



**THE REPUBLIC OF UGANDA
IN THE MATTER OF THE COMPANIES ACT CAP. 106
AND
IN THE MATTER OF THE COMPANIES (POWERS OF THE REGISTRAR)
REGULATIONS SI NO. 71 OF 2016
AND
IN THE MATTER OF TONTA UNITED VOICE ASSOCIATION LIMITED
PETITION NO. 21193 OF 2025
BRN: 80034700721193**

**ANGURIA PETER
BAMUSALIZA HASSAN
MUKISA RONALD KIYIMBA
NASASIRA DENIS SEBUGWAWO
BATWARA FAIZAL
AYESIGWA VIANNEY JOHN MARY
KIRENZI YAKOUB
GESA DAUSON
OPIO SAMSON
MPERIRWE DOMENIC
MUJUNI DICKSON**

..... PETITIONERS

VERSUS

BYAMUGISHA EMMA

..... RESPONDENT

RULING

Before: Daniel Nasasira - Assistant Registrar of Companies

A. Introduction.

1. Tonta United Voice Association Ltd is a private company limited by guarantee registered on 18th January 2024 under registration number *vide* 80034700721193.
2. The company has fourteen (14) subscribers; Byamugisha Emma, Mperirwe Dominic, Gesa Dauson, Anguria Peter, Bamusaliza Asani, Kiyimba Ronald Mukisa, Sebugwawo Nasasira Denis, Ayesigwa Vianney John Mary, Batwara

Faizal, Opio Samson, Muyomba Farouk, Kirenzi Yakub, Mujuni Dickson and Byamukama Robert.

3. The Company has four directors namely, Anguria Peter, Kiyimba Ronald Mukisa, Bamusaliza Asani and Byamugisha Emma. Anguria Peter is also the Company Secretary.
4. The Petitioners and the Respondent are all subscribers of Tonta United Voice Association Limited.

B. Background/Petitioners Case

5. The Petitioners, pursuant to paragraph three of their Statutory Declaration, contended that significant irregularities had taken place in the management and administration of the Association's affairs, including but not limited to the association's URSB account being personalized by a non-member identified as Mr. Tuhurirwe Primo, who colluded with the Respondent, Byamugisha Emma, a subscriber and director of Tonta United Voice Association Limited.
6. That the Respondent intentionally withheld the Associations official documents and property namely the associations stamp, registration certificate, form 1, form 20 and other company documents which should be under the custody of the Company Secretary.
7. The Petitioners further contend that upon conducting a company search, they discovered purported Board Resolutions dated 23rd April 2025 and 12th June 2025 authorizing the opening of Bank Accounts with DFCU Bank and Centenary Rural Development Bank Limited and bearing the name of Anguria Peter and Ronald Kiyimba as signatories yet they did not sign these documents.
8. The Petitioners deposed that they were never invited or notified of any meeting as alleged in the Resolutions, they never participated in passing the said resolutions and never signed the said documents.
9. The first and third Petitioners argued that the signatures appearing against their names were either cut and pasted onto the documents or forged by the Respondent or his accomplices. Based on this, they asserted that the resolutions

in question were invalid and lacked binding effect on Tonta United Voice Association Limited.

10. The Petitioners averred that any Bank Account opened or created based on the said forged resolutions was void and they requested all concerned authorities, including the Uganda Registration Services Bureau, DFCU Bank, Centenary Bank and law enforcement agencies to take note of this declaration.
11. The Petitioners also argued in their complaint that the Respondent, Byamugisha Emma, has on several occasions falsely claimed to be the sole owner of the Association.
12. The Petitioners averred that there was/is embezzlement of money donated to the Association by the Respondent, he defies the Association rules, insults and provokes almost every member and some invited guests. The Petitioners accused the Respondent of abuse of office.
13. The Petitioners accused the Respondent of incompetence in carrying out his duties as a Director, which as a result stunted the growth of the Association.
14. The Petitioners argued that the Respondent falsely claims that the head office of the Association is in Kakeeka Rubaga Division yet this is not the position.
15. The Petitioners argued that they were denied access at the Company offices in Kakeeka Rubaga.
16. The Petitioners concluded under paragraph six (6) of their Statutory Declaration by stating that they brought this Application in good faith, to protect the integrity and interests of Tonta United Voice Association Limited and disassociated themselves from all fraudulent or unauthorized transactions engineered by the Respondent.
17. The first and third Petitioners expressly disputed and challenged the authenticity and validity of their purported signatures on the following documents, averring that they did not execute or endorse the same;
 - a) *A Board Resolution dated 23rd April 2025 registered on 23rd May 2025 opening a Bank Account with DFCU Bank (U) Ltd and proving that the new elected executive leaders*

of the Company of Wakiso District branch should execute their duties with immediate effect and that the chairman should choose where to put the branch offices.

