TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

FINANCIAL AUDITED ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2019

JAMES DURU & CO
(CHARTERED ACCOUNTANTS)
MAIDUGURI

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31ST, DECEMBER 2019

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TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST, DECEMBER, 2019

CORPORATE INFORMATION

COUNTRY TEAM LEADER
Dr Vincent Balyanengabo

TRUSTEES:-

MANAGEMENT TEAM:-

Dr Vincent Balyanengabo	Country Team Leader
Abu Bakarr conteh	Senior Protection and Education Manager
Jonas Kanbade	Program Coordinator
Fatima Abogu Chibok	Admin/finance Officer
Haris Abubakar Danladi	Monitoring & Evaluation
Mohammed Kyari Bulama	Education in Emergency Officer
Emmanuel Ejiogu	Information Focal
Joy Stephen Pudza	Child Protection Officer

OFFICE ADDRESS:-
TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)
No.9 Ramat Road, Off Damboa Rd,
Adjacent to Sheikk Ibrahim Sale Mosque
Maiduguri Borno State
Nigeria

BANK:-
Stanbic IBTC

AUDITORS:-
James Duru & Co
(Chartered Accountants)
Suite B85, Mohammed Goni Shopping Estate
Opposite Kano Motor Park,
Maiduguri,
Borno State.
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JAMES DURU & CO.
(CHARTERED ACCOUNTANTS)

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P. M. Nlebemuo, B.Sc, CISA, FCA
Abdullahi Usman B.Sc, Dip-Civil Law
G.A Olarinde B.Sc, FCA

REPORT OF INDEPENDENT AUDITORS TO THE MEMBERS OF TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

We have audited the Accounts and Notes set out on pages 7 to 16 which have been prepared under the Historical Cost Convention and on the basis of significant accounting policies on page 10.

RESPECTIVE RESPONSIBILITIES OF BOT AND AUDITORS

The BOT are responsible for the preparation of accounts, notes and statements thereon. It is our responsibility to form an independent opinion based on our audit on those statements and to report accordingly.

BASIS OF OPINION

We conducted our audit in accordance with General Accepted Auditing Standards. Our audit includes examination on a test basis of the evidence relevant to the amount of disclosures in the accounts and statements. It also includes an assessment of the significant estimates, policies and judgments made by the BOT in the preparation of the accounts, notes and statements there on and whether the accounting policies are appropriate to the circumstances, consistently applied and adequately disclosed. In common with businesses of similar sizes and organization, the system of control is dependent

OPINION

In our opinion, the Balance Sheet and Income Expenditure Statements, together with the Notes thereon give a true and fair view of the financial affairs of Transcultural Psychosocial Organization (TOP), as at 31st, December 2019 and of its Surplus and Cash flow statement on that date.

James Duru & Co.

JUNE 2020
Maiduguri, Nigeria.

CHARTERED ACCOUNTANTS

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TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

INCOME AND EXPENDITURE ACCOUNTS

FOR THE PERIOD ENDED 31ST, DECEMBER, 2019

	Notes	=N=
RECEIPTS		
Funds received for project activities	10-10 C	35,700,000
		35,700,000
PAYMENTS		
Expenditure for Projects	11 - 11C	35,628,600
		35,628,600
Balance for the year		71,400
Unspent fund as at 1 January, 2019		-
Unspent fund as at 31St December, 2019		71,400

Note: *The explanatory notes on pages 9 to 14 form an integral part of these financial*

#REF!

STATEMENT OF FINANCIAL POSITION
AS AT 31ST, DECEMBER, 2019

	NOTES	=N=
CURRENT ASSETS		
Cash & Bank Balances	9	71,400
		71,400
Financed by:		
Accumulated fund	10	71,400
		71,400

FEDERAL REPUBLIC OF NIGERIA TPO Transcultural Psychosocial Organization

Dr Vincent Balyanengabo
(Country Director)

Mr Florence Godfrey
(Finance Officer)

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

STATEMENT OF OPERATING ACTIVITIES

FOR THE PERIOD ENDED 31ST, DECEMBER, 2019

	NOTES	=N=
INCOME		
Funds received for project activities TPO HQ	10	35.700.000
		35,700,000
EXPENDITURE		
TPO Office (Child Protection Case Management of Unaccompanied and Separated Children and Other Vulnerable Children Affected by Armed Conflicts in Northeast of Nigeria Borno State Jere Lga	11	35,628,600
		35,628,600
Surplus for the year		71,400

Note: The explanatory notes on pages 9 to 14 form an integral part of these financial statements.

