amount. Where the carrying amount exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. All impairment adjustments are accounted for in accordance with the IFRS for SMEs.

**Cash and Cash Equivalents**

Cash and bank balances represent cash in hand and deposits with financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investment that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Unless specifically stated there are no significant cash and cash equivalent balances help by the company that is not available for use by the company because of, among other things, foreign exchange controls, or legal restrictions.

**Receivables and prepayments**

Receivables and prepayments with no stated interest rate and receivable within a year are initially measured at transaction price, less trade discounts and impairment. Loan or advances receivable are measured initially at fair value, net of transaction cost and are measured subsequently at amortized cost using the effective interest method, less any impairment and or provision for doubtful debts.

**Payables and provision for liabilities**

Payables and provisions are recognized where the company has a present obligation resulting from the past event that will probably result in the transfer of the funds to the third party and the amount due to settle the obligation can be measured for estimated liability. Payables and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

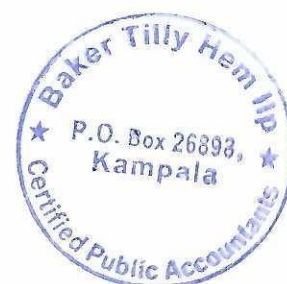
Other financial liabilities, including bank loans (if any), are measured initially at fair value, net of transaction costs and are measured subsequently at amortized cost using the effective interest method.

The amount recognized as a provision is the consideration required to settle the present obligation at the end of the fiscal year, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value is material, the amount expected to requires to settle the obligation is recognized at present value using a pre-tax discount rate. The unwinding of the discount is recognized as a finance cost in the statement of income and expenditure in the period it arises.

**Leases**

Leases are classified as financial leases whenever the terms of the lease transfer substantially all the risk and rewards of ownership of the leased asset to the company. All other leases are classified as operating leases.

Rentals applicable to operating lease are charged to income or expense on the straight-line basis over the lease term.



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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Rentals paid under operating leases are charged to the income statement on the straight-line basis over the lease term, unless the rental payments are structured to increase in line with expected general inflation, in which case the company recognizes annual rent expense equal to amounts owed to the lessor. Where a lease includes pre-set increase in the rent payable to reflect expected inflation, then the annual expense is recognized in line with this stepped schedule (rather than spreading the total cost over the period of the lease).

The aggregate benefit of lease incentives is recognized as a reduction to the expense recognized over the lease term on the straight-line basis.

#### **Financial Instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basis financial instruments. Basis financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

Financial assets that are measured at cost and amortized cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognized in the statement of comprehensive income.

Finance assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognized amount and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

#### **Taxation**

No tax has been provided for in the financial statements because management believes the company is involved in charitable activities and not engaged in enterprising activities in pursuit of private individuals benefit (which would have been reported and disclosed separately as profit seeking activities); which conforms to the requirements for exempted from income tax as detailed in section 2(bb)(i)(B) of the Income Tax Act(Cap 340).

Section 2(bb)(i)(B) of the Income Tax Act(Cap 340) defines or provides for the interpretation of an exempt Organization as (bb) "exempt Organization" means any company, institution or irrevocable trust-(i) which is- (A) an amateur sporting association; (B) a religious, charitable or educational institution of a public character; or (C) a trade union, employee's association, an association of employers registered under any law of Uganda or an association established for the purpose of promoting farming, mining, tourism, manufacturing, or commerce and industry in Uganda; and (ii) which has been issued with a written ruling by the commissioner currently in force stating that it is an exempt Organization ; and (iii) none of the income or assets of which confers, or may confer, a private benefit on any person,"

#### **Significant Factors affecting tax charge for the year**

There were no significant factors that affected the tax charge for the year which has been calculated on the taxable profit on ordinary activities before tax at standard rate of income tax in Uganda of 30% (2020: 30%)

#### **Foreign Exchange**

The Company's functional and presentational currency is Uganda Shillings (UGX).



### **Transactions and balances**

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each fiscal year end foreign currency monetary items are translated using the closing rate unless a contracted rate applies. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Sources of the foreign rate of exchanges majorly the company uses the daily transaction dealing rate as advised by the banks on the day of transacting. For any other transactions it uses the daily mid-rate foreign exchanges rates between the Uganda shilling and the major foreign currencies as published by the Bank of Uganda (BOU) unless a contracted rate applies.

### **Income Recognition**

All income is recognized once the company has irrevocable entitlement to the income, it's probable that the income will be received and the amount of income can be measured reliably and specific criteria have been met for each of the company's activities, as described below.