- b) A Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Equity Bank to handle all funds from Kawempe Division.*
- c) A Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association.*
- d) A Board Resolution dated 12th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – National Funds.'*
- e) A Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – Rubaga Division.'*
- f) A Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – Kampala Central Division.'*
- g) A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Kampala Central Division. The name of the Account stated as, 'Tonta United Voice Association Limited – Kampala Central Division.'*
- h) A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Kampala Central Division.*
- i) A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Rubaga Division.*

- j) *A Board Resolution dated 12th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National Funds of the Association and the Account name of the Account stated as Tonta United Voice Association Limited – National Funds.*
- k) *A Board Resolution dated 16th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National Funds from Rubaga Division and the name of the Account was stated as, 'Tonta United Voice Association Limited Nakaseke District.'*

C. Respondents case

18. The Respondent was duly served with summons issued on 04th November 2025 and he confirmed receipt of the same and entered appearance on the mentioned hearing date on 25th November 2025, however, he had not filed a response or statutory declaration in reply to the allegations levied against him by the Petitioners.
19. He however proceeded to give his account of events, *viva voce*, and the same was duly recorded and considered. Briefly he stated as follows;
20. In respect to the claim of fabricated signatures on several Resolutions earlier highlighted in the paragraph 17 of this decision, he argued that he contacted a one Mr. Tuhurirwe Primo who he suspects must have forged the first and third Petitioner's signatures.
21. The Respondent stated that if the first and third Petitioners indeed claim that they did not append their signatures, then the same should be expunged from the Register and he apologized to the Petitioners for such an occurrence.
22. The Respondent however mentioned that as far as the issue of the head office location is concerned, the known head office has always been Kakeeka Rubaga Division.
23. The Respondent argued that the basis of selecting this as the known office of the Association was because the same is not a paid office as it was donated to the Association given that it is not a profit generating Association.

24. The Respondent also argued that the Bank Accounts that were opened were to enable the Association safely keep the savings of its members and not for any other purpose.
25. The Respondent also mentioned that he was willing to continue working with the Petitioners and that he recognizes them as directors/members/subscribers of the Association.
26. At the closure of the hearing of this matter, I informed the parties that a ruling/decision in respect to this matter would be issued on notice.

D. Issues

27. All parties having presented their cases, I find that two issues are sufficient to address the concerns in this matter.
- a) Whether the impugned documents/resolutions were validly passed?*
 - b) What remedies are available to the parties?*

E. Determination

a. Whether the impugned documents/resolutions were validly passed?

28. The Petitioners averred that they discovered that, without their knowledge or consent, the Respondent connived with a one Tuhurirwe Primo to register a number of resolutions bearing the first and third Petitioners' fabricated signatures. These resolutions include;
- a) A Board Resolution dated 23rd April 2025 registered on 23rd May 2025 opening a Bank Account with DFCU Bank (U) Ltd and proving that the new elected executive leaders of the Company of Wakiso District branch should execute their duties with immediate effect and that the chairman should choose where to put the branch offices.*
 - b) A Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Equity Bank to handle all funds from Kawempe Division.*
 - c) A Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association.*

- d) *A Board Resolution dated 12th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – National Funds.'*
- e) *A Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – Rubaga Division.'*
- f) *A Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association. The name of the Account stated as, 'Tonta United Voice Association Limited – Kampala Central Division.'*
- g) *A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Kampala Central Division. The name of the Account stated as, 'Tonta United Voice Association Limited – Kampala Central Division.'*
- h) *A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Kampala Central Division.*
- i) *A Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Rubaga Division.*
- j) *A Board Resolution dated 12th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National Funds of the Association and the Account name of the Account stated as Tonta United Voice Association Limited – National Funds.*
- k) *A Board Resolution dated 16th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to*

handle all National Funds from Rubaga Division and the name of the Account was stated as, 'Tonta United Voice Association Limited Nakaseke District.'

