

CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANIZATION)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER, 2018

**CENTRE FOR PUBLIC HEALTH**

**TABLE OF CONTENTS**

**INDEX**

**PAGE**

Cover Page

Table of contents

Profile Of Centre For Public Health

1

Corporate Information

2

Results At A Glance

3

Report Of The Trustees

4

Independent Auditors' Report

5

Statement Of Financial Position

6

Statement on Activities/of Financial Performance

7

Cash Flow Statement

8

Statement Of Changes In Net Assets/Equity

9

Statement Of Significant Accounting Policies

10

Notes To The Financial Statements

11 - 25

## **CENTRE FOR PUBLIC HEALTH**

**(NON-GOVERNMENTAL ORGANIZATION)**

### **PROFILE**

Centre for Public Health is a Non-Governmental Organization (NGO) which was founded by Dr. Okorochukwu Ezeanochie C'fine in 2006 and was officially registered with Corporate Affairs Commission (CAC) of Nigeria on 28 June, 2006.

Centre For public Health was a registered NGO set up to render healthcare delivery services in the public health. The Uniqueness of the NGO lies in its primary focus on the grassroots. The Centre aims specifically to educate the public on the prevention of diseases. eye diseases.

### **OBJECT**

The object of Centre For Public Health is to provide reliable platforms through which the masses are educated on the prevention of Diseases while partnering with relevant Stakeholders and Organizations in preventing Diseases as well as providing financial supports for patients.

To achieve our objectives, the Centre makes efforts to nurture partnerships with public institutions, other non-governmental organizations and agencies towards reducing the burdens of Diseases in Nigeria through proactive education and public enlightenment programmes.

### **FUNDING**

The Centre is funded primarily through donations from philanthropists, other NGOs and contributions from the trustees.

### **PROGRAMMES**

The Programmes of the Centre includes but not limited to, teaching, public lectures, screening of audio-visual educational materials.

## CENTRE FOR PUBLIC HEALTH

### CORPORATE INFORMATION

**Trustees:** Dr. Okorochukwu Ezeanochie C'Fine (Executive Director)  
Engr. Onuoha Donald Okorie  
Okorochukwu Yagazie Justine  
Obi Jideofor  
Barr Osoagbaka Chidi  
Nnenna Florence Igbokwe