# MOUNTAIN OF LIFE TABERNACLE INTERNATIONAL MINISTRIES LTD

## CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

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| **Registration Number** | MIA/NB/2023/05/5662 |
| **Headquarters** | Mbarara City, Uganda |
| **Policy Category** | Corporate Governance and Institutional Social Responsibility |
| **Policy Approval Authority** | Board of Directors |
| **Effective Date** | November 2026 |
| **Review Period** | Every three years or as necessary |
| **Policy Status** | Official Institutional Policy |

## 1. INTRODUCTION

Mountain of Life Tabernacle International Ministries Ltd recognises that sustainable organisational development goes beyond the delivery of charitable, religious and community-based programmes. It requires a commitment to responsible institutional leadership, environmental protection, social inclusion, economic empowerment, ethical conduct and accountability to the communities it serves.

The organisation is committed to promoting positive social change and contributing to sustainable development through programmes that improve the welfare, dignity and economic opportunities of vulnerable individuals and communities, particularly women, youth, children and disadvantaged households in Southwestern Uganda.

This Corporate Social Responsibility Policy establishes the principles, commitments, procedures and institutional responsibilities that guide the organisation in conducting its activities in a socially responsible, environmentally sustainable and ethically accountable manner.

The policy provides a framework for integrating social responsibility into the organisation's governance, programme implementation, financial management, procurement, partnerships and community engagement.

## 2. PURPOSE OF THE POLICY

The purpose of this policy is to establish an institutional framework through which Mountain of Life Tabernacle International Ministries Ltd fulfils its social, environmental, economic and ethical responsibilities.

Specifically, the policy seeks to:

1. Promote responsible organisational practices that contribute to sustainable community development.
2. Strengthen the economic and social empowerment of women, youth and vulnerable populations.
3. Promote environmental conservation, climate resilience and sustainable natural resource management.
4. Encourage ethical leadership, transparency, accountability and responsible utilisation of resources.
5. Promote equal opportunities, human dignity, inclusion and respect for human rights.
6. Support education, vocational training, entrepreneurship and employment creation.
7. Strengthen partnerships with government, private-sector institutions, civil society organisations, donors and local communities.
8. Establish mechanisms for monitoring, evaluating and reporting the organisation's social and environmental contributions.

## 3. SCOPE OF APPLICATION

This policy applies to:

- The Board of Directors and organisational leadership.
- Management and administrative personnel.
- Employees and project implementation teams.
- Volunteers, interns and community development workers.
- Consultants, contractors and service providers.
- Implementing partners and institutions working on behalf of the organisation.
- Beneficiaries and community structures participating in organisational programmes, where applicable.

All individuals and institutions acting on behalf of Mountain of Life Tabernacle International Ministries Ltd are expected to uphold the principles and standards established in this policy.

## 4. CORPORATE SOCIAL RESPONSIBILITY VISION

To become a socially responsible, environmentally conscious and community-centred organisation that transforms lives through inclusive development, economic empowerment, environmental sustainability and ethical leadership.

## 5. CORPORATE SOCIAL RESPONSIBILITY MISSION

To contribute to sustainable community transformation by investing in people, protecting the environment, promoting economic opportunities, strengthening community institutions and ensuring responsible management of organisational resources.

## 6. GUIDING PRINCIPLES

The organisation shall implement its CSR commitments in accordance with the following principles:

**6.1 Accountability:** The organisation shall take responsibility for its decisions, programmes, financial resources and their social and environmental consequences.

**6.2 Transparency:** Organisational activities, resource utilisation, partnerships and programme outcomes shall be communicated honestly to relevant stakeholders.

**6.3 Human Dignity:** Every individual shall be treated with respect, irrespective of gender, age, disability, economic status, ethnic background or religious affiliation.

**6.4 Inclusiveness and Equity:** Particular attention shall be given to women, children, youth, persons with disabilities and economically disadvantaged communities.

**6.5 Sustainability:** Programmes shall be designed to generate lasting social, economic and environmental benefits beyond the period of donor support.

**6.6 Integrity:** The organisation shall maintain high standards of honesty, professionalism, fairness and ethical conduct.

**6.7 Community Participation:** Communities shall participate in identifying needs, planning interventions, implementing activities and assessing programme outcomes.

**6.8 Partnership:** The organisation shall encourage collaboration with institutions and stakeholders whose objectives are consistent with its mission and values.

## 7. CORPORATE SOCIAL RESPONSIBILITY PILLARS

The organisation shall implement its Corporate Social Responsibility commitments through the following strategic pillars.

