HOPE BEHIND BARS AFRICA INITIATIVE

IT: 129986

FINANCIAL REPORTS

FOR THE YEAR ENDED 31ST DECEMBER, 2024

WITH MANAGEMENT SCHEDULES

CONTENT

CORPORATE INFORMATION

BOARD MEMBERS	Ms. Nguemo Uja LLB, LLM	Chairman
	Ms. Oluwafunke Adeoye LLB	Member
	Mr. Gabriel Okeowo B.sc, Msc	Member
	Mr. Stanley Ibe LLB, LLM	Member

CORPORATE OFFICE

IMPACT CENTRE,
21 BLANTYE CRESCENT,
WUSE II, ABUJA.

AUDITOR

ONI MOBOLAJI JOHNSON
(Chartered Accountants)
PLOT 242, MUHAMMADU BUHARI WAY,
NICON INSURANCE PLAZA,
LEFT WING,
ABUJA - FCT

MAJOR BANKER

ACCESS AND UNION BANK

MAIN OBJECTIVE

CRIMINAL JUSTICE REFORMS AND HUMAN RIGHTS

REPORT OF THE TRUSTEES

1 ACCOUNTS

The Trustees are pleased to submit their report together with the financial statements for the year ended 31st December, 2024

2 LEGAL FORM

Hope Behind Bars Africa Initiative was incorporated on 31st May, 2019 under the Companies And Allied Matters Act (CAMA) CAP C20 LFN 2004 as an Incorporated Trustee with Registration no. CACIT NO 129986

3 PRINCIPAL ACTIVITIES

HOPE BEHIND BARS AFRICA INITIATIVE is operating as an NGO in Nigeria with the objective of promoting human rights for all, ensure that justice is accessible to the disadvantaged behind bars and to empower them with opportunities to change their lives.

4 CHANGE OF TRUSTEESHIP

Three trustees voluntary left as a result inactivity caused by indisposition and two competent and qualified Trustees (Mr. Stanley Ibe LLB, LLM and Mr. Gabriel Okeow B.sc, Msc) were brought in.

5 TRSUTEES' RESPONSIBILITY

In accordance with the provisions of the Companies and Allied Matters Act CAP C20 LFN 2020, the Trustees are responsible for the preparation of the annual financial statements which give a true and fair view of the state of affairs of the Organisation as at 31st December, 2024 and comply with the requirement of the Companies and Allied Matters Act Cap C20 LFN 2020. In doing so, these responsibilites include ensuring that:

- Internal control procedures are in place which, as far as is reasonably possible, safeguard the assets, prevent and detect fraud and other irregularities;
- Proper accounting records are maintained;
- Applicable accounting standards are followed;
- Suitable accounting policies are adopted and consistently applied;
- Jugements and estimates made are reasonable and prudent; and the going concern basis is used unless it is inappropriate to presume that the organisation will continue in service.

REPORT OF THE TRUSTEES

6 PERSONNEL

a Employment of disabled persons

It is the policy of the organisation that there is no unfair discrimination in considering applications for employment including those from disabled persons. All employees whether or not disabled are given equal opportunities to develop their experience and knowledge and to qualify for promotion in furtherance of their careers.

b Health, safety at work and welfare of employees

Health and safety regulations are in force within the organisation's premises and employees are aware of existing regulations. The organisation provides subsidies to all levels of employee for medical, lunch, housing and contributory pension scheme.

c Employees' involvement and training

The organisation is committed to keeping employees fully informed as far as possible regarding the organisation's performance and progress and seeking their view wherever practicable on matters, which particularly affect them as employees.

Training is carried out at various levels through both in-house and external courses. Management and technical expertise are the company's major assets and investment in developing such skills continues.

The organisation's expanding skills base has extended the range of training provided and has broadened opportunities for career development within the organization.

The organisation has medical retainer ship in nearby clinics and hospitals for its employees and their immediat dependants. All essential safety regulations are being observed to guarantee maximum protection of personnel especially when on contraction site visits

7 AUDITORS

Messer. **ONI MOBOLAJI JOHNSON & CO** ***(Chartered Accountants)*** has indicated their willingness to contnue as auditors to the organisation pursuant to the provision of section 357(2) of the Companies and Allied Matters Act C20 LFN 2020

FCT Abuja, Nigeria
Febuary, 2025

By Order of the Board
Company Secretaries

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+234 703 857 3573
P.O. Box 458, Area 1, Garki Abuja, Nigeria
onimobolaji.johnson

REPORTS OF THE INDEPENDENT AUDITORS

HOPE BEHIND BARS AFRICA INITIATIVE
PLOT 111-112, SHASHILGA COURT, JAHI, ABUJA.