29. In discrediting these documents, the Petitioners asserted that they had never been notified of, nor did they participate in, any meeting at which the said resolutions were passed.
30. While this matter was initiated as a Petition, the Petitioners did not raise any issues concerning oppression as provided for under Section 243 of the Companies Act Cap 106. Accordingly, I will consider this as an Application under Part V of the Companies (Powers of the Registrar) Regulations SI No. 71 of 2016 for the purpose of resolving this complaint.
31. Article 52 of the Associations Articles of Association provides that, *'the Board shall meet together from time to time for the dispatch of business, adjourn and otherwise regulate its meetings, as the Directors think fit. Questions arising at any Board meeting shall be decided by a majority of votes...'* The Respondent admitted during the proceedings that the said Resolutions were not signed by the first and third Petitioners' and that indeed there was no Board meeting that passed any of the aforementioned Resolutions. This implies that all the said resolutions were not deliberated upon by the Board as enshrined under Article 52 of the Articles of Association making them invalid.
32. Additionally, Article 56 of the Articles of Association further provides that, *'a resolution in writing signed or approved by letter, telegram, cablegram, telefax or e-mail by each Director or his alternate for the time being entitled to receive notice of a Board meeting, shall be as valid and effectual as if it had been passed at a meeting of the Directors duly convened and held and when signed may consist of several documents each signed by one or more of the persons aforesaid and may be signed by some of them and approved by others in the manner aforesaid.'* In the present case, the first and third Petitioners affirmed that they did not sign or endorse the contested Resolutions by any means. Although Article 56 does not mandate that the Board physically convene to pass Resolutions, it is essential that the signatories

confirm their approval through one of the methods specified therein which include approval by either, '*letter, telegram, cablegram, telefax or e-mail by each Director or his alternate for the time being entitled to receive notice of a Board meeting,*' which was not the case in this particular case.

33. In conclusion of the first issue, I find that the impugned documents were neither validly passed nor validly executed. The Board Resolutions in question were irregularly passed and are therefore void *ab initio*.

b. What remedies are available to the parties?

34. The Registrar of Companies' statutory jurisdiction relates to the exercise of two distinct powers, firstly is the power to hear and determine complaints by an oppressed member under Section 243 of the Companies Act Cap 106 as discussed in the preceding issue, and secondly, the power to rectify and update the company's register pursuant to Regulation 8 (1) of the Companies (Powers of the Registrar) Regulations SI No. 71 of 2016. This decision will not address any issues raised by the parties that fall outside the jurisdictional mandate of the Registrar of Companies. The Company may convene internally to deliberate on possible courses of action that do not contravene its Articles of Association or any laws and subsequently communicate its decisions to the Registrar of Companies via duly passed and signed Resolutions.

35. Regulation 8 (2) states that the Registrar may expunge from the register any information or document included in the register which;

- a. Is misleading*
- b. Is inaccurate*
- c. Is issued in error*
- d. Contains an entry or endorsement made in error*
- e. Contains an illegal endorsement*
- f. Is illegally or wrongfully obtained*

36. Having considered the evidence, I find that the Resolutions that were registered with the first and third Petitioners signatures yet they did not

participate in any meeting or authorize the use of their signatures were irregularly passed and improperly filed. As such, pursuant to Regulations 8 and 32 of the Companies (Powers of the Registrar) Regulations SI No 71 of 2016, I hereby make the following orders;

1. *The Board Resolution dated 23rd April 2025, registered on 23rd May 2025, concerning the opening of a bank account with DFCU Bank (U) Ltd, and confirming that the newly elected executive leaders of the Wakiso District branch of the Company shall commence their duties immediately and resolving that the chairman shall determine the locations for the branch offices, shall be expunged from the Register.*
2. *The Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Equity Bank to handle all funds from Kawempe Division be expunged.*
3. *The Board Resolution dated 12th June 2025 registered on 16th June 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association be expunged.*
4. *The Board Resolution dated 12th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association with the name of the Account as, 'Tonta United Voice Association Limited – National Funds,' be expunged.*
5. *The Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association with the name of the Account as, 'Tonta United Voice Association Limited – Rubaga Division,' be expunged from the Register.*
6. *The Board Resolution dated 06th August 2025 registered on 26th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National funds of the Association with the name of the Account as, 'Tonta United Voice Association Limited – Kampala Central Division,' be expunged.*
7. *The Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all*

funds from Kampala Central Division under the name, 'Tonta United Voice Association Limited – Kampala Central Division,' be expunged.

8. *The Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Kampala Central Division be expunged.*
9. *The Board Resolution dated 06th August 2025 registered on 08th August 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all funds from Rubaga Division be expunged.*
10. *The Board Resolution dated 12th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National Funds of the Association with the Account name of the Account as, 'Tonta United Voice Association Limited – National Funds,' be expunged.*
11. *The Board Resolution dated 16th September 2025 registered on 26th September 2025 opening up a Bank Account with Centenary Rural Development Bank Limited to handle all National Funds from Rubaga Division under the name, 'Tonta United Voice Association Limited Nakaseke District,' be expunged.*
12. *I make no order as to costs.*

I so Order.

Given under my hand this 08th day of December 2025

Daniel Nasasira

Assistant Registrar of Companies