TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

TPO

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST, DECEMBER 2020

CONTENTS

TPO TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31ST, DECEMBER, 2020

COOPERATE INFORMATION

COUNTRY TEAM LEADER
Dr Vincent Balvanengabo

MANAGEMENT TEAM:-

Dr Vincent Balvanengabo	Country Team Leader
Abu Bakarr conteh	Program Coordinator
Fatima Abogu Chibok	Admin/finance Officer
Haris Abubakar Danladi	Education/M&E Officer
Joy Stephen Pudza	Child Protection Officer
Mohammed Salihu	CPIMS/Database 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

Scanned by TapScanner

JAMES DURU & CO.
(CHARTERED ACCOUNTANTS)

J. U. Duru B.Sc, ACTI, FCA
P. M. Wabemuo, 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 2020 and of its Surplus and Cash flow statement on that date.

James Duru & Co.
CHARTERED ACCOUNTANTS

MAY 2021
Maiduguri, Nigeria.

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

STATEMENT OF OPERATING ACTIVITIES

FOR THE PERIOD ENDED 31ST, DECEMBER, 2020

	NOTES	2020 =N=	2019 =N=
INCOME			
Funds received for project activities TPO HQ	10	15,831,000	35,700,000
		15,831,000	35,700,000
EXPENDITURE			
TPO Office (Protective Inclusive Education for Unaccompanied and Separated Children and Other Vulnerable Children Affected by Armed Conflicts in Northeast of Nigeria Borno State Jere LGA	11	15,831,000	35,628,600
		15,831,000	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 2020

	Notes	2020 =N=	2019 =N=
RECEIPTS			
Funds received for project activities	10-10 C	**15,831,000**	35,700,000
		15,831,000	35,700,000
PAYMENTS			
Expenditure for Projects	11 - 11C	**15,831,000**	35,628,600
		15,831,000	35,628,600
Balance for the year		**71,400**	71,400
Unspent fund as at 1 January, 2020		-	-
Unspent fund as at 31St December, 2020		71,400	71,400

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

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

STATEMENT OF FINANCIAL POSITION
AS AT 31ST, DECEMBER, 2020

	NOTES	2020 ₦	2020 ₦
CURRENT ASSETS			
Cash & Bank Balances	9	71,400	71.400
		71,400	71.400
Financed by:			
Accumulated fund	10	71,400	71.400
		71,400	71,400

for. } Dr Vincent Balyanengabo
(Country Director)

for. } Fatima Obogu Chibok
(Finance Officer)

FEDERAL REPUBLIC OF NIGERIA • TPO • Transcultural Psychosocial Organization

TRANSCULTURAL PSYCHOSOCIAL ORGANIZATION (TPO)

STATEMENT OF CASH FLOW

FOR THE PERIOD ENDED 31ST DECEMBER 2020

	2020 =N=	2019 =N=
Cash flow from operating activities		
Funds received from TPO HQ	15,831,000	35,700,000
Cash paid on project activities		
Net cashflows generated from Operating activities	15,831,000	35,700,000
Changes in working capital	-	
Cash and cash equivalents at 1st January. 2020	71.400	71.400
Cash and cash equivalents at 31st. December. 2020	71.400	71,400
Represented by: **Cash and Cash equivalents**	71.400	71.499

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, 2020

	Notes	₦
RECEIPTS		
Funds received from Transcultural Psychosocial Organization	10	15,831,000
		15,831,000
PAYMENTS		
Program Cost	11.1	1,163,602
Training of Teachers,CFS ,CPCs on IPC of COVID-19 in Muna Farm Center	11.2	1,332,720
Personnel Cost	11.3	1,071,000
Equipment	11.4	318,908
Contractual Services	11.5	900,000
General operating and other direct cost	11.6	946,800
Staff Remuneration	11.7	6,264,000
Administrative costs and travels	11.8	2,412,000
Project Support/other direct cost	11.10	1,421,970
		1,332,720
		15,831,000
Balance for the year		-
Unspent fund as at 1st January , 2020		-
Unspent fund as at 31 December, 2019		-

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

	Budgeted =N=	Actual Expenditure =N=
10A. FUNDS RECEIVED FOR PROJECT ACTIVITIES		
TPO Head quarter	15.831.000	15.831.000
	15.831.000	15.831.000

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. **(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

cost convention.

.2 Disbursements

expenditure.

.3 Income

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

2020 2019

	=N=	=N=
8. Cash and cash equivalents		
Stanbic IBTC Bank	71.400	71,400
	71.400	71.400
9. Accumulated Fund		
Balance at 1st, January 2020	71.400	71.400
Surplus for the year		-
Balance at 31st, December, 2020	71.400	71.400

	Budgeted N	Actual N
10. FUNDS RECEIVED FOR PROJECT ACTIVITIES		
TPO Fund grants	15,831,000	15,831,000
	15,831,000	**15,831,000**
11 EXPENDITURE		
.1 Program Costs		
Annual Office Rent	1,080,000.00	1,080,000.00
Visibility	83,602.20	83,602.20
	1,163,602.20	**1,163,602.20**
.2 Trainng of Teachers,CFS ,CPCs on IPC of COVID-19 in		
Refreshments for Partcipants	144,000.00	144,000.00
Stationary for Participants	54,000.00	54,000.00
procurement of face masks and Wash NFI and Bucket	360,000.00	360,000.00
Case Management		
UASC placement of 150 into foster care (Transport	160,650.00	160,650.00
Interagency Case management forms(printing)	128,520.00	128,520.00
CFS Activities		
Community Sensitization on COVID-19 at Muna farm	432,000.00	432,000.00
Peer Educator's Soap Monthly	53,550.00	53,550.00
	1,332,720.00	**1,332,720.00**
.3 Personnel Cost		
Social Workers f/Animators	1,071,000.00	1,071,000.00
	1,071,000.00	**1,071,000.00**
.4 Equipment		
Office Funiture	193,958.10	193,958.10

Office Laserjet Printer(All in one Print,copy,scan)	124,950.00	124,950.00
	318,908.10	**318,908.10**
.5 **Contractual Services**		
Registration Renewal costs with Ministry of Budget and	900,000.00	900,000.00
	900,000.00	**900,000.00**
.6 **General operating and other direct cost**		
Stationeries	299,894.28	299,894.28
Communication	306,855.78	306,855.78
Fuel for generator and vehicle	340,049.64	340,049.64
	946,799.70	**946,799.70**
.7 **Staff Remuneration**		
Salary for Country Facilitator/Team Leader	1,944,000.00	1,944,000.00
Salary for Senior Child protection and Education Manager	1,512,000.00	1,512,000.00
Salary for Child Protection Officer (National)	604,800.00	604,800.00
Salary for Admin Finance Officer(National)	604,800.00	604,800.00
Salary for CPIMS /Database Officer(National)	432,000.00	432,000.00
Salary for Education Officer(National)	604,800.00	604,800.00
Salary for Security Guards,Cleaner(National)	561,600.00	561,600.00
	6,264,000.00	**6,264,000.00**
.8 **Administrative costs and travels (10%)**		
Travel expenses for Expertraits incl.Per Diems,DSA and	2,412,000.00	2,412,000.00
	2,412,000.00	**2,412,000.00**
9 **Project support cost/Other costs**		
Maintainance of CFS	89,250.00	89,250.00
Housing for Expertraits	1,332,720	1,332,720
	1,421,970	**1,421,970**