

CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE NIGERIA

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CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE

CORPORATE INFORMATION

REGISTERED OFFICE:

2nd Floor,
Civic Hive,
42, Montgomery Road,
Yaba, Lagos.

AUDITORS:

Kolade Adewale & Co
(Chartered Accountants)
1, Fabola Professional Tutors,
Opp. CAC Comprehensive High School,
Ilawe Road, Ado-Ekiti.

BANKERS:

Access Bank

INCORPORATION NO.

CAC/IT/NO. 115745

CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE

REPORT OF THE TRUSTEES

The Trustees present their report and accounts on the affairs of Citizens Gavel for social justice for the year ended 31st December, 2018. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the organisation's constitution, relevant accounting standards, and International Financial Reporting Standards. The report takes account of the requirement for Trustees to report annually.

LEGAL FORM

Citizens' Gavel For Social Justice is a Non-Governmental Organisation that was registered on the 7th day of August, 2018. It obtained its incorporation certificate from the Corporate Affairs Commission, Abuja on the 7th day of August, 2018, with Registration No: CAC/IT/No.115745 and Economic Financial Crime Commission. Its accounting year is 31st December of each year.

PRINCIPAL ACTIVITIES

Gavel is a civic tech organization that promotes faster justice delivery system, connects indigents persons with free legal aid lawyers using tech, advocate for transparency and accountability by holding persons/institutions accountable to the people. The organization was founded in May, 2017 through the incubation/fellowship of Civic Hive of BudgiT and it is presently located in Civic Hive; 2nd Floor, 42 Montgomery road, Yaba, Lagos.

Activities and Programmes:

- 1. Tracking of Cases and Justice Clock:** We use this to track time spent by inmates on pre-trial detention. The practice in Nigeria is when a person is arrested; he/she is taken to Magistrate Court with the view to obtain a remand order to put such person in prison, while the prosecutors prepare to charge them in a court with competent jurisdiction. Often times, these individuals are abandoned in prison and they invariably languish for years without being charged to Court. What we do is to track time spent by this individuals vis a vis the time stipulated for remand in the Administration of Criminal Justice Act. Once the time the individual is spending exceeds the period provided in the law, we file necessary court documents to ensure their release or that they are tried. Hence, we have tracked over 80 cases in Gavel since inception.

2. Complaint/Connect with lawyer:

Youth face the most injustice because they have the largest demographic in the population and because people prey on their naivety. We have been able to creatively provide access to justice to youths through social media; the place you can easily find the largest pool.

Through our online platforms and traditional prison visitation, indigent people solicit our support to legally defend them. Examples of areas people we have been working on is police brutality, corporate accountability etc. In recent times through our online platform we receive between 40-70 complaints monthly. Since inception we have resolved over 150 complaints and filed one strategic class action suit on behalf of 500 pre-trial detainees in Oyo State.

3. Digitized Cause Lists

To improve transparency and drive open justice principles in the Nigeria court system, we digitize Courts' cause lists for open access and open data purposes with the view to reduce the opacity in the system. At present through support from OSIWA, we digitize cause lists from Federal High Court, Abuja Division and Lagos State.

4. Tech4Justice: We provide tech support for institutions in the justice sector with the aim of increasing their performance, efficiency and communications. This is either as a form of info-graphics support or online platform development.

5. Data4Justice: We provide research support activities for institutions and organizations that share similar goals with Gavel with the aim of measuring and improving the justice sector.

FUNDING SOURCES AND PROGRAM SUPPORTED

TrustAfrica: Fifty thousand dollars (50,000 USD)

The project funded by TrustAfrica was to track anti-corruption cases and to engage citizens to demand for a faster resolution of cases having noticed the slow pace of justice delivery on these cases. It also involved institutional engagement with strategic anti-graft stakeholders with the aim of charting pathways for faster resolution of anti-corruption cases.

Open Society for West Africa (OSIWA): Fifty thousand dollars (50,000 USD)

The project was to provide access to justice to Nigerians across 3 states in Nigeria, digitize cause list to reduce opacity in the justice sector and also rank state High Courts.

FUNDING STRATEGY AND GROWTH

Grants: A project proposal that aligns with the objectives of Gavel are developed periodically. This is usually the foundation for funding requests to prospective donors. The funding modalities for each project are usually concise and clear to ensure independence, accountability and transparency as well as efficient financial reporting.

Sustainable Financing Options: Gavel hopes to cut down on aid support for its project in the medium-long term as such the organization is consulting with the Board to creatively consider ways of generating income to cover operational and program cost of running the organization. Hence, we are investing into areas of social entrepreneurship wherein we can generate funds from some of our services and use the profit made to fund areas which we do not have funds for.

Partnerships: Gavel recognizes that strong partnerships with consortiums not only facilitate knowledge sharing, it further improves cost-effectiveness and strengthens the eligibility of grants from donors.