- i. Donations-When there is reasonable certainty of its ultimate receipt otherwise on actual receipt.
- ii. Grant and similar assistance whether 'capital' or 'revenue' grants-When there is reasonable certainty of its ultimate receipt and not deferred, otherwise on actual receipt. Capital grants are deferred and amortized in line with depreciation over the life of the assets through the capital fund.

All incomes received in advance of planned activities implementation are treated as deferred income and released to the statement of income and expenditure for the fiscal year in which the related activities are implemented.

### **Expenditure**

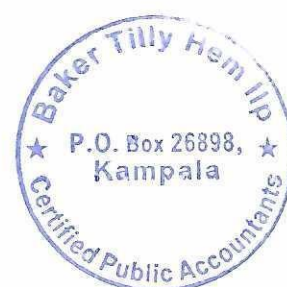
Expenditure is recognized on accrual basis as incurred (inclusive of irrecoverable value added tax where applicable) as soon as there is legal or constructive obligation committing the company to that expenditure, it is probable that settlement will be required, and the amount of obligation can be measured reliably.

### **Allocation and apportionment of costs**

For financial reporting purposes, costs are grouped into direct charitable program costs, costs of generating voluntary income and governance costs heads by the directors guided by professional standards and best practice in the sector. Support costs are allocated where possible on the time basis, as with salaries. Any remaining allocations over charitable activities are pro-rated according to the relative amount of already allocated direct costs or the numbers of staff in the unit.

### **Employee retirement benefits**

The Company operates a defined contribution plan (legal requirement through National Social Security Fund by paying 10% of the employee's gross monthly salary to the NSSF which is an independent establishment from the company) scheme for the benefit of its employees. Contributions are recognized as an expense in the fiscal year in which they are incurred.



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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Termination benefits are recognized as an expense when a detailed formal plan for the termination has announced to the employees affected and are measured at the estimated expenditure required to settle the obligations at the reporting date.

**Share Capital**

The company is limited by guarantee without share capital. Each member accepts to contribute such amount as may be required not exceeding UGX 1,000,000 (Uganda shillings one million only) in the event of the company being wound up while he, she or it is a member or within one year afterwards.

**Comparatives**

Whereas every effort may have been made to match year on year figures, some inevitable reclassifications may have occurred that may affect the precise comparison of figures in the current fiscal year with those in the prior period.

**Third Party Payments.**

Payments made to vendors directly by the donor (if any) on behalf of any project being implemented by the company are recognized and included within the income (Receipts) and appropriate expenditure (disbursements) heads. This is all done ensuring that there is no double accounting.

**Contingent assets, contingent Liabilities and Commitments**

There are no contingent assets and contingent liabilities arising from events occurring before the end of the fiscal reporting period whose existence will be confirmed only by the occurrence of events not wholly within the company's control.

Other than the liabilities summarized in the financial statements, there are no commitments.

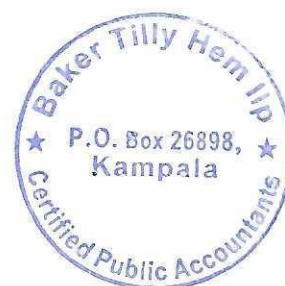
**Related Party Transactions**

Due to the nature of the company's operations and the composition of the Board, being drawn from local public and private sector organizations, it is inevitable that transactions will take place with entities in which a member of the Board may have an interest. All transactions involving entities in which a member of the Board may have an interest are conducted at arm's length and in accordance with the company's finance and procurement procedures. No such transactions were identified in the current or previous year unless as detailed in the notes to the financial statements.

Directors, trustees, and their close relatives may qualify as related parties as defined in the applicable financial reporting framework. Directors and trustees don't receive remuneration and amenities unless as employees of the Company. Details of such payments and reimbursed expenses to directors and trustees are disclosed separately in the financial statements (as and when applicable)

The Company is a collection of projects. Material interdependencies between the company and its projects arise as a consequence of this relationship. For reporting purposes, the company and the other projects are not treated as related parties.

Except to the extent disclosed in a schedule (if any) to this note, there were no transactions to sale of goods and services, purchases of goods and services, key management compensation, loans and advances, transactions involving key management personnel and or fiscal year end balances arising from such transactions involving related parties or those controlling the Company.

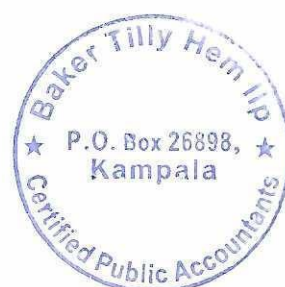


**Average Number of Employees.**

The average number of employees, including salaried directors, during the fiscal year was 16.

