

SNV



SNV 2024 Annual Report and Audited Accounts Uganda





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Acronyms

ABC	Africa Biogester Component
CRAFT	Climate Resilient Agribusiness for Tomorrow
CSA	Climate Smart Agriculture
CURAD	Consortium for Enhancing Responsiveness to Agribusiness Development
EEAN	Energy Efficiency Accelerator Network
EPCs	Electric Pressure Cookers
ESCO	Energy Service Company
EUTF	European Union Trust Fund
IAP	Innovations Against Poverty
IMEU	Inclusive Markets for Energy Efficiency in Uganda
INCLUDE	Inclusive Livestock Development for Smallholder Farmers
ISDAP	Integrated Smallholder Dairy Programme
LSPs	Local Service Providers
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
MDF	Market Development Fund
MEMD	Ministry of Energy and Mineral Development
MSP	Multi-Stakeholder Platform
PSFU	Private Sector Foundation Uganda
SACCOs-	Savings and Credit Cooperatives
SDGs	Sustainable Development Goals
SEFFA	Sustainable Energy for Smallholder Farmers
SMP	School Milk Programme
SUPREME	The Security, Protection, and Economic Empowerment Programme
SWAaSSH4A	Sustainable Water Supply, Sanitation, and Hygiene for All
UWEAL	Uganda Women Entrepreneurs Association Limited
VSLA	Village Savings and Loan Association
WASH	Water, Sanitation, and Hygiene
YEE	Youth Empowerment and Entrepreneurship



Message from the Country Director



As I reflect upon 2024, I am delighted to present a year of transformative impact across Uganda's development landscape. Despite persistent challenges, including climate volatility, youth unemployment, and infrastructure gaps, SNV Uganda demonstrated considerable resilience and innovation, directly improving the lives of over 767,000 Ugandans through our work in the agri-food, energy, and water sectors.

In the **Agri-Food Sector**, we reached 189,190 people through comprehensive interventions. The Climate Resilient Agribusiness for Tomorrow (CRAFT) project strengthened climate-smart practices for 7,608 smallholder farmers whilst mobilising €4.2 million in private sector investment. A significant milestone was the establishment of the Uganda Climate-Smart Agriculture Multi-Stakeholder Platform, in collaboration with the Ministry of Agriculture, which created a coordinated framework for national climate action.

SNV Uganda's focus on livestock sector strengthening continued through our INCLUDE and ISDAP programmes, benefiting 19,605 farming households. ISDAP's success saw participating farms achieve a 119% income increase, whilst the School Milk Programme nourished nearly one million students across 2,482 schools. The newly launched Innovation Against Poverty (IAP) Challenge Fund established a robust ecosystem of over 400 stakeholders, positioning Uganda for sustainable market development.

Our humanitarian response through SUPREME strengthened economic resilience for refugees and host communities in West Nile, connecting over 24,000 farmers to enhanced markets whilst training 2,000 youth in market-driven skills. This integrated approach addressed both immediate needs and long-term sustainability in one of Uganda's most challenging contexts.

Exceptional progress was recorded in the **energy sector with 198,711 impacted**. The Inclusive Markets for Energy Efficiency (IMEU) project catalysed UGX 2.9 billion (more than USD 800,000) in energy-efficient investments, whilst establishing the Energy Efficiency Accelerator Network to strengthen sector coordination. The African Biogester Component (ABC) project installed 724 units,

creating employment for 129 youth entrepreneurs, whilst the concluded SEFFA project successfully demonstrated solar-powered cooling solutions for smallholder dairy farmers.

We **positively impacted 206,162 people in the water sector**, through the Sustainable Water Supply, Sanitation and Hygiene for All (SWaSSH4A) project, providing access to safe water for 192,642 people - nearly 90% of the project's target population. The project's evidence-based approach, combining technical capacity building with infrastructure rehabilitation, created sustainable systems that will deliver long-term impact.

Looking ahead, these achievements reflect our commitment to integrated programming that addresses interconnected challenges. Our work demonstrates that sustainable development requires collaborative partnerships, community ownership, and adaptive management approaches that respond to local contexts whilst contributing to national development priorities and the Sustainable Development Goals.

The resilience and determination of Ugandan communities, combined with strategic partnerships across government, private sector, and development actors, continue to drive meaningful change. As we build upon 2024's successes, SNV Uganda remains committed to fostering inclusive, sustainable, and climate-resilient development that leaves no one behind.

A handwritten signature in black ink, appearing to read "Megan Ritchie".

Megan Ritchie
Country Director, SNV Uganda

AGRI-FOOD



CONTEXT

Uganda's agri-food sector continued on an upward trajectory in 2024, maintaining its position as a cornerstone of the Ugandan economy. According to the Background to the Budget 2024., Agri-food contributed a significant UGX 210,456 billion (Euro 51,174,607,233.60) to the country's GDP growth in FY2023/24. Rural agricultural growth stabilised at 6.2% in 2024, with food crop production increasing by 5.8% and livestock activities expanding by 7.3% over the previous year. Cash crop production showed recovery with 5.4% growth, indicating improved market access and value chain development. These positive indicators were achieved despite climate volatility and global market fluctuations.

Our commitment to fostering sustainable and equitable agri-food systems improved the lives of over

189,190 people

across our work in the agri-food sector.



Despite Uganda's abundant arable land, cultivation remains limited due to structural impediments such as fragmented land tenure systems, limited mechanisation, and predominant reliance on rain-fed agriculture. Smallholder farmers face several challenges, including limited access to quality inputs, modern farming techniques, and appropriate financing mechanisms. The effects of climate change manifested through unpredictable weather patterns, changing production cycles, increasing the vulnerability of smallholder farmers.

The private sector landscape is still characterised by small-scale and informal enterprises that struggle with operational costs, limited market linkages, and inadequate access to affordable financing. Youth unemployment, especially in underserved regions, remains a significant socioeconomic challenge, despite growth potential in the sector.

In response to these realities, SNV in Uganda intensified efforts to build resilient agri-food systems that deliver both food security and nutritional outcomes, while creating sustainable economic opportunities. Our interventions remained firmly aligned with Uganda's national agro-industrialisation agenda and the broader Vision 2040 framework, while contributing to SDG2 (Zero Hunger), SDG5 (Gender Equality), and SDG 13 (Climate Action).

In Uganda, our agri-food programmes are delivered through the following products:



Resilient and Productive Landscapes



Inclusive Markets and Impact Investments



Healthy Diets and Sustainable Consumption



Youth Employment and Entrepreneurship

Strategic integration of energy and water interventions in agri-food solutions has demonstrated the relevance of SNV's push. In addition, the SNV themes of Climate Adaptation and Mitigation, Gender Equality and Social Inclusion (GESI), and Strong Institutions and Effective Governance are clearly emphasised in the interventions, all contributing to the nine (9) SNV target SDGs.

During the year 2024, SNV Uganda continued to promote climate-smart practices and technologies, enhance smallholder productivity, strengthen inclusive value chains, and create dignified employment opportunities, particularly for women and youth across rural communities. This was achieved through targeted programming in four key projects - Climate Resilient Agribusiness for Tomorrow (CRAFT), Integrated Smallholder Dairy Project (ISDAP)/Inclusive Livestock Development for Smallholder Farmers (INCLUDE) and Security, Protection and Economic Empowerment (SUPREME).

These efforts reinforced our commitment to fostering sustainable and equitable agri-food systems that **improved the lives of over 189,190 people** across our work in the agri-food sector.



Resilient and Productive Landscapes

Climate variability topped food security concerns in Uganda in 2024. Climate events destroy nearly 80,000 hectares of crops in Uganda annually. Last year, higher temperatures and unpredictable rainfall disrupted traditional agricultural patterns, putting stress on farming systems. Declining crop yields due to moisture stress and proliferating pests placed significant pressure on food security. Extreme weather events, including flooding and prolonged drought, damaged infrastructure, displaced communities, and added strain to the country's resources.

In 2024, the project strengthened the capacity of 7,608 smallholder farmers and a cumulative 127,974 smallholder farmers on climate-smart practices and technologies.

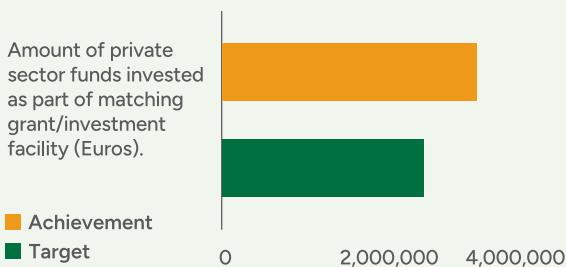
The Climate Resilient Agribusiness for Tomorrow (CRAFT) project, funded by the Netherlands Ministry of Foreign Affairs, is a private sector-driven initiative that promotes viable business cases (BCs) that are climate-smart, inclusive, scalable, and have a clear value proposition for all stakeholders, particularly smallholder farmers.

Private sector funds to the value of €4,245,270 were invested as part of the project's matching grant facility. In 2024, the project engaged 5,461 and to date, 82,712 women and youth in farmer groups and cooperatives.

CRAFT Pillars



Co-contribution by private sector partners



Blended and farming system approaches for inclusivity, sustainability, and market access

CRAFT Uganda implemented a blended approach integrating **farming systems, financial inclusion, and private sector engagement** to support smallholder farmers, particularly women and youth. Through Business Champions (BCs) who leveraged farmer groups and Village Savings and Loan Associations (VSLAs), CRAFT strengthened supply chains by connecting farmers to quality inputs, credit, and reliable buyers.

Strong scientific foundations guided interventions through climate risk assessments that identified appropriate strategies. Soil health restoration and integrated crop-livestock systems promoted ecosystem balance and resource efficiency, while livelihood diversification enabled farmers to manage climate risks effectively.



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Look for VSLA and if you don't find one, form your own. Those groups are good. When we are together, you share different ideas. Projects cannot come to you as an individual, they come to a group. Those who are working together."

Rosemary Muhawenlmana

The project advanced climate-smart agriculture through improved seeds, Rhizobia inoculants, crop-livestock integration, and tailored irrigation systems. Community-based seed multiplication schemes partnered with research institutions and businesses to enhance access to climate-resilient seeds while eliminating counterfeit inputs from local markets.

CRAFT Uganda demonstrated CSA profitability, attracting private investment and enabling farmers to build resilient livelihoods. This created lasting change through increased farmer confidence, peer learning, and stronger market linkages, driving independent CSA adoption beyond direct participants.

Leveraging private sector partnerships for sustainability

CRAFT Uganda's climate resilience strategy was enhanced through strategic private sector partnerships that fostered co-investment, built trust across agricultural value chains, and embedded climate-smart practices into business operations. This approach moved CSA adoption beyond donor dependency, positioning agribusinesses as sustainability enablers through strengthened relationships with 21 agribusinesses, improved market access for 7,608 smallholder farmers, and expanded CSA finance options.

Complementing these private sector efforts, CRAFT's community empowerment approach invested directly in farmer groups, Village Savings and Loan Associations (VSLAs), and community-based enterprises. Communities gained access to localised weather forecasts and peer-to-peer learning opportunities, while profitability analysis guided adoption decisions and bundled CSA services reduced barriers to entry.

This multi-faceted strategy delivered measurable impact. Farmer groups engaged by business champions achieved 60% higher bulking rates than traditional farmers, while strong local institutions consistently demonstrated higher CSA adoption and better recovery from climate shocks. The evidence confirms that combining private sector engagement with community-based systems builds sustainable resilience, though adaptive management of CSA portfolios remains essential to maintain relevance and impact over time.

Community-centred design creates more effective outcomes, with lower-tier farmer groups critical for reaching marginalised farmers. Meanwhile, affordable finance remains the key to scaling technologies like solar irrigation.

Strengthening collaboration through multi-stakeholder engagement

Multi-Stakeholder Platforms foster collaboration, policy support, and resource mobilisation that strengthen project outcomes and ensuring their sustainability. The CRAFT project established the Uganda Climate-Smart Agriculture Multi-Stakeholder Platform (UG CSA MSP) on 14 June 2024 in Kampala with MAAIF. This framework coordinates climate action in Uganda's agricultural sector.

The platform's key objectives include:

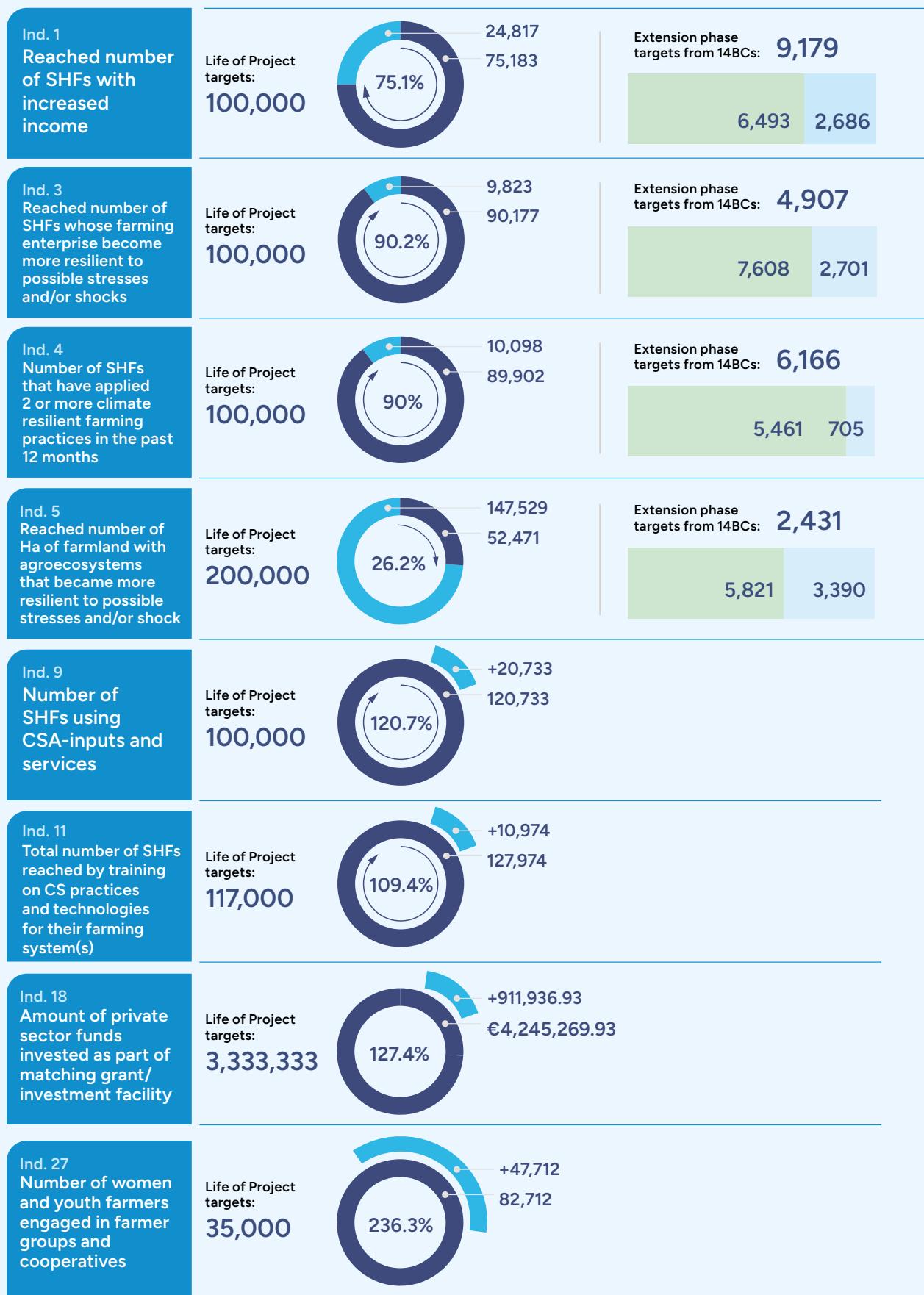
- Promoting synergistic coordination among CSA stakeholders
- Supporting harmonised knowledge management
- Improving monitoring processes, and
- Creating enabling environments for CSA interventions to achieve agricultural transformation.

The UG CSA MSP enhances sector-wide coordination in promoting Climate Smart Agriculture practices and technologies while enabling stakeholders to share lessons and experiences.