Consultancy: We intend to provide consultancy services by leveraging on our array of experts in the legal and tech field to generate income for the organization.

TRUSTEES WHO SERVED DURING THE YEAR

The names of the trustees, who served during the Twelve months ended 31st December, 2018 are as stated below:

Olanipekun Nelson
Onigbinde Oluseun
Alaran Ajewole
Agunbiade Joseph Jones
Akinbodewa Ifedayo Omowumi

CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE
REPORT OF THE TRUSTEES (Cont'd)

TRUSTEE'S RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

Statement of Trustees' responsibilities in relation to the accounts for the year ended 31st December, 2018.

The responsibilities include ensuring that the association;

- a. selects suitable accounting policies and then apply them consistently;
- b. Observes the methods and principles of the association
- c. make judgments and estimates that are reasonable and prudent;
- d. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts
- e. establishes adequate internal controls to safeguard its assets and to prevent and detect fraud and irregularities; and
- f. prepares its accounts on the going concern basis unless it is inappropriate to presume that it will continue operations.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the organization and enable them to ensure that accounts comply with the ACT..... and on the constitution of the association. Trustees are responsible for the safeguarding of assets statements, which have been prepared using appropriate accounting policies supported by reason of the association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Trustees are responsible for the maintenance and integrity of the charity and financial information included on its website.

POST REPORTING DATE EVENTS

There are no significant post reporting date events, which could have had a material effect on the financial statements of the company as at the financial position date or the financial results for the year ended on that date, which have not been adequately provided for.

AUDITORS

Messrs Kolade Adewale & (Co Chartered Accountants) were the company's independent Auditors during the period under review. The independent's Auditors report was signed by Adewale Oluwaseun Kolade , Managing Partner of the firm, with the Institute of Chartered Accountants of Nigeria (ICAN).

Kolade Adewale & Co (Chartered Accountants) have indicated their willingness to continue in office as auditors in accordance with section 357(2) of the Companies and Allied Matters

Act, 1990. A resolution will be proposed authorizing the Board to determine their remuneration.

BY ORDER OF THE TRUSTEES

Mr.

Trustee.

14th January, 2019

AUDITORS' REPORT TO THE MEMBERS OF CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE

We have examined the financial statements of Citizens' Gavel Foundation For Social Justice for the year ended 31st December, 2018 set out on pages 14 to 17 which have been prepared under the historical cost convention basis and of the accounting policies adopted by the foundation.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND AUDITORS

The company's Board of Trustees is responsible for the preparation of the Financial Statements in accordance with section 355 of the Company and Allied Matters Act, CAP C20, LFN 2004, the Financial Reporting Council Act No.6 2011 and the International Financial Reporting Standards. 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. It is our responsibility to express an independent opinion on these Financial Statements based on our audit.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the Financial Statements are free from material misstatement.

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' judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making the risk assessments, the auditors consider internal controls relevant to the entity's preparation and fair presentation of the Financial Statements in order 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by 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 basis for our audit opinion.

OPINION

In our opinion, the association has kept proper accounting records and the Financial Statements which are in agreement with the records have been prepared in compliance with the Companies And allied Matters ACT CAP C20 LFN 2004 and International Financial Reporting Standards. The expenditure incurred during the year was for the purpose for

which the organization was set up, and activities undertaken, donations received and the expenditures incurred during the year were in accordance with the objects of the organization. The Financial Statements give a true and fair view of the state of affairs as at 31st December, 2018 and of its incoming resources and application of resources for the year then ended.

Ado Ekiti, Nigeria.

Date.....

**For: Kolade Adewale & Co
(Chartered Accountants)**

CITIZENS GAVEL FOUNDATION FOR SOCIAL JUSTICE

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the organisation in the preparation of these financial statements. These accounting policies have been consistently applied for the period presented.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to the period presented, unless otherwise stated.

BASIS OF PREPARATION

2.1

The financial statements of Citizens Gavel foundation for social justice have been prepared in accordance with the International Financial Reporting Standards and have also been prepared under the historical cost convention and also in compliance with the Company and Allied Matters Act.

The financial statements comprise of income and expenditure, the statement of financial position, statement of cash flows, and the explanatory notes.

GOING CONCERN

The Trustees believe that there is no intention or threat from any source to curtail significantly its main line of service in the foreseeable future. Thus, these financial statements are prepared on going concern basis.

REVENUE/ INCOME RECOGNITION

Revenue is recognized over the period in which the services are rendered. Funds from Donors are recorded as receipts basis.

CITIZENS GAVEL FOUNDATION FOR SOCIAL JUSTICE

PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment represent the most significant proportion of the asset base of the Company. Therefore the estimates and assumptions made to determine their

carrying value and related depreciation are critical to the company's financial position and performance. The charge in respect of periodic depreciation is derived after determining an estimate of an asset's expected useful life and the expected residual value at the end of its life. Increasing an asset's expected useful life or its residual value would result in reduced depreciation charge in the profit or loss account. The useful lives and residual values of property, plant and equipments are determined by management based on historical experience as well as anticipation of future events and circumstances which may impact their useful lives. The company's assets are initially recognized in the statement of financial position at cost less accumulated depreciation.