**Events after the end of the reporting period.**

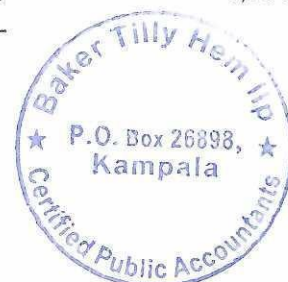
The directors have evaluated subsequent events through to the date of signing these financial statements. As a result of this evaluation, there are no material subsequent events that require adjustments, disclosure or would have a material impact on reported financial performance, net assets or changes in net assets.



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

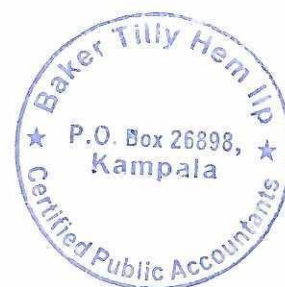
**NOTES TO THE FIANCIAL STATEMENTS (CONTINUED)**

	<b>2024</b>	<b>2023</b>
	<b>Ushs</b>	<b>Ushs</b>
<b>2) Income</b>		
<b>a) Restricted Funds</b>		
<b>Grants</b>		
British High Commission	-	36,059,616
David Shepherd Wildlife Found.	56,904,300	5,227,165
International Elephant Found.	421,899,079	735,628,588
SeaWorld Busch Gardens Cons.F	184,771,515	189,506,500
Tusk Trust Grants	588,608,095	478,180,476
WildAid	-	21,868,056
Dulverton Trust	-	-
United Nations	584,037,872	401,136,033
UWA Contributions	33,848,405	-
Global Conservation	365,088,313	1,188,919,285
Olsen Animal Trust	61,970,938	58,557,687
Cincinnati Zoo	16,809,345	181,249,298
Great Plains Conservation Found	110,066,506	2,360,934
Tusk Trust -UK Matching Aid	1,640,050	503,475,567
European Union -IUCN	-	-
European Union -Nature Africa	82,579,217	5,082,521
Northern Lowrange Trust (NRT)	494,254,210	199,263,738
Van Tienhoven Foundation	-	25,003,622
Save Giraffee Now	9,491,078	79,125,676
March Conservation Fund	20,228,778	-
Focused Conservation Solutions	521,329,977	-
Silicon Valley Community Conservation	42,818,340	-
Global Humane	363,272,092	-
Jean Sainsbury Animal Welfare T	4,470,620	36,965,251
Hawk Conservancy Trust	-	6,727,681
Other restricted Grants	176,595,879	27,444,730
<b>Total Grants</b>	<b>4,140,684,608</b>	<b>4,181,782,424</b>
<b>b) Unrestricted Funds</b>		
Events	60,389,347	-
Gifts and donations	316,014,429	74,407,182
Project Services	829,557,170	841,875,379
Tusk Trust -UK Matching Aid	41,748,307	-
International Elephant Found.	9,307,699	7,564,420
SeaWorld Busch Gardens Cons.F	-	-



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

Tusk Trust Grants	1,227,094	57,608,705
Global Conservation	-	33,937,259
United Nations	4,626,213	-
Trees That Feed Foundation	11,261,968	22,307,358
March Conservation Fund	-	-
Memberships	9,330,948	22,289,427
Merchandise Income	10,000	76,000
Other Income	851,579	1,089,826
Other unrestricted Grants	13,540,386	-
<b>Total</b>	<b>1,297,865,141</b>	<b>1,061,155,556</b>
	<b>5,438,549,749</b>	<b>5,242,937,980</b>