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

INCOME AND EXPENDITURE ACCOUNTS

FOR THE PERIOD ENDED 31ST, DECEMBER, 2019

	Notes	=N=
RECEIPTS		
Funds received from Transcultural Psychosocial Organization	10	35,700,000
		35,700,000
PAYMENTS		
Program Cost	11.1	2,454,375
Roll out Second Set of Cognitive Behaviour Theraphy(CBT) Session in Muna Farm Center/ Case Management	11.2	3,430,770
Personnel Cost	11.3	1,071,000
Equipment	11.4	461,708
Contractual Services	11.5	565,845
General operating and other direct cost	11.6	946,800
Staff Remuneration	11.7	21,849,471
Administrative costs and travels	11.8	4,830,781
Project Support/other direct cost	11.10	17,850
		35,628,600
Balance for the year		71,400
Unspent fund as at 1st Febuary , 2019		-
Unspent fund as at 31 November, 2018		71,400

Note: The explanatory notes on pages 9 to 13 form an integral part of these financial statements.

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

STATEMENT OF CASH FLOW

FOR THE PERIOD ENDED 31ST DECEMBER 2019

	=N=
Cash flow from operating activities	
Funds received from TPO HQ	35,700,000
Cash paid on project activities	(35,628,600)
Net cashflows generated from Operating activities	71,400
Changes in working capital	-
Cash and cash equivalents at 1St January. 2019	-
Cash and cash equivalents at 31St, December, 2019	71,400
Represented by:	
Cash and Cash equivalents	71,400

Note: *The explanatory notes on pages 9 to 14 form an integral part of these financial statements.*

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1. BRIEF ABOUT THE PROGRAMME

Transcultural Psychosocial Organization (TPO) started in 1994 while affiliated to Netherlands International NGO-HNTPO; it became an autonomous in Uganda as National Organization in 2001 allowing TPO to replicate some of its promising practices acquired elsewhere in Uganda and Somalia in community-based child protection work and community based mental health & psychosocial support. TPO has been active in the great Lake region for close to 20 years now working with communities affected by conflict in Uganda, Somalia, South Sudan, Kenya, Nepal, D.R.Congo and Burundi. Our two-pronged approach includes both direct service delivery and capacity building interventions. Our interventions are all guided by a community-oriented approach that places emphasis on identifying and utilizing existing traditional structures and infusing western concepts into local knowledge for which TPO DRC has conducted and expanding these both to Nigeria.

TPO has a long-standing collaboration with UNICEF spanning over 15 years. In DRC and Uganda, we are the key UNICEF partner for child protection materials development and capacity building. While in Somalia we recently concluded a 5-year engagement with UNICEF where we supported the AMISOM Peacekeeping operations to integrate child protection responses into their operations. Also, in Somalia under the same partnership agreement, we have built the capacity of over 12 local Somali organizations to design, implement and monitor psychosocial support and child protection interventions. In Kenya in 2008, TPO was contracted by UNICEF to build capacity across all four provinces to respond to the child protection concerns arising in the aftermath of the post-election violence. However, In DR Congo TPO has capacitated 49 community-based organization and 251 child protection committee, 40 peace clubs, 42 child friendly space activities. We trained 501 teachers in Community based mental health & psychosocial support within schools and establish children's club both technically and materially.

At a global level, TPO is an active member of the Child Protection Global forum, a member of the Save the Children led Community Based Child Protection Mechanisms reference group, an affiliated civil society organization to the Global Child Protection Working Group, as well as the Coalition Against the Use of Child Soldiers and a member of the Columbia University Mailman School of Public Health Child Protection in Crisis Group. TPO is also a member of the Psychosocial Network as well as a REPSSI (Regional Psychosocial Support Initiatives) partner.

Since commencing in DRC close to Seven years ago, we have established a solid presence in South Kivu, North Kivu, Tanganyika, Maniema, Kasai central and Kinshasa. In all these provinces we have established community-based child protection .

The Transcultural psychosocial Organization's mission in Nigeria is to empower local communities, civil society organizations and government institutions to adequately address the much needed Community Based Mental Health and Psychosocial Support needs of the affected population and communities especially in conflict, post conflict and disaster affected areas.

TPO provides services to the targeted beneficiaries by assisting them cope and soften their mental health and psychosocial problems. It also provides and implements technical support to communities helping communities CBOs/CSS) improving livelihoods and income generating activities. Its psychosocial services build capacity within the communities enabling them to identify, support and manage the psychosocial problems of children, their families and other affected people living in their communities.

CHILD PROTECTION CASE MANAGEMENT OF UNACCOMPANIED AND SEPARATED CHILDREN AND OTHER VULNERABLE CHILDREN AFFECTED BY ARMED CONFLICTS IN NORTHEAST OF NIGERIA BORNO STATE JERE LGA - Project target to Provid integrated case management services of UASC and children at risk

MHPSS to children and Caregivers

Socio-Economic Reintegration of CAAFAG and SGBV survivors

Localisation Strategy.