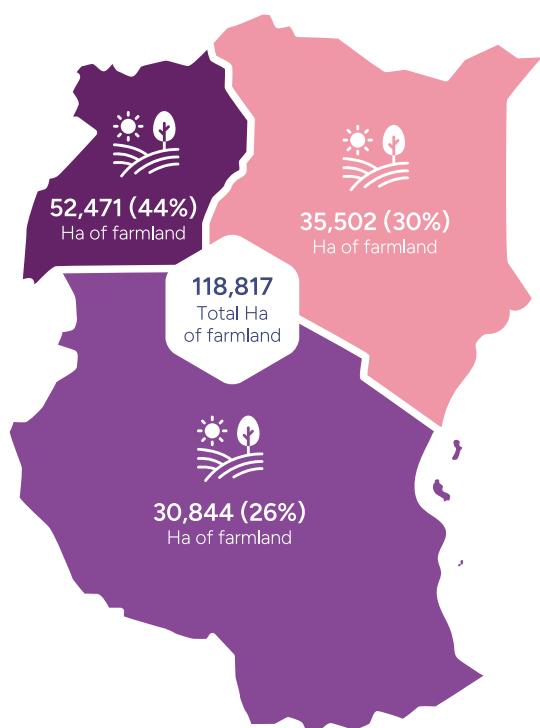
This initiative aligns with Uganda MAAIF's Programme 'Uganda CSA Transformation Project', a five-year project being funded by the World Bank that will fund and support implementation processes for the UG CSA MSP for the sustainability of the activities. The MSP has already commenced institutionalisation of climate-smart practices within government programmes and private sector operations. By forging strong partnerships across government bodies, financial institutions, and private enterprise, the CRAFT project is ensuring that innovative agricultural solutions will scale effectively to meet Uganda's long-term climate resilience goals.



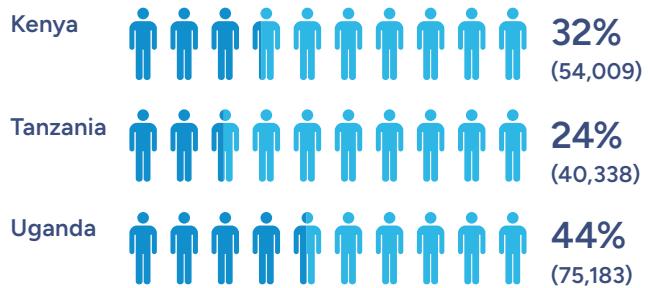
■ Progress to date ■ Balances against the original project targets ■ 2023/4 achievement ■ Extension data Balance/ target for 2025



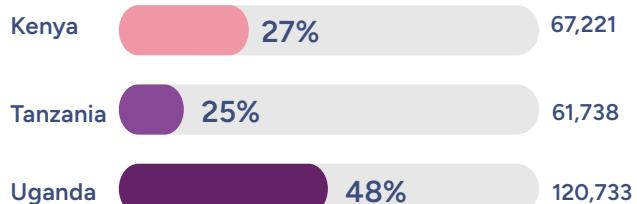
Farmland (in Ha) with agroecosystems that became more resilient to possible stresses and/or shock



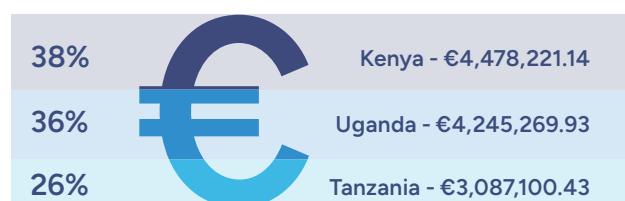
SHFs that registered increased incomes



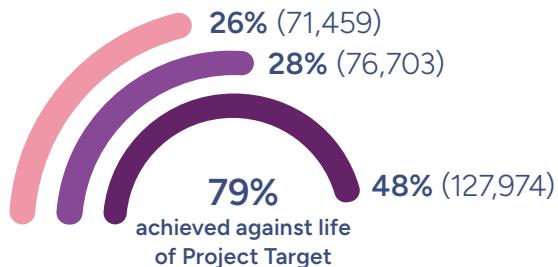
SHFs using CSA-inputs and services



Amount of private sector funds invested as part of matching grant/investment facility



SHFs reached by training on CS practices and technologies for their farming systems



Lessons Learned

- Adaptation of risk assessment tools through participatory processes engaging all value chain actors and enablers is key in the realistic prediction of potential losses due to climate change and variability, and as a result, is relevant for the identification of viable interventions
- Context-specific approaches are essential - CSA tailored to a combination of specified ecosystems and value chains, and demonstrating evidence of returns, are readily adopted and deliver returns for all segments of the value chains.

- CRAFT's hybrid delivery model effectively served both commercial and resource-constrained farmers – the approach targeting private sector and communities created a well-integrated network of actors yielding collective and individual benefits across the entire network.
- Assessment of solutions for accessibility, availability, and affordability in the short, medium, and long term is key for decision making for farmers and other value chain actors in different resource endowment categories and is critical for sustainable scaling.

Deborah Chebet in her sunflower garden, Kween District, Sebei.



Sebei Farmers' Cooperative Transforms Eastern Uganda's Agricultural Landscape

In the highlands of Eastern Uganda, where unpredictable weather continues to threaten farming livelihoods, Sebei Farmers Savings and Credit Cooperative Society (SACCO) has catalysed remarkable change. After almost a decade of steady growth from its modest 31-farmer beginning in 2015, the cooperative achieved unprecedented expansion and impact through strategic partnerships and innovative financing solutions.

The year 2024 marked a breakthrough in addressing the region's chronic access to finance challenges. Through the CRAFT project's integrated approach, the SACCO revolutionised how farmers access credit in the Sebei region. Interest rates, once as high as 60%, were reduced to 24%, seeing membership double from 2,820 to 5,684 by May 2024.

Deborah Chebet from Kween District exemplifies this transformation. Having started with a UGX 500,000 (Euro 121.58) loan to establish an acre in 2019, she expanded to 20 acres by 2024. 'The SACCO's affordable loans made the difference as I could invest in climate-resilient crops without falling into debt,' she explains. 'I can now provide quality education for my children,' she continues, the confidence in her demeanour is evident.

The CRAFT project's matchmaking grants proved crucial in 2024, enabling the SACCO to launch ECOSIYA Company for renewable energy products and establish Sebei Farmers' Cooperative for comprehensive farm services. These sister organisations created an integrated ecosystem addressing farmers' diverse needs.

2024 SACCO Achievements:



Membership doubled from **2,820 to 5,684**



Women's representation tripled from **928 to 3,183**



Member savings increased from **UGX 207.5 million to UGX 516.2 million**



Overall profitability rose from **UGX 92 million to UGX 320.5 million**



Business turnover grew from **UGX 608.3 million to UGX 1.13 billion**



The SACCO created over **5,684 on-farm jobs** and directly employed **21 people**



The year's most significant development was the women's leadership transformation. Avin Chelangat, elected vice chairperson in 2024, represents a dramatic shift from 2019, when women held no key leadership positions. 'Women are now buying land outright, not just renting,' she notes, highlighting the cooperative's role in challenging traditional gender norms.

The SACCO's promotion of climate-smart practices and technologies has yielded tangible results:

- **Sunflower productivity increased from 500kg to 900kg per acre**
- **Post-harvest losses reduced from 40% to 20%**
- **150 community members adopted biogas technology**
- **Farmers diversified into drought-resistant crops**

A major infrastructure development was the completion of a 1,000MT storage facility in Kween district - the area's only farmer bulking centre. This facility, financed through the SACCO's improved capital base, directly addressed post-harvest losses and market access challenges.

Sebei Farmers SACCO's story demonstrates powerful systems change by addressing interconnected challenges simultaneously - transforming predatory lending into supportive financing, challenging restrictive cultural norms, shifting to climate-smart farming methods, creating market linkages, promoting renewable energy, and building inclusive leadership.

As climate challenges intensify globally, this cooperative shows how locally led, holistic approaches can build resilience from the ground up. The CRAFT project has created substantial farmer-level impact by working through cooperatives with integrated SACCO components. The embedded structures ensure sustainability as the cooperative grows. By combining technical assistance with matchmaking grants, rather than providing either in isolation, the project creates more robust infrastructure for effective, longer-term impact.

About CRAFT

The Netherlands Ministry of Foreign Affairs contracted SNV in May 2018 to implement the Climate Resilient Agribusiness for Tomorrow (CRAFT) project in Kenya, Tanzania, and Uganda. This 7.5-year, €40 million (€13.6 million Uganda) project is implemented in partnership with Wageningen University and Research, Accelerating Impacts of CIGAR Climate Research for Africa (AICCRA), and Agriterra, in cooperation with Rabo Partnerships. The programme leverages €11 million in additional private sector investments and offers a platform for managing and coordinating a robust CSA programme, providing targeted technical assistance, business facilitation, research and knowledge management support.



Inclusive Markets and Impact Investments

Uganda's inclusive and sustainable markets regulatory landscape continued to evolve over the last year. The National Climate Change Act (2021) implementation offered new incentives for businesses adopting low-carbon technologies, while the Agricultural Finance Policy introduced in late 2023 improved smallholder farmers' access to affordable credit and insurance products. Private sector investments in climate-smart agriculture grew by approximately 15% compared to 2023, reflecting growing investor confidence in sustainable business models.

In 2024, through our work in the Integrated Smallholder Dairy Programme (ISDAP), we continued to strengthen smallholder farmers and agricultural entrepreneurs through our market-oriented farming systems approach

Despite these gains, agricultural value chains remain fragmented, with some 65% of smallholder farmers lacking consistent access to formal markets. Post-harvest losses continue to be as high as 30-40%, and uneven digital inclusion, with only 38% of rural agricultural households having access to digital agricultural services and market information systems.

In 2024, through our work in the Integrated Smallholder Dairy Programme (ISDAP), we continued to strengthen smallholder farmers and agricultural entrepreneurs through our **market-oriented farming systems approach**, resulting in access to quality agricultural inputs, knowledge services, financial products, and viable market opportunities across our operational regions. By facilitating these connections, we successfully enabled market actors to enhance productivity, improve product quality, and expand market reach, while promoting environmental sustainability and social inclusion.



Advancing smallholder dairy farming through extension, innovation, and sustainability

ISDAP made significant strides in empowering smallholder farmers, benefiting 15,450 households across Uganda, with 32% female-headed participation. The initiative delivered notable economic outcomes, with 7,800 farms experiencing a 119% increase in income from UGX 1 million to almost UGX 2.2 million by March 2024.

The project generated 1,363 full-time equivalent jobs, 44% of which are held by women across diverse roles from milking to pasture management. The project contributed to child nutrition through the school milk programme and supported community-led well-being with Yoba probiotic yogurt and energy-saving cooking stoves.

Through the project interventions, **15,450 farmers adopted advanced dairy farming technologies**, with women comprising 32% of adopters. Key innovations included:

Feed production: 1,109 forage plots covering 17.8 hectares and 10 forage nurseries producing 38,316 seedlings worth UGX 5 million.

Equipment: 55 forage choppers ensured the right chop length for optimised digestion, leading to increased milk yield by 1-2 litres per cow daily.

Water systems: 70 rainwater harvesting installations improved productivity by 1-3 litres per cow with 2.9-year payback periods.

Animal health improvements were substantial, with farmer training reducing cattle mortality from 15% to below 7%. Youth service providers offered affordable tick control, while artificial insemination service providers and demonstration cowsheds using recycled materials provided by practical training sites.

Increased access to markets

ISDAP strengthened market connections through 83 Village Milk Marketing Groups, linking over 1,400 farmers to enhanced markets. Financial inclusion expanded through 188 Village Loan Groups and partnerships with 22 Savings and Credit Cooperatives, facilitating UGX 642.8 million in loans to smallholder farmers.

Milk quality assurance training reached 5,850 farmers, reducing contamination risks while supporting 13 Milk Collection Centres and two cooperatives in meeting stringent standards.

Sustainable production through community-driven change

Building on ISDAP's success, the Inclusive Livestock Development for Smallholder Farmers (INCLUDE) project was launched in April 2024 with EUR 17.2 million funding from the Embassy of the Kingdom of the Netherlands. This five-year initiative focuses on **sustainable production, inclusive markets, and School Milk Programme, and the milk market**.

INCLUDE adopts a farming systems approach integrating crops with livestock through Participatory Integrated Planning (PIP). This methodology strengthens farmers' adaptive capacity while developing strategies for sustainable land use, productivity, and market access. The project selected 53 PIP communities of 250-500 households each, prioritising areas with high livestock populations, limited social amenities, and minimal development partner presence. Through formal MoUs with district leadership and dedicated focal points, implementation began with community empowerment and intrinsic motivation building.

Results show that 4,155 smallholder farmers are actively engaging in PIP processes. Their community-driven visions rapidly translated into concrete actions, including planting 130 trees, establishing 12 nursery beds, creating

60 compost heaps, digging 242 erosion control trenches, and repairing 33.2 kilometres of roads.

This integrated approach demonstrates how community ownership combined with technical support creates resilient, inclusive agricultural value chains that benefit smallholder farmers while promoting sustainable development.





Patrick Katagata displaying hay made from forage on his farm in Buhweju District.

From dairy farming to inclusive livestock production in Buhweju District

Patrick struggled to run his dairy farm efficiently due to a lack of practical knowledge. This resulted in low milk yields and unhealthy animals. For example, he only watered his cows once or twice a day instead of permanently providing them with water. He also used banana stalks for feed storage and didn't know how to select the right breed for productivity.

Through the ISDAP project, Patrick learned effective techniques for feeding, watering, and breeding selection. These improvements significantly enhanced his farm's output and profitability, showcasing to other small-scale farmers the value of proper guidance and support.

The ISDAP project transformed Patrick's approach through knowledge, not donations. Project specialists taught him advanced techniques, including diverse pasture varieties like Brachiaria Cayman and Panicum Mombasa, proper cow hydration methods, and effective feeding strategies. These interventions focused on boosting milk production and overall animal health.

The results were remarkable. Patrick's milk production from a single cow increased from three litres to six litres daily, valued at UGX 1,200 per litre. While he sells only two litres, the remaining four litres enhance his family's

nutrition and health. His farm has diversified to include seven goats, one hen, and one pig.

'ISDAP changed the way I view dairy farming,' Patrick explains. 'The knowledge I gained about better feeding and hydration has more than doubled my milk production. I aim for 10 litres daily and have expanded my farm with goats, hens, and pigs.'

Building on the success of ISDAP, the INCLUDE project (2024-2029) aims to empower 75,000 smallholder farmers across 21 districts in Uganda. Using the Participatory Integrated Planning (PIP) approach, it helps transform subsistence farms into sustainable enterprises through integrated livestock and crop production. Patrick's journey demonstrates how farmers can evolve from dairy specialisation to managing an integrated and sustainable farm system. Through INCLUDE's Participatory Integrated Planning (PIP) approach, Patrick is now able to develop a comprehensive vision for his entire farm. This includes planning for multiple species of livestock and crops, allowing him to create a more diversified and resilient livelihood. His experience highlights the importance of continuous support, knowledge transfer, and farmer-led planning in achieving sustainable livestock development.



Nourishing future generations whilst creating sustainable market growth

The **School Milk Programme (SMP)** aims to improve childhood nutrition and boost the dairy sector in Uganda. It involves parents, dairy processors, and the government, and cumulatively benefits almost one million students in 2,482 schools. The programme not only addresses malnutrition and hunger but also increases sales and demand, contributing to the economic development of Uganda's dairy sector.

With 49% of milk sourced from smallholder farmers, the SMP creates sustainable markets while improving school nutrition. Three Local Service Providers (LSPs) were contracted to lead on SMP activities, strengthening leadership at the community level. The LSPs ensured maximum buy-in from parents through Parent-Teacher Association meetings and the formation and training

With 49% of milk sourced from smallholder farmers, the SMP creates sustainable markets while improving school nutrition.

of school food committees in line with the Ministry of Education and Sports' school feeding and nutrition policy guidelines. The LSPs fostered collaboration with local government through leading on joint planning with national district school milk task forces.

In collaboration with the World Food Programme, INCLUDE provided national technical support to government school feeding initiatives, including the launch of a national school feeding technical working group. Sustainable growth was stimulated through private sector linkages by connecting schools to milk suppliers at negotiated milk prices.

Quantitative Achievements

Increased Household Incomes:



7,800 farms saw an increase in household incomes by **119%**



Milk Production:

The average milk production per smallholder farmer (SHF) increased to **11.4 litres per day** for the market.



Adoption of Dairy Technologies:

15,450 SHFs adopted dairy technologies that improved their efficiency and productivity.



Dairy Infrastructure Investments:

There was a **35% increase** in investments in dairy infrastructure, including cattle crushes, sheds, and forage gardens.



Qualitative Achievements

Enhanced Resilience:

Farmers began making silage, conserving forage, and adopting climate-smart practices.



Social Inclusion:

There was an increase in women participating in dairy governance and decision-making processes.



Financial Inclusion:

Farmers accessed financial services, reducing their reliance on informal lending.



INCLUDE

Quantitative Achievements

Mobilised 51 communities, directly engaging **4,155 smallholder farmers** in PIP activities.



Established **72 forage plots** across six districts to address livestock feed shortages.



Trained **1,148 farmers** in financial literacy, with a focus on savings, loans, and resource management.



Enabled **863 farmers** to access UGX 3.17 billion in livestock loans through partnerships with SACCOs.



Linked **172 schools** to milk suppliers, benefiting 300,000 school children in the Tooro, Kigezi, and Kampala regions.



