



UGANDA FREIGHT FORWARDERS ASSOCIATION (UFFA)



**ANNUAL PROGRESS
REPORT & FINANCIAL
STATEMENTS
FOR FY ENDED
DECEMBER 2025**

March 2026





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AGENDA

- 01** Opening Prayer
- 02** Welcome remarks by the Chairman
- 03** Confirmation of minutes of the previous AGM
- 04** Chairman's report
- 05** Consideration and adoption of the Auditor's Report for the financial year ended 31st December 2025
- 06** Confirmation of the 2026 budget and workplan
- 07** Confirm Admission of new members; consider suspension and expulsion of members
- 08** Election of Board Members
- 09** AOB



About UFFA



UFFA is an umbrella association of transport and freight logistics companies in Uganda whose membership includes foreign, multinationals and local companies involved with freight logistics, including but not limited to: customs clearance, transport, shipping, ICD/freight terminals and warehouses/storage operations. The Association has a membership of over 250 companies handling over 90% of Uganda import and export trade.



Vision

To be an Association of excellence in freight logistics and supply chain.



Mission

To promote Professionalism, integrity and ethics in the logistics and supply chain.



Objectives

- To maintain and monitor a code of conduct for the freight logistics industry.
- To participate in activities of regional and international organizations engaged in freight forwarding.
- To promote partnership and cooperation with stakeholders and the government.
- To promote awareness of the Association, its objectives and its members.
- To provide information to members on issues pertaining to the freight forwarding industry.



Core Values

- Professionalism
- Integrity
- Transparency

UFFA's main activities include but are not limited to Training and Capacity building, Lobbying & Advocacy, Transport Logistics information Dissemination and Membership growth development.

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LIST OF ACRONYMS

AGM	Annual General Meeting
CCTTFA	Central Corridor Transit Transport Facilitation Agency
CPD	Continuing Professional Development
CCFL	Certificate in Customs and Freight Logistics
PSFU	Private Sector Foundation Uganda
RAME	Region Africa and Middle East
MoWT	Ministry of Works and Transport
UFFA	Uganda Freight Forwarders Association
EAC	East Africa Community
UNBS	Uganda National Bureau of Standards
URA	Uganda Revenues Authority
VAT	Value Added Tax
GLC	Global Logistics Convention
CAA	Civil Aviation Authority
AfCFTA	African Continental Free Trade Area





MESSAGE FROM THE CHAIRMAN,



Dear Esteemed Members of the Uganda Freight Forwarders Association, it is a true privilege to address you at our 24th Annual General Assembly.

As Chairman of UFFA and President of FEAFFA, I want to begin by sincerely thanking each one of you for your continued trust, commitment, and active engagement. The strength of this Association lies in its members. Your dedication has not only sustained UFFA but has positioned us as a respected and influential voice within Uganda's logistics and freight forwarding sector.

We are operating in a global environment that is evolving at remarkable speed. Trade routes are shifting. Digital systems are transforming how we work. Sustainability is no longer a future consideration; it is a present obligation. In the midst of this change, our industry requires strong coordination, credible representation, and a unified voice. UFFA remains committed to bringing members together and strengthening our partnerships across the region and internationally, so that we are not simply responding to change, but actively shaping it.

The year 2025 was, in many ways, a year of reconnection. We made a deliberate effort to strengthen face-to-face engagement within the regional and global logistics community. Our participation in the FIATA RAME Meeting in Zanzibar, the Global Logistics Convention in Bujumbura, and the International Trade and Logistics Summit in Mombasa reaffirmed Uganda's presence within the East African and international logistics network. These platforms are more than events, they are opportunities to build influence, align regional priorities, and ensure our voice is heard where it matters.

The past year also tested our resilience. The transition from RCTG to the EAC Bond, outstanding UNBS entries, reforms to the Customs Agent licensing framework particularly the shift from competence testing to a CPD-based model, and operational system inefficiencies within our regulatory agencies particularly URA and UNBS created real pressures on our members. We engaged, negotiated and advocated for phased implementation, system coexistence, and structured transition frameworks to safeguard business continuity. I want to acknowledge the patience and professionalism demonstrated by our members during this period, as well as the steady guidance of our Advisory Council.



Capacity building remains a strategic priority. The launch of the first cohort of the FIATA Diploma in Freight Forwarding marks a defining milestone for our industry where professionalization is no longer a theoretical aspiration but a competitive requirement. The continued growth of the CCFL program and expanded CPD initiatives reinforce our position as a competence-driven Association. As we move toward the implementation of three-year licensing permits for Customs Agents, strengthening operational competence is no longer optional, it is essential for credibility and competitiveness.

Looking ahead, our vision for UFFA remains clear. We are building an Association that is inclusive, collaborative, and forward-looking, where every member feels heard, supported, and empowered. Through strong partnerships with key support stakeholders like, FIATA, FEAFFA, PSFU, the Ministry of Works and Transport, URA, UNBS, KPA, TPA we continue to deepen our influence and expand opportunities for our members.

I remain confident in our collective ability to adapt, to grow, and to lead. The opportunities before us are significant, but so are the responsibilities and challenges. Together, we must embrace innovation, address challenges with maturity and professionalism, and position UFFA, and Uganda's freight forwarding industry, for sustained success.

Thank you once again for your trust and commitment. I wish you a productive and successful Annual General Assembly.



CHARLES MWEBEMBEZI

Background & Overview

The 2025 Financial Year was a year of consolidation and strategic positioning for UFFA. We strengthened our role as the premier association and leading voice of Uganda's freight forwarding and logistics industry by prioritising focused advocacy, deeper regional and international engagement, and higher professional standards across the sector.

Capacity building remained central to our agenda. The rollout of the FIATA Diploma in Freight Forwarding, continued progress of the CCFL Program, and expanded Continuing Professional Development initiatives reinforced our commitment to structured professionalisation in an increasingly regulated and digital trade environment.

At the same time, we intensified engagement with government agencies, regional bodies, and private sector stakeholders to address operational bottlenecks and policy reforms affecting our members.

This report outlines the key milestones and strategic interventions undertaken during the year and provides a clear foundation for informed discussion and forward-looking decisions at this Annual General Assembly.

1. PROGRESSIVE REPORT.

This section outlines the major initiatives undertaken by UFFA during the financial year, each carefully guided by the priorities set out in the approved annual work plan. These activities were executed in a structured and timely manner to support the Association's mandate and generate tangible value for members and the wider freight forwarding industry.



Strategic Goal 1: Membership services and Capacity Building.

Strategic Objective

To mobilize members and develop their capacity to offer professional logistic services to all clients both locally in Uganda and internationally.

1.1.1 Recruitment and retention of members into the association

Membership remains the foundation of UFFA's strength, credibility, and influence within the freight forwarding and logistics sector.

In 2025, total membership grew to 259, a clear indication of sustained confidence in the Association's leadership and relevance. This steady growth reflects not only organic expansion within the industry, but also the value members place on structured representation and professional alignment.

Maintaining high membership standards remains a strategic priority. Protecting the integrity, professionalism, and reputation of the Association is essential to safeguarding our collective influence.

New members are deliberately integrated through structured orientation, access to training and Continuing Professional Development programs, industry briefings, networking platforms, and active participation in Association initiatives. This ensures meaningful engagement from the outset. During the year under review, UFFA admitted nine (9) new members, further strengthening sector representation and collaboration within the Association. The new members are:

New Members

1. DP World Logistics Freight Forwarding (U) Ltd
2. Markh Investments Company Ltd
3. Twiga Logistics (U) Ltd
4. Vitrocop Investment
5. P&F Freight Forwarders Ltd
6. Cargowell Trade and Investment Ltd
7. DDG Oil & Gas Logistics Ltd
8. Navitrans International Limited
9. Summit World Link Freighters Ltd

Their admission reflects the continued growth of the industry and UFFA's commitment to expanding a strong, professional, and inclusive membership base.

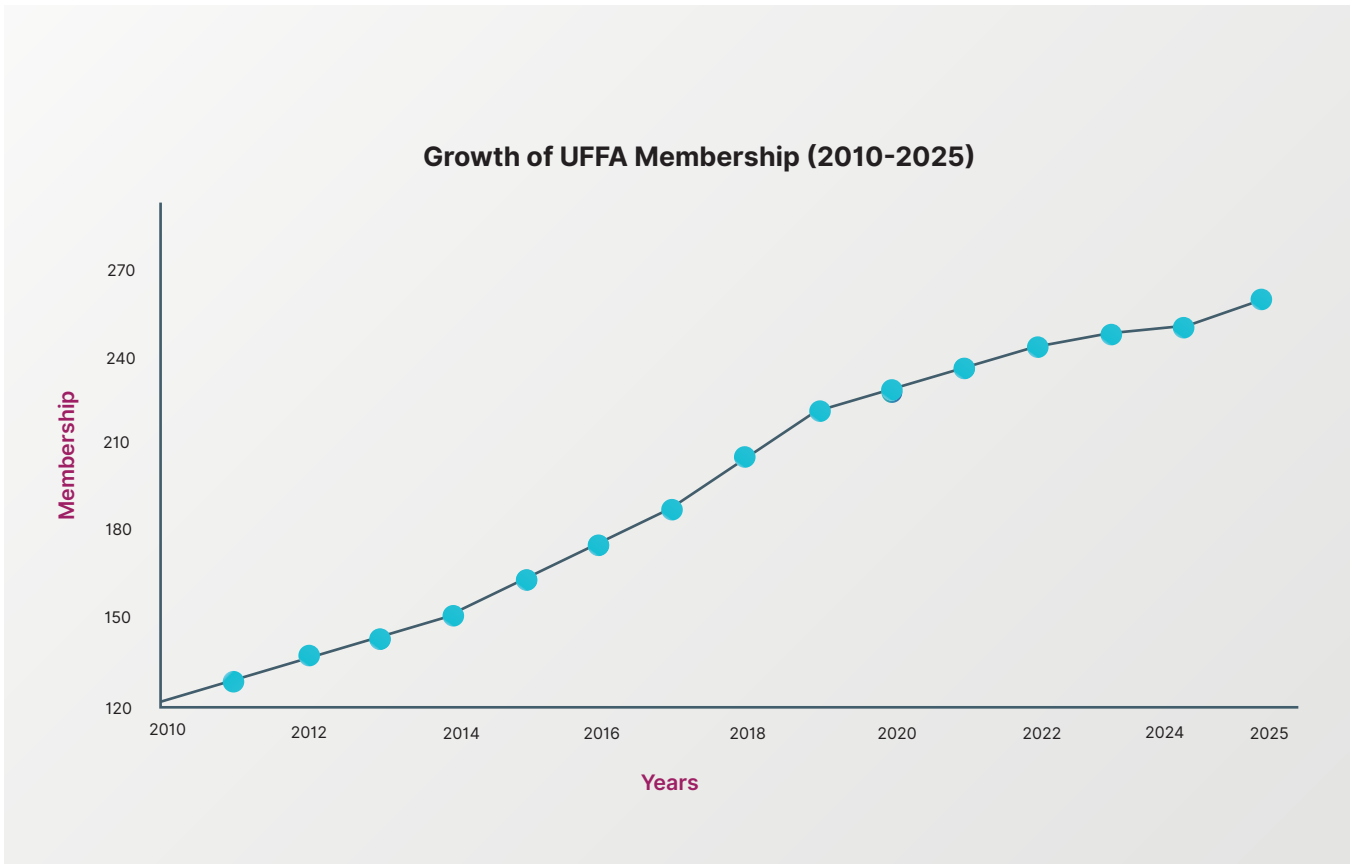


Fig 1: The Growth of UFFA membership between 2010 to 2025

1.1.2 The Fiata Diploma in Freight Forwarding.

We are pleased to announce the completion of exams for the first cohort of the FIATA Diploma, with 28 students successfully finishing their assessments, pending final review and industrial training. They have been trained in key disciplines like Multimodal Transport, Logistics and the Law, Insurance among others. We appreciate members who have accepted our learners for on-the-job training and invite those willing to host interns to contact the secretariat at uffainfo@gmail.com

Admissions are now open for the second cohort of the program, with classes scheduled to commence in April 2026. Interested candidates can apply through the following link: <http://www.ugandafreightforwarders.com/fiata-diploma/>.