Report on the Financial Statements

We have audited the accompanying Financial Statements of Hope Behind Bars Africa Initiative for the year ended 31 December, 2024 see pages 7 to 14 which have been prepared on the basis of sgnificant accounting policies.

Trustee`s Responsibility for the Financial statements

The Trustees are responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS) and in a manner required by the Companies and Allied Matters Act of Nigeria, the Financial Reporting Council of Nigeria Act, 2011 and circulars to the extent that they do not conflict with the requirements of IFRS. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility:

Our responsibility is to express an independent opinion on these Financial Statements based on our audit. **We conducted our audit in accordance with the International Auditing Standards (IAS)** issued by the International Auditing and Assurance Standards Board (IAASB). Those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mistatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors`s judgement, including the assessment of the risks of material mistatement of the financial statements, whether due to fraud or error. In making those risk asseements, the auditor considers internal control relevant to the entity`s preparation of free and fair presentation of the financial statements in ordrer to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity`s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion:

In our opinion, the financial statements give a fair view of the state of affairs of the Organisation`s Financial Position as at 31st December, 2024 in accordance with the International Financial Reporting Standards (IFRS) and in a manner required by the Companies and Allied Matters Act, CAP.20. LFN 2020, the Financial Reporting Council of Nigeria Act, 2011.

Report on the Legal requirements:

The Companies and Allied Matters Act, 2020 requires that in carrying out our audit, we consider and report to you on the following matters:

(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 organisation; and
(iii) The Organisation`s Statement of Financial Position and The Statemente of Comprehensive Income are in agreement with the books of account.

Oni Mobolaji Johnson

ONI MOBOLAJI JOHNSON FCA
(CHARTERED ACCOUNTANTS)
FRC/2013/ICAN/0000003375

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
ICAN
0665868

FCT, ABUJA, NIGERIA

FEB., 2025

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UNITED KINGDOM (UK) OFFICE
Oni Mobolaji Johnson & Co,
4, Denis Associate, Blenheim Court, Peppercorn, Peizdu,United Kingdom
Tel: +447481703245, +442070961700

STATEMENTS OF ACCOUNTING POLICIES

GENERAL INFORMATION

1 Summary of significant accounting policies

The significant accounting policies set out below have been applied in preparing the financial statements in accordance with IFRSs, unless otherwise stated.

2 Statement of compliance with IFRSs

The organisation's financial statements for the year ended 31st December, 2023 have been prepared in accordancewith International Financial Reporting Standards (IFRS) as issued by the IASB. Additional information required by local regulators has been included where appropriate. The financial statements comprise of the Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flows and the related notes to the Financial Statements.

3 Basis of Preparation

The Financial Statements have been prepared on the Historical Cost Basis, which is generally based on the fair value of the consideration given in exchange for assets. The preparation of finacial statements in conformity with IFRS requires the use of certain critical accounting estimates, it also requires management to excercise its judgment in the process of applying the organisation's accounting policies. Changes in assumption may have a significant impact on the financial statements in the period the assumptions changed. The management believes that the underlying assumptions are appropriate and therefore the organisation's financial statements present the financial position and result fairly.

4 Functional and Presentation Currency

The financial statements are presented in Naira, which is the company's functional currency. All financial information presented in Naira has been rounded to the nearest Naira.

5 Property, Plant and Equipment

5.1 Initial Recognition

All items of Property, Plant and Equipment are at cost, net of accumulated depreciation and accumulated impairment losses, if any. Acquisition costs include the cost of replacing component parts of the Property, Plant and Equipment if the recognition criteria are met. when significant parts of Property, Plant and Equipment are required to be replaced at intervals, the company derecognises the replaced part and recognizes the new part with its own associated useful life and depreciation. Likewise, when a major inspection is performed, its costs are recognised in the carrying amount of the Property, Plant and Equipment as a replacement if the recognition criteria are satisfied.

5.2 Subsequent Costs

Subsequent Costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

5.3 Depreciation

Depreciation starts when an asset is ready for use and ends when derecognised or classified as held for sale. Depreciation does not ceases when the asset become idle or retired from use unless the asset is fully depreciated. Depreciation is calculated on a straight-line basis to write-off assets over their estimated useful lives. Depreciation on other assets is calculated using the straight-line method to allocate their cost or revalue amounts to their residual values over their estimated useful lives, as follows:

Asset Class	Depreciation Rate Per Annum
Plant and Machinery	20%
Furniture and Fittings	20%
Office Equipment	20%

The assets residual value and useful lives are reviewed at the end of each reporting period and adjusted if appropriate. An asset's carrying amount is written down immediately to its recoverable amount if the carrying amount is greater than its estimated recoverable value.