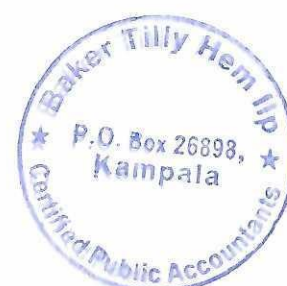


**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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

**3) Plant, Property and Equipment**

<b>Cost</b>	<b>Computer and Equipment Ugx</b>	<b>Furniture and Fittings Ugx</b>	<b>Motor Vehicles Ugx</b>	<b>Total Ugx</b>
At January 1, 2024	52,176,649	12,989,115	88,072,744	153,238,508
Additions	-	-	-	-
<b>At December 31, 2024</b>	<b>52,176,649</b>	<b>12,989,115</b>	<b>88,072,744</b>	<b>153,238,508</b>
<b>Depreciation</b>				
At January 1, 2024	38,061,710	10,992,902	88,072,744	137,127,356
Charge for the year	7,255,851	811,225	-	8,067,076
<b>At December 31, 2024</b>	<b>45,317,561</b>	<b>11,804,127</b>	<b>88,072,744</b>	<b>145,194,433</b>
<b>Net Book Vale</b>				
<b>At December 31, 2024</b>	<b>6,859,088</b>	<b>1,184,988</b>	<b>-</b>	<b>8,044,075</b>
<b>At December 31, 2023</b>	<b>14,114,939</b>	<b>1,996,213</b>	<b>-</b>	<b>16,111,152</b>



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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

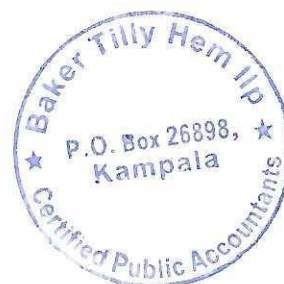
	<b>2024</b>	<b>2023</b>
	<b>Ushs</b>	<b>Ushs</b>
<b>4) Receivables</b>		
Trade Receivables	-	39,680,224
Prepayments	14,987,860	19,711,830
Other Receivables	670,681	670,681
Other Receivables (Deferred Project Costs)	593,020,414	221,420,150
Staff Advances	62,906,868	55,175,869
<b>Total</b>	<b>671,585,822</b>	<b>336,658,754</b>
<b>5) Cash and Cash Equivalents</b>		
I&M Bank -USD	58,547,462	374,079,783
I&M Bank - UGX	47,402,924	39,538,166
I&M Bank - GBP	1,230,968	421,180,267
I&M Bank - USD Operations	2,311,242	1,069,760
I&M Bank - UGX Operations	6,366,000	6,036,133
Petty Cash - UGX	18,665,647	1,738,866
<b>Total</b>	<b>134,524,243</b>	<b>843,642,975</b>
<b>6) Capital Fund</b>		
As at the end of the year	16,111,151	14,995,367
Additions	-	6,790,581
Depreciation	(8,067,076)	(5,674,797)
<b>Total</b>	<b>8,044,074</b>	<b>16,111,151</b>



**Uganda Conservation Foundation (U) Limited**  
**Audit Report and financial statements for the year ended 31 December 2024**

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

	2024 Ushs	2023 Ushs
<b>7) Payables</b>		
Accrued Audit Fees	7,434,000	7,434,000
Withholding Tax	5,253,539	2,874,652
Payroll Liabilities	28,224,087	15,790,666
Accounts Payable - USD	41,425,603	453,865
<b>Total</b>	<b>82,337,230</b>	<b>26,553,184</b>
<b>8) Deferred Income</b>		
Global Conservation -Jeff Morgan	26,885,404	-
Great Plains Conservation Found.	20,202,382	-
Save Giraffe Now	8,259,956	-
Northern Rangerlands Company Ltd	68,963,535	-
International Elephant Foundation	47,916,293	-
Global Humane	341,451,686	-
Northern Rangerlands Company Ltd	181,044,633	-
Hawk Conservancy Trust	9,944,556	-
Tusk Trust GBP	15,186,498	-
CITES MIKES-Phase 2	-	21,498,279
Operations Supprt Murchison Falls-Project Ranger (Scouts)	-	37,263,001
Kidepo Community Project	-	213,331,359
Kidepo JOCC Construction Project	-	728,649
WRC 5-QEPA	-	92,928,391
WRC 5-KVPA	-	54,786,233
Carnivore Programme	-	30,698,739
Kidepo Scouts Scholarship-SGN	-	17,751,034
Kidepo Lion Support-GPF/GC	-	181,998,038
VULTURE KIT	-	9,944,556
Animal Welfare	-	5,457,683
TT Extra	-	67,831,550
Delta Ranger Post	-	57,416,037
Partnership Fund	-	7,838,847
<b>Total</b>	<b>719,854,943</b>	<b>799,472,397</b>





Section A

Independent Examiner's Report

Report to the trustees

Charity name

Uganda Conservation Foundation

On accounts for the year  
ended

31 December 2024

Charity no  
(if any)

1087295

Set out on pages

1 & 2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

20/10/2025

Name:

Kelly Chadwick

Relevant professional  
qualification(s) or body  
(if any):

ACCA

**Address:** CCF Accountancy Limited  
20, Victoria Avenue,  
Harrogate, HG1 5QY.

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**