Qualitative Achievements

Increased community ownership of development initiatives. For example, farmers have led projects such as road repairs, digging trenches, and planting trees.



Enhanced financial inclusion empowers farmers to invest in productivity-enhancing practices.



Strengthened policy dialogue has created an enabling environment for the finalisation of national livestock policies.



Lessons Learned

Integrated Farming Systems supported with technical guidance and monitoring in key production and resource recycling skills, and clear demonstration of benefits are essential for enhancing land productivity and fostering dairy development.

The dairy sector depends on enhancing cooperative governance, financial literacy, and village-based milk marketing groups.

Smallholder farmers prefer targeted grants for **affordable and scalable technologies** over expensive equipment. This supports the success of the PIP participatory approach, demonstrating that community ownership is essential to achieving sustained impact.

By placing farmers at the forefront of their own development, the INCLUDE project is already fostering long-term commitment and self-reliance as demonstrated by agreements signed between business partners.

About INCLUDE and ISDAP

The Embassy of the Kingdom of the Netherlands (EKN)-funded Inclusive Livestock Development for Smallholder Farmers' (INCLUDE) project (2024-2029) builds on the achievements of the Integrated Smallholder Dairy Programme (ISDAP) 2021-2024. The transition from ISDAP to INCLUDE represents a shift in approach by SNV in Uganda, moving from a project-led, dairy-focused intervention to a more holistic, farming systems-based approach with a focus on farmer empowerment.

INCLUDE builds on the learnings of ISDAP that supported 15,450 dairy farmers' households across the Rwenzori, Greater Ankole, and Kigezi subregions. INCLUDE aims for greater scale and impact, targeting improved livelihoods of 75,000 smallholder farmers and enhanced food security for 300,000 school-going children through the parent-led school milk feeding. Combined, the two projects directly reached 19,605 farmers' households in 2024.

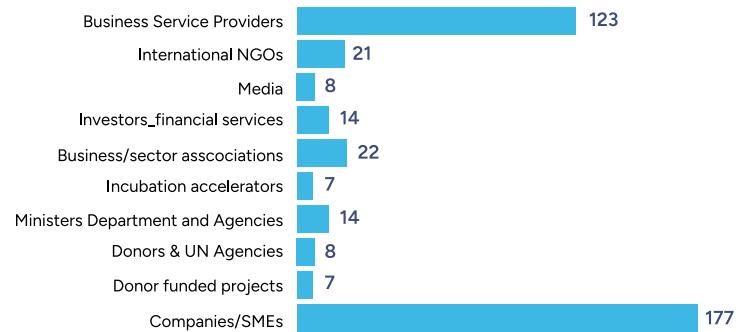
IAP

The Innovation Against Poverty (IAP) Challenge

Fund successfully launched in Uganda during 2024, establishing a comprehensive stakeholder ecosystem of **over 400 key actors** to drive sustainable market development. This diverse network of 177 private sector entities, 123 specialised business development service (BDS) providers, sector associations, government bodies, incubators, and development partners, is creating a robust foundation for sustainable market linkages and driving systemic change.

The IAP team methodically constructed this valuable network by leveraging professional relationships, SNV's existing country partnerships, technical guidance from water, agri-foods, and energy sectors, and targeted outreach during awareness-building activities. This strategic approach ensured comprehensive market penetration and positioned the programme for long-term sustainability through local ownership and capacity building.

IAP's launch strategy centred on creating maximum visibility and engagement through multiple channels. The **high-impact national launch** was strategically integrated into SNV's 35th anniversary celebration on 15 November 2024, reaching **118 key stakeholders** (39 women, 79 men) spanning government ministries, business leaders, international organisations, diplomatic missions, academic institutions, and media. This approach generated immediate national visibility through media coverage and activated powerful networks at zero additional cost.



The Innovation Against Poverty (IAP) Challenge Fund successfully launched in Uganda during 2024, establishing a comprehensive stakeholder ecosystem of over 400 key actors to drive sustainable market development.





IAP conducted four targeted capacity-building webinars that collectively engaged 111 businesses across critical developmental domains.

Complementing the national launch, IAP conducted **targeted regional outreach** in Soroti (Eastern Uganda) and Kampala (Central Uganda), directly engaging **72 companies** with innovation potential aligned with IAP investment objectives. Participants received comprehensive information about the challenge fund and hands-on training on the SmartME application platform, ensuring high-quality applications.

IAP conducted **four targeted capacity-building webinars** that collectively engaged 111 businesses across critical developmental domains. These strategic sessions included workshops on 'Impact Measurement and Sustainability' (37 companies), 'Inclusive Business Models' (33 businesses), comprehensive review sessions (26 enterprises), and 'Financial Planning' guidance (15 companies).

The team conducted extensive field visits across Central, Eastern, and Western Uganda, meeting entrepreneurs in their working environments to build relationships and understand their challenges. This direct engagement proved crucial, as companies receiving direct BDS support during the application stage submitted proposals of notably higher quality.

IAP established strategic synergies with existing SNV projects and leveraged sector associations, including HortiFresh, The Grain Council of Uganda, and Uganda Seed Traders Association. Key BDS providers such as Relevant Ventures, Pearl Capital Partners, ASIGMA, and DFCU Foundation played instrumental roles in reaching pipeline companies and providing additional support.

Key Learnings and Adaptations

- While webinars served as critical communication channels, sector-specific sessions including case studies for participants to analyse, draw lessons, and develop actions for their businesses showed greater potential for targeted engagement compared to generic approaches
- Local communication strategies incorporating a cross-section of regional examples, ranging from small to large scale, made the challenge fund significantly more appealing to local SMEs.
- BDS support directly aligned with the profiles of categories of companies targeted for proposal submission results in high-quality proposals, and ultimately, after selection, supports fast-tracking of implementation
- Thematic webinars focused on distinct sectors like energy, agrifood, and water generated focused interest from participants and set the stage for tailored and effective SME engagement

About IAP

Innovations Against Poverty (IAP) is a specialised fund that aims to drive positive social and economic change by supporting innovative and inclusive businesses in Bangladesh, Ethiopia, Uganda, and Zambia. This three-year initiative, managed by SNV and funded by the Swedish International Development Cooperation Agency (SIDA), provides companies with grant funding and tailored technical assistance in an effort to enhance the livelihoods of people living in poverty (PLIP) through sustainable, market-based solutions.



Youth Employment and Entrepreneurship

In 2024, Uganda continued to host one of the world's largest refugee populations, with 1.74 million refugees and asylum seekers by August, driven primarily by conflicts in Sudan, South Sudan, and the Democratic Republic of the Congo (DRC). The West Nile region, a critical refugee-hosting area, faced severe strain due to overcrowded transit centres and settlements like Imvepi and Rhino Camp, which struggled to accommodate new arrivals amid resource shortages. By March 2024, Uganda received an average of 414 refugees daily, exacerbating pressure on housing, healthcare, and education systems.

Youth unemployment remained a pressing issue, particularly in West Nile, where a **30% unemployment rate** persisted among young people, compounded by competition for scarce resources between refugees and

host communities. Challenges included limited access to vocational training, formal job opportunities, and gender disparities, with young women facing a **20.4% unemployment rate**.

In 2024, SUPREME **strengthened market linkages** by linking Savings and Development Clusters (SDCs) to market actors, connecting over 24,000 farmers with private sector businesses, agro-input dealers, and bulk buyers. This led to increased market access and diversification of agricultural products, resulting in higher and more stable incomes for participating farmers.

SUPREME achieved this by facilitating business-to-business (B2B) events, connecting SDCs with private sector actors and buyers. This included participation in established agricultural trade fairs (e.g., Harvest Money Expo) and organising targeted B2B events within the project districts. Emphasis was placed on promoting value addition and market diversification to enhance product competitiveness.



Building on previous years, SUPREME continued to support youth through vocational training programmes to **advance youth skills development**. Focus areas included market-driven skills like tailoring, hairdressing, motorcycle mechanics, carpentry, and emerging green technologies (e.g., solar installation). Training was delivered through Business, Technical, Vocational Education and Training (BTVET) institutions and through partnerships with private sector actors offering apprenticeships. Post-training support included mentorship, business plan development guidance, and access to finance. SUPREME facilitated skills training for over 2,000 youth, with a significant portion (70%) securing employment or establishing their businesses within six months of completing the programme. This success is attributed to the project's focus on market-driven skills development, mentorship, and access to finance.

To drive financial inclusion, SUPREME expanded the reach of SDCs, providing financial literacy training and promoting linkages with formal financial institutions (e.g., VSLAs, SACCOs). Efforts were made to address the specific financial needs of refugee and host communities, focusing on access to credit, savings mechanisms, and financial management skills.

The number of active SDCs increased by 20% during the reporting period, with a notable increase in savings mobilisation and access to credit among SDC members. This contributed to enhanced financial resilience and economic empowerment of refugee and host communities.

Under the four-year SUPREME project in Uganda's West Nile region, **2,034** young men and women received vocational skills and were linked to private sector employment opportunities.

Impact quotes

66

With the money I saved from my internship, I opened a shop."

Betty Senema, Baker
SUPREME Project Beneficiary



66

Kizito Iranya was trained in poultry farming with support from SNV-Uganda. With the resulting opportunity to earn an income, his dreams are taking flight.



Lessons



Improved access to extension services boosts productivity and contributes to climate-safe practices.



Youth are three more times more likely to be unemployed than adults. Creating an enabling environment for them to find work is crucial for stable communities.

About SUPREME

The SUPREME project, funded by the European Union Trust Fund (EUTF) and co-funded by the Embassy of the Kingdom of the Netherlands (EKN), aimed to enhance the economic resilience and self-reliance of refugees and host communities in Northern Uganda. Spanning July 2020 to July 2024, the project operated in the districts of Madi Okollo, Terego, Moyo, and Obongi, targeting 25,000 direct beneficiaries (including 2,000 youth) and 112,500 indirect beneficiaries. SUPREME's core focus areas included: promoting market access for agricultural products; delivering market-oriented vocational and life skills training to youth; and fostering financial inclusion through Savings and Development Clusters (SDCs). The project embraced a market systems development approach, partnering with private sector actors, local government, and community structures to ensure sustainable and scalable impact.

ENERGY



CONTEXT

In 2024, Uganda's energy sector evolved substantially, characterised by progressive diversification, with renewable energy gaining traction. Hydropower remained dominant (82% of generation), while national installed capacity reached 1,300MW. However, electricity access remained unbalanced - 44% overall, with urban access at 67% and rural at only 18%. Biomass continues to represent 85% of household energy use. Key sectoral challenges included a \$400 million annual investment gap, high tariffs, distribution losses, and climate vulnerabilities affecting hydropower generation and distribution.

Government renewable energy priorities in 2024 focused on grid expansion, renewable investment, energy efficiency, local manufacturing, and regional power integration. Public-private mini-grid partnerships remained a core strategy for remote electrification. SNV 2030 energy target outcomes align very well with the stated Government of Uganda priorities. SNV has positioned itself to contribute to universal access to affordable, reliable, and modern energy services, increase energy efficiency and the renewable share in energy consumption, and contribute to the development of sustainable off-grid energy markets in underserved environments. Together, they all align with SDG 7: affordable and clean energy.



Sustainable Energy Markets

SNV in Uganda advanced the renewable energy landscape through interventions that bridge policy implementation and community-level adoption. By strengthening public-private partnerships and deploying innovative financing mechanisms, we have expanded clean energy solutions to previously underserved communities, while promoting economic resilience.

In 2024, through our work in the IMEU project, more than 210,840,000 people had access to sustainable energy technologies. The Inclusive Markets for Energy Efficiency in Uganda (IMEU) initiative has been transforming Uganda's energy landscape since 2021 by building sustainable and inclusive markets for energy-efficient (EE) solutions. With a vision to enhance livelihoods and increase resilience and competitiveness of SMEs, the IMEU project continues to deliver tangible results through three strategic workstreams:

- 1 Strengthening the supply of energy-efficient products and services.**
- 2 Increasing demand for EE products and services**
- 3 Strengthening knowledge and coordination in the policy environment.**

SNV's experience in the delivery of the IMEU project has positioned the organisation for similar future energy interventions for improving access to energy, particularly in rural areas of Uganda.

In 2024, SNV in Uganda improved the lives of over **247,000 Ugandans**. SNV's energy programming in Uganda focused on two main products: fostering sustainable energy markets and promoting youth employment and entrepreneurship using a market systems development approach. Three flagship projects were implemented in line with this ambition: Inclusive Markets for Energy Efficiency in Uganda (IMEU), the Africa Biogester Component (ABC), and Sustainable Energy for Smallholder Farmers (SEFFA).

These projects created sustainable energy markets, developed the biogester industry, and provided renewable energy solutions to smallholder farmers - strengthening agriculture, expanding energy access, and building climate resilience. The projects also effectively integrate the SNV sectors and core themes by harnessing energy interventions for the benefit of the agri-food and water sectors and leveraging strategic gains towards climate adaptation and mitigation, gender equality, social inclusion, and strengthening institutions and effective governance, resulting in increased cost-effective impact. Looking forward, productive use of energy, impact-driven finance, and digital innovation are priority investment areas as per SNV's energy sector strategy 2023-2030.

De-risking investment and the power of third-party financing solutions

A strategic Market Development Fund (MDF) financing mechanism underpins IMEU's drive for the adoption of energy-efficient products and services. In 2024, the **MDF stimulated the demand and supply of EE technologies and services** through catalytic grants (CG) and results-based financing. The CG aimed to de-risk investment in EE technologies and catalyse the market. Through this initiative, the project invested up to UGX 2.9 billion in 11 grantees to facilitate EE adoption, while grantees contributed UGX 5.2 billion as co-investment. Grant recipients reported a more than 40% reduction in expenditure on energy. Through results-based financing, 12 companies received support to extend access to EE technologies to last-mile users in 10 districts and three cities. To date, UGX 2.4 billion has been disbursed, enabling more than 45,000 households and more than 120 businesses and social institutions to access energy-efficient technologies. Over 50,000 units of EE technologies for cooking, lighting, and processing have been accessed by businesses, social institutions, and households.

Energy Efficiency innovation: research excellence and equipping of ambassadors

To influence a positive shift in the use of EE technologies, IMEU, through project partner Makerere University, College of Engineering, Design, Art and Technology (CEDAT), undertook **applied research** to identify appropriate solutions in agriculture and the built environment. CEDAT conducted a Techno-Economic analysis of prioritised EE measures in maize and tea processing and the built environment. This provided insights into their costs, benefits, and the scenarios under which the benefits outweigh costs, establishing financial and economic viability. Field experiments with a hybrid dryer for maize and hybrid absorption cooling were performed, and an Artificial Intelligence-aided application was developed to link technology users with vendors. The research produced two publications on thermal comfort and sustainability indicators in the Built Environment.

The Energy Service Company (ESCO) model in EE emerging markets is a game-changer for increasing investments in EE and renewable energy (RE) technologies in manufacturing industries and commercial buildings. **ESCO model leveraged third-party commercial lease financing** mechanisms to support businesses implementing high-impact EE investments. This addressed inherent MSME cashflow challenges, as demonstrated by the two Tea companies using this model. The financing model addressed both technical and financing risks in high-investment innovative EE technologies using an energy performance contract guaranteed savings model.

This commitment of ESCOs to install necessary equipment, provide performance guarantees for energy savings, and establish payment structures based on financial savings from energy efficiency investments effectively supports businesses facing cash flow challenges.



In collaboration with consortium partner, Private Sector Foundation Uganda (PSFU), 570 youth and women were trained and educated on energy efficiency, enhancing their capacity to recognise opportunities in the sector. These **youth and women ambassadors** are becoming key drivers of awareness and market expansion in hard-to-reach communities.



Beyond the Grid: Local Ambassadors Driving Uganda's Energy Efficiency Transition

Despite electricity access by 2024 reaching 44% of the population in Uganda, access to clean cooking solutions at only 15% remained critically low. High upfront costs and limited financing keep energy-efficient technologies out of reach for most families.

Through the Energy Efficiency Community Model strategy, the IMEU project has changed this by empowering over 500 women and youth as community ambassadors in EE technologies and practices. These ambassadors are spreading practical knowledge that encompasses everything from efficient power use to the benefits of using EE technologies such as the Electric Pressure Cookers (EPCS) and solar irrigation systems. Through their dedicated efforts and direct engagement, they are strengthening the 'knowledge grid' within their communities, enabling wider access to, and the adoption of, energy-efficient products and services.

Meet Abdul Hakim Bukenya, an Energy Efficiency Ambassador based in Wakiso district in Central Kampala. Empowered through specialised training received from Private Sector Foundation Uganda (PSFU), Hakim became a fervent advocate for energy efficiency within his community, effectively spreading the 'EE gospel' and demonstrating the benefits of new technologies across the country. 'After the training, I have learned a lot compared to what I knew before,' Hakim stated confidently.