Additionally, those opting for a modular approach are welcome to apply using the same link and select the specific modules they wish to pursue. This marks another milestone in our ongoing commitment to advancing professional standards in the freight logistics industry.



28 students successfully finished their assessments



Figure: FIATA Diploma Students-Immersion sessions at AGL in August 2025.

Admissions are now open for the second cohort of the program



1.1.3 CPD training

The CPD calendar has been completed and below is a schedule of the CPDs for 2026.

CONTINUING PROFESSIONAL DEVELOPMENT 2026



Month	CPD Title	Dates	Moderators
FEB	WORKSHEET COMPILATION	10-11	JOYCE ACEN, JOHN KUTYABAMI
	SKILLS FOR MODERN WAREHOUSING & INVENTORY MANAGEMENT	26-27	GERALD MAMANDA, BRIAN MUYIMBA
MAR	LEADERSHIP & STRATEGIC MANAGEMENT FOR LOGISTICS SMES	12-13	HUMPHREY ASIMWE
	DOMESTIC TAX: TAX ADMINISTRATION AND EFRIS - ELECTRONIC FISCAL RECEIPTING AND INVOICING SYSTEM	18-19	NANCY LOUISE
APR	HANDLING AND CLEARANCE PROCEDURES FOR RESTRICTED OR REGULATED GOODS AND CLEARANCE OF GOODS UNDER CUSTOMS WAREHOUSE	9-10	HENRY KWALUSONZA, GERALD MAMANDA
	CUSTOMS DECLARATION IN ASYCUDA	21-22	JOYCE ACEN, ASEERI PHILIP
MAY	UNDERSTANDING THE AFCFTA PROTOCOL ON TRADE IN GOODS	5-6	ANDREW OKELLO, GERALD MAMANDA
	RISK MANAGEMENT AND SUPPLY CHAIN RESILIENCE - DEALING WITH DISRUPTIONS	21-22	BRIAN MUYIMBA
JUN	CARGO INSURANCE (MARINE INSURANCE)	1-2	PAUL MUBIRI, GERALD MAMANDA
	UNDERSTANDING THE WTO TRADE FACILITATION AGREEMENT	18-19	SYLVESTER MAMANDA, WALEDO DERROCK
JUL	SUSTAINABLE AND GREEN LOGISTICS PRACTICES	21-22	GERALD MAMANDA, BRIAN MUYIMBA
	UNDERSTANDING APPLICATION OF CUSTOMS PROCEDURE CODES (CPCS) AND THEIR LEGAL BACKING	30-31	JUSTINE NAMUSISI
AUG	DOMESTIC TAX: TAX ADMINISTRATION AND EFRIS - ELECTRONIC FISCAL RECEIPTING AND INVOICING SYSTEM	6-7	NANCY LOUISE
	THE FIFTH SCHEDULE (EACCMA) AND TAX EXEMPTIONS	12-13	BRIAN KIIZA
SEP	MASTERING THE EAC RULES OF ORIGIN (ROO), BILATERAL/MULTILATERAL TRADE AGREEMENTS	25-26	ANDREW OKELLO
	UNDERSTANDING DIGITAL CUSTOMS SYSTEMS AND HOW TO WORK WITH THEM (SINGLE WINDOW PLATFORMS, TOUCH POINT ETC)	8-9	CASSON BEAMAN, WALEDO DERROCK
OCT	DATA ANALYTICS AND BIG DATA	17-18	MICHAEL MUBIRI
	PROFESSIONALIZING THE DRIVER WORKFORCE: BEYOND DRIVING	29-30	RUSEEN KUDDEDE
NOV	STRATEGIC ADVISORY & PROFESSIONAL GROWTH FOR CUSTOMS AGENTS	6-7	MICHAEL MUBIRI, STELLA MWESSE
	CUSTOMS DECLARATION IN ASYCUDA	3-4	JOYCE ACEN, ASEERI PHILIP
NOV	UNDERSTANDING DOCUMENTATION REQUIREMENTS AND COMPLIANCE BEST-PRACTICES	13-14	JOHN KUTYABAMI, GERALD MAMANDA
	DIGITIZATION AND TECH ENABLED LOGISTICS	22-23	BRIAN MUYIMBA, ASEERI PHILIP
NOV	ENHANCING SKILLS IN HS AND CLASSIFICATION OF GOODS (FROM THE AGENT'S PERSPECTIVE)	17-18	JUSTINE NAMUSISI, JOYCE ACEN
	WORKSHEET COMPILATION	26-27	JOYCE ACEN, JOHN KUTYABAMI

COST: UGX 100,000 PER CPD
BANK: DFCU BANK
ACCOUNT NAME: UFFA-FEAFFA EACFFPC PROGRAM
ACCOUNT NUMBER: 01273550358439

VENUE: URA TAX ACADEMY, NAKAWA HEADQUARTERS
TIME: 09:00 AM - 12:00 PM

DIRECT CONTACTS:
 +256772916022 / 701916022
 +256776344937 / 751344937

NOTE:
 Please make the payment at least five days before the scheduled date, and share the bank receipt with the provided contact numbers.

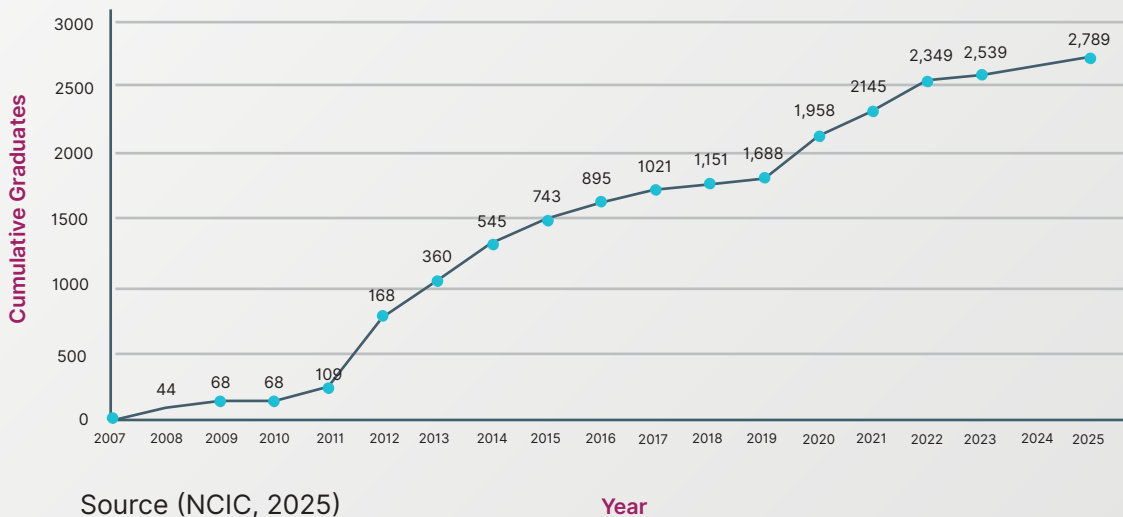
Fig 2: CPD training schedule for 2026

1.1.4 Certificate in Customs and Freight Logistics (CCFL)

The Certificate in Freight Logistics formerly EACFFPC training program in Uganda commenced in 2008, anchored on a vision to build a critical mass of 800 certified practitioners. Since then, the program has demonstrated consistent and sustained growth. With support from TradeMark East Africa in 2011, the program accelerated significantly. Graduates increased from 109 to 545 by the end of 2014, reinforcing the industry's commitment to structured professional certification. Today, the cumulative number of graduates stands at 2,789, a strong indicator of the program's impact and continued relevance (see performance trend below).

For the 20th intake, 290 students were admitted under an online training model. With an impressive pass rate of approximately 95%, we expect to graduate an additional 270 participants, bringing the cumulative total to 3,059 certified professionals in early 2026. This steady progression reflects not only sustained industry demand, but also UFFA's long-term commitment to professionalisation and competence development across the freight forwarding sector.

EACFFPC program Graduate Growth (2007-2025)



Source (NCIC, 2025)

Additionally, a total of 279 students of the 20th intake students are awaiting their results and graduation, while 300 students were admitted for the 21st intake, which commenced in February 2026.