### 7.1 Community Development and Social Welfare

Mountain of Life Tabernacle International Ministries Ltd recognises its responsibility to contribute to improved living conditions and social wellbeing within the communities it serves.

The organisation shall:

- Support vulnerable households through community-based development initiatives.
- Promote access to essential social services and appropriate referral pathways.
- Support children from disadvantaged households through educational assistance and mentorship.
- Promote community awareness on health, sanitation, hygiene and disease prevention.
- Support initiatives addressing poverty, social exclusion and household vulnerability.
- Encourage community participation in local development activities.
- Promote peaceful coexistence, social cohesion and community solidarity.
- Mobilise resources to respond to emergencies and humanitarian needs where feasible.

## 7.2 Women's Economic Empowerment and Gender Equality

The organisation recognises women as important contributors to household welfare, community development and economic transformation.

Its commitments include:

- Promoting women's participation in entrepreneurship and income-generating activities.
- Supporting women-led micro and small enterprises.
- Providing business development training, financial literacy and enterprise management skills.
- Facilitating access to appropriate economic opportunities and business networks.
- Supporting women in agriculture, agribusiness and climate-resilient livelihoods.
- Promoting gender equality in organisational leadership and programme participation.
- Raising awareness against gender-based violence, discrimination and harmful practices.
- Encouraging women's participation in community decision-making structures.

## 7.3 Youth Empowerment, Skills Development and Employment

The organisation shall contribute to reducing youth unemployment and economic vulnerability through practical skills development and entrepreneurship initiatives.

The organisation shall:

- Support vocational, technical and entrepreneurship training.
- Promote youth-led enterprises and innovation.
- Facilitate mentorship, career guidance and professional development.
- Support access to employment opportunities and enterprise incubation.
- Encourage digital literacy and appropriate technology adoption.
- Promote youth participation in environmental conservation and community development.
- Establish partnerships that provide internship, apprenticeship and employment opportunities.
- Support initiatives that enable vulnerable youth to become economically independent.

## 7.4 Environmental Protection and Climate Change Resilience

The organisation recognises environmental sustainability as an essential component of long-term community wellbeing.

It shall promote responsible environmental practices through:

- Tree planting, agroforestry and restoration of degraded landscapes.
- Community sensitisation on climate change adaptation and mitigation.
- Promotion of sustainable agriculture and food security.
- Conservation of water sources, wetlands and other natural resources.
- Promotion of proper waste management and reduction of plastic pollution.

- Encouragement of renewable energy and energy-efficient technologies.
- Support for climate-resilient livelihoods among vulnerable households.
- Promotion of environmental education among children and young people.
- Encouragement of community participation in natural resource conservation.

### 7.5 Education, Health and Human Development

The organisation recognises education, health awareness and human development as foundations for sustainable communities.

It shall:

- Promote access to education for disadvantaged children and youth.
- Support educational mentorship and life-skills programmes.
- Promote community health education and appropriate health-seeking behaviour.
- Support sanitation, hygiene and nutrition awareness.
- Facilitate linkages between vulnerable communities and relevant health and social service providers.
- Promote awareness of child protection, reproductive health and family wellbeing through appropriate, culturally sensitive programmes.
- Support initiatives addressing barriers to education and social development.

### 7.6 Ethical Governance and Institutional Accountability

The organisation shall maintain responsible governance and institutional management practices.
It shall:

- Ensure compliance with applicable Ugandan laws and regulations.
- Maintain transparent financial management and accountability systems.
- Ensure proper documentation of income, expenditure, assets and liabilities.
- Conduct periodic internal reviews and independent audits where required.
- Prevent fraud, corruption, bribery and misuse of organisational resources.
- Establish transparent procurement and contracting procedures.
- Manage conflicts of interest in the organisation's decision-making processes.
- Ensure that donor funds are used strictly for their approved purposes.
- Maintain appropriate records of beneficiaries, activities and programme outcomes.
- Provide appropriate channels for reporting misconduct and complaints.

### 7.7 Responsible Employment and Staff Welfare

Mountain of Life Tabernacle International Ministries Ltd recognises that employees and volunteers are important contributors to its institutional success.

The organisation shall:

- Promote fair and equitable recruitment practices.
- Provide a safe, healthy and respectful working environment.
- Prohibit discrimination, harassment, exploitation and workplace abuse.
- Encourage professional development and capacity building.
- Respect employees' rights and applicable labour standards.
- Promote occupational health and safety.
- Encourage work-life balance and staff wellbeing.
- Recognise and appreciate the contribution of employees and volunteers.
- Ensure equal opportunities for women and men in recruitment and leadership.