6 Derecognition

An item of Property, Plant and Equipment is derecognised on disposal or when no future economic benefits are expected from its use. Gain or Losses on disposals are determined by comparing the proceeds with the carrying amount, these are included in the income statement as operating income. When revalued assets are sold, the amounts included in the revaluation surplus are transferred to retained earnings.

7 **Cash and Cash Equivalents**

Cash Equivalents comprises of short- term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. An investment with a maturity of three months or less is normally classified as being short-term. For the purpose of preparing the statement of cash flows, cash and cash equivalents are reported net of balance due to banks.

8 **Provisions**

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, and it is probable that the company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

9 **Foreign Currency Translation**

Transactions in foreign currencies are translated to the respective functional currency of the company. Monetary items denominated in foreign currencies are retranslated at the exchange rates applying at the reporting date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined.
Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences are recognised in profit or loss in the period in which they arise.

10 **Critical Accounting Estimates and Judgment**

11.1 **Estimates and Assumptions**

The organisation makes estimates and assumptions about the future that affect the reported amounts of assets and liabilities. Estimates and Judgment are continually evaluated and based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumption.
The effect of change in an accounting estimate is recognised prospectively by including it in the comprehensive income in the period of the change, if the change affects that period only, or in the period of change and future period, if the change affects both.
The estimates and assumptions that have significant risks of causing material adjustment to the carrying amount of asset and liabilities within the next financial statements are discussed below:

12.1.1 **Determination of Impairment of Non-Financial Assets**

Management is required to make judgments concerning the cause, timing and amount of impairment. In the identification of impairment indicators, management considers the impact of changes in current competitive conditions cost of capital, availability of funding, technological obsolescence, discontinuance of services and other circumstances that could indicate that impairment exists.

12.1.2 **Depreciable life of Property, Plant and Equipment**

The estimation of the useful lives of assets is based on management's judgment. Any material adjustmentto the estimated useful lives of items of property, plant and equipment will have an impact on the carrying value of these items

12.1.3 **Allowance for Doubtful Receivable**

Judgement is exercised to make allowance for trade receivables doubtful recovery by reference to the financial and other circumstances of the debtor in question. Based on the credit terms and historical experience regarding trade receivables, the company makes a specific or collective impairment allowance for doubtful debt.

HOPE BEHIND BARS AFRICA INITIATIVE

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31ST DECEMBER, 2024

	Note	2024	2023
ASSETS:		₦	₦
NON- CURRENT ASSETS	4		
Property,Plant & Equipment		6,477,170	200
Pledges Receivable		-	-
Other Assets		-	-
		-	-
		6,477,170	**200**
CURRENT ASSETS			
Debtors & Prepayments	5	-	
Stock/ inventories		-	-
Receivables		-	-
Other current Asstes		-	-
Cash & cash equivalents	6	54,630,031	64,517,921
		54,630,031	64,517,921
Total Assets		***61,107,201***	***64,518,121***
Organisation Funds			
Accumulated Fund		61,107,201	64,518,121
		-	-
Total Funds		***61,107,201***	***64,518,121***

The Financial Statements were approved by the Board of Trustees and signed on its behalf by:

TRUSTEE TRUSTEE

The accounting policies on pages 6-7 and notes on pages 11-14 form an integral part of these accounts

HOPE BEHIND BARS AFRICA INITIATIVE

STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 2024

	Note	2024	2023
		₦	₦
INCOME			
Net Income	1	93,843,768	74,515,069
Other Income	10	14,188	194,321
TOTAL INCOME		93,857,956	74,709,390
EXPENDITURE			
Admin Cost	3	34,669,772	9,997,148
		(34,669,772)	(9,997,148)
Increase in Net Assets		59,188,184	64,712,242
Net Assets at the beginning of the year		65,071,547	359,305
Net Assets at the End of the year		124,259,731	65,071,547

The accounting policies on pages 6-7 and notes on pages 11-14 form an integral part of these accounts