PSFU tapped into its extensive network of youth and women groups, including the Uganda Women Entrepreneurs Association Limited (UWEAL) and the Consortium for Enhancing University Responsiveness to Agribusiness Development (CURAD), to develop capacity. The initiative went beyond simply imparting information; it led to the creation of a network of 90 dedicated Energy Efficiency Ambassadors across the country, armed with a training toolkit specially developed to facilitate their outreach.

However, as Hakim soon discovered, even the strongest initial enthusiasm for these innovations often encountered practical obstacles. 'People had many questions, and we faced many challenges, he recounted. For example, someone would ask, 'What do I do when it malfunctions or stops working?' This recurring concern regarding technologies like Electric Pressure Cookers (EPCs) and the lack of local repair expertise became a significant hurdle to broader adoption and sustained trust.

Undeterred, Hakim upskilled himself through the Repair and Maintenance of E-Cooking Appliances course conducted by the Centre for Research in Energy and Energy Conservation (CREEC). This transformed him from a mere messenger of energy efficiency into a reliable local technician.

'I can now confidently assure my community that I can troubleshoot all issues. I am now a senior, a fully certified engineer.'



Energy Efficiency Accelerator Network: strengthening sector-wide coordination and collaboration

The Ministry of Energy and Mineral Development (MEMD), with IMEU project support, established the Energy Efficiency Accelerator Network (EEAN). This network aims to strengthen sector-wide coordination and collaboration on policies, regulations, practices, research, and affordable financing for energy efficiency and renewable energy investments in Uganda.

By the end of 2024, EEAN supported various stakeholder consultations on the Energy Efficiency and Conservation Bill before its submission to Parliament. The EEAN, in addition, enabled the crowding in of other actors like GIZ, who are currently financing the development of the National Energy Efficiency Strategy for Uganda. These actors include Government Ministries, Departments, and Agencies, the private sector, development partners, civil society, research and academic institutions, and industry associations, among others.

A website hosted by MEMD (<http://eean.or.ug>) facilitates information and knowledge sharing on energy efficiency programmes, strategies, technologies, practices, and investment opportunities. The formation of the EEAN addresses the need for coordinated efforts to address policy, legislation, and regulatory gaps in energy efficiency.





Learning and adaptation

- Grant modifications served dual flexibility, both technically in terms of responding to market demands, and the ability of ESCOs to sell their products. Grants were increased or decreased depending on circumstances and capacities of ESCOs, and on wider market conditions.
- Scaling and sustaining energy efficiency adoption among individuals, businesses, and public institutions required developing **the right mindset, skills, and deploying strategic incentives**.
- Regulations in the energy efficiency and conservation sub-sector are a key **lever for growing and strengthening markets** for energy-efficient solutions across sectors.
- ESCO model adoption in EE emerging markets is a game changer** for increasing investments in EE and RE technologies in manufacturing industries and commercial buildings.
- Evidence-based business case for EE** triggered faster technology adoption.
- Tailored technical assistance** strengthened the businesses' offering for EE appliances and services.

Number of people with access to sustainable, affordable, and reliable energy:



No. of people gaining access to off-grid electrification (IMEU)

Planned:
12,500

Achieved:
16,740



No. of people gaining access to clean cooking and heating (IMEU)

Planned:
120,500

Achieved:
226,670



About IMEU

The Inclusive Markets for Energy Efficiency in Uganda (IMEU) is a Swedish Embassy-funded four-year (Dec 2021 - Nov 2025) project that unites the expertise of SNV, Makerere University's College of Engineering Design Art and Technology (CEDAT), and Private Sector Foundation Uganda (PSFU) in a collaboration that targets both the built environment and key agricultural value chains (tea, maize, soybean, and sunflower). IMEU targets to reach 150,000 people directly and over 450,000 indirectly.



In the area of market development, the project facilitated access to clean energy for **3,620 people** across Uganda with the installation of 724 biodigesters in 2024.

Cross-sectoral Coordination for Biodigester Market Development

The African Biodigester Component (ABC) programme continued its objective to transform Uganda's biodigester market from pioneering to expansion phase throughout 2024. As a collaborative initiative between SNV (lead implementer), German Society for International Cooperation (GIZ), and Biogas Solutions Uganda Limited (BSUL), with the Netherlands Enterprise Agency (RVO)'s support, the project maintained its three-pronged approach addressing demand creation, supply chain strengthening, and enabling environment development.

In the area of market development, the project facilitated **access to clean energy for 3,620 people** across Uganda with the **installation of 724 biodigesters** in 2024. The project also created direct employment for 129 Youth working under Biodigester Enterprises. Through Business Development training, 14 Biodigester Enterprises, including three new ones, were supported to professionalise their businesses. This support has helped Biodigester Enterprises to reposition their business operation to contribute significantly to the Biodigester sector development by driving last-mile adoption.

Creating an enabling environment remained a priority, with the project convening the first National Biodigester Stakeholders Workshop. This landmark event brought together over 50 participants from government, private sector, academia, and financial institutions to exchange information, address challenges, and strategise on scaling biodigester technologies. The project developed updated guidelines for fixed dome biodigester construction and bio-slurry management, strengthening the technical foundation of the sector. Partnerships between key ministries (MEMD and MAAIF), and the private sector deepened through collaborative initiatives, including capacity building for 41 District Agricultural Officers to promote bio-slurry as an organic fertiliser alternative.

Access to finance emerged as a critical factor in market development. The project profiled 10 financial institutions and actively engaged five as key partners (Equity Bank, Muhame SACCO, EBO SACCO, Butuuro SACCO, and HOFOKAM) to develop appropriate financing mechanisms. A master plan for biodigester loan products was created, along with a proposed results-based financing incentive scheme to encourage financial institution participation. To connect farmers with financing options, the project organised 30 farmer sessions that provided platforms for SACCOs and biodigester enterprises to market their products and facilitate access to affordable loans.

Turning Waste into Wealth: Kugonza's Story

In many communities across Uganda, the cost of household energy and declining soil fertility continue to present serious challenges to families trying to improve their livelihoods. Firewood remains the primary source of cooking energy for most households, yet it is increasingly scarce and expensive due to widespread deforestation. At the same time, farmers struggle with poor crop yields caused by continuous soil degradation and limited access to affordable, effective fertilisers. These intertwined issues of energy poverty and low agricultural productivity leave many families trapped in a cycle of high expenses, low incomes, and environmental strain. In Rwemisanga Parish, Kikuube District, Kugonza Michael knows this struggle all too well. For years, he depended on firewood for cooking, coupled with declining productivity on his farm.

In 2024, Kugonza learned about biodigester technology, which produces biogas for cooking and bio-slurry as a byproduct. Inspired, he bought a biodigester.

Switching from firewood to biogas reduced his cooking energy costs from UGX 150,000 to UGX 65,000

“When I first heard about biodigesters, I was not sure about it, but the potential for savings and a healthier cooking environment for my family made me decide to try it,”

Kugonza recalls.

(€39 to €17) per month, minimising deforestation and air pollution. This change eased his family's financial burden and provided a cleaner, healthier environment.

He also discovered the untapped potential of bio-slurry, a nutrient-rich organic fertiliser, that boosted his farm's productivity. Vegetables like cabbages flourished, improving his family's nutrition and generating additional income. Encouraged by the results, he applied bio-slurry to his banana plantation, where it resulted in larger, healthier bunches and shortened maturity time.

The ABC Project under SEE – Clean Cooking promotes biodigesters, offering clean cooking energy and bio-slurry, an organic fertiliser.

Kugonza in his vegetable garden. Vegetables such as cabbage, which he grows with bio-slurry, has greatly improved nutrition for his household nutrition.



Key Results



Market Development

724 biodigesters installed in 2024, Facilitated access to energy for **3,629 people** through biodigester installations.

14 Biodigester Enterprises registered an improvement in business operations, resulting in improved last-mile technology adoption.

Registered **95% functionality rates** on all installed Biodigesters across ABC operational areas.

129 direct youth employment created.



Supply Side Strengthening

Capacity Strengthening of **6 enterprises** through Business Development Services to Organisational Strengthening

Result-based financing implementation to all

Successfully verified **131 biodigesters** for after-sales services



Enabling Environment

Convened the first National Biodigester Stakeholders Workshop with over **50 participants** from government, private sector, academia, and financial institutions.

Developed **updated technical guidelines** for fixed dome biodigester construction and bio-slurry management.

Strengthened **partnerships between line ministries** (MEMD and MAAIF) and the private sector to enhance coordination and policy alignment.

Targeted capacity enhancement of **41 District Agricultural Officers** to promote the integration of bio-slurry as an organic fertiliser within government agricultural programmes.



Access to Finance

Profiled **10 financial institutions** and actively engaged 5 to support biodigester financing.

Developed a **master plan** for biodigester loan products and proposed a **results-based financing incentive scheme** to enhance uptake.

Organised **30 farmer engagement sessions** to provide platforms for SACCOs and biodigester enterprises (BEs) to market their products and facilitate access to affordable financing.

Learning and Adaptation

The project underwent a strategic reorientation in mid-2024 to address challenges related to changes in the biodigester market, aiming to expand the market development of the biodigester sector.

Key Strategic pathways considered included the following:

- ◆ Strategic partnership with formal financial institutions to unlock access to credit for biodigester end users and working capital for Biodigester enterprises.
- ◆ **Strong collaboration with key sector actors to drive sector development.**
- ◆ Adopting a more localised approach to communicate and demonstrate the Biodigester business case to end users
- ◆ Facilitate linkages of biodigester enterprises with agricultural value chains and cooperatives to create bulk demand.

The project's renewed focus on sector facilitation, leveraging partnerships, and innovative financing mechanisms positions it well to accelerate biodigester adoption and market development in Uganda throughout 2025 and beyond.

About ABC

The African Biodigester Component (ABC) is part of a four-year multi-country (Burkina Faso, Kenya, Mali, Niger and Uganda) initiative running from 2022-2026. The project aims to transition the biodigester sector from its nascent stage to an expansive, self-sustaining market. In Uganda, this effort is spearheaded by a consortium led by SNV, in collaboration with GIZ, Biogas Solutions Uganda Limited (BSUL), and the Netherlands Enterprise Agency (RVO). The project targets 2,000 household biodigester installations by the close of 2026.

Sustainable Energy for Smallholder Farmers

Demonstrating the viability of solar-powered cooling solutions, building the capacity of local actors, raising awareness among farmers, facilitating access to finance, and mainstreaming of productive use of energy in business models of companies to provide sustainable energy services to smallholder farmers and their livelihoods were key tenets of the recently concluded SEFFA project. The project's interventions targeted smallholder farmers, agribusinesses, dairy cooperatives, and technology providers in Southwestern Uganda. SEFFA employed a **market-based approach**, working with private sector partners to develop and deliver PUE products and services tailored to the needs of smallholder farmers.

The SEFFA project in Uganda has made a significant impact on the dairy sub-sector by increasing access to PUE technologies and services for smallholder farmers and agribusinesses. The socio-economic benefits, such as income uplift among users,

employment opportunities created, business growth, savings on operational and energy costs, reduction in post-harvest losses, improved milk production, reduced greenhouse gas emissions, among others, have contributed to a positive impact on smallholder dairy farmers and businesses.

One of the most notable impacts of the SEFFA project has been the increase in **access to PUE technologies** for smallholder farmers. The project has facilitated access to PUE cooling technologies to 192 smallholder farmers, which has helped to improve milk quality and reduce milk spoilage. The project has also helped to build the capacity of local actors to operate and maintain PUE technologies, which has ensured the sustainability of these innovations. Another significant impact of the SEFFA project has been the **mainstreaming of PUE technology** into the business models of four companies. These companies are now providing sustainable energy services to smallholder farmers and agribusinesses, which is helping to improve their livelihoods, enhance resilience and reduce GHG emissions.

1. Improved livelihoods of smallholder farmers

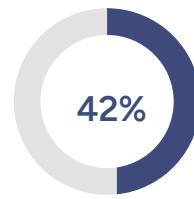
Average income uplift from the dairy sector:

The assessment results revealed an average increment of 135% in monthly gross incomes for the dairy business



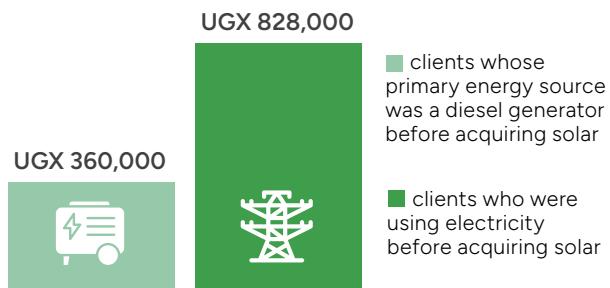
Employment opportunities:

The end users reported a 42% increment in the number of people employed by the businesses



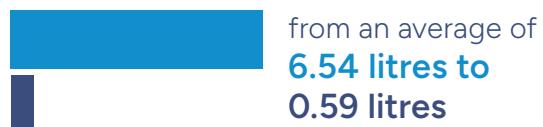
2. Improved resilience of smallholder farmers

Cost savings on energy:



Post-harvest Losses:

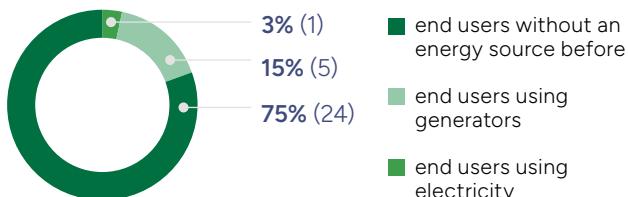
The findings reveal a reduction in post-harvest losses of **99%** per month



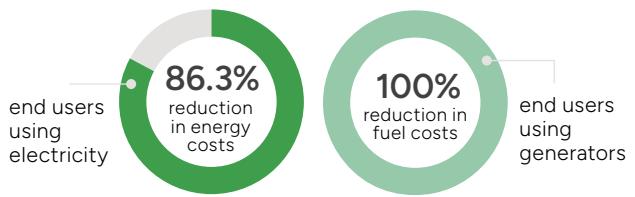
It is important to note that **72% of the respondents** did not have a cooling solution and therefore could not stock dairy products to avoid incurring losses

3. Contribution to GHG emissions reduction

Diesel consumption per year in Liters:



The end-users who used a generator before as the main source of energy reported avoiding an average diesel consumption **1,765 litres** in a year.



This shift is contributing to an annual GHG emission reduction of **439.25 CO₂ equivalent**.

The project has also helped to create an **enabling environment** for the scaling-up of PUE technologies and services in the dairy sector. Experiences and lessons learnt from the project were shared and integrated in the National Roadmap on Scaling Up Productive Use of Solar Energy (MEMD, 2023), which provides a situational analysis and the required strategic interventions to leverage and scale up the productive use of solar energy

in Uganda. Furthermore, SNV engaged with regional and global platforms like the Global South-South Summit and Vienna Energy Conference, and collaborated with development partners such as GIZ, USAID, and Heifer International to facilitate dialogues and contribute towards in-depth analysis of the potential, challenges, and opportunities of solar energy for productive use, and how to localise innovation and scale up PUE in Uganda.

Unlocking Uganda's dairy future, one solar loan at a time

Uganda's dairy sub-sector, representing 6.5% of agricultural GDP, drives economic development for millions of smallholder farmers. However, only 11.3% of the country's 3.9 million agricultural households access credit, severely limiting farmers' ability to invest in modern dairy practices and improve productivity.

Patrick Barongo, a store owner and dairy farmer at Akajumbura Trading Centre, took a different trajectory by opting into an innovative solar loan programme. Collaborating with the Sustainable Energy for Smallholder Farmers (SEFFA) project, Rwanyamahembe SACCO, SNV, and Energising Development (EnDev), Barongo secured financing for a solar-powered refrigerator at just 1.5% interest.

'At Rwanyamahembe SACCO, our vision is rooted in the belief that when you give people money, they can live a better life,' explains Comfort Ainomugisha, Business Development Officer. The SACCO partnered with SNV to introduce solar loans, enabling farmers to access Productive Use of Energy technologies at lower interest rates.

Before the solar refrigerator, Barongo faced constant challenges. 'I was always in a rush to milk my cows,' he recalls. Without reliable cooling, he had to time milking precisely before dairy closures, as overnight milk loses freshness without refrigeration. Frequent electricity outages in Akajumbura made traditional refrigeration unreliable.



Patrick Barongo, a store owner at Akajumbura Trading Centre, showcases his solar-powered refrigerator at his shop.

The solar-powered refrigerator transformed Barongo's business. He gained the flexibility to milk cows anytime, store milk safely, and explore markets without the constant worry of spoilage. The reliable cooling system also opened new possibilities for Barongo, allowing him to venture into selling other soft drinks, increasing sales, and expanding his offerings.

'I am the only person in this town with a solar refrigerator, so even when there's no electricity, my refrigerator is always operating, so I get a lot of customers,' Barongo notes.