### 7.8 Responsible Procurement and Partnerships

The organisation shall ensure that its procurement and partnership decisions reflect its social, environmental and ethical commitments.

It shall:

- Promote transparent and competitive procurement.
- Encourage engagement with responsible local suppliers and service providers.
- Give reasonable consideration to qualified women-owned and youth-owned enterprises.
- Avoid suppliers involved in child labour, forced labour, exploitation or unlawful activities.
- Encourage environmentally responsible purchasing.
- Maintain fair and transparent relationships with contractors and implementing partners.
- Undertake appropriate due diligence before entering into partnerships.
- Avoid partnerships that compromise the organisation's independence, integrity or charitable objectives.

## 8. CHILD PROTECTION AND SAFEGUARDING

Given the organisation's engagement with children and vulnerable populations, safeguarding shall be a central component of its corporate social responsibility commitments.

The organisation shall:

1. Maintain and implement an institutional Child Protection and Safeguarding Policy.
2. Ensure that employees, volunteers and implementing partners understand safeguarding requirements.
3. Prohibit all forms of child abuse, exploitation, neglect and inappropriate conduct.

4. Ensure that photographs, videos and personal information of children are obtained and used responsibly, with appropriate consent.
5. Establish confidential reporting and referral mechanisms for safeguarding concerns.
6. Conduct appropriate safeguarding assessments for programmes involving children.
7. Ensure that children participate in programmes in safe and dignified environments.
8. Take appropriate action where safeguarding violations are reported or identified.

No employee, volunteer, partner or representative shall use their position to exploit, intimidate, abuse or otherwise harm a child or vulnerable person.

## 9. HUMAN RIGHTS AND NON-DISCRIMINATION

The organisation is committed to respecting fundamental human rights and promoting equal treatment in all its programmes and institutional activities.

It shall not discriminate against beneficiaries, employees, volunteers or partners on the basis of gender, disability, age, ethnicity, religion, social background or economic status.

Participation in charitable and community development programmes shall be guided by identified needs, programme eligibility criteria and fairness rather than religious affiliation or personal relationships.

The organisation shall promote freedom of conscience, dignity, inclusion and respect for different community backgrounds.

## 10. FINANCIAL AND RESOURCE RESPONSIBILITY

The organisation recognises that responsible management of financial and material resources is essential to achieving its social mission.

Accordingly, it shall:

- Prepare and approve annual institutional budgets.
- Maintain appropriate accounting and financial reporting systems.
- Ensure proper authorisation of financial transactions.
- Maintain adequate supporting documentation for expenditure.
- Conduct periodic financial monitoring and reporting.
- Ensure compliance with donor agreements and grant conditions.
- Maintain appropriate asset registers and inventory records.
- Promote value for money and cost-effective programme implementation.
- Prevent diversion and misuse of funds.
- Ensure that administrative expenditure is reasonable and consistent with the organisation's financial policies and donor requirements.

## 11. COMMUNITY ENGAGEMENT AND STAKEHOLDER PARTICIPATION.

The organisation shall actively engage communities and stakeholders in the development and implementation of CSR activities.

Stakeholder engagement shall include:

- Community consultations and participatory needs assessments.
- Engagement with local government authorities and community leaders.
- Collaboration with educational and health institutions.
- Engagement with civil society and faith-based organisations.
- Partnerships with private-sector institutions.
- Consultation with beneficiaries during programme design and evaluation.
- Feedback collection and community accountability meetings.

The organisation shall ensure that community members have opportunities to raise concerns, provide feedback and contribute to decisions affecting their welfare.

## 12. IMPLEMENTATION AND INSTITUTIONAL RESPONSIBILITIES

The Board of Directors shall provide strategic oversight and ensure that CSR principles are integrated into the organisation's governance and institutional priorities.

The responsibilities shall be allocated as follows:

### 12.1 Board of Directors

- Approve the CSR Policy and subsequent revisions.
- Provide strategic direction and oversight.
- Ensure institutional commitment to CSR.
- Review annual CSR performance reports.
- Promote ethical governance and accountability.

### 12.2 Executive Director

- Provide overall leadership in CSR implementation.
- Ensure that CSR priorities are integrated into organisational plans and budgets.
- Coordinate institutional partnerships and resource mobilisation.
- Report CSR performance to the Board.

### 12.3 Programme Management Team

- Integrate CSR principles into project design and implementation.
- Identify community needs and appropriate interventions.
- Monitor programme outcomes and social impact.

- Ensure beneficiary participation and safeguarding.