HOPE BEHIND BARS AFRICA INITIATIVE

STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2024

	2024	2023
Cashflow From Operating Activities:	N	N
Change in Net Assets	(61,107,201)	(64,518,121)
Adjustments for Items not involving movement of cash:		
Depreciation	2,159,050	72,500
Changes in Operating Activities		
Working Capital Changes:		
Increase/Decrease in debtors & prepayments		(135,290)
Increase/Decrease in creditors & accruals		
Net Cashflow generated from Operating Activitiies	**63,266,251**	**64,455,331**
Net Cashflow generated from Operations	**-2,159,050**	**62,790**
Cashflow from Investing Activities:		
Purchase of Non Current Assets	(8,636,200)	(0)
Net Cashflow generated from Investing Activities	**(8,636,200)**	**(0)**
Cash and Cash Equivalents for the year	**(9,887,890)**	**64,421,639**
Cash and Cash Equivalents at 1st January	64,517,921	96,282
Cash and Cash Equivalents at 31st December	**54,630,031**	**64,517,921**
Net (decrease)/increase in cash and cash equivalents Represented by:	N	N
Cash and Bank balances	54,630,031	64,517,921
	54,630,031	**64,517,921**

HOPE BEHIND BARS AFRICA INITIATIVE

FINANCIAL REPORTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTES TO THE ACCOUNTS

	2024	2023
	₦	₦
1 INCOME		
Project funds brought forward from 2023	112,288,768	
Global Citizen Funds	40,723,550	67,248,000
Civicus/ Civic space strengthening	19,636,100	4,560,000
Joint Civic Defense Fund (JCDF)	39,255,000	
Donations for WAEC/NECO	57,302,375	
BUDGIT	500,000	
Youth Rise Project	432,000	
Fmazars CSR Project	100,000	
Public Digital	23,606,500	
Unleash Plus Award		18,750,000
Lagos Business School/ Innocent Chukwuma		2,175,000
Makwanyne		16,898,000
Freidrich Ebert Stiftund Consultancy		712,500
Olusegun Odunaiya		2,000,000
Oluwafunke Adeoye		2,400,000
	181,555,525	**114,743,500**
Program Cost	₦	₦
Makwanyne Capital Defense Project		13,638,325
Access to Justice	57,832,174.43	4,458,000
Support for people behind bars		8,036,096
National Dialogue on State Corrections		2,968,500
Partnerships-building		4,604,000
Lagos Business School Project		1,874,510
Civic space strengthening	17,613,443.00	
Death Penalty	457,690.00	
Rehabilitation and Reintegration (Inside Out)	11,336,350.00	
Gender and Criminal Justice	472,100.00	
JUSTICE PADI		
Video Editors fees (4 months)		854,000
Explainer Videos Production		945,000
Program Officers/Voluteers' Stipends		2,850,000
	87,711,757	**40,228,431**
NET INCOME	***93,843,768***	***74,515,069***

PROGRAM COST

ACCESS TO JUSTICE	₦
Court appearancies by volunteers and junior lawyers	41,871,000
Court appearancies by senior lawyers	7,500,000
Learn behind the bars	3,209,410
Logistics and other expenses	5,251,764
	57,832,174

CIVIC SPACE STRENGTHENING	₦
Youth Rise Project in Edo	350,000
Legal representation and assistance to minors of the end bad govt protest	5,271,200
JDCF Project	2,292,400
Inmate's fine	185,000
Jounalist Hangout & Jounalist Workshop	3,206,400
Flight tickets for Maiduguri trip	1,140,000
Kano trip (Accommodation/Transportation)	1,285,000
Logistics & Other Expenses	3,883,443
	17,613,443.00

DEATH PENALTY	₦
International day against death penalty (Awareness creation)	72,000
Investigative piece on capital offenses	300,000
Other expenses	85,690
	457,690.00

REHABILITATION & REINTEGRATION	₦
Inside out project in Dukpa & Suleja (Purchase of Equipments, construction of workshops,Trainings	5,225,450
WAEC/NECO Registration	2,500,000
CSR Project	537,800
Logistics & other expenses	3,073,100
	11,336,350

GENDER & CRIMINAL JUSTICE	₦
Revamping of female wing of the correctional centre	225,000
Stakeholder engagement	90,000
Logistics & Other expenses	157,100
	472,100

HOPE BEHIND BARS AFRICA INITIATIVE

FINANCIAL STATEMENT FOR THE THE YEAR ENDED 31ST DECEMBER 2024

NOTES TO THE ACCOUNTS (CONT'D)