Barongo's success demonstrates solar loans' potential to transform Uganda's dairy sector. These financial tools enable smallholder farmers to enhance milk quality, diversify products, and increase income, overcoming traditional barriers to agricultural development and unlocking the sector's economic potential.

Learning and adaptation

- Nexus programming is essential for scaling up**
PUE: A holistic approach that combines expertise from both energy and agri-food sectors is needed to transform these systems and improve livelihoods.
- There is no one-size-fits-all approach to promoting PUE technologies and services:** solutions must be customised based on end-users' specific needs, ensuring they receive appropriate benefits at the right cost.
- Supporting Business Development Services is a prerequisite for successful mainstreaming of PUE technologies in businesses,** enabling farmers to manage finances effectively, plan strategically, and make informed decisions for sustainable PUE technology adoption.
- End users are more likely to adopt products they have seen first-hand,** making a strong case for the use of demonstrations to increase awareness and uptake of PUE technologies and services.

- High costs of imported technology impact pilot success.** It is crucial to ensure high-quality equipment and spare parts are available in local markets while building substantial demand for the technology and fostering connections between manufacturers and local suppliers.
- Innovation piloting, rollout, and adoption require time:** product development and market entry demand aggressive marketing strategies and sufficient time to demonstrate effectiveness

About SEFFA

The Sustainable Energy for Smallholder Farmers (SEFFA) project, co-funded by the IKEA Foundation and implemented through Energising Development Initiative (EnDev), sought to promote the adoption of Productive Use of Energy (PUE) technologies among smallholder farmers in Uganda's dairy and horticulture value chains. Operating from January 2021 to June 2024.

WATER



CONTEXT

Uganda's water sector showed uneven progress in 2024, with national access to basic water services reaching 78% (93% urban, 71% rural), an improvement from 2023 levels (72% urban, 67% rural). Sanitation access similarly improved to 83% urban and 65% rural coverage. Significant challenges persisted with public investment only meeting 56% of infrastructure needs, continuing the concerning trend from 2023 when WASH spending decreased from UGX1.3 billion to UGX1 billion. Climate variability caused water scarcity in multiple regions, while only 41% of urban wastewater received adequate treatment.

Governance continued to be guided by established legal frameworks, including the Water Act (CAP 152) and the NWSC Act (1995). Private sector participation remained fragmented, with small-scale vendors facing financing and quality control challenges. International partners supported governance strengthening and infrastructure expansion aligned with Uganda's National Development Plan III and Vision 2040, focusing on climate-resilient systems and institutional capacity to advance SDGs 6, 3, and 13.

Despite progress, the rural-urban divide and insufficient infrastructure investment remained significant barriers to achieving universal water access by 2030.



In 2024, our Sustainable Water Supply, Sanitation, and Hygiene for All (SWaSSH4A) project impacted over 206,162 people.

Within this context, SNV strives to contribute to water security for all through our focus on:



Climate Resilient Rural WASH

Embedded in this key product is the SNV 2030 strategy of optimising intervention opportunities that merge water, energy, and agri-food sectors, gender equality and social inclusion, climate adaptation and mitigation, and strengthening institutions and governance.

In 2024, our Sustainable Water Supply, Sanitation, and Hygiene for All (SWaSSH4A) project impacted **over 206,162 people**. The SWaSSH4A project demonstrates how strong governance structures drive sustainable systems change in water, sanitation, and hygiene (WASH) services. Built on a partnership with the Austrian Development Cooperation (ADC), the project has made significant strides in 2024 through multi-level interventions across Uganda's Lango sub-region.

A comprehensive project midline survey engaging 1,571 households in 95 villages through a network of 43 trained subcounty enumerators, generated robust data that fundamentally shifted how local governments approach WASH prioritisation. The subsequent multi-stakeholder workshop created a collaborative platform where government officials, district representatives, and community groups collectively analysed findings and co-developed strategic responses. This evidence-based approach has proven scalable and sustainable, with survey insights now systematically embedded into annual workplans and budget allocations across participating districts. The data-driven methodology has empowered local governments to make informed resource allocation decisions for strategically funded WASH interventions. This model demonstrates how comprehensive community-level data collection, coupled with inclusive stakeholder engagement, can create lasting institutional changes that prioritise public health infrastructure at the local government level.

Strategic investments in both technical capacity and infrastructure rehabilitation have created a self-reinforcing cycle that delivers sustained water access to communities across four districts. The deployment of newly trained Hand Pump Mechanics, who completed major repairs on 65 boreholes, combined with specialised contractor rehabilitation of 33 additional boreholes, directly impacted **24,500 people**. This integrated approach to operations and maintenance has proven highly effective in creating resilient water systems, with regular preventative maintenance ensuring uninterrupted access to safe water supply.

The improved functionality has generated tangible community benefits including significantly reduced water collection time and distances. Most critically, this model demonstrates how targeted skills development and infrastructure improvement create mutually reinforcing outcomes that build long-term system resilience. The success lies not only in the technical interventions but also in establishing sustainable maintenance systems that ensure continued functionality, moving communities toward reliable water security while building local capacity for ongoing system management.

Through the project's various interventions towards reaching the target, the difference in people who had access to safe water at baseline, compared to midline the results, shows a fundamental transformation of water security for **192,642 people**. This represents nearly 90% of the project's target population.

Climate resilience has emerged as a critical consideration. Flood risk assessments in Agwata and Adeknino sub-counties documented severe impacts on water and sanitation infrastructure, with submerged boreholes and collapsed latrines leading to unsafe drinking water. These findings informed a technical brief with targeted recommendations to the district local governments for integrating climate adaptation into their broader cross-sector planning.

Community outreach, **Social Behaviour Change campaigns** for sustained improvement, through interactive sessions with district leaders and ministry representatives, sparked meaningful dialogue on sanitation practices and water source maintenance, from which local leaders publicly committed to improving WASH conditions.

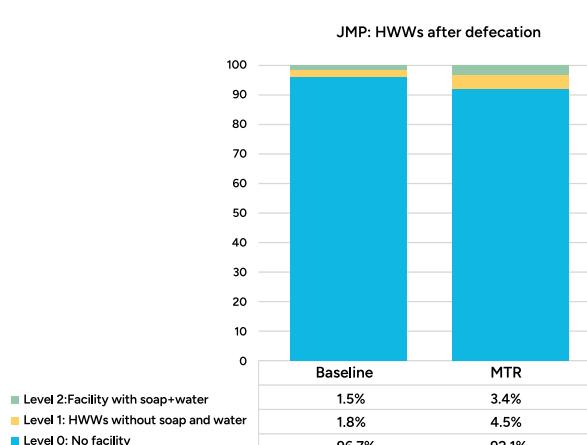
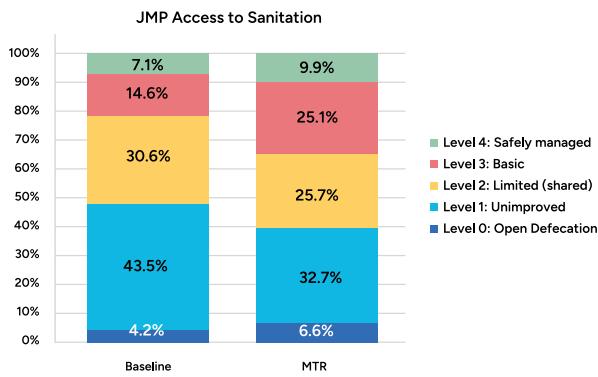
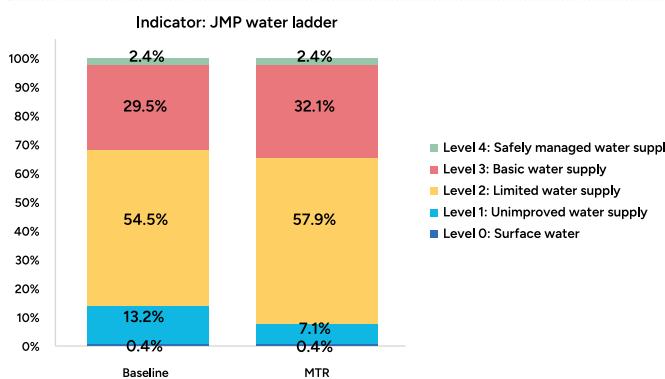
Working with the Ministry of Health, the project supported 37 district and sub-county leaders to adopt

community-led and market-based sanitation models, including enhanced monitoring using Open Defecation Free verification protocols. In addition, through targeted capacity strengthening, SWaSSH4A ensured **170,258 people** had access to basic and safely managed sanitation.

During 2024, SNV's water sector actively participated in domestic and international events that enhanced learning and visibility, including Uganda Water and Environment Week 2024 and Sanitation Week with the Ministry of Health and WASH Civil Society Organisations (CSOs), earning recognition for contributions to national sanitation efforts. Participation in an SNV learning event in Maputo, Mozambique, focused on professionalising rural water supply management, enabled sharing and learning of crucial lessons, and broadened SNV Uganda's visibility.

Through these **interconnected interventions across governance, capacity building, infrastructure, behaviour change, and multi-level engagement**, SWaSSH4A is creating systemic change that will improve water, sanitation, and hygiene outcomes long after the project's conclusion. In addition, positioning SNV as a leader in developing, piloting, and implementing collective multi-faceted WASH models.

Key results





Highlights of 2024

1,299 water source committees

with functional water and sanitation committees, and at least 30% of the committee members being women and active capable caretakers



98 boreholes
rehabilitated and repaired, increasing functionality of water sources.



1,873 new latrines
constructed to basic sanitation level (JMP Standards)



3,092 latrines improved, and handwashing facilities installed.



Lessons Learned

- Addressing accessibility bottlenecks through substantial investments in additional or upgraded water sources is crucial. Further analysis of households with low service reliability is recommended to develop strategies for sustained water access, requiring infrastructure investment and robust governance mechanisms.
- Strengthening efforts to target vulnerable households continues to be a priority, particularly those headed by women and persons with disabilities, and ensures equitable access to sanitation facilities.
- Motorising high-yield boreholes to create mini water systems aligns with the Ministry of Water and Environment's strategy of improving water accessibility and mitigating flood impacts and should thus be an area of focus for future programming.
- Integrating sanitation activities with government economic empowerment programmes, such as the Parish Development Model, further boosted demand.

One Mason's Mission to Build Better Health

At 61, Owach Bosco from Abuka a Village in Kole District, Uganda, faced significant sanitation challenges. His family's latrine had an oversized squat hole that frightened his children, driving them to use the bush instead. The unbearable odour and low roof that forced users to stoop made the situation worse. While Bosco recognised these problems, he lacked the knowledge to address them effectively.

When Bosco participated in a mason training organised by the SWaSSH4A project, this all changed. The training challenged common practices like using sacks as doors, which failed to provide adequate privacy, and introduced proper latrine design standards such as appropriately sized squat holes, washable floors using local materials, and squat hole covers to prevent disease spread.

Invigorated with this new knowledge, Bosco transformed his family latrine to meet basic standards and installed a jerrycan handwashing facility. The improvements eliminated odours, reduced disease risks, and created a comfortable facility for his family. 'I

learned that proper sanitation is not just about having a latrine, but about having the right kind of latrine,' Bosco recounts.

Bosco's impact did not stop there. He has become a passionate advocate for improved sanitation, helping ten other households construct proper latrines. 'When my neighbours saw the change in our latrine, they started asking questions. That's when I knew I had to share what I had learned,' Bosco narrates.

Through this, he has generated income for his family, whilst advancing community health. His creative approach includes painting hygiene messages on his latrine walls, which has inspired previously reluctant neighbours to seek his guidance.

Bosco's leadership has created a ripple effect, transforming attitudes about sanitation throughout his community. By combining practical skills with community education, he is helping to build a healthier environment for everyone in Abuka A Village.



ANNUAL ACCOUNTS 2024



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General Information

Key Management staff

Phomolo Maphosa	Country Director (served during 2024; transitioned on 1 st July 2025)
Megan Ritchie	Country Director (appointed in 2025)
Bashir Kasekende	Sector Leader, Agri-Food
Evelyn Kyosimire	Acting Country Operations Manager
Deusdedit Mbuga	Country Finance Manager
Elizabeth Ekoju	Country Human
Etaba	Resources Manager

Secretary / Lawyers

Masembe, Makubuya, Adriko, Karugaba & Ssekatawa Advocates (MMAKS Advocates)
4th Floor, Redstone House,
7 Bandali Rise, Bugolobi
Kampala, Uganda

Registered Office

Plot 36, Luthuli Rise, Bugolobi
P.O. Box 8339
Kampala, Uganda

Registered Number

INTR832418NB

Independent Auditor

Ernst & Young
EY House
Shimoni Office Village
Plot 18, Clement Hill Road
P. O. Box 7215
Kampala, Uganda

Bankers

Absa Bank Uganda Limited
Plot 4, Hannington Road
P. O. Box 7101
Kampala, Uganda

Rabobank Den Haag en omgeving
Afdeling Grootbedrijf
Postbus 11695, 2502 AR Den Haag
The Hague, Netherlands

Background

About SNV

SNV is a global development partner, deeply rooted in Uganda and other countries where we operate. We are driven by a vision of a better world: A world where across every society, all people live with dignity and have equitable opportunities to thrive sustainably.

To make this vision a reality, we need transformations in vital agri-food, energy, and water systems. SNV contributes by strengthening capacities and catalysing partnerships in these sectors. We help strengthen institutions and effective governance, reduce gender inequalities and barriers to social inclusion, and enable adaptation and mitigation to the climate and biodiversity crises.

Building on 60 years of experience, we support our partners with our technical and process expertise and methodological rigour. We do this in more than 20 countries in Africa and Asia with a team of approximately 1,600 colleagues. By being adaptable and tailoring our approaches to these different contexts, we can contribute to impact at scale, resulting in more equitable lives for all. Our ability to deliver results rests on our robust foundation of experience, knowledge, evidence, and learning; our commitment to strengthening capacities and catalysing partnerships; and the relationships and trust of those we work alongside.

Our CARE behavioural principles, which stand for committed to impact, adaptive to context, respecting differences and expertise in practice, are fundamental to who we are and what we do. This is reflected in our vision and mission, and strategy, which sets out our aspirations and commitments as our compass towards 2030.

Mission

To strengthen capacities and catalyse partnerships that transform the agri-food, energy, and water systems, which enable sustainable and more equitable lives for all.

How We Work

SNV in Uganda offers technical assistance to leading public entities and private sector businesses. Our ability to deliver results rests on our robust foundation of experience, knowledge, evidence and learning; our commitment to strengthening capacities and catalysing partnerships; and the relationships and trust of those we work alongside. We deepen our focus on the interaction of two key levers for change:

- continued effective and excellent project and programme delivery, integral to which are relationships and partnerships, facilitative approaches, and the sharing and strengthening of technical expertise and capacities; and
- harnessing contextual knowledge, evidence, and learning from our projects, programmes, and contexts to influence the policies, practices, and actions of partners, peer organisations, governments, and local, national, and global institutions.

Together, the mutually reinforcing impact of projects and programmes and associated influence will help to strengthen and enable transformation in the systems that need to work better if people and communities are to gain and maintain sustainable and more equitable access to food, energy, and water.

Our People

SNV globally employed an average of 1,493 people in 2024 and engaged 134 consultants. SNV International remains a highly diverse organisation comprised of people from over 66 different nationalities. The share of female team members grew to 37% of our total workforce, and we are continuing our efforts to address gender balance.

SNV in Uganda employs 81 full-time employees. Our presence has spanned 35 years, with donor-funded activities in over 100 districts, a country office in Kampala and regional offices in Fort Portal, Lira, Arua and Mbarara.

Our people are our key asset, which means that we continue our investment in people management, skill building, and learning to grow our capacity on career development and to grow talent from within.

The Safety and well-being of all team members is paramount. We maintained our investments in safety and security management through training and continuous improvement plans.

Our Approach to Transforming Systems

SNV is committed to contributing to systems transformation within the agri-food, energy, and water sectors. From our 2030 strategy, we define systems transformation as addressing the root causes of poverty and inequality at scale. This involves understanding and changing the policies, practices, norms, mindsets, and power structures that perpetuate these issues. The Organisation recognises that power and rights are integral to this process and focuses on strengthening organisations and institutions that positively impact the lives of marginalised people, empowering them with the opportunities, capacity, agency, and power to lead change.

The Organisation's approach to systems transformation goes beyond project and

programme delivery. We leverage their impact by using evidence from their work to influence policies and practices at local, national, and global levels. This involves a reinforced emphasis on influencing other actors and investing in strategic communications, knowledge gathering, and research. The Organisation aims to identify and transform the systems that exclude people and perpetuate inequalities, ultimately working towards a more equitable and sustainable society.