2. BASIS OF PRESENTATION AND COMPLIANCE WITH (FIRS)

The Project's financial statements for the period ended 31 Decemmber, 2019 are prepared and presented in accordance with, and comply with International Financial Reporting Standard (IFRS) and International Financial Reporting Interpretation Committee (IFRIC) interpretaions issued and effective for the period presented.

These financial statements comprise statement of financial position, statement of operating activities, the statement of cash flows, receipt and payments, accounting policies and the explanatory notes.

3. BASIS OF MEASUREMENT

These financial statements have been prepared on historical cost basis.

4. GOING CONCERN STATUS

The financial statements have been prepared in accordance with the going concern principle. In assessing whether the going concern is appropriate, management takes into account all available information for the foreseeable future, in particular for the ten months from the date of approval of the financial statements.

5. FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in Naira, which is the Project's functional currency.

6. USE OF ESTIMATES AND JUDGEMENTS

In the application of the Project's accounting policies, the Officials are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

7. STATEMENT OF ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these financial statements as set below have been consistently applied.

.1 Basis of accounting

The financial statements are prepared under the historical cost convention.

.2 Disbursements

All disbursements are classified as development expenditure.

.3 Income

Income represents disbursement from TPO headquarter. Receipts are recognised on cash basis (Direct Cash Transfer).

	=N=
8. Cash and cash equivalents	
Stanbic IBTC Bank	71,400
	71,400
9. Accumulated Fund	
Balance at 1St, January 2019	-
Surplus for the year	71,400
Balance at 31St, December, 2019	71,400

JUNE 2020

SIGNED BY TEAM LEADER
ON BEHALF OF MANAGEMENT TEAM

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

Notes to The Financial Statements

		Budgeted =N=	Actual Expenditure =N=
1	FUNDS RECEIVED FOR PROJECT ACTIVITIES		
	TPO Fund grants	35,700,000	35,700,000
		35,700,000	35,700,000
#	EXPENDITURE		
	Program Costs	1,071,000	1,071,000
	Lobby Meetings	1,071,000	1,071,000
	Annual Office Rent	26,775	26,775
	Ink Caterage for Office Laserjet Printer	35,700	35,700
	Office Safe for Finance/Office Shelf	249,900	249,900
	Visibility		
		2,454,375	2,454,375
.2	Roll out Second Set of Cognitive Behaviour		
	Refreshments for Partcipants	535,500	535,500
	Stationary for Participants	178,500	178,500
	Training of 7 social workers, 10 peer educators	856,800	856,800
	Case Management		
	UASC placement of 150 into foster care (	160,650	160,650
	Interagency Case management forms(printing)	128,520	128,520
	CFS Activities		
	Recreational kits for children and transport to	1,517,250	1,517,250
	Peer Educator's Soap Monthly	53,550	53,550
		3,430,770	3,430,770
		6,861,540	6,861,540
.3	Personnel Cost		
	Social Workers Animators	1,071,000	1,071,000
		1,071,000	1,071,000
.4	Equipment		
	Office Funiture	193,958	193,958
	Laptop for CPIMS Officer	142,800	142,800
	Office Laserjet Printer(All in one Print,copy,scan)	124,950	124,950
		461,708	461,708
.5	Contractual Services		
	Registration with Ministry of Budget and Planning , etc and Expensis	565,845.00	565,845.00

.6	*General operating and other direct cost*	*299,894*	*299,89*
	Stationeries	*306,856*	*306,85*
	Communication	*340,050*	*340,05*
	Fuel for generator and vehicle	*946,800*	*946,80*
.7	*Staff Remuneration*	*10,710,000*	*10,710,00*
	Salary for Country Facilitator Nigeria	*2,856,000*	*2,856,00*
	Salary for Program coordinator(Expertrait)	*4,284,000*	*4,284,00*
	Salary for Senior Child protection and	*1,109,556*	*1,109,55*
	Salary for Child Protection Officer (National)	*1,249,500*	*1,249,50*
	Salary for Admin Finance Officer(National)	*370,566*	*370,56*
	Salary for CPIMS /Database Officer(National)	*185,283*	*185,28*
	Salary for GBV Officer(National)	*185,283*	*185,28*
	Salary for Education Officer	*185,283*	*185,28*
	Salary for M&E Officer	*714,000*	*714,00*
	Salary for Security Guards,Cleaner	*21,849,471*	*21,849,47*
.8	*Administrative costs and travels (10%)*	*4,495,808*	*4,495,80*
	Travel expenses for Expertraits incl.Per	*35,700*	*35,70*
	Medical Expenses for Expertraite	*299,273*	*299,27*
	Housing for expatriate	*4,830,781*	*4,830,78*
9	*Project support cost/Other costs*	*89,250*	*17,85*
	Maintainance of CFS	*89,250*	*17,85*