	2024	2023
5 DEBTORS & PREPAYMENTS	**N**	**N**
Trade Debtors	-	-
Sundry Debtors		
Prepayments and Advance Costs	-	290,723
	-	**290,723**
6 CASH & BANK	**=N=**	**=N=**
Bank Naira Account	19,756,461	1,228,416
Bank Domicilliary Account	34,873,570	63,289,505
Cash in Hand		
	54,630,031	**64,517,921**
INVENTORIES	-	-
7 Stock		
8 ACCUMULATED FUND		
Bal b/dwn	65,071,547	359,305
Prior Year Adjustments		
Project funds at the end of the year	54,630,031	64,467,939
Bal c/fwd	**119,701,578**	**64,827,244**
9 CREDITORS & ACCURALS	**N**	**N**
Loan to Staff	-	-
Sundry Creditors		
Accruals and Provisions	-	-
	-	-
10 GAIN/LOSS ON EXCHANGE RATE		
Fair Value (USD6,899.57@N1,534.20 & GBP12,500@N1,943.06)	34,873,570.29	63,483,825.79
Carrying Amount (USD6,899.57@N1,473.10&GBP12,500@N1,975	34,859,382.00	63,289,504.76
FOREIGN EXCHANGE GAIN	14,188.29	194,321.03

*(**Source**: Exchange-Rates.org)*

HOPE BEHIND BARS AFRICA INITIATIVE

FINANCIAL REPORTS FOR THE YEAR ENDED 31ST DECEMNBER, 2024

NOTES TO THE ACCOUNTS (CONT'D)

	2024	2023
2 OTHER INCOME		
Man Power and Relief Materials		
Gain/Loss on foreign currency translation	**14,188**	**194,321.03**
Interest Income on domicilliary account	-	-
	14,188.29	**194,321.03**

3 ADMINISTRATION EXPENSES	₦	₦
Personnel Cost	18,490,955	6,835,100
Depreciation Charges	2,159,050	72,500
Audit & Professional fees	350,000	200,000
Website, app maintenance cost & Internet Subscription	1,920,500	265,000
Postages and Telephone	1,376,500	750,700
Internet Subscription		250,000
Staff training and development	2,383,887	480,000
Staff welfare (HMO)		435,000
Stationaries		382,550
Consultancy		278,125
Rent	2,802,500	
Bank Charges	105,549	48,173
Petty Cash for daily office expenses (Office Maitenance)	600,000	
Accomodation & Transportation	3,244,865	
End of the year events	1,235,966	
	34,669,772	**9,997,148**

FINANCIAL STATEMENTS THE YEAR ENDED 31ST DECEMBER 2024. NOTES TO THE ACCOUNT CON"D

2024

4. NON CURRENT ASSETS

	Office Equipment 25%	Total
	N	N
At Cost	290,000	290,000
Addition	8,636,200	8,636,200
Total	**8,926,200**	**8,926,200**
DEPRECIATION		
Accumulated Depreciation		
As at Jan 1, 2024	289,980	289,980
Charged for the year	2,159,050	2,159,050
As at December 31, 2024	**2,449,030**	**2,449,030**
NET BOOK VALUE		
As at 31 Dec.2024	**100**	**100**
As at 31 Dec.2024	6,477,170	**6,477,170**

NON PROFIT ENTITY LIKE HOPE BEHIND BARS INITIATIVE ARE STATUTORY EXEMPTED FROM TAX.

It pays to pay your taxes..

TAX CLEARANCE CERTIFICATE

TCC NO	: 225349697001
TAX OFFICE	: MSTO WUSE III
DATE	: 2025-01-09

Name of Company	: HOPE BEHIND BARS AFRICA INITIATIVE
RC No	: 129986
Date of Incorporation	: 2019-05-31
TIN	: 21405889-0001
FIRS ID	: 2101110117001
Business Address	: 4, SEFADU CLOSE 3RD FLOOR WUSE
Business Status	: Commenced Business 2021-08-19

This is to certify that the above named company has rendered Income Tax, Value Added Tax, Information Technology Development Levy, Education Tax, as well as other tax returns and paid the assessed taxes in accordance with the relevant tax laws for all years including the past three assessment years as detailed hereunder.

	Assessment Year 2022	Assessment Year 2023	Assessment Year 2024
Revenue	NGN 3,809,242.00	NGN 0.00	NGN 0.00
Assessible Profit/Loss	NGN 127,292.00	(3,434,529.00)	(9,924,648.00)
Total Profit	NGN 127,292.00	NGN 0.00	NGN 0.00
Tax Payable	NGN 0.00	NGN 0.00	NGN 0.00
Tax Outstanding (If Any)	NGN 0.00	NGN 0.00	NGN 0.00

Source of Income	: Activities of business and employers membership organizations
Other Comments	: Issued
This Certificate Expires on	: 2025-12-31

HELEN OKOLOCHA
Tax Controller

Official Stamp Impression

Name & Rank of Approving Officer