The Organisation sees systems as transformed when prevailing ways of operating in society are structurally changed in line with locally or nationally self-determined priorities, with durability and at a scale beyond the single or even multiple project levels. We believe that transformed agri-food, energy, and water systems can deliver food security, adequate nutrition, increased water security, and improved access to affordable and sustainable energy for all. SNV's project and programme delivery and influencing activities increasingly focus on identifying, understanding, and seeking opportunities to transform the systems that enable inequalities to prevail.

In 2024, we focused our efforts on kickstarting the implementation of our new [2030 Strategy](#) to ensure we can respond effectively to the changing global context. And now we are working on a country contextualised strategy in alignment with the 2030 strategy. So that we can both harness emerging opportunities and successfully navigate challenges as we strive to build a better world as envisioned in our mission, through collaboration and partnership.

As identified in the strategy, there were several areas to be further strengthened, and we specifically accelerated and invested in:

- People, culture, and talent
- Systems transformation
- Our core themes and sectors of focus
- Communications and influencing
- Exploring alternative and more flexible revenue streams

Corporate Governance

SNV's governance complies with Dutch and international standards of good governance. And for the sake of these financials. These follow the accounting standards followed for the financials are International Public Sector Accounting Standards (IPSAS).

Supervisory structure

The Supervisory Board (SB) consists of a chair, a vice-chair, and five regular members. The members have complementary professional backgrounds in the public and private sectors. Combined, they have extensive experience and expertise covering international development, human resources, project management, public administration, sustainability, research, governance, finance, auditing, and marketing. The SB has two sub-committees.

- The Audit and Risk Committee (ARC) monitors finance, IT, risk, and compliance and advises the SB on finance, control, and risk management issues.
- The Selection and Remuneration Committee (SRC) is responsible for recommendations to the entire SB regarding the appointment, evaluation, and remuneration of Executive Team members.

A set of regulations further describes the SB's responsibilities, the Supervisory Board Regulations, with further regulations for the:

- Selection and Remuneration Committee
- Audit & Risk Committee.

SNV Executive Team

In 2024, the name and structure of SNV's executive leadership were changed from Managing Board to Executive Team, with the Global Head of People elevated into the Executive Team as Director of People.

The Executive Team is charged with the management of the organisation, including determining and implementing our long-term strategy and policy. The team comprises two statutory Directors and three titular Directors.

The Executive Team is chaired by the Chief Executive Officer (CEO) and consists of the Chief Financial Officer (CFO)—who shares a statutory director role with the CEO—the Director of People, the Director of Technical Expertise, and the Director of Countries.

SNV Senior Leadership Team

Together, our Global Heads, Country Directors, and Executive Team members form SNV's Senior Leadership Team.

SNV's Senior Leadership Team (SLT) embodies our commitment to a decentralised model and the profound value we place on contextual understanding. This approach allows us to tailor our strategies and interventions to the contexts where we work. Our SLT, comprising a diverse group of leaders with extensive experience across various regions and sectors, ensures that contextual insights and expertise are at the forefront of our decision-making processes.

Over the past two years, more authority has been delegated to SLT members. The Global Authority Matrix includes an overview of which delegation of authority has been provided to Global Heads and CDs.

Country Governance

As one global organisation, SNV has branch offices in the countries where we operate, in line with our country-led model. The Country Director is designated as the representative of SNV in Uganda and, as such, is responsible for the strategy, operations, and impacts generated in Uganda. We have a Country Management Team consisting of a Country Director, Sector Leaders, a Country Finance Manager, Country Human Resources Manager, and the Country Operations Manager.

The Country Management Team, headed by the Country Director (CD), manages the SNV Uganda under the supervision of the Director Country Programmes or his/her delegate. During 2024, SNV in Uganda programme was spearheaded by Ms. Phomolo Maphosa.

Corporate Governance (Continued)

2024 Country Management Team*



Phomolo Maphosa
Country Director



Deusdedit Mbuga
Country Finance
Manager



Evelyn Kyosimire
Acting Country
Operations Manager



Bashir Kasekende
Agri-Food Sector
Lead



Elizabeth Ikoju
Country Human
Resources Manager

*Ms Phomolo Maphosa – Country Director (served during 2024; transitioned to another position on 1st July 2025) and has been replaced by Megan Ritchie.

Project Governance

Clear project governance provides the structure and processes for decision-making and managing a project, while supporting and controlling a project to ensure successful delivery. Project governance includes a framework for decision-making; defining roles, responsibilities and accountabilities; communication and escalation of issues. Project governance helps move a project forward when decisions are needed beyond the Project Manager's (PM) authority and it ensures that the right decisions are taken at the right time, with the appropriate degree of stakeholder participation and the approval from the relevant level of authority.

Projects in SNV, single-country or multi-country projects, are governed by a Project Director (PD) and a Project Manager (PM). Essentially, the PD is the donor contract-holder and is accountable for overall successful project execution, meeting internal and external requirements. The PD delegates day-to-day execution to the PM. The PM is responsible for the successful implementation of the project. It should be noted that the interactions between functional management and line management for single-country and multi-country projects differ.

Risk and compliance

Helping SNV Uganda maintain good internal governance, strong operational effectiveness, and a risk-informed decision-making.

Internal Audit activities adhere to the standards of Institute of Internal Auditors (IIA). Internal Audit perform objective examinations of evidence for the purpose of providing independent assessments on the adequacy and effectiveness of governance, risk management, and control processes.

Based on an annual risk assessment, including important criteria to successful implementation of SNV's objectives, SNV's Internal Audit team proposes a number of internal (in-field) and

process audits to the Executive Team for the year ahead. Internal Audit carries out the planned audit, whereafter findings and recommendations are discussed with the country, project or global team for their management response. The audit reports are shared with the Executive Team and SNV's Audit and Risk Committee (ARC) and regularly monitored by Internal Audit for progress of the implementation of the recommendations discussed.

Risk Management

The Organisation uses the three lines of defense (3LOD) model to define roles and responsibilities in risk management.

- The 1st Line of Defense (1LOD); this involves the Internal Control Framework (ICF) which sets the Organisation's tone for internal control and supports influencing the control consciousness of staff. This involves identifying and managing risks in their own area.
- The 2nd Line of Defense (2LOD) Control Self-Assessment (CSA) is part of the Organisation's second measure. The function(s) responsible for providing standards and tools on risk management, e.g. Finance Team for financial risk, People Team for people risk, ICT for Technology Risk, etc.

Normally carried out annually by each country team, the objective of the CSA is to support the implementation of the ICF by monitoring the existence and operating effectiveness of internal controls in the country.

- 3rd Line of Defense (3LOD); The function who provides independent assurance on 1st line risk management. In SNV, the 3LOD is Internal Audit.

Internal Audit is part of the Organisation's third line of control. Country and performance audits are performed independently by Internal Auditors of SNV International to assess whether internal controls are adequate to mitigate risks and whether governance processes are effective.

Corporate Governance (Continued)

Risk Management (continued)

The Country Management Team has regular discussions on the Organisation's top risks, re-assessing and adjusting management actions according to our risk appetite. Our principal risks and ongoing mitigating measures are as follows.

1. Project Management Risk:

The Budget rose by over 17% (Comparing UGX 47 billion for FY 2023 with UGX 54.9 billion 2024). In project management, performance is evaluated based on the achievement of quality project implementation. Emphasis is placed on projects with both new projects, high budgets, and those closing, namely Inclusive Livestock Development for Smallholder Farmers (INCLUDE), African Bio component (ABC).

2. Strategic risk:

Alignment with funding partner priorities. Given the concentration of order intake volume from several key entities and the noticeable decline in traditional Official Development Assistance (ODA) funding, our organisational relevance and overall revenue may be destabilised in the event of significant funding reductions or changes in these entities' priorities.

As part of our strategic priorities, in 2024, we undertook a systematic review of diverse and flexible revenue streams and business models, with a view to developing a funding portfolio which meets the needs of our current and evolving business model. We will begin to partly operationalise this in 2025.

3. Financial risk

Cost recovery

Our strong reliance on grants exposes us to higher risks related to the cost recovery of direct and especially indirect costs, given the market tendency to restrict indirect costs and risk premiums.

To address this, we apply considerable effort to budgeting, monitoring, and managing our country indirect costs. This allows us to maintain a healthy level of reserves to account for these challenges.

In 2024, we introduced improved cash flow forecasting and reporting tools in addition to developing a flexible revenue strategy.

*The information above is not audited.

Country Director's Report

I wish to share our annual report and financial statements for the period ended 31 December 2024. These outline the expenses incurred and highlight the enhancements in livelihoods.

In 2024, SNV initiatives received funding from project resources documented as project income in the SNV Financial Performance Report, enabling us to achieve our objectives. Our revenue for 2024 was Ushs 33.2 billion.

Income from project funding amounted to Ushs 33.2 billion, reflecting a 17% variation from the previous year (2023: Ushs 40.2 billion). This change aligns with our 2024 work plan, which anticipated the planned closure or wind-down of several major projects, including The Inclusive Dairy Enterprise (TIDE), and Sustainable Energy for Smallholder Farmers (SEFFA). While these transitions naturally reduced the volume of activity and associated revenue, we note that some anticipated grants were confirmed for implementation beginning in 2025, positioning the organisation for renewed growth in the coming period.

The financial statements of the Organisation for the year ended 31 December 2024, comprise the following:

- Statement of Financial Performance
- Statement of Financial Position
- Statement of Changes in Net Assets
- Statement of Cash Flows
- Notes to the Financial Statements

Targets achieved

We have directly improved the lives of over 354,279 people by providing incomes and access to basic services in our three focus sectors: Agri-Food, Energy, and Water.

Financial Position

SNV in Uganda's financial position remains robust, with net assets amounting to Ushs 23.8 billion as of 31 December 2024 (2023: Ushs 16.7 billion). Working capital, calculated as current assets minus current liabilities, stood at Ushs 23.5 billion as at 31 December 2024 (2023: Ushs 16.2 billion).

We sincerely thank our development partners for their continued collaboration and strategic support, which remain vital in advancing SNV's mission to strengthen systems and improve livelihoods across Uganda. The achievements of 2024 were made possible through strong partnerships with the Government of Uganda—spanning ministries, departments, agencies, and local governments—whose engagement and leadership continue to enable SNV's interventions across more than 100 districts.

We equally acknowledge the commitment of SNV's staff, partner organisations, and local actors, whose technical expertise, local knowledge, and tireless efforts have driven the delivery of innovative, evidence-based solutions. Their contribution has been key in catalysing sustainable impact and promoting inclusive development outcomes.



Megan Ritchie
Country Director, SNV in Uganda
31st July 2025

Statement of Directors' Responsibilities

The Non-Governmental Organisations Act Cap. 109 of Uganda requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of financial affairs of the Organisation as at the end of the financial year and of its operating results for that year. It also requires the directors to ensure the Organisation keeps proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the Organisation. They are also responsible for safeguarding the assets of the Organisation.

The directors are ultimately responsible for the internal controls. The directors delegate responsibility for internal control to management. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard, verify and maintain accountability of the Organisation's assets. Appropriate accounting policies supported by reasonable and prudent judgments and estimates, are applied on a consistent and using the going concern basis. These systems and controls include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties.

The directors accept responsibility for the year's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards ("IPSAS") and in the manner required by the Non-Governmental Organisations Act Cap. 109 of Uganda.

The directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Organisation and of its operating results. The directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

The directors have assessed the Organisation's ability to continue as a going concern, and based on the information disclosed, are of the view that the Organisation will remain a going concern for at least twelve months from the date of this statement.

Approval of financial statements

The financial statements were approved by the Board of Directors on 31st July 2025 and signed on its behalf by:



Megan Ritchie
Country Director

Independent Auditor's Report to the Members of SNV Netherlands Development Organisation

Report on the audit of the financial statements

Opinion

We have audited the financial statements of SNV Netherlands Development Organisation ("SNV in Uganda" or "the Organisation") set out on pages 54 to 72, which comprise the statement of financial position as at 31 December 2024 and the statement of financial performance, statement of changes in net assets and statement of cash flows for the year ended 31 December 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organisation as at 31 December 2024 and the financial performance and the cash flows of the Organisation for the year then ended in accordance with International Public Sector Accounting Standards ("IPSAS") and the requirements of the Non-Governmental Organisations Act Cap. 109 of Uganda.

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 Organisation in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) and other independence requirements applicable to performing audits of financial statements of the Organisation and in Uganda. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits of the Organisation and in Uganda.

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

Other information

The directors are responsible for the other information. The other information comprises the Organisation information, Background, Country Directors' Report as required by the Non-Governmental Organisations Act Cap. 109 of Uganda, and Statement of Directors' Responsibilities on pages 42 to 50, and the appendices on pages 74 and 80. The other information does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report (Continued)

Report on the Audit of the financial statements (continued)

Responsibilities of the directors for the financial statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards and the requirements of the Non-Governmental Organisations Act Cap. 109 of Uganda, and for such internal control as the directors determine 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 directors are 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 directors either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 the directors.
- Conclude on the appropriateness of the directors' 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 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.

Independent Auditor's Report (Continued)

Report on the Audit of the financial statements (continued)

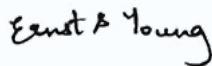
We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal requirements

As required by the Non-Governmental Organisations Act Cap. 109 of Uganda, we report to you, based on our audit, that:

- i) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the audit;
- ii) In our opinion, proper books of accounts have been kept by the Organisation, so far as appears from our examination of those books, and
- iii) The statement of financial position and statement of financial performance are in agreement with the books of account.

The Engagement Partner on the audit resulting in this independent auditor's report is CPA Freda Kaheru Agaba – P0531.



Ernst & Young
Certified Public Accountants of Uganda
Kampala, Uganda
2025



CPA Freda Kaheru Agaba
Partner

Statement of Financial Performance

	Note	2024 Ushs '000	2023 Ushs '000
Revenue			
Income mobilised from donors	3	33,171,370	40,271,878
Other income	4	238,088	316,687
Total revenue		33,409,458	40,588,565
Staff salaries and other costs	5	(12,617,514)	(13,006,540)
Consultant fees	6	(2,250,071)	(3,895,691)
Local partners' fees	7	(281,065)	(514,215)
Office costs	8	(1,589,989)	(1,201,908)
Transport costs	9	(1,313,377)	(1,287,192)
Equipment costs	10	(692,327)	(202,519)
Direct assignment related costs	11	(11,077,670)	(14,512,096)
General costs	12	(974,542)	(548,483)
Global Support Unit Charge		(3,118,614)	-
Total expenses		(33,915,169)	(35,168,644)
Operating (deficit)/ surplus		(505,711)	5,419,921
Foreign exchange losses	13	7,705,773	(4,635,128)
Surplus for the year		7,200,062	784,793

Statement of Financial Position

	Note	2024 Ushs '000	2023 Ushs '000
ASSETS			
Non-current assets			
Property and equipment	14	375,090	514,795
Current assets			
Receivables from non-exchange transactions	15	113,308,524	51,608,627
Cash and cash equivalents	16	136,420	2,193,939
		113,444,944	53,802,566
TOTAL ASSETS		113,820,034	54,317,361
NET ASSETS			
Accumulated surplus		23,880,190	16,680,128
LIABILITIES			
Current liabilities			
Payables	17	79,833,734	24,542,097
Deferred income	18	10,106,110	13,095,136
Total liabilities		89,939,844	37,637,233
Total net assets and liabilities		113,820,034	54,317,361

The financial statements were approved by the Board of Directors on 31st July 2025 and were signed on its behalf by:



Megan Ritchie
Country Director

Statement of Changes in Net Assets

	Accumulated Surplus
	Ushs '000
At 1 January 2023	15,895,335
Surplus for the year	784,793
At 31 December 2023	16,680,128
 At 1 January 2024	 16,680,128
Surplus for the year	7,200,062
At 31 December 2024	23,880,190

Cash Flow Statement

	Note	2024 Ushs '000	2023 Ushs '000
Cash flows from operating activities			
Surplus for the year		7,200,062	784,793
Adjustments for non-cash items:			
Depreciation expense	14	179,661	127,438
Operating surplus before working capital changes		7,379,723	912,231
Changes in working capital:			
Increase) / decrease in receivables from non-exchange transactions		(61,699,897)	40,098,658
Decrease in deferred income		(2,989,026)	(227,884)
Increase / (decrease) in payables		55,291,637	(38,743,066)
Net cash from / (used) in operating activities		(2,017,563)	2,039,939
Cash flows from investing activities			
Purchase of property and equipment	14	(39,956)	(124,689)
Net cash used in investing activities		(39,956)	(124,689)
Net increase / (decrease) in cash and cash equivalents		(2,057,519)	1,915,250
Cash and cash equivalents at start of year		2,193,939	278,689
Cash and cash equivalents at 31 December		136,420	2,193,939

Notes to the Financial Statements

1. General information

SNV Netherlands Development Organisation (“SNV in Uganda” or “the Organisation”) is a not-for-profit international development organisation that applies practical know-how to make a lasting difference in the lives of people living in poverty. We use our extensive and long-term in-country presence to apply and adapt our expertise in the Agri-Food, Energy, and Water sectors to local contexts. The Organisation works to strengthen capacities and catalyse partnerships that transform the agri-food system, which enables sustainable and more equitable lives for all. Since 1989, SNV in Uganda has been guided by government priorities, legal policies, and institutional frameworks in the districts and at the national level. In 2024, the Organisation is currently implementing Eight (8) projects, including three (3) in energy, one (1) in water and five (4) in the agri-food sector, focusing on food security, increased household incomes, job creation specifically for women and youth, adoption of climate-smart practices and technologies and improved food and nutrition security.