DEPRECIATION

Depreciation of property, plant and equipment commence when they are ready for their intended use. Depreciation is provided on all property, plant and equipments at 10% rate.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and cash in bank.

EXPENSES

Expenses are recognized in the income and expenditure account on an accrual basis.

FOREIGN CURRENCIES

Transactions in foreign currencies are translated into Naira at foreign exchange rates agreed by the donors of fund and as such, leave no exchange differences.

**CITIZENS' GAVEL FOUNDATION FOR SOCIAL JUSTICE
ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

STATEMENT OF FINANCIAL POSITION	NOTES	2018
		₦
NON CURRENT ASSETS		
Tangible fixed Assets	1	1,026,102
CURRENT ASSETS		
Cash and Bank Balances	2	<u>936,178</u>
Total Assets		<u><u>1,962,280</u></u>
RESERVES AND LIABILITY		
Deficit from Income and Expenditure account		(882,221)
LIABILITIES		
Other liabilities	3	<u>2,844,501</u>
		<u><u>1,962,280</u></u>

These financial statements were approved by the Board of Trustees on, 2019 and signed on its behalf by:

1. Trustee: Sign
- Name:.....
2. Trustee: Sign
- Name:

The annexed notes to the accounts form part of the financial statements

**CITIZEN'S GAVEL FOUNDATION FOR SOCIAL JUSTICE
ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

INCOME AND EXPENDITURE ACCOUNT	NOTES	2018
INCOME	4	19,194,000
OTHER INCOME	5	54,500
ADMINISTRATIVE EXPENSES	6	<u>(20,130,721)</u>
DEFICIT OF INCOME OVER EXPENDITURE		<u><u>(882,221)</u></u>

**CITIZEN'S GAVEL FOUNDATION FOR SOCIAL JUSTICE
ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

NOTES TO THE ACCOUNTS

1	OFFICE EQUIPMENTS
COST	₦
AS AT 1/1/18	1,140,114.00
ADDITION IN NOVEMBER 2018	-
DISPOSAL	-
AS AT 31/12/18	1,140,114.00
DEPRECIATION	
AS AT 1/1/18	-
CHARGE FOR THE YEAR	114,011.40
DISPOSAL	-
DEPRECIATION AS AT 31/12/18	114,011.40
CARRYING AMOUNT at 31/12/18	1,026,102.60
2	
CASH AND BANK BALANCES	
Cash in hand	NIL
Cash at Bank	936,178
	936,178
3	
OTHER LIABILITIES	
Provision for Audit fees	50,000
Accrued Salaries	665,000
Building of Justice Clock	274,501
Petty Corruption cases	525,000
Monitoring and Evaluation	175,000
Withholding Tax	1,155,000
	2,844,501
4	
INCOME	
From Trust Africa	14,875,000
From Osiwa	4,319,000
	19,194,000

**CITIZEN'S GAVEL FOUNDATION FOR SOCIAL
JUSTICE
ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

NOTES TO THE ACCOUNTS CONTD

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5

OTHER INCOME

Interest on Bank deposits in Access Bank	54,500
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6

OPERATING EXPENSES

Salaries	4,606,000
Salaries accrued	665,000
Travelling and Accommodation	696,892
Consultancy for infographics designs	3,500,000
Reports/Publications	175,000
Social Media	175,000
Consultancy for infographics print	1,750,000
Consultancy for infographics review	1,400,000
Building and Management of Justice Clock	735,000
Tracking of corruption cases	3,675,000
Tracking of petty corruption cases	525,000
Depreciation	114,011
Consultancy for evaluation of corruption cases	700,000
Monitoring and Evaluation	175,000
Rent	831,250
Utility and Internet	231,000
Stationery and Printing	25,550
Audit Provision	50,000
Office Supplies	70,000
Communication Costs	26,250
Bank Charges	4,767

20,130,721

**CITIZEN'S GAVEL FOUNDATION FOR SOCIAL JUSTICE
ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2018**

CASH FLOW STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

₹

OPERATING ACTIVITIES

Deficit for the year	(882,221)
Add back: Depreciation	114,011
	<hr/>
	(768,210)

CHANGES IN WORKING CAPITAL

Payables	2,844,501
Net Cash flow on Operating Activities	<hr/> 2,844,501

INVESTMENT ACTIVITIES

Purchase of fixed Assets	(1,140,114)
Net Cash flow on Investment Activities	<hr/> (1,140,114)

Increase/(decrease) in Cash and Cash Equivalent 936,177

Opening Cash and Cash Equivalent -

Cash and Cash Equivalent at the end of the period	<hr/> <hr/> 936,177
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