

**GENDER AND ENVIRONMENTAL  
RISK REDUCTION INITIATIVE**

**ACCOUNTS FOR THE YEAR  
ENDED 31 DECEMBER 2014**



**EWANSON OYARI & CO.  
CHARTERED ACCOUNTANTS**

**GENDER AND ENVIRONMENTAL RISK REDUCTION INITIATIVE  
ACCOUNTS FOR YEAR ENDED  
31 DECEMBER, 2014**

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**GENDER AND ENVIRONMENTAL RISK REDUCTION INITIATIVE  
ACCOUNTS FOR YEAR ENDED  
31 DECEMBER, 2014**

**CORPORATE INFORMATION**

**BOARD OF DIRECTORS**

Dr James Aper	Member
Mrs Grace Atim	Ag. Chairperson
Dr Ibrahim Gerdarh Umaru	Member
Mrs Oyije lilian Abah	Member
Mrs Edna Josiah Sabo	Member
Mrs EzembaTheresa Iyala	Member
Mrs Elizabeth Jeiyol	Secretary

**BANKERS**

First Bank Plc

**AUDITORS**

Messrs Ewanson Oyari & Co  
Chartered Accountants  
72 Ankpa Road  
Makurdi  
08060659694 08052914307

# **GENDER AND ENVIRONMENTAL RISK REDUCTION INITIATIVE**

## **STATEMENT OF DIRECTORS RESPONSIBILITIES**

In accordance with the provisions of the Companies and Allied Matters Act (CAP C20) LFN 2004, the Directors of the initiative are responsible for the preparation of the Financial Statements which give a true and fair view of the state of affairs of the initiative at the end of the financial year and its results for that year. This responsibility includes ensuring that:

- Proper accounting records are maintained;
- Appropriate internal control procedures are instituted which, as far as is reasonably possible, safeguard the assets, prevent and detect fraud and other irregularities;
- Applicable accounting standard are followed;
- Suitable accounting policies and standards are adopted and consistently applied;
- Judgements and estimates made are reasonable and prudent; and
- The going concern basis is used, unless it is inappropriate to presume that the NGO will continue in business.

The Directors accept responsibility for these financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgment and estimates, in conformity with International Financial Reporting Standards, Financial Reporting Council of Nigeria Act No. 62011 and the Companies and Allied Matters Act (CAP C20) LFN 2004.

The Directors are of the opinion that these financial statements give a true and fair view of the state of affairs of the initiative as at the end of the financial year and its results for that year. They further accept responsibility for the maintenance of the accounting records that may be relied upon in the preparation of financial statements as well as adequate systems of internal financial control.

Nothing has come to the attention of the Directors that indicates that the initiative will not remain a going concern for twelve months from the date of this statement.

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**Director**

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**Director**





**REPORT OF THE AUDITORS TO THE MEMBERS OF  
GENDER AND ENVIRONMENTAL RISK REDUCTION INITIATIVE**

We have audited the Financial Statements of Gender and Environmental Risk Reduction Initiative for the year ended 31 December 2014 set out on pages 5 to 10 which have been prepared in accordance with the Accounting Policies set out on page 4.

**Respective Responsibilities of the Directors and Auditors**

The Directors are responsible for the preparation of the Financial Statements. It is our responsibility to form an independent opinion, based on our audit on these statements and report our opinion to you.

**Basis of Opinion**

We conducted our Audit in accordance with generally accepted Auditing Standards. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements. It also includes an assessment of the significant estimates and judgments made by the Trustees in the preparation of the Financial Statements, and of whether the accounting policies are appropriate to the Initiative's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the Financial Statements.

**Opinion**

In our opinion, the Financial Statements give a true and fair view of the state of the Initiative's affairs as at 31<sup>st</sup> December, 2014, and of its financial position, financial performance and cash flow for the period ended on that date and complies with the companies and Allied matters Act CAP LFN 2004.

4-5-2016  
MAKURDI, NIGERIA



**CHARTERED ACCOUNTANTS**

*Ewanson Oyari & Co*