The Organisation has its registered offices at:

Plot 36, Luthuli Rise, Bugolobi
P.O. Box 8339
Kampala, Uganda

2. Summary of significant accounting policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (“IPSAS”). The measurement basis applied is the historical cost basis, except where otherwise stated in the accounting policies below. The financial statements are prepared on accrual basis. The financial statements are presented in Uganda Shillings, rounded to the nearest thousand.

The preparation of financial statements in conformity with IPSAS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Organisation’s accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in note 2(m).

New and amended standards

During the current year, the Organisation has adopted all of the new revised standards and interpretations issued by the International Public Sector Accounting Standards Board (IPSASB) and the International Financial Reporting Interpretation Committee (IFRIC) that are relevant to its operations and effective for annual reporting beginning on 1 January 2024.

The Organisation has not early adopted any standards, interpretations or amendments that have been issued but not yet effective.

The Organisation has not listed any disclosure of the new and amended standards and interpretation that are effective from 1 January 2024, because none of them had an impact on the Organisation’s financial statements.

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Organisation's financial statements are not expected to have an impact on the Organisation's financial statements.

b) Revenue recognition

Revenue comprises grant income and non-core income (other income). Grant income comprises funds mobilised from donors. Income is recognised in the statement of financial performance on an accrual basis. Other income relates to revenue received from non-core activities of the Organisation, such as rental income, gains on disposal of property and equipment and foreign exchange gain.

The timing of revenue recognition is determined by the nature of the conditions and their settlement. Income from donors is recognised in the period in which the grant is received or where there is assurance that the grant will be received, and all attaching conditions as stipulated in the funding agreements are complied with. Grant income received but not utilised during the period is recognised as deferred in the statement of financial position.

c) Translation of foreign currencies

(i) Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates ('the functional currency'). The financial statements are presented in Uganda Shillings ("Ushs"), which is the Organisation's functional currency and rounded off to the nearest thousand ("000").

(ii) Transactions and balances

Foreign currency transactions are translated into the functional currency of the respective entity using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

d) Property and equipment

All categories of property and equipment are initially recorded at cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as separate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciation on property and equipment is calculated using the straight-line method to allocate their cost amounts less their residual values over their estimated useful lives, as follows:

Buildings	6.7%
Motor vehicles	25%
Equipment	33%
Other equipment	25%

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

e) Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the statement of financial performance on a straight-line basis over the period of the lease.

f) Financial instruments

The accounting policies adopted for the recognition, measurement, and disclosure of financial instruments are as follows:

- **Classification of Financial Instruments:** Financial assets and liabilities are classified into one of the following categories:
 - » Financial assets and liabilities at fair value through surplus or deficit
 - » Financial assets at amortised cost
 - » Financial liabilities at amortised cost
- **Initial Recognition and Measurement:** Financial instruments are recognised when the entity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at fair value plus, in the case of financial instruments not at fair value through surplus or deficit, transaction costs.
- **Subsequent Measurement:**
 - » **Financial Assets:** Depending on the classification, financial assets are subsequently measured at amortised cost or fair value.
 - » **Financial Liabilities:** These are measured at amortised cost or fair value, depending on the classification.
- **Derecognition:** Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or when the entity transfers the financial asset. Financial liabilities are derecognised when they are extinguished, that is, when the obligation specified in the contract is discharged or cancelled or expires.
- **Impairment of Financial Assets:** The Organisation evaluates the Expected Credit Losses (ECL) on its financial assets, including donor receivables, cash at bank, and other financial assets, using a forward-looking approach. A loss allowance is recognised at each reporting date to account for the risk of default on these financial assets.

g) Provisions

Provisions are recognised when the Organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligation as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligation may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

h) Accumulated surplus

Accumulated surplus comprises surplus accumulated from previous years and the surplus for the current year. The reserves are available to the Organisation and are maintained to ensure that the Organisation can continue to carry out its mission.

i) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

j) Deferred income

These funds are categorised as deferred income because, at the time of receipt, they have not yet met the criteria for immediate recognition as revenue. Instead, they are earmarked for specific projects or initiatives that are planned to be carried out in subsequent accounting periods. This approach adheres to sound accounting principles and ensures that the financial statements accurately reflect the Organisation's financial position and performance, aligning with transparency and accountability standards.

k) Employee benefits

Retirement benefit obligations

The Organisation and all its employees contribute to the appropriate National Social Security Fund (NSSF), which is a defined contribution scheme.

A defined contribution plan is a pension plan under which an entity pays fixed contributions into a separate entity. The Organisation has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The Organisation's contributions to the defined contribution scheme are charged to the statement of financial performance in the period in which they fall due.

l) Related parties

Related parties include individuals or entities that have control, joint control, or significant influence over the Organisation, as well as key management personnel and their close family members.

Identification of Related Party Transactions: Related party transactions are identified through the Organisation's internal controls and governance processes. The Organisation maintains a register of related parties and monitors transactions between the Organisation and these parties on an ongoing basis.

Recognition and Measurement: Related party transactions are recognised in the financial statements when a transfer of resources, services, or obligations occurs between the Organisation and a related party, regardless of whether a price is charged. These transactions are measured at the fair value of the consideration exchanged, except where another measurement basis is required by an applicable IPSAS.

m) Critical accounting estimates and judgements

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

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

Critical accounting estimates and assumptions

The Organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

In preparing the financial statements, management has made judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgments about carrying values of assets and liabilities that are not apparent from other sources.

Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and the future periods if the revision affects both current and future periods.

The estimates and associated assumption are based on historical experiences, the results of which form the basis of making judgments about the carrying values and liabilities that are not readily apparent from other sources. Actual results ultimately may differ from these estimates.

Management identifies all significant accounting policies and those that involve high judgment and, in particular, the significant areas of estimation and un-certainty in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements are:

(i) Impairment

The Organisation makes estimates and assumptions that affect the reported amounts of assets within the next financial year. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Organisation regularly reviews its assets and makes judgments in determining whether impairment should be recognised.

Critical estimates are made by management in determining the recoverable amount of impaired receivables.

(ii) Useful lives of property and equipment

Property and equipment are depreciated over their useful life, considering residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values. Critical estimates are made by management in determining the useful lives and depreciation rates for property and equipment. The rates used are set out in Note 2(d) above.

o) Financial risk management

The Organisation's activities expose it to a variety of financial risks: market risk, credit risk and liquidity risk. The Organisation's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on its financial performance.

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates and interest rates, will affect the Organisation's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

(i) Foreign exchange risk

The Organisation is exposed to foreign exchange risk arising from various currency exposures, primarily with respect to the United States Dollar and Euro. Foreign exchange risk arises from recognised assets and liabilities. The Organisation aims to manage exposure to fluctuations in foreign currency exchange rates by keeping a proportion of its cash balance in foreign currency. The currencies to which the Organisation was exposed are summarised in the table below. All amounts are in Ugandan shillings (Ushs).

	USD Ushs '000	EUR Ushs '000	Total Ushs '000
At 31 December 2024			
Assets			
Cash and cash equivalents	54,334	128,841	183,175
Receivables from non-exchange transactions	12,185,171	98,589,110	110,774,281
Total	12,239,505	98,717,951	110,957,456
Liabilities			
Payables	8,311,170	67,244,925	75,556,095
Total	8,311,170	67,244,925	75,556,095
Net gap	3,928,335	31,473,026	35,401,361
At 31 December 2023			
Assets			
Cash and cash equivalents	28,519	23,964	52,483
Receivables from non-exchange transactions	46,749	50,156,962	50,203,711
Total	75,268	50,180,926	50,256,194
Liabilities			
Payables	255,017	18,069,722	18,324,739
Total	255,017	18,069,722	18,324,739
Net gap	(179,749)	32,111,204	31,931,455

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

(ii) Interest rate risk

Interest rate risks arise from fluctuations in the borrowing or deposit rates. The Organisation does not have instruments that expose it to material interest rate risk.

Credit risk

Credit risk is the risk that a counterparty will default on its contractual obligations, resulting in a financial loss to the Organisation. The primary sources of credit risk for the Organisation include receivables from non-exchange transactions, and other financial assets such as cash at bank.

The amount that best represents the Organisation's maximum exposure to credit risk at 31 December 2023 is made up as follows:

	2024	2023
	Ushs '000	Ushs '000
Mobile money	21,553	43,834
Cash at bank	114,867	2,150,016
Receivables from non-exchange transactions	113,112,951	51,595,016
	113,249,371	53,788,866

No collateral is held for any of the above assets.

Liquidity risk

Liquidity risk is the risk that operations cannot be funded, and financial commitments cannot be met timely and cost effectively. The risk arises from both the difference between the magnitude of assets and liabilities and the disproportion in their maturities. Liquidity risk management deals with the overall profile of the balance sheet, the funding requirements of the Organisation, and cash flows. In quantifying the liquidity risk, future cash flow projections are simulated, and necessary arrangements are put in place in order to ensure that all future cash flow commitments are met from the working capital.

The Organisation manages its debt maturity profile, operating cash flows, and the availability of funding so as to meet all refinancing, repayment and funding needs. As part of its overall liquidity management, the Organisation maintains sufficient levels of cash to meet its working capital requirements. The Organisation also considers provisions and accruals in its liquidity management to ensure that sufficient funds are available to meet these obligations when they become due.

Exposure to liquidity risk

The table below analyses the contractual maturities of financial assets and liabilities into relevant maturity groupings.

Notes to the Financial Statements (Continued)

2. Summary of significant accounting policies (continued)

	Up to 1 month Ushs'000	From 1 to 3 months Ushs'000	From 3 to 12 months Ushs'000	Above 12 months Ushs'000	Total Ushs'000
At 31 December 2024					
Mobile money	21,553	-	-	-	21,553
Cash at bank	114,867	-	-	-	114,867
Receivables from non-exchange transactions	-	-	113,112,951	-	113,112,951
Total financial assets	136,420	-	113,112,951	-	113,249,371
Liabilities					
Payables	24,200,392	-	55,279,875	-	79,480,267
Total financial liabilities	24,200,392	-	55,279,875	-	79,480,267
Liquidity gap					
As at 31 December 2024	(24,063,972)	-	57,833,076	-	33,769,104
At 31 December 2023					
Mobile money	43,834	-	-	-	43,834
Cash at hand	89	-	-	-	89
Cash at bank	2,150,016	-	-	-	2,150,016
Receivables from non-exchange transactions	-	-	51,595,016	-	51,595,016
Total financial assets	2,193,939	-	51,595,016	-	53,788,955
Liabilities					
Payables	-	-	24,042,081	-	24,042,081
Total financial liabilities	-	-	24,042,081	-	24,042,081
Liquidity gap					
As at 31 December 2023	2,193,939	-	27,552,935	-	29,746,874

Notes to the Financial Statements (Continued)

3. Revenue

Income mobilised from donors

Project code	Project Name	2024	2023
		Ushs '000	Ushs '000
Embassy of the Kingdom of the Netherlands (EKN)	The Inclusive Dairy Enterprise (TIDE) & ISDAP	3,914,819	15,608,925
Young Expert Program (YEP)	YEP Programme	23,276	25,880
Netherlands Ministry of Foreign Affairs (DGIS)	Climate Smart Agriculture East Africa	3,704,002	7,035,001
World Vision UK	SUPREME	1,439,805	2,722,160
Ingvar Kamprad Elmtaryd Agunnaryd (IKEA) Foundation	Sustainable Energy Small Holder Farmers	472,144	958,386
Swedish International Development Cooperation Agency (SIDA)	Inclusive Markets for Energy Efficiency in Uganda	11,519,849	8,204,537
Embassy of the Kingdom of the Netherlands	Supreme EKN Contribution	42,040	430,121
Swedish International Development Cooperation Agency (SIDA)	Innovations against Poverty	171,610	2,534,856
Austrian Development Agency (ADA)	Improving Water Supply Sustainability in Northern Uganda	2,779,609	257,679
The Netherlands Enterprise Agency (RVO)	African Bio-digester Component (ABC)	2,705,307	2,494,333
Embassy of the Kingdom of the Netherlands (EKN)	Inclusive Livestock Development for Smallholder Farmers (INCLUDE)	6,184,904	-
Others (DFCD & SOC Bridge)		214,005	-
		33,171,370	40,271,878

4. Other Income

	2024	2023
	Shs'000	Shs'000
Rental income	187,051	70,828
Interest income on bank deposits	50,617	102,870
Write-off of payables	-	128,819
Other income	420	14,170
	238,088	316,687

Notes to the Financial Statements (Continued)

5. Staff Salaries and other costs

	2024 Shs'000	2023 Shs'000
Salary national staff	6,282,463	6,973,274
Employers' NSSF contribution to national staff	719,506	803,228
Secondary employment benefits national staff	1,851,945	1,504,583
Salary international staff	1,078,684	1,099,935
Secondary employment benefits international staff	1,160,232	1,208,066
Other staff costs	1,524,684	1,417,454
	12,617,514	13,006,540

6. Consultant fees

Consultant fees	2,221,686	3,885,717
Travel and per diem for consultants	28,385	9,974
	2,250,071	3,895,691

7. Local partners' fees

Local partners' fees	269,773	513,082
Travel and per diem for local partners	11,292	1,133
	281,065	514,215

8. Office costs

Office supplies	597,430	91,860
Communication costs	332,581	372,706
Maintenance - buildings	22,113	20,263
Depreciation - buildings (note 14)	74,406	44,712
Insurance/taxes building	5,414	3,172
Rent for offices	176,616	141,361
Utilities	318,148	477,834
Information Communication Technology	63,281	50,000
	1,589,989	1,201,908

Notes to the Financial Statements (Continued)

9. Transport costs

	2024	2023
	Shs'000	Shs'000
Vehicle maintenance	186,359	214,685
Depreciation vehicles (note 14)	66,885	62,565
Insurance/taxes - vehicles	99,477	71,960
Fuel - SNV vehicles	294,478	280,091
Rent of vehicles and other related costs	666,178	657,891
	1,313,377	1,287,192

10. Equipment costs

Purchase of project equipment/inventory	367,991	39,943
Maintenance and rental of equipment	10,216	11,751
Depreciation equipment (note 14)	38,370	20,161
Insurance/taxes equipment	6,704	10,891
Licenses and maintenance software	197,649	97,189
Low-value equipment	71,397	22,584
	692,327	202,519

11. Direct assignment-related costs

Donations/ sub-grants/subsidies	5,889,188	7,337,455
Workshops/ trainings/assignment costs	2,458,233	3,618,039
Subcontracted activities & Flow through	1,421,495	1,983,849
Consortium partners - staff	1,254,726	1,170,536
Consortium partners - non-staff	54,028	402,217
	11,077,670	14,512,096

Notes to the Financial Statements (Continued)

12. General costs

	2024 Shs'000	2023 Shs'000
Expenses for meetings (travel and lodging expenses)	110,646	145,603
Subscriptions, contributions, and literature	22,703	45,993
Audit costs	190,272	129,430
Legal support	12,283	30,696
Other general expenses	490,370	33,127
Publicity	124,384	134,005
Bank charges	23,884	29,629
	974,542	548,483

13. Foreign exchange losses

Net foreign exchange loss	7,705,773	4,635,128
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14. Property and equipment

	Buildings Ushs '000	Vehicles Ushs '000	Equipment Ushs '000	Total Ushs '000
Cost				
At 1 January 2023	1,493,281	1,227,013	2,156,545	4,876,839
Additions	33,271	-	91,418	124,689
At 31 December 2023	1,526,552	1,227,013	2,247,963	5,001,528
Additions	-	-	39,956	39,956
At 31 December 2024	1,526,552	1,227,013	2,287,919	5,041,484
Depreciation				
At 31 December 2022	1,128,026	1,092,450	2,138,819	4,359,295
Charge for the year	44,712	62,565	20,161	127,438
At 31 December 2023	1,172,738	1,155,015	2,158,980	4,486,733
Charge for the year	74,406	66,885	38,370	179,661
At 31 December 2024	1,247,144	1,221,900	2,197,350	4,666,394
Net book value				
At 31 December 2024	279,408	5,113	90,569	375,090
At 31 December 2023	353,814	71,998	88,983	514,795

Notes to the Financial Statements (Continued)

15. Receivables from non-exchange transactions

	2024	2023
	Ushs '000	Ushs '000
Prepayments	251,352	195,534
Other receivables*	1,098,465	1,438,054
Funds claimable from donors	1,240,205	408,123
Amounts due from related parties (note 19a)	110,774,281	49,748,839
Total receivables	113,364,303	51,790,550
Less: Provision for doubtful debts	(55,779)	(181,923)
	113,308,524	51,608,627

*Other receivables consist of funds advanced to several project implementing partners that are pending accountability.