### 12.4 Finance and Administration Department

- Ensure responsible utilisation of resources.
- Maintain accurate financial records.
- Support transparent procurement and expenditure controls.
- Prepare financial accountability reports.

### 12.5 Employees and Volunteers

- Uphold organisational values and ethical standards.
- Participate in CSR activities.
- Protect organisational assets and reputation.
- Report misconduct, abuse or unethical practices.

## 13. MONITORING, EVALUATION AND REPORTING

The organisation shall establish a monitoring and evaluation framework to assess the effectiveness of its CSR activities.

Performance shall be measured using appropriate indicators, including:

| CSR Area | Illustrative Performance Indicators |
|---|---|
| Community development | Number of vulnerable households supported |
| Women's empowerment | Number of women trained and supported in enterprise development |
| Youth empowerment | Number of youth trained, employed or supported to establish enterprises |
| Education | Number of disadvantaged children and youth supported |
| Environmental protection | Number of trees planted and survival rate; hectares restored |
| Climate resilience | Number of households adopting climate-resilient practices |
| Health and wellbeing | Number of people reached through health and hygiene awareness |
| Governance | Number of financial accountability and compliance reports completed |
| Safeguarding | Number of staff and volunteers trained in safeguarding |
| Partnerships | Number of active development and private-sector partnerships |

The organisation shall prepare an annual CSR performance report documenting activities undertaken, resources committed, beneficiaries reached, results achieved, challenges encountered and recommendations for improvement.

## 14. COMPLAINTS, GRIEVANCES AND WHISTLEBLOWING

Mountain of Life Tabernacle International Ministries Ltd shall maintain accessible and confidential mechanisms for receiving complaints, grievances and reports of misconduct.

The organisation shall:

- Provide appropriate channels for reporting concerns.
- Protect individuals who raise genuine concerns in good faith.
- Maintain confidentiality to the extent possible.
- Investigate complaints fairly and objectively.
- Take appropriate corrective and disciplinary action.
- Refer serious safeguarding, criminal or regulatory matters to the relevant authorities.
- Prohibit retaliation against complainants and whistleblowers.

## 15. RISK MANAGEMENT AND COMPLIANCE

All CSR activities shall be implemented in accordance with applicable laws, regulations, institutional policies and donor requirements.

The organisation shall periodically assess social, environmental, financial, operational and reputational risks associated with its activities.

Relevant compliance areas shall include:

- Non-Governmental Organisations legislation and applicable registration requirements.
- Employment and labour legislation.
- Occupational health and safety requirements.
- Environmental protection legislation.
- Child protection and safeguarding requirements.
- Applicable data protection and privacy requirements.
- Anti-corruption and anti-money laundering requirements.
- Applicable financial reporting and taxation requirements.

## 16. CSR RESOURCE MOBILISATION AND FUNDING

The organisation shall mobilise financial, technical and material resources to support the implementation of its CSR commitments.

Potential sources of support shall include:

- Institutional and individual donations.
- Corporate and private-sector partnerships.
- Government development programmes.
- International development agencies.
- Philanthropic foundations and charitable trusts.
- Corporate sponsorships and social investment programmes.

- Grants from local and international development partners.
- Voluntary contributions and community participation.

All resources mobilised for CSR activities shall be managed transparently and utilised for their intended purposes.

## 17. POLICY REVIEW AND AMENDMENT

This policy shall be reviewed every three years or whenever there are significant changes in the organisation's strategic priorities, operational environment or applicable legal and regulatory requirements.

Any proposed amendments shall be presented to the Board of Directors for consideration and approval.

The Executive Director shall coordinate the review process and ensure that approved amendments are communicated to relevant stakeholders.

## 18. APPROVAL AND COMMITMENT

Mountain of Life Tabernacle International Ministries Ltd commits to integrating corporate social responsibility into its institutional culture, governance and programme implementation.

The organisation recognises that meaningful development requires collective responsibility, ethical leadership, environmental stewardship and sustained investment in people and communities.

The Board of Directors hereby adopts this policy as the official framework guiding the organisation's Corporate Social Responsibility commitments.

## 19. POLICY APPROVAL AND SIGNATURES

**Approved by the Board of Directors of Mountain of Life Tabernacle International Ministries Ltd.**

| Title | Name | Signature | Date |
|---|---|---|---|
| Executive Director | Agaba Deus | Agaba Deus | 02/11/2026 |
| Board Member | Alex Bagonza | A Bagonza | 02/11/2026 |

**Official Organisational Stamp**

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02 NOV 2026
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