300
students were admitted for the 21st intake

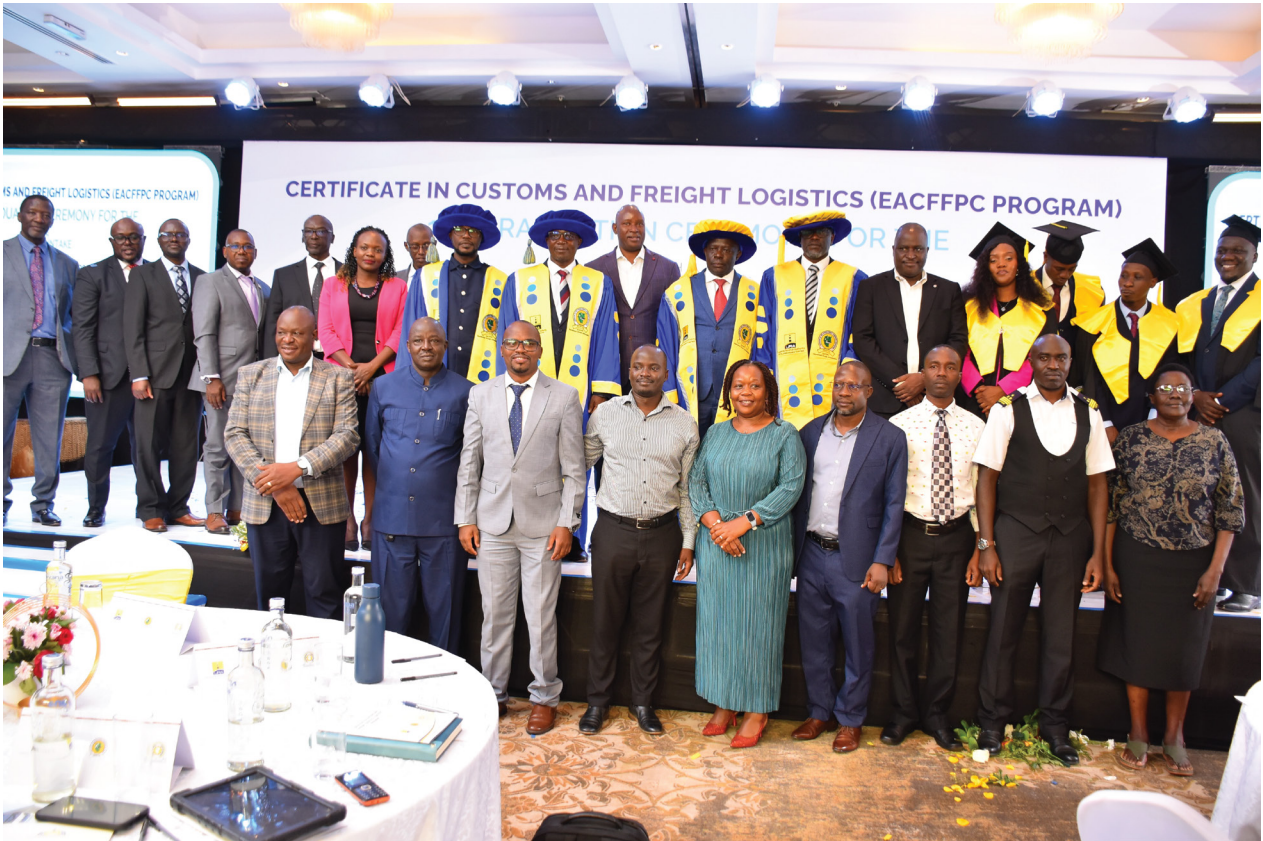


Figure: 19th Graduation ceremony for the CCFL graduates

1.1.5 Additional training and capacity-building programs

UFFA collaborated with essential stakeholders to coordinate various training programs, including:

WORKSHOP	PARTNER	DATE
Lauching of the Enpretec LogiHUB	Entreprise Uganda	December 1 st ,2025
Sensitization on the EAC Bond	URA	November 28,2025
Launching of the URC Strategic Plan and presentation of stage 2 feasibilityreport on passager services	URC	November 12,2025 at Mestil Hotel.
Roundtable initiative with select bonded warehouse operators and Customs clearing agents.	URA	November 5,2025
Exports Focalization of Non-EAC Exports	URA	October21st , 2025
Capacity-Building Workshop on Export of Services	EABC	October2nd & 3rd , 2025, Kampala, Uganda
Invitation to Meeting with Commissioner Customs	URA	September 10 th , 2025
Understanding the New Customs Clearing Agents Licensing Requirements	URA	September 2nd , 2025
Online Sensitization on Upcoming Licensing Period	URA	27th August 2025
The 6th Strategy Implementation Group (SIG) Meeting	MoFPED	July 17th,2025, MoFPED at Ministry Conference Hall
Stakeholder meeting with Importers and Clearing Agents to discuss import inspection processes and requirements.	UNBS	Friday, 27 th June 2025, at UNBS Head Office in Bweyogerere
A taskforce meeting on strategic government support for the Lake Vistoria Multi-Modal transport corridol	URC	June 25th,2025, URC Boardroom.
Public Private Stakeholders meeting	NCTTCA	Voyager Hotel, Mombasa/Kenya.
Workshop on promotion of the Gulu Logistics Hub	NCTTCA	May 28,2025
Northern Corridor Transit and Transport Coordination Authority Technical Committee	NCTTCA	May 2025 13 th to 15 th , in Mombasa, Kenya.
High-Level Meeting for the FIATA-RAME Field Meeting	FIATA	May 1 st ,2025

The Authorized Economic Operator (AEO) Enterprise Risk Management System- AEO ERMS	URA	March 25 th , 2025 at Mestil Hotel
Sensitization on the E-Permit System	URA	Friday 21 st March 2025, Dining hall
Workshop on WCO Rules of Origin on the AfCFTA	URA	March 25th-27th, Kampala Uganda
Launch of the 1 st Cohort of the FIATA Diploma	UFFA	March 12th, 2025
Meeting of the FEAFFA Constitution Review Committee	FEAFFA	March 13 and 14 th , 2025 in Nairobi
Stakeholders' engagement on KPA tariff of 2012	KPA	February 18th, 2025 at Sheraton Kampala Hotel
Meeting the Commissioner General licensed for all Customs clearing agents on Thursday 6th February 2025	URA	February 6th 2025
FEAFFA board meeting	FEAFFA	February 10 th , 2025 -Nairobi
Customs management meeting with Licensed Customs Clearing Agents	URA	January 9 th , 2025 -DPC Training Room.
Enhancements to valuation of imported goods on Voice of Africa	URA	January 6 th , 2025

Table 3: Meetings and Workshops coordinated by UFFA and our stakeholders



NETWORKING EVENTS

In 2025, UFFA had a successful and productive year of events, beginning with the UFFA Annual General Meeting in March 2025. Additionally, UFFA actively participated in various industry events, as outlined below.

1.2.1 UFFA Annual General Meeting

We convened our 24th Annual General Meeting on 28th March 2025 at the Kampala Sheraton Hotel, in accordance with the Association’s constitutional and governance requirements. During the meeting, members formally reviewed the 2024 Annual Report and the audited financial statements. Following structured deliberations and clarifications, the reports were duly adopted. The General Assembly also approved the revised UFFA annual subscription structure, in line with the Association’s sustainability and institutional strengthening objectives.

In accordance with the electoral provisions of the Association, elections were conducted to fill key leadership positions.

The following members were duly elected:

01 Paul Higiroy – Vice Chairman

02 Ambrose Turyahabwe – Secretary General

03 Phoebe Muathe – Treasurer

04 John Kutwabami – Board Member

The AGM fulfilled its statutory mandate as the supreme decision-making organ of the Association, providing members with the opportunity to exercise oversight, participate in governance, and endorse the strategic direction for the forthcoming period.



PICTORIAL



1.2.2 Global Logistics Convention 2025

The 6th edition of the Global Logistics Convention (GLC) took place from 26th to 28th August 2025 at the Donatus Conference Centre in Bujumbura, Burundi. The event brought together close to 400 delegates from 15 countries under the theme **“Unlocking Africa’s Trade Potential Through Efficient Trade Logistics.”**



Close to
400 delegates
took part in the event

The Convention provided a valuable platform for logistics and trade stakeholders to come together, exchange ideas, and explore practical solutions to strengthen regional and continental trade. The programme featured a mix of plenary discussions, an exhibition, networking activities, and a gala dinner, all designed to encourage both technical engagement and relationship building.

The event was jointly organised by the Federation of East African Freight Forwarders Associations (FEAFFA), the Association Burundaise des Agences en Douane et Transitaires (ABADT), and the Chambre Fédérale de Commerce et d’Industrie du Burundi.

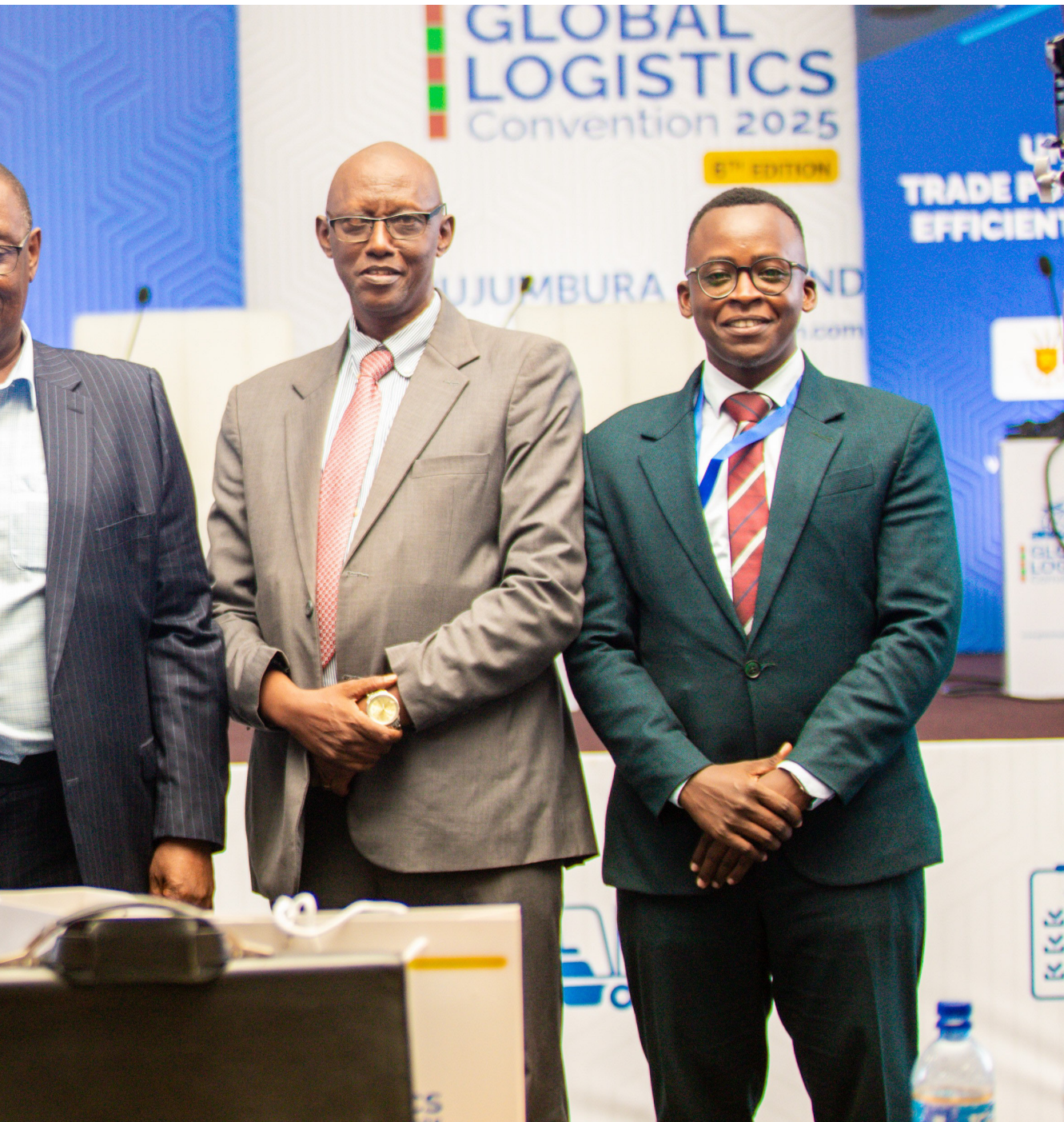
Discussions focused on key issues shaping the future of trade and logistics in Africa, including the implementation of the African Continental Free Trade Area (AfCFTA), the reduction of non-tariff barriers, digital transformation, decarbonisation, and infrastructure development.

Several practical initiatives and case studies were highlighted, such as the continued rollout of One Stop Border Posts (OSBPs), the modernisation of the Port of Bujumbura, and the development of the Uvinza–Musongati railway. There was also notable progress in efforts to reduce carbon emissions along regional corridors, as well as growing collaboration between the logistics sector, financial institutions, and insurers. FEAFFA’s ongoing professional training programmes were also recognised as a key driver of industry development.

At the same time, participants acknowledged ongoing challenges, including gaps in connectivity, fragmented regulatory frameworks, and cash flow constraints within the logistics value chain.

Overall, the Convention reinforced the importance of sustained regional dialogue and collaboration in addressing shared challenges and advancing trade facilitation across the continent.





Pictorial : GLC conference in Bujumbura in August 2025

1.2.3 FIATA World Congress 2025 in Hanoi Vietnam.

From 6th to 10th October 2025, the global freight forwarding and logistics community came together in Hanoi, Vietnam, for the FIATA World Congress, held under the theme “Green & Resilient Logistics.”

The Congress brought together over 1,200 participants from more than 65 territories, highlighting the truly international nature of FIATA. It created a strong platform for industry leaders, government representatives, and young professionals to engage in meaningful discussions on the future of logistics, particularly around building supply chains that are more sustainable, adaptable, and digitally connected.

The event was strongly supported by the Government of Vietnam, with a key highlight being the presence of Prime Minister Phạm Minh Chính. His remarks reaffirmed the country’s commitment to sustainable logistics and its ambition to position Vietnam as a leading regional hub.

Overall, the Congress provided valuable insights and practical perspectives, while also offering important networking opportunities. Members were encouraged to plan for and participate in such global engagements, as they play a critical role in broadening industry knowledge and strengthening professional networks.



over
1200
participants took part
in the event





Pictorial : FIATA world congress 2025

1.2.4. FIATA 2026 World Congress in Milano, Italy.



The FIATA congress shall take place in Milano, the economic and logistics hub of Italy, which has always been a crossroads of innovation, trade, and international relations. In 2026, it will open its doors to delegates from all over the world for a congress that will be not only a celebration, but also a key moment to discuss the future of our industry.

The Congress of the FIATA Centennial marks a historic milestone: a time to look back with gratitude and to look ahead with renewed enthusiasm, strengthening the role of logistics and international freight forwarding in the development of the global economy. FIATA is honoured to welcome you to Milano, confident that this city – with its energy, openness, and international tradition – will offer an unforgettable experience to all participants.

For registration, kindly visit
<https://fiata2026.com/registrations/>

1.2.5. Region Africa And Middle East (RAME 2025) Conference in Zanzibar



Region and Middle East conference in Zanzibar in April

Zanzibar hosted the 2025 FIATA Region Africa and Middle East (RAME) Field Meeting from 30th April to 1st May 2025. The two-day event brought together close to 600 participants from 28 territories, including logistics professionals, policymakers, academics, and industry innovators.

Held under the theme “**Collaborating in the Blue Economy: Transforming Logistics for Sustainability,**” the forum provided a practical platform for discussing the future of logistics in the region, with a strong focus on sustainability and resilience. Conversations centred on real challenges affecting the sector, including fragmented multimodal networks, slow cargo movement, and persistent customs bottlenecks, while also identifying opportunities for reform and investment.



over
600
participants took part
in the event.

The meeting was co-hosted by the Tanzania Freight Forwarders Association (TAFFA) and the Zanzibar Freight Forwarders Bureau (ZFB), in collaboration with the Ministry of Transport of the United Republic of Tanzania.

A key highlight was the focus on the Blue Economy, with Tanzania and Zanzibar presented as a compelling example of how policy direction, infrastructure development, and digital investment can come together to unlock new opportunities. Panel discussions explored areas such as sustainable corridor development, green port expansion, climate-smart infrastructure, improved customs coordination, and the broader adoption of Authorised Economic Operator (AEO) programmes to support more efficient cross-border trade.

There was also progress reported in areas such as digital trade assessments, stakeholder mapping for national Single Window systems, and efforts to align AEO frameworks with World Customs Organization (WCO) standards and the African Continental Free Trade Area (AfCFTA).

Capacity building continues to gain momentum, particularly through the expansion of the FIATA Diploma programme, while ongoing reviews of regional logistics corridors are helping to address infrastructure gaps and market imbalances. The meeting reinforced the importance of coordinated regional action in building a more efficient, sustainable, and competitive logistics sector.



Region and Middle East conference in Zanzibar in April

1.2.6. RAME 2026



In cooperation with

Qatar, Your Global Link

Organized by

11 - 12 May 2026

Al Majlis Hall - Sheraton Grand Doha - Qatar

Under the Patronage of

H.E. Sheikh Mohammed bin Abdulrahman bin Jassim Al-Thani
Prime Minister and Minister of Foreign Affairs

FIATA-RAME 2026 Conference Delegate Pass

www.rame2026.com | info@rame2026.com @rame2026qatar

Members are hereby informed that the 2026 FIATA Region Africa and Middle East (RAME) Field Meeting and Conference will be held on 11-12 May 2026 at the Sheraton Hotel in Doha, Qatar.

The event will be hosted by Qatar Chamber through the Qatar Association of Freight and Logistics (QAFL), in collaboration with the Federation of GCC Chambers (FGCCC). This will mark the first time the RAME Conference is being convened in Qatar.

The conference is expected to convene freight forwarders, logistics service providers, policymakers, regulators, and other key stakeholders from across Africa and the Middle East. The programme will focus on strategic dialogue, knowledge exchange, and high-level networking on priority issues shaping the logistics and freight forwarding industry.

An exhibition will be held alongside the conference, providing a platform for companies from Qatar, the Gulf region, and other participating territories to showcase their services and explore collaboration and partnership opportunities.

Members are encouraged to take note of this important regional engagement and consider participation. Registration can be completed through the following link:

<https://rame2026.com/product/rame-d-elegate-pass/>



Strategic goal 2

To strengthen the institutional capacity of UFFA to pursue its mandate.

2.1. UFFA Board Performance

The UFFA Board convened a meeting with the Uganda National Bureau of Standards (UNBS) management to address key operational and compliance issues affecting members. The following resolutions and updates were noted:

2.1.1-UNBS issues and solutions.

A

Legacy Outstanding Issues

➤ Up to 30 June 2022:

All outstanding cases up to 30 June 2022 will be waived and cleared from the UNBS system, as these were largely attributed to disruptions during the COVID-19 period. DEDCO–Imports committed to issuing formal communication to stakeholders to confirm this position.

➤ From 1 July 2022 onwards:

Outstanding cases from 1 July 2022 to date will be addressed on a case-by-case basis. Importers will be required to pay a commitment fee ranging between USD 400 and USD 2,000, depending on the volume and nature of transactions. In instances where no sufficient justification is provided, such as the absence of a valid Certificate of Conformity (COC) or Pre-Export Verification of Conformity (PVOC), full surcharges may be applied. UNBS will provide further implementation guidelines in due course.

B

E-Portal Access for Clearing Agents

To enhance efficiency and transparency in the clearance process, clearing agents will be granted direct access to the UNBS E-Portal. This will enable agents to monitor clearance processes in real time and respond promptly to system queries, reducing reliance on importers who currently hold exclusive access. Additional guidance on rollout and access protocols will be communicated.

C

Clearance Timelines for Shipments with COC

UNBS has committed to a maximum clearance timeline of four (4) hours for shipments supported by a valid Certificate of Conformity (COC). With access to the E-Portal, clearing agents will be able to track compliance with this service standard. In cases where the stipulated timeline is exceeded, stakeholders are advised to escalate the matter directly to the Department of Export and Import Inspection for follow-up.

Board Members



CHARLES MWEBEMBEZI
CHAIRMAN



PAUL HIGIRO
VICE CHAIRMAN



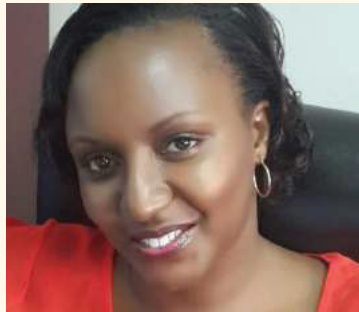
PHOEBE MUATHE
TREASURER



AMBROSE TURAHABWE
SECRETARY GENERAL



JOHN KUTYABAMI
BOARD MEMBER



MS. LOUISE KAMUHAGIRE
BOARD MEMBER



ABERT MWEBEMBEZI
BOARD MEMBER

2.1.2 The Implementation of the EAC Bond-Meetings with AC Trade and CCD

Following the rollout of the EAC Bond system, introduced to replace or operate alongside the RCTG framework, members continued to experience several operational, financial, and system-related challenges that affected trade facilitation and business continuity.

In response to these concerns and to support a smooth transition, URA issued further guidance confirming that the COMESA RCTG Bond would continue to be accepted and operational until otherwise determined. This position was communicated through an official addendum to the public notice issued on 10th February 2026, aimed at ensuring continuity and minimising disruption during the transition period. This clarification provides interim relief to industry players by allowing the coexistence of both bond systems, thereby enabling agents and traders to adjust progressively while ongoing system and operational challenges are being addressed.

Notwithstanding this development, members continue to face key issues, including the requirement for full upfront premium payment before bond activation, delays in payment processing, system inefficiencies within eTax, and challenges related to stamp duty processing and refund mechanisms. Concerns also remain regarding the design of the EAC Bond system, including foreign currency payment requirements, early bond consumption at T1 generation, and the absence of critical functionalities such as automated accounting and VAT invoicing.

UFFA will continue to engage URA and relevant stakeholders to ensure that the transition is implemented in a manner that safeguards trade efficiency, reduces compliance burdens, and supports business continuity across the sector.

2.1.3. URA Customs Operational Issues Raised by UFFA Members, submitted on 09 September 2025)

The Association identified a number of licensing and regulatory challenges that continue to affect members' operations.

Key concerns included unclear licensing requirements—particularly around Tax Clearance Certificates (TCCs)—system rejections within the Single Window, and system breakdowns affecting applications and competency tests. Members also raised concerns regarding the transition from RCTG to the EAC Bond, communication gaps, and perceived inconsistencies in the treatment of companies that had not cleared cargo exceeding a customs value of UGX 1 billion.

To address these issues, members proposed a joint review of licensing conditions with UFFA leadership, the introduction of a three-year licensing framework, clearer guidance on TCC applications, and a structured transition period for bond implementation. Improvements in communication and the deferral of the UGX 1 billion enforcement threshold to the next licensing cycle were also recommended.

On the matter of Withholding Tax (WHT) in international trade, members reported continued issuance of demand notices despite existing court rulings, statutory amendments, and guidance from the Customs Department. This has affected agents' ability to obtain TCCs and has led to disputes with enforcement officers. The Association recommended strict adherence to the prevailing legal position and the withdrawal of assessments issued contrary to established guidance.

Operational inefficiencies across customs processes were also highlighted. These included delays in responding to correspondence, prolonged entry processing—particularly at DPC—delays in verification and PEV release, valuation-related challenges, clearance delays for COMESA shipments, repeated document re-submissions due to system archiving, and delays in payment recognition.

Broader concerns were raised around the absence of clear performance benchmarks, coordination gaps with partner MDAs such as MoWT, UNBS, IRA, and MAAIF, network downtimes, and capacity gaps. To address these, the Association recommended implementation of agreed reforms, decentralisation of processes, introduction of ticketing systems with defined timelines, enhanced officer training, system automation, increased staffing, and stronger inter-agency coordination.

2.1.4. Meeting with the Commissioner of Customs – URA

On 10th September 2025, UFFA held a meeting with the Uganda Revenue Authority at URA Tower to discuss key issues affecting trade facilitation and industry operations.

The Commissioner for Customs welcomed the delegation and reaffirmed URA's commitment to collaboration, information sharing, and maintaining an open-door policy. He highlighted ongoing reforms, including the rollout of the EAC Bond, export fiscalisation, and proposed legal reviews to support self-clearance and improve performance management ahead of the licensing cycle.

UFFA acknowledged the engagement and reiterated its commitment to professionalising the industry through CPDs, the FIATA Diploma, and continued advocacy for regulatory reforms. The Association raised several policy and operational concerns, including licensing clarity, TCC challenges, bond transition management, WHT enforcement, and the administrative burden associated with annual licensing. UFFA proposed a shift to a three-year licensing model, clearer TCC guidelines, a structured bond transition framework, and alignment between Customs and Domestic Taxes on WHT.

In response, URA emphasised the importance of tax compliance and committed to improving predictability in licensing processes. Consideration was given to a three-year licensing cycle for compliant entities, and further engagement was agreed on the WHT matter. URA also clarified the phased approach to bond transition, assuring stakeholders that operational disruptions would be minimised.

Operational inefficiencies were also discussed in detail. UFFA highlighted delays in communication, entry processing, verification procedures, valuation disputes, and system-related disruptions, as well as coordination challenges with other MDAs.

URA acknowledged these concerns and indicated that measures are underway, including system enhancements, digitisation of processes, procurement of improved e-seals, and ongoing engagement with MoWT and UNBS to improve coordination. It was also noted that certain compliance checks and revaluations are legally required to address risks such as under-declaration and related-party transactions.

The meeting concluded with commitments from URA to strengthen performance monitoring through clearer KPIs, improve automation (including export accounting and payment recognition), enhance response timelines, and address staffing gaps. Both parties reaffirmed their shared objective of improving trade facilitation while maintaining compliance and professionalism.

2.2 UFFA Sub-Committees

On 14th July 2025, the UFFA Finance Subcommittee held its first virtual meeting, chaired by Ms Phoebe Muathe, following resolutions of the Annual General Meeting.

The meeting focused on the appointment of external auditors and the initiation of the 2026–2031 Strategic Plan. Members agreed to hold monthly meetings from August 2025 to February 2026 to review financial performance and prepare for the 2026 AGM.

Regarding the appointment of auditors, it was noted that only one firm, Grant and Trevor Company, had submitted a proposal, having previously supported UFFA with QuickBooks implementation and training. Members resolved that at least three quotations should be obtained to allow for a comparative evaluation before final submission to the Board. The Board subsequently approved Grant and Trevor Company as the Association’s auditors.

On the Strategic Plan, members agreed to seek additional proposals and ensure that the process is inclusive, involving both the Board and the wider membership to align with industry priorities.

2.3 UFFA Advisory Council

The Advisory Council comprises experienced professionals with significant contributions to the freight forwarding and logistics sector. Appointed by the Board and approved by the General Assembly, the Council provides strategic guidance and supports policy engagement on key industry issues.

During the year, the Council played a critical role in engagements with URA and PSFU, particularly at a time when sector priorities were receiving limited attention. Their input contributed to maintaining focus on key industry concerns and strengthening UFFA’s advocacy efforts.

2.4 Secretariat

Despite operating under resource constraints, the Secretariat continued to effectively coordinate the Association’s day-to-day operations. The team played a central role in delivering programmes, supporting member engagement, and ensuring continuity of services throughout the year.

Advisory Council



CHARLES KAREBA



DR. MERIAN SSEBUNYA



BENT ANDERSEN



JENNIFER MWIJUKYE



THOMAS STROH



HUMPHREY ASIIMWE



DAN NABAASA



HUSSEIN KIDDEDE



GERALD MUKYENGA



BUSINGE RWABWOGO



Strategic goal 3

To foster a supportive and competitive environment for the freight forwarding industry in Uganda

UFFA continued to engage actively with key stakeholders to promote a more efficient and enabling business environment.

3.1 a) Meeting with Kenya Ports Authority (KPA)



On 10th September 2025, UFFA held a meeting with representatives from the KPA, chaired by the UFFA Chairman, Mr Charles Mwebembezi.

The discussion focused on the proposed KPA scholarship framework and operational challenges affecting port users. The Treasurer, Ms Phoebe Muathe, presented the framework, outlining governance, selection criteria, financing, and evaluation mechanisms.

Members raised operational concerns, including congestion during scanning and sealing, delays in container discharge, lack of clarity on tariffs, and truck parking charges at Mombasa. KPA acknowledged these issues and advised that they be formally channelled through established mechanisms.

The meeting agreed on several follow-up actions, including sharing detailed scholarship information, exploring joint training initiatives, and formalising the partnership through a Memorandum of Understanding. UFFA also proposed collaboration on the Global Logistics Convention and the 2026–2029 Strategic Plan. KPA expressed interest in these proposals, including potential CSR initiatives such as tree planting.

b) Meeting with the Risk Management Assistant Commissioner at the Uganda Revenue Authority, Mr. James Malinzi.

We were privileged to host a representative from the Uganda Revenue Authority (URA) at the 23rd Annual General Meeting. During the discussion, Mr. James Malinzi commended members for their commendable work, particularly the customs agents, noting their critical role in initiating entries, ensuring accurate declarations, and supporting the verification process. He emphasized that compliant customs agencies significantly ease tax administration and verification procedures, thereby reducing delays and enhancing overall trade facilitation.



Fundraising

UFFA continued to mobilise resources through membership subscriptions and training programmes, including the CCFL and FIATA Diploma.

However, delays in subscription payments and limited financial resources constrained the scale of planned activities. In response, the Association implemented measures such as early collection of training fees, expansion of training programmes, and development of funding proposals to strengthen financial sustainability.

Members are encouraged to prioritise timely subscription payments and actively participate in revenue-generating initiatives.

To support long-term sustainability, UFFA is developing a Strategic Plan with clear targets, performance indicators, and alignment to evolving industry trends. Continued investment in staff development remains a priority to ensure effective service delivery.

Conclusion

The 2024/25 financial year provided both valuable lessons and clear progress.

While the industry faced operational and regulatory challenges, UFFA strengthened its advocacy, expanded professional training, and deepened stakeholder engagement. These efforts have positioned the Association to respond more effectively to emerging industry demands.

With continued collaboration, commitment, and strategic focus, the freight forwarding industry in Uganda is well placed to achieve greater efficiency, resilience, and competitiveness in the years ahead.

MINUTES OF THE 23RD ANNUAL GENERAL MEETING OF UGANDA FREIGHT FORWARDERS ASSOCIATION HELD AT KAMPALA SHERATON HOTEL, Friday 28TH MARCH 2025- 14:30HR

AGENDA

- 1) Opening Prayer
- 2) Confirmation of minutes from the previous AGM
- 3) Chairman's report
- 4) Consideration and adoption of the Auditor's Report for FY ended 31st December 2023
- 5) Confirmation of the 2024 work plan and budget
- 6) Confirm Admissions of new members, Consider Suspensions and Expulsions of members
- 7) Election of the Board Members
- 8) Dinner

ATTENDANCE

NAME	Organization
1) James Peter Ekobu	Flitlinks International Ltd
2) Charles Mwebembezi	Africa Global Logistics (U) Ltd
3) Paul Higiroy	Universal Freight Ltd
4) Phoebe Muathe	Pickle Freight Limited
5) Wasswa Alex	Coastgate Investment Ltd
6) John Mbowa	City Oil Ltd
7) John Kutwabami	Bamil Global Logistics (U) Ltd
8) Ambrose Turyahabwe	TMK Logistics Ltd
9) Francis Maganda	Kuene+Nagel Ltd
10) Gerald Mawanda	Riri Investments Ltd
11) Zavuga Geoffrey	Allport Freight Ltd
12) Samalie Ndagire	Blink Logistics (U) Ltd
13) Hussein Kiddedde	Graben 4PL Limited
14) Bwire Fredrick	B&E Investments (U) Ltd
15) Nahabwe Comfort	Afrofreight C&F Co.Ltd
16) Owen Ojiambo	Freight Energy Investment (U) Ltd
17) Buluma Bulaiso	Freight Energy Investment (U) Ltd
18) Keneth Ssebunya	CEO Logistics Ltd
19) Onen Josh	CEO Logistics Ltd
20) Ngobi Michael Anson	Anson Agencies Ltd
21) Isaac Wasswa	Coastgate Investment Ltd
22) Ssemanda Marvin	Rocket Logistics (U) Ltd
23) Mohamed Addullah	Trustline C\$F Ltd
24) Elizabeth Nabukenya	JM Freight Limited
25) Kalule Solomon	Kaso Logistics Ltd
26) Cecilia Ndyamohaki	Bigisha Company Ltd
27) Ngeye Daphine	Graben Logistics Academy
28) Judith Mirembe	Apexloads
29) Immaculate Nantume	Kargo International Ltd
30) Katenda Job	JK Continental Ltd
31) Daniel Wandira	Shipax Africa Ltd

NAME	Organization
32) Batte Francis	Rocket Logistics Ltd
33) Mohamed Abdulkad	Tazama Freight Forwarding Ltd
34) Geoffrey Ayebale	Bigisha Company Limited
35) Beatrice	EHS/Fedex
36) Kutwabami Nabirye Leah	Bamil Global Logistics
37) Mpaire Gift	Kasomaire Frontiers
38) Ivan Mutasingwa	Afrofretight C&F Ltd
39) Ssebirumbi Albert	Anson Agencies Ltd
40) Nabulya Winnie	Tazama Freight Forwarding Ltd
41) Kishore Reddy	Bhumi Limited
42) Whitney Racheal	EHS Logistics
43) Kyasiimire Diana	EHS Logistics
44) Amiya Deborah	Kasomare Frontiers
45) Dorothy Kengingo	Blink Logistics (U) Ltd
46) Asiko Stella	CS Freight Consult
47) Sheba Nakate	Geofretight Africa Ltd
48) Elijah Nkusi	Trueline Africa Ltd
49) Geoffrey Tindimwebwa	Basic Intra region Ltd
50) Sserunkuuma Christopher	Equator Shipping Line Ltd
51) Nandego Susan	Seawing Cargo Uganda Ltd
52) Obbo Richard	Afrofretight C&F Co.Ltd
53) Abert Mwebembezi	Ceva Interfreight Uganda Ltd
54) Kassim Mohamed	Yamany Logistics Ltd
55) Nalukwago Prossy	Freight Concept (U) Ltd
56) Louise Kamuhangire	Allport Freight Ltd
57) Kayitesi Juliet	TMK Logistics Ltd
58) Rice Nsiime	AGL
59) Akiteng Hope Elizabeth	Viaport Express Ltd
61) Marvin Ayebale	Kheri Group Ltd
62) Solomon Seruwagi	Kheri Group Ltd
63) Grace Nayiga	UFFA Secretariat
64) Ann Kibirige	UFFA Secretariat
65) Nicholas Kafeero	UFFA Secretariat
66) Tusingwine Viola	Kheri Group Ltd
67) Biwaga Joan M	Fracht Uganda SMC Ltd
68) Kavuma Trevor Joshua	JM Freight Services Ltd
69) Murungi Rukundo Rhoda	Anson Agencies Ltd
70) Joan Kisaakye	IH Grand Logistics
71) Gilbert Mayelu	Klan Logistics Ltd
72) Wandyaka Rachael	Yikalo International Ltd
73) Ruth Lubega	Ruwa Freight Services
74) Deus Mukyenga	Multilines International Ltd

1.0 Adoption of the Agenda

The meeting adopted the agenda, with two additional items included:

- Proposal to revise the annual subscription fees
- Confirmation of members to sub-committees

The motion to adopt the revised agenda was proposed by Elijah Nkusi (Trueline Africa) and Seconded by Stella Asiku (CS Freight Ltd).

2.0 Opening Remarks and Welcome Address

The meeting commenced with an opening prayer led by Ms. Phoebe Muathe, followed by introductions from members present.

The Chairman welcomed members and appreciated their continued support and active participation. Key highlights included:

- His election as President of FEAFFA in November 2024, strengthening UFFA's regional advocacy role

- Ongoing engagement with key stakeholders including URA, KPA, TPA, VIASERVICE, PSFU, UIA, and the Ministry of Works
- Launch of the inaugural FIATA Diploma cohort in March 2025 with 30 participants
- Progress on advocacy priorities including KPA tariff review, extension of agency licence validity to three years, and transition to the EAC Transit Bond
- Call for member support towards the Freight Logistics Management Bill to advance industry self-regulation

The Chairman also acknowledged the contributions of the Advisory Council, Board, Secretariat, and sub-committees.

3.0 Confirmation of Previous AGM Minutes

The Secretary General presented the minutes of the previous AGM. Members were informed that stakeholder engagements on funding proposals are ongoing, with interest from partners to support UFFA's capacity-building initiatives.

The minutes were adopted as a true record (Proposed by Mawanda Gerald; Seconded by Geoffrey Ayebare). A signed copy would be circulated.

4.0 Chairman's Report

The Chairman's Report was presented by the CEO, outlining key activities, stakeholder engagements, advocacy progress, and planned initiatives. Members were encouraged to remain responsive to industry developments.

5.0 Auditor's Report and Financial Statements

The Auditor's Report and Financial Statements were presented. Key observations included:

- Outstanding receivables from RAME 2023 impacting debtor balances
- Most assets are fully depreciated, except one valued at UGX 500,000
- Cash reserves remain stable due to the EACFFPC programme, while subscription income remains low

Members recommended separation of UFFA and EACFFPC accounts, development of an asset disposal policy, strengthening of revenue streams, benchmarking subscription structures, and strengthening the Finance Committee.

The financial statements were adopted (Proposed by Elijah Nkusi; Seconded by Geoffrey Zavuga).

6.0 Work Plan and Budget for FY 2025

The Work Plan and Budget were presented and discussed. Key observations included:

- CPD trainings are largely self-sustaining
- The Strategic Plan will address the need for a communications budget
- Support for benchmarking self-regulation frameworks within the EAC

The meeting approved a revised annual subscription fee of UGX 350,000 effective 2025, this was added and cuts across all membership categories (37 in favour, 7 abstained, 0 against)

The Work Plan and Budget were adopted (Proposed by Henry Kasoma; Seconded by Daniel Wandia).

7.0 Admission of New Members

Out of 17 nominated applicants, five were present and were formally admitted into membership.

8.0 Election of Board Members

The following members were elected to the Board:

- 01 Vice Chairman- Paul Higiro
- 02 Secretary General- Ambrose Turyahabwe
- 03 Treasurer- Phoebe Muathe
- 04 Board Member- John Kutuyabami

9.0 Sub-Committee Appointments

The following members were appointed to the Finance and Administration Sub-Committee:

- 01 Stella Asiku
- 02 Ruth Walusimbi
- 03 Geoffrey Zavuga
- 04 John Mbowa

Members interested in other sub-committees were encouraged to apply through the Secretariat.

10.0 Closing Remarks and Adjournment

The Chairman thanked members for their participation and support and encouraged collaboration with the newly elected Board.

The meeting was adjourned at 7:12 PM and was followed by a networking dinner.

Approval of Minutes

These minutes are confirmed as a true and accurate record of the proceedings of the 23rd Annual General Meeting of UFFA.

Chairman

Name: CHARLES MWEBEMBEZI

Signature: _____

Date: _____

Witness/Board Member (Optional)

Name: _____

Signature: _____

Date: _____

Secretary General

Name: AMBROSE TURAHABWE

Signature: _____

Date: _____

Official Stamp/Seal:

UGANDA FREIGHT FORWARDERS ASSOCIATION

**FINAL AUDITED REPORT AND FINANCIAL
STATEMENTS FOR THE PERIOD ENDED
31/12/2025**

PRESENTED BY
WADE AND PARTNERS CERTIFIED PUBLIC
ACCOUNTANTS

**UGANDA FREIGHT FORWARDERS ASSOCIATION
FINAL AUDITED REPORT AND FINANCIAL
STATEMENTS FOR THE PERIOD ENDED
31/12/2025**

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INFORMATION ABOUT THE ASSOCIATION

Association's Name

Uganda Freight Forwarders Association (UFFA)

ADDRESS

Kanjokya House 2nd Floor
Plot 90/92 Kanjokya Street
P.O. BOX 28904, Kampala – Uganda

LEGAL STATUS

Registered with Registrar of Companies As Limited Liability
Company by Guarantee

BANKERS

1 - Bank of Africa
2 - DFCU Bank Uganda Limited

AUDITORS

Wade and Partners
Firm No AF0215
Licence No L129/25
KAMPALA, UGANDA

SOLICITOR AND SECRETARY

Byenkya, Kihika & Co. Advocates
22 Jinja Road 4th Floor Spear House
Suite 5-9
P.O. Box 18401, Kampala.

EXECUTIVE MEMBER'S REPORT FOR THE YEAR ENDED 31st DECEMBER 2025

The Executive Members submit their report with the audited financial statements for the period ended

31st December 2025, which disclose the state of affairs of Uganda Freight Forwarder's Association (UFFA) (The Association).

PRINCIPLE ACTIVITY

The principle activity of the association is to promote professionalism and integrity in the logistics industry.

RESULTS

The company made a Surplus during Period ended as shown on Page 5.

EXECUTIVE COMMITTEE

Chairman: Mr. Charles Mwebembezi
Vice Chairman: Mr. Paul Higirot
General Secretary: Mr. Ambrose Turyahabwe
Treasurer: Ms. Phoebe Muathe

Members:
Mr. John Kutwabami
Ms. Luise Kamuhangire
Mr. Abert Mwebembezi

AUDITORS

The Auditors WADE & PARTNERS CPA were appointed in accordance with Section 167(2) of the Company

Act 2012 and offer themselves for re-appointment.

BY ORDER OF THE EXECUTIVE COMMITTEE

SIGNED



24.02.2026

GENERAL SECRETARY

DATE

STATEMENT OF EXECUTIVE COMMITTEES' RESPONSIBILITY

The Association's constitution requires the Executive Committee to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Association as at the end of each financial year and of its surplus and deficit. It also requires the members to ensure that the association keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Association. They are also responsible for safeguarding the assets of the association.

The Executive Committee members accept responsibility for the annual financial statement set out on Pages 4 - 14, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Accounting

Standards and the requirements of the Uganda Company Act. The Executive Committee members of the opinion that the financial statements give a true and fair view of the financial affairs of the Association's operations during the period.

The Executive Committee members further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial control. The members also accept responsibility for the detection and prevention of fraud.

None has come to the attention of the Executive Committee members to indicate that the association will not remain operational for the next twelve months from the date of this statement.



.....
Chairman Executive Committee

Date..... 24.02.2026



.....
Treasurer

Date.. 24.02.2026



WADE & PARTNERS CPA

THE FIRM IS LICENSED AND REGULATED
BY THE INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS OF UGANDA
AF 0215

WADE & PARTNERS

P.O.Box 9446
Kampala, Uganda
Tel: +256 705 145 925
+256 715 161 302
+256 772 440 929

Email: wadenpartners@gmail.com

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF UGANDA FREIGHT FORWARDERS ASSOCIATION FOR THE YEAR ENDED 31ST DECEMBER, 2025.

Opinion

We have audited the financial statements of Uganda Freight Forwarders Association (the Association), which comprise the statement of financial position as at 31st December, 2025, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31st December, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

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 Association in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Uganda, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. No key audit matter was reportable during the reporting period.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

4(a)

Yahudu Bidondoleson. Wadembere, Partner CPA(U), BCOM(MUK) FCCA(UK)

HEAD OFFICE: Plot 2 Jobiah Road, Upper Kawuga - Mukono.

Branch: Plot 3 Dewinton Road, Kassam Building, P.O.Box 9446, Kampala,

Republic Road, Private sector building Opp. Main Post Office P.O. Box 733 Mbale. Email: hoodwadembere@gmail.com

Kumi office on Soroti Main Road Kumi

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Report on Other Legal and Regulatory Requirements.

As required by the Companies Act 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 purpose of our audit;
- ii. In our opinion, proper books of account have been kept by the Association, so far as appears from our examination of those books; and
- iii. The statements of financial position and comprehensive income are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditor's report is CPA Yahudu Bidondolesson Wadembere (P.0100).



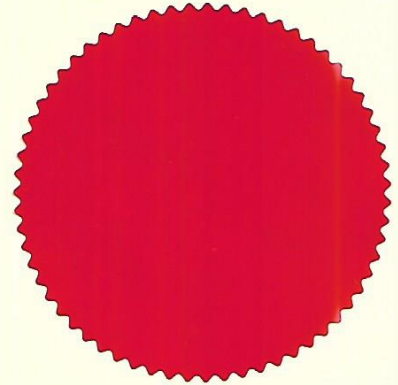
CPA Yahudu Bidondolesson Wadembere, B.Com, FCCA

WADE & PARTNERS

Certified Public Accountants (P.O. 215)



4(c)



STATEMENT OF COMPREHENSIVE INCOME PERIOD ENDED 31/12/2025

	Schedule	Dec-2025 UGX	Dec-2024 UGX
Total Revenue	5	864,974,775	628,464,800
Direct Costs	6	380,580,908	230,395,658
Gross Surplus		484,393,867	398,069,142
Expenditure			
Tuition Administrative Expenses	7	42,126,106	92,863,781
Tuition Staff Expenses	8	75,221,440	74,549,936
Tuition Finance Expenses	9	5,563,861	3,116,740
Association Administrative Expenses	10	85,954,652	93,506,872
Association Staff & Professional Expenses	11	47,514,600	43,194,000
Association Finance Expenses	12	3,673,148	14,030,873
Total Expenses		260,053,807	321,262,202
Surplus /(Deficit)		224,340,060	76,806,940

Report of the Auditor - Page 4.
 The accounting policies and notes on pages 9 to 16 form
 an integral part of these Financial Statements.

STATEMENT OF FINANCIAL POSITION PERIOD ENDED 31/12/2025

	Note	Dec-2025 UGX	Dec-2024 UGX
ASSETS			
Non Current Assets			
	13	1,800,000	500,000
		<u>1,800,000</u>	<u>500,000</u>
Current Assets			
Trade Debtors	14	552,975,927	558,577,206
Other Current Assets	15	148,662,678	130,600,628
Cash & Bank	16	472,423,389	285,067,183
		<u>1,174,061,994</u>	<u>974,245,017</u>
		<u>1,175,861,994</u>	<u>974,745,017</u>
FINANCED BY			
ACCUMULATED MEMBER'S FUNDS			
Net Surplus / (Deficit) for year		2 24,340,060	76,806,940
Accumulated Funds		8 51,365,761	797,867,794
		<u>1,075,705,821</u>	<u>874,674,734</u>
Current Liabilities	17		
Operating Payables		9 5,436,173	95,350,283
Other Payables		4 ,720,000	4,720,000
		<u>100,156,173</u>	<u>100,070,283</u>
		<u>1,175,861,994</u>	<u>974,745,017</u>

The Financial Statements were approved by the Executive Committee on..... 24.02.2026
 and were signed on its behalf by:

.....CHAIRMAN
 GENERAL SECRETARY
TREASURER

Report of the Auditor - Page 4.
 The accounting policies and notes on pages 9 to 16 form an intergral part of these Financial Statements.

STATEMENT OF CHANGES IN ACCUMULATED FUNDS as at 31/12/2025

	PRIOR YEAR AUDIT OMISSIONS (Note 4) USHS	ACCUMULATED FUNDS USHS	TOTAL USHS
As at 01/01/2025	(23,308,973)	874,674,734	851,365,761
Surplus/(Deficit) for the year	-	224,340,060	224,340,060
Totals as at 31/12/2025	(23,308,973)	1,099,014,794	1,075,705,821

STATEMENT OF CHANGES IN ACCUMULATED FUNDS as at Totals as at 31/12/2024

		ACCUMULATED FUNDS USHS	TOTAL USHS
As at 01/01/2024	-	797,867,794	797,867,794
Surplus/(Deficit) for the year	-	76,806,940	76,806,940
Totals as at 31/12/2024	-	874,674,734	874,674,734

Report of the Auditor - Page 4.

The accounting policies and notes on pages 9 to 16 form an integral part of these Financial Statements

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31/12/2025

	Dec-2025 U. SHS	Dec-2024 U. SHS
Operating Activities		
Profit/(Loss) for the Year	224,340,060	76,806,940
Add: Depreciation	1,200,000	160,000
	225,540,060	76,966,940
Changes in working capital		
Receivables-Increase /Decrease	5,601,279	(220,627,843)
Other Receivables-Increase /Decrease	(18,062,050)	297,055,070
Payables-Increase / Decrease	85,890	(10,702,985)
Net cash flows from operating activities	(12,374,881)	65,724,242
Financing Activities		
Changes in prior year adjustments	(23,308,973)	-
	(23,308,973)	-
Investment Activities		
Acquisition of fixed Assets	(2,500,000)	(580,000)
	(2,500,000)	(580,000)
Net Cashflows	187,356,206	142,111,182
Opening Cash & Bank Balance	285,067,183	142,956,002
Closing Cash and Bank Balance	472,423,389	285,067,183

Report of the Auditor - Page 4.

The accounting policies and notes on pages 9 to 16 form an intergral part of these Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS

1. PERTINENT ACCOUNTING POLICIES

1.1 Basis of Preparation

These Financial Statements are prepared on historical cost basis.

These Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

The preparation of Financial Statements is in conformity with the generally accepted accounting principles, requires the disclosure of estimates and assumptions that affect the reported amounts of the assets and liabilities at the date of the Financial Statements and reported amounts of revenue and expenses during the period of reporting.

1.2 Fixed Assets

All Fixed Assets are stated at cost. Depreciation is calculated on a written down basis to write off the cost of Fixed Assets to their residual value over their estimated useful lives as follows:

Radioactive Equipment	
Computers	Accessories
20.0%	40.0%

1.3 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks

1.4 Comparatives

Comparative information shall be disclosed in respect of previous periods for all amounts reported in the financial statements. This aims at following the coherence and comparison of the financial information published by the company.

These Financial Statements are prepared on historical cost basis.

These Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

The preparation of Financial Statements is in conformity with the generally accepted accounting principles, requires the disclosure of estimates and assumptions that affect the reported amounts of the assets and liabilities at the date of the Financial Statements and reported amounts of revenue and expenses during the period of reporting.

2. Country of incorporation

The company is incorporated in Uganda under the Companies Act and is resident in Uganda.

3. Currency

These financial statements are presented in Uganda Shillings (Ugx)

ACCOUNTING POLICIES (CONT..D)

4. Prior year audit omissions

All Fixed Assets are stated at cost.

Depreciation is calculated on a written down basis to write off the cost of Fixed Assets to their residual value over their estimated useful lives as follows:

Bad debts written off in 2024 were not journalised in Quickbooks as adjusting entries and therefore have necessitated an entry on the statement of changes in accumulated funds as it affects them. - 29,704,031/=

NSSF Contributions overstated by 3,900,000/=

Awards and events overstated by 3,600,000/=

Depreciation error (posted 160,000/= instead of 264,000/= due to additions)

WHT claimable variance in 2024 books

Bad debts written off	(29,704,031.00)
Overstated NSSF contributions 2024	3,900,000.00
Oversstated Awards expenses in 2024	3,600,000.00
Understateted depreciation in 2024	(104,000.00)
WHT claimable variance in 2024 books	(1,000,000.00)
	<u>- 23,308,031</u>
	<u><u>23,308,973</u></u>

DETAILED STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31/12/2025

	SCH	Dec-2025 UGX	Dec-2024 UGX
Revenue			
Cert in Customs & Freight Logistics (CCFL) Reg Fees	5	-	9,696,500
CCFL Tuition fees		450,758,725	417,807,950
CCFL Study tour fees		1,200,000	-
CCFL Graduation Fees		62,038,300	46,200,125
CPD Fees		15,520,750	14,893,225
FIATA Diploma Reg Fees		22,229,000	377,000
FIATA Diploma tuition Fees		162,178,000	-
Corporate membership		20,050,000	18,000,000
Ordinary Corporate membership		34,450,000	38,500,000
Ordinary Membership		96,550,000	82,990,000
		<u>864,974,775</u>	<u>628,464,800</u>
Direct Expenses			
	6		
CCFL Tuition costs		144,518,558	165,792,995
CCFL Graduation costs		94,357,750	46,644,163
CPD Costs		16,812,000	17,958,500
FIATA Learner Certificates		18,630,000	-
FIATA Diploma costs		106,262,600	-
		<u>380,580,908</u>	<u>230,395,658</u>
		<u>484,393,867</u>	<u>398,069,142</u>
		56%	63%
Gross Profit			
EXPENDITURE:			
Tuition Administrative Expenses	7		
Charitable contributions		7,600,000	7,600,000
CCFL Brochures Printing		2,043,000	833,500
CCFL Advertising		5,584,132	-
Computer & IT expenses		300,000	-
Travels and per diem		-	21,607,750
Subscriptions		-	3,000,000
Insurance		2,899,974	3,850,000
Stationary and Printing		1,729,000	1,656,000
Transport Expenses		4,080,000	6,500,000
Invigilation and moderation fees		17,890,000	10,150,000
CCFL Students Mombasa Study		-	5,135,000
CCFL Reg Fees		-	2,827,500
Bad debts written off - students		-	29,704,031
Total Tuition Administration Expenses		<u>42,126,106</u>	<u>92,863,781</u>

DETAILED STATEMENT OF INCOME AND EXPENDITURE FOR THE PERIOD ENDED 31/12/2025

		Dec-2025 UGX	Dec-2024 UGX
Tuition Staff Expenses	SCH 8		
Staff Salaries		51,712,645	47,852,000
NSSF Contributions		9,000,000	13,650,000
PAYE		14,373,095	13,047,936
Legal Fees		135,700	-
Total Tuition Staff Expenses		75,221,440	74,549,936
Tuition Finance Expenses	9		
CCFL Bank charges		2,891,145	3,116,740
FIATA Diploma Bank Charges		2,672,716	-
Total Tuition Finance Charges		5,563,861	3,116,740
Association Administrative Expenses	10		
Charitable contributions		9,350,000	1,500,000
Registration fees		727,500	-
AGM Expenses		18,086,000	17,671,000
Travel and per diem - RAME 2025 zanzibar		2,262,000	18,253,440
Subscriptions (FIATA & PSFU)		18,450,920	17,437,300
Depreciation		1,200,000	160,000
Utilities		247,000	143,100
Computer & IT expenses		2,063,620	1,351,620
Repairs and maintenance		502,000	1,263,000
Rent		24,633,112	25,390,412
Stationary & Printing		1,551,500	1,439,000
Transport		5,986,000	4,514,000
Office supplies & cleaning		750,000	300,000
Board expense		145,000	4,084,000
Total Assoc Administrative Expenses		85,954,652	93,506,872
Association Staff & Professional Expenses	11		
Staff Salaries		30,875,000	28,500,000
NSSF Contributions		4,500,000	3,900,000
PAYE		6,094,000	4,894,000
Staff meals		240,000	-
Audit fees		4,720,000	4,720,000
Legal fees		1,085,600	1,180,000
Total Assoc Staff & Professional Expenses		47,514,600	43,194,000
Association Finance Costs	12		
Bank charges		2,061,814	2,629,705
Bounced cheque		-	2,262,000
Foreign exchange gain / loss		1,611,335	9,139,169
Total Assoc Finance Charges		3,673,148	14,030,873

NOTES TO THE FINANCIAL STATEMENTS AS AT 31/12/2025

NON CURRENT ASSETS

Property and Equipment

NOTE	Dec-2025 UGX	Dec-2024 UGX
13	1,800,000	500,000
	<u>1,800,000</u>	<u>500,000</u>