16. Cash and cash equivalents

Cash at hand	-	89
Mobile money	21,553	43,834
Cash at bank	114,867	2,150,016
	136,420	2,193,939

17. Payables

Amounts due to related companies (note 19b)	75,556,095	18,069,722
Trade payables	1,244,235	2,442,246
Provisions	1,862,086	1,606,912
Accruals	797,043	1,372,031
Staff related payables	20,808	551,170
Pay As You Earn (PAYE)	233,065	352,135
National Social Security Fund (NSSF)	120,402	147,881
	79,833,734	24,542,097

Notes to the Financial Statements (Continued)

18. Deferred income

	2024	2023
	Ushs '000	Ushs '000
At 1 January	13,095,136	13,323,020
Cash receipts during the year	30,182,344	40,043,994
Amount recognised as income during the year	(33,171,370)	(40,271,878)
At 31 December	<u>10,106,110</u>	<u>13,095,136</u>

19. Related party transactions

SNV is a Netherlands-based international development organisation and is related to a number of other organisations by virtue of its international affiliation.

The following transactions were carried out with related parties:

	2024	2023
	Ushs '000	Ushs '000
a) Amounts due from related parties (note 15)		
SNV Bangladesh	2,264	2,417
SNV Burkina Faso	110,363	117,836
SNV Cambodia	9,763,428	10,150,914
SNV Cameroon	-	17,365
SNV Ethiopia	4,085,400	3,409,596
SNV Ghana	2,115	2,258
SNV Kenya	18,021,171	18,030,512
SNV Laos	1,273	1,360
SNV Mozambique	41,489	44,494
SNV Netherlands	58,240,342	-
SNV Rwanda	19,424	-
SNV Tanzania	11,392,298	8,263,599
SNV Zambia	9,077,358	9,691,983
SNV Mali	3,727	3,979
SNV Niger	9,347	9,980
SNV Zimbabwe	4,282	2,546
	110,774,281	49,748,839

Notes to the Financial Statements (Continued)

	2024	2023
	Ushs '000	Ushs '000
b) Amounts due to related parties (note 17)		
SNV Bhutan	11,317	12,083
SNV Ethiopia	468,623	-
SNV Kenya	855,529	-
SNV Rwanda	354,004	119,651
SNV Netherlands	73,580,717	17,937,988
SNV Tanzania	173,772	-
SNV Mozambique	89,243	-
SNV Cambodia	22,890	-
	75,556,095	18,069,722
c) Key management compensation		
Salaries and other employment benefits	2,168,912	2,409,902

20. Contingent Liabilities

In the ordinary course of operations, contingent liabilities may arise due to breach of contract, injury to third parties, failure to honor commitments entered into by the organisation and numerous other sources. In the opinion of the directors, there are no major contingent liabilities from which material loss would be anticipated (2024: Nil).

21. Taxation

The Organisation is registered as a non-governmental organisation. However, the Organisation has no tax exemption for its surplus from the statement of activities as provided for under Section 2(bb) of the Income Tax Act Cap. 338 of Uganda. The Organisation is in the process of obtaining a tax exemption through its solicitor. The entity filed a nil tax return to the Uganda Revenue Authority for the financial year ended 31 December 2024.

22. Events after the reporting date

At the date of authorisation of these financial statements, there were no events after 31 December 2024 that required adjustment of the Organisation's books of accounts.

APPENDICES



Appendix 1: Statement of Comparison of Budget and Actual Amounts

The budget approval process

The Country Annual Plan (CAP) presents SNV in Uganda's priority actions for the year as well as the Organisation's annual budget. The CAP details our priorities for the year in line with our Strategic Plan. It sets the organisational targets against which we periodically monitor progress during the year and is an aggregation of the plans of Countries and Global Teams.

How is the CAP structured?

- It describes the priorities for the Organisation.
- It describes how the country's footprint will evolve.
- It takes a sector lens and describes what SNV will achieve in each of our three sectors and how.
- It describes the services provided by our Global Teams.
- It has an important focus on financial planning, by setting the yearly budget.
- It describes our risk management approach.

The Uganda Country Management Team prepares the CAP following the guidance issued by the SNV Head Office, which gives the overall strategic direction of the Organisation. The CAP is made up of various projects that have specific budgets as per the signed contracts, plus those anticipated, depending on the information about the various opportunities as tracked in our corporate salesforce system. Thus, the overall country budget is drawn based on the signed and anticipated (usually with an assurance of over 95%, i.e., proposals under negotiation) projects and is included in the CAP that is signed between the Country and SNV Head Office.

Budget information

The CAP is prepared on an accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Organisation. Therefore, the financial statements and the budget are prepared on a comparable basis.

Year ended 31 December 2024	Original budget	Adjustment	Final budget	Actual on comparable basis	Performance difference	Percentage
	Ushs '000	Ushs '000	Ushs '000	Ushs '000	Ushs '000	%
Revenue						
Income mobilised from donors	55,133,357	(12,212,966)	42,920,391	33,171,370	(9,749,021)	77%
Other income	-	-	-	238,088	238,088	
Total revenue	55,133,357	(12,212,966)	42,920,391	33,409,458	(9,510,933)	78%
Expenses						
Staff salaries and benefits	(12,896,601)	-	(12,896,601)	(12,617,514)	279,087	98%
Consultant & local capacity builder fees	-	-	-	(2,531,136)	(2,531,136)	
Office & equipment costs	(3,775,792)	463,872	(3,311,920)	(2,282,316)	1,029,604	69%
Transport costs	-	-	-	(1,313,377)	(1,313,377)	
Direct assignment-related costs	(33,316,351)	10,156,403	(23,159,948)	(11,077,670)	12,082,278	48%
General costs	-	-	-	(974,542)	(974,542)	
Exchange (loss)/Gains	-	-	-	7,705,773	7,705,773	
Global support unit charge	(3,899,895)	741,494	(3,158,401)	(3,118,614)	39,787	99%
Total expenses	(53,888,639)	11,361,769	(42,526,870)	(26,209,396)	16,317,474	62%
Surplus for the year 2024	1,244,718	(851,197)	393,521	7,200,062	6,806,541	
Surplus for the year 2023	1,611,080	3,877,984	5,489,064	784,793	4,704,271	

Appendix 2: Sustainability Report

This report represents the Organisation's commitment to sustainable development and comprehensive reporting to all stakeholders.

The report follows guidelines released by the Global Reporting Initiative (GRI), which is a joint initiative coalition for Environmentally Responsible Economies and the United Nations Environment Programme.

GRI issued the guidelines for voluntary use by reporting on the economic, environmental, and social diversion of their activities, products, and services to articulate an understanding of their contribution to sustainable developments.

Value Added Statement

The Value-Added Statement shows the social value added that the Organisation makes through its activities. Value added is calculated as the Organisation's performance minus payments such as office costs, transport and other service costs.

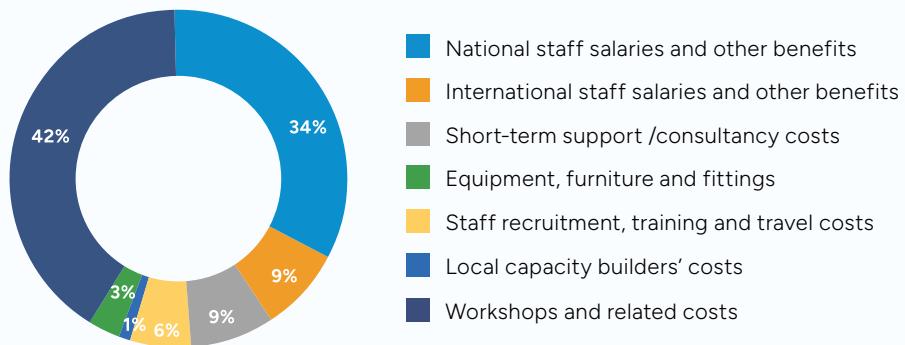
The resulting amount is distributed to the stakeholders, including employees, local capacity builders, and direct programme support.

	2024 Ushs '000	% of 2024 total	2023 Ushs '000	% of 2023 total
Value Added				
Mobilised funds from donors	33,171,370	99%	40,271,878	99%
Other income	238,088	1%	316,687	1%
Total income	33,409,458		40,588,565	
Less:				
Office costs and other service costs	(5,671,320)		(6,385,519)	
Transport costs	(1,313,377)		(1,287,192)	
Wealth available	26,424,761		32,915,854	
Distribution of available wealth				
National staff salaries and other benefits	8,853,914	34%	9,281,085	28%
International staff salaries and other benefits	2,251,548	9%	2,308,001	7%
Short-term support/consultancy costs	2,250,071	9%	3,895,691	12%
Staff recruitment, training & travel costs	1,524,684	6%	1,417,454	4%
Local capacity builders' costs	281,065	1%	514,215	2%
Equipment, furniture & fittings	692,327	3%	202,519	1%
Workshops and related costs	11,077,670	42%	14,512,096	44%
Surplus	(505,711)	(2%)	784,793	2%
Wealth distributed	26,425,568	100%	32,915,854	100%

The Value-Added Statement above shows that the Organisation is a major financial contributor to various stakeholders, especially the locals.

Of the total wealth available in 2024,

- 34% was distributed to national employees as remuneration and benefits.
- 9% was distributed to expatriate employees as remuneration and benefits.
- 1% was distributed to local partners (community-based Organisations) as remuneration for their services.
- 42% was spent locally on workshops and other related costs, a further finance contribution to the economy.



Value for money criteria

The Organisation's sole purpose is to generate and contribute to a lasting impact on the lives of poor and disempowered people. Increasing the result orientation of our work and improving our related systems continues to be one of the elementary means to that end.

Planning, monitoring and evaluation (PME)

SNV in Uganda's planning, monitoring and evaluation (PME) serves several purposes.

Results management and quality assurance:

SNV in Uganda's projects are results-based and founded on using the theory of change to understand the causal logic behind changes that a project aims to effect. Our PME systems, therefore, concentrate on monitoring specified results and evidencing changes occurring as a result of the project, whether they be intended or unintended.

Steering and learning:

Through PME and our focus on results monitoring, we maximise the opportunities for adaptive management, i.e., the ability for the project to adapt its course based on evidence of what is going well, what is not and changes in the context. The key elements mentioned above – tracking results, checking hypotheses, and noting contextual shifts – form the basis for project management decision-making on needed adaptions or improvements to strategies and interventions.

Appendices (Continued)

Participation and accountability:

SNV in Uganda operates in complex environments with many actors who have a stake in what we are trying to achieve. These include target groups, the Ugandan government, donors, the private sector, partners, and civil society organisations. All these stakeholders participate in or have an interest in our plans, and our findings from M&E. We use PME information to make their participation meaningful and to be accountable to them.

Reporting and evidencing change:

We use PME information to demonstrate our results to external audiences. Increasingly (development) organisations need to stand out in the way they achieve and demonstrate results and in the way they communicate these results, the innovative approaches used, and the knowledge gained to strategically selected audiences. It is crucial for SNV in Uganda's credibility and success to be able to evidence our contribution to positive change for the people we work for and the systems that affect them.

Finance

The finance organisational structure and responsibilities follow the decentralised governance environment of SNV in Uganda, which is based on a country-driven model.

This is in line with the Organogram, Corporate Governance and Country governance principles.

The financial organisation, processes, and controls are structured within SNV in Uganda to ensure sufficient segregation of duties and to limit the risk of error and fraud. This means that various roles in a process are assigned to different people. It minimises the risk of theft or other fraudulent activities that could be caused by placing excessive control over a process with one individual.

The segregated main duties are authorisation, safekeeping, the custody of assets, record-keeping and reconciliation/review/controls. All SNV team members involved in finance activities shall follow the competencies and logic for review and approvals outlined in the following documents:

- SNV Global Authority Matrix
- SNV Country Authority Matrix
- SAP Business by Design (SBD) approvals

SNV Internal Control Framework (ICF) to minimise risks and to ensure overall compliance. This model comprises:

1. the ICF
2. the Control Self-Assessment (CSA) and
3. the internal audit function

Strategy

In 2024, we focused our efforts on implementation of our new 2030 Strategy to ensure we can respond effectively to the changing global context. So that we can both harness emerging opportunities and successfully navigate challenges as we strive to build a better world as envisioned in our mission, through collaboration and partnership.

In 2025, we plan to adapt the Global Strategy to Uganda national context to ensure it is responsive to the unique needs and priorities of our people, and to enhance its effectiveness in delivering impact on the ground. These five strategic priorities include:

1. Deepening mission-aligned strategic partnerships
2. Unlocking new revenue streams
3. Strengthening the articulation of our value proposition
4. Advancing digitalisation
5. Ensuring operational excellence

We must deepen our external focus and partnerships with fast-paced and widespread changes occurring. Given the pressure on development cooperation budgets from several European country governments, including the Netherlands' government, new types of partnerships which may enable us to access the financing we need to be more flexible and innovative are increasingly essential.

Systems transformation lies at the core of our 2030 Strategy and has remained central to our work over the past year. Across our portfolio of projects and programmes, we are committed to influencing and positively contributing to shaping policies, practices, resource flows, social norms, values, behaviours, and relationships. Most importantly, we recognise the centrality of power dynamics – the distribution of decision-making power, authority, and influence among individuals and organisations – as either a positive catalyst or a barrier to achieving the sustainable and more equitable lives we strive for. Above are our six dimensions of systems transformation



Appendices (Continued)

Our people

SNV in Uganda employed an average of 66 people in 2024, with the vast majority coming from the contexts where we work.

Our people are our key asset, which means that we continue our investment in people management, skill building, and learning to grow our capacity on career development and to grow talent from within. Safety and wellbeing of all team members is paramount. We maintained our investments in safety and security management through training and continuous improvement plans.

Our Global Council, a body comprising one representative from each SNV Country Council, helps us to ensure that diverse perspectives are gathered from across the Organisation's teams and geographies on key strategic areas for SNV.

Our ethical standards

In 2024 we continued to reinforce our commitment to prevent misconduct and to enforce our zero-tolerance policy towards any form of harassment, discrimination, and fraud. We require all our team members to complete our annual mandatory ethical standards e-course. We continue to be grateful to the people who came forward and reported misconduct in 2024, including those who did so anonymously. They are contributing to building a stronger and more effective SNV.

We expanded the possibility for external parties to report misconduct in relation to SNV and our activities (i.e. also from third parties involved in SNV projects). This allows for better monitoring of incidents within organisations SNV partners with, as their team members now also have an opportunity to report and are encouraged to do so, thus allowing us to take swift action when needed.

Overall, the launch and promotion of an online reporting mechanism reflected an increased number of reports (from SNV team members and partners) compared to previous years. Relevant donors were informed of the reported incidents and of the outcomes of fact-finding reviews.

Our carbon footprint

SNV Uganda remains committed to achieving Net Zero Carbon and reducing gross emissions by 2050. In 2024, we developed a carbon reduction strategy, which will be further detailed and operationalised in 2025. Our strategy focuses on largest emission sources while prioritising tangible gross emission reductions. In line with SNV's 2030 Strategy, this approach integrates net removals, reductions, and avoidance efforts through our climate-smart agriculture, renewable energy, and WASH projects. We have also embarked on efforts to assess staff carbon footprint and advice on the most efficient ways to minimise carbon emissions through travels, sustainable consumption and minimise paperwork among other mitigation efforts.

We recognise that this report does not yet include detailed elements such as emission reduction targets, historical data trends, financial planning, and risk linkages. As we move past the foundational phase of improving data, aligning strategies, and building capacity, we will establish time-bound targets, define Uganda-specific baselines, allocate budgets, strengthen governance and accountability, and explore Scope 3 emission management, including supplier engagement. This will enhance transparency, comparability, and decision-usefulness in future national-level reporting.



**Impact
that matters**

SNV Uganda

Country Office

Plot 36, Luthuli Rise, Bugolobi
P.O. Box 8339, Kampala, Uganda
Tel: +256 (0) 414 563 200
+256 (0) 312 260 058
Email: Uganda@snvworld.org
www.snvworld.org/country/uganda

Rwenzori region

Plot 2/4, Rwenzori Road,
P.O. Box 78, Fort Portal
Tel: +256 (0) 758 200 778
+256 (0) 392 200 778

Kigezi Region - Rukungiri

Plot 24, Rukungiri Road
Tel: +256 (0) 200 901 225

North East region

Plot 3 Kabalega Road,
Yodev Plaza, Lira
Tel: +256 (0) 758 260 050

Busoga Region - Jinja

Plot 15&17, Mpumude Lane