CURRENT ASSETS

Operating Debtors

CCFL Debtors

Membership debtors

EACFFPC old entries 2010-2022

Events / Conferences debtors

FIATA Diploma debtors

14

282,301,520

241,271,520

93,518,050

165,869,400

53,147,319

-

111,836,286

151,436,286

12,172,752

-

552,975,927

558,577,206

Other Current Assets

15

CCFL Funds to FIATA Diploma project

104,561,698

104,561,698

UFFA Funds to FIATA Diploma project

23,398,930

23,398,930

UFFA Withholding funds claimable

5,303,000

2,640,000

FIATA Diploma funds to UFFA

15,399,050

-

148,662,678

130,600,628

CASH AND BANK BALANCE

16

DFCU (EACFFPC UGX - 01273550358439)

384,886,100

270,875,324

BOA (UFFA USD - 01176740025)

828,011

2,970,976

BOA (UFFA UGX - 01176740000)

32,853,491

11,220,883

BOA (DIPLOMA UGX - 08858470004)

10,670,380

-

BOA (DIPLOMA USD - 08858470017)

43,185,407

-

472,423,389

285,067,183

PAYABLES - SUPPLIERS

17

UFFA Accounts Payables - UGX

26,797,400

30,463,760

UFFA Accounts Payables - USD

45,000,273

64,886,523

FIATA Learner Certificates

18,630,000

-

FIATA Diploma Payables - USD

5,008,500

-

95,436,173

95,350,283

Other Payables

Audit Fees payable

4,720,000

4,720,000

4,720,000

4,720,000

Notes to Financial Statements (continued)

STATEMENT OF DETAILED COMPREHENSIVE INCOME PERIOD ENDED 31st Dec 2025

	SCH	UFFA 31/12/2025 UGX	CCFL 31/12/2025 UGX	FIATA Diploma 31/12/2025 UGX	TOTALS 31/12/2025 UGX
Revenue					
	5				
CCFL Tuition fees		-	450,758,725	-	450,758,725
CCFL Study tour fees		-	1,200,000	-	1,200,000
CCFL Graduation Fees		-	62,038,300	-	62,038,300
CPD Fees		-	15,520,750	-	15,520,750
FIATA Diploma Reg Fees		-	-	22,229,000	22,229,000
FIATA Diploma tuition Fees		-	-	162,178,000	162,178,000
Corporate Membership		20,050,000	-	-	20,050,000
Ordinary Corporate Membership		34,450,000	-	-	34,450,000
Ordinary Membership		96,550,000	-	-	96,550,000
		151,050,000	529,517,775	184,407,000	864,974,775
Direct Expenses					
	6				
CCFL Tuition costs		-	144,518,558	-	144,518,558
CCFL Graduation costs		-	94,357,750	-	94,357,750
CPD Costs		-	16,812,000	-	16,812,000
FIATA Learner Certificates		-	-	18,630,000	18,630,000
FIATA Diploma costs		-	-	106,262,600	106,262,600
		-	255,688,308	124,892,600	380,580,908
Gross Surplus		151,050,000	273,829,467	59,514,400	484,393,867
		100%	52%	32%	56%
EXPENDITURE:					
Tuition Administrative Expenses					
	7				
Charitable contributions		-	7,600,000	-	7,600,000
CCFL Brochures Printing		-	2,043,000	-	2,043,000
CCFL Advertising		-	5,584,132	-	5,584,132
Computer & IT expenses		-	300,000	-	300,000
Insurance		-	2,899,974	-	2,899,974
Stationary and Printing		-	1,729,000	-	1,729,000
Transport Expenses		-	4,080,000	-	4,080,000
Invigilation and moderation fees		-	17,890,000	-	17,890,000
Total Tuition Administration Expenses		-	42,126,106	-	42,126,106

STATEMENT OF DETAILED COMPREHENSIVE INCOME PERIOD ENDED 31st Dec 2025

	SCH	UFFA 31/12/2025 UGX	CCFL 31/12/2025 UGX	FIATA Diploma 31/12/2025 UGX	TOTALS 31/12/2025 UGX
Tuition Staff Expenses	8				
Staff Salaries		-	51,712,645	-	51,712,645
NSSF Contributions		-	9,000,000	-	9,000,000
PAYE		-	14,373,095	-	14,373,095
Legal Fees		-	135,700	-	135,700
Total Tuition Staff Expenses		-	75,221,440	-	75,221,440
Tuition Finance Expenses	9				
CCFL Bank charges		-	2,891,145	-	2,891,145
FIATA Diploma Bank Charges		-	-	2,672,716	2,672,716
Total Tuition Finance Charges		-	2,891,145	2,672,716	5,563,861
Association Administrative Expenses	10				
Charitable contributions		9,350,000	-	-	9,350,000
Registration fees		727,500	-	-	727,500
AGM Expenses		18,086,000	-	-	18,086,000
Travel and per diem - RAME 2025 zanzibar		2,262,000	-	-	2,262,000
Subscriptions (FIATA & PSFU)		18,450,920	-	-	18,450,920
Depreci ati on		1,200,000	-	-	1,200,000
Utilities		247,000	-	-	247,000
Computer & IT expenses		2,063,620	-	-	2,063,620
Repairs and maintainance		502,000	-	-	502,000
Rent		24,633,112	-	-	24,633,112
Stationary & Printing		1,551,500	-	-	1,551,500
Transport		5,986,000	-	-	5,986,000
Office supplies & cleaning		750,000	-	-	750,000
Board expense		145,000	-	-	145,000
Total Assoc Administrative Expenses		85,954,652	-	-	85,954,652
Association Staff & Professional Expenses	11				
Staff Salaries		30,875,000	-	-	30,875,000
NSSF Contributions		4,500,000	-	-	4,500,000
PAYE		6,094,000	-	-	6,094,000
Staff meals		240,000	-	-	240,000
Audit fees		4,720,000	-	-	4,720,000
Legal fees		1,085,600	-	-	1,085,600
Total Assoc Staff & Professional Expenses		47,514,600	-	-	47,514,600
Association Finance Costs	12				
Bank charges		2,061,814	-	-	2,061,814
Foreign exchange gain / loss		1,611,335	-	-	1,611,335
Total Assoc Finance Charges		3,673,148	-	-	3,673,148
TOTAL EXPENSES		137,142,400	120,238,691	2,672,716	260,053,807

STATEMENT OF COMPREHENSIVE INCOME BY SECTION PERIOD ENDED 31/12/2025

		UFFA Dec-2025 UGX	CCFL Dec-2025 UGX	FIATA DIPLOMA Dec-2025 UGX	TOTAL Dec-2025 UGX
	Schedule				
Total Revenue	5	1 51,050,000	529,517,775	1 84,407,000	864,974,775
Direct Costs	6	-	255,688,308	1 24,892,600	380,580,908
Gross Surplus		1 51,050,000	273,829,467	59,514,400	484,393,867
Expenditure					
Tuition Administrave Expenses	7	-	42,126,106	-	42,126,106
Tuition Staff Expenses	8	-	75,221,440	-	75,221,440
Tuition Finance Expenses	9	-	2,891,145	2,672,716	5,563,861
Association Administrative Expenses	10	85,954,652	-	-	85,954,652
Association Staff & Professional Expenses	11	47,514,600			47,514,600
Association Finance Expenses	12	3,673,148	-	-	3,673,148
Total Expenses		137,142,400	120,238,691	2,672,716	260,053,807
Surplus /(Deficit)		13,907,600	153,590,776	56,841,684	224,340,060

13. Schedule of fixed assets as at 31/12/2025

Rate	Radioactive Equipment 20.0% UGX	Computers & Accessories 40.0% UGX	Total UGX
Cost/Valuation			
Original cost	3,748,000	41,018,780	44,766,780
Additions	-	2,500,000	2,500,000
As at 01/01/2025	3,748,000	43,518,780	47,266,780
Accumulated Depreciation	3,748,000	40,518,780	44,266,780
Depreciation	-	1,200,000	1,200,000
Disposals Charge	-	-	-
WDV as at 31/12/2025	-	1,800,000	1,800,000
Net Book Value as at 01/01/2025	-	500,000	500,000

13. Schedule of fixed assets as at 31/12/2024

Rate	Radioactive Equipment 20.0% UGX	Computers & Accessories 40.0% UGX	Total UGX
Cost/Valuation			
Original cost	3,748,000	40,438,780	44,186,780
Additions	-	580,000	580,000
As at 01/01/2024	3,748,000	41,018,780	44,766,780
Accumulated Depreciation	3,748,000	40,358,780	44,106,780
Depreciation	-	160,000	160,000
Disposals Charge	-	-	-
Net Book Value as at 31/12/2024	-	500,000	-
Net Book Value as at 01/01/2024	-	660,000	660,000

UFFA Members 2025

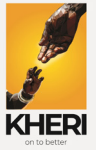
Corporate



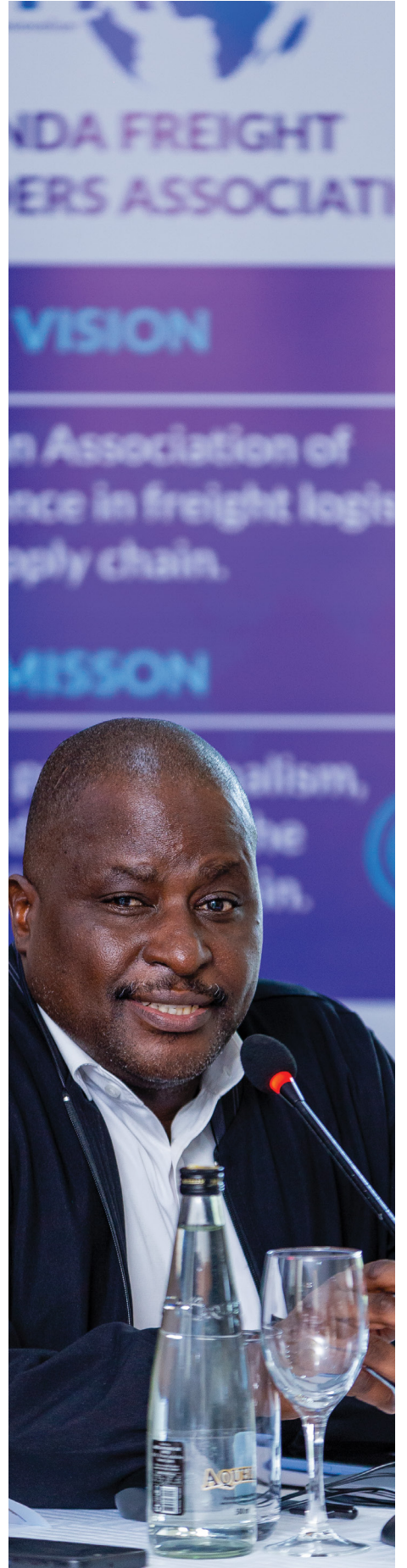
Corporate Ordinary



Ordinary



PICTORIAL





Uganda Freight Forwarders' Association

Kanjokya House 2nd Floor,

Plot 90/92, Kanjokya Street

P. o . Box 28904, Kampala – Uganda

Tel. +256 414 531670

Email: uffainfo@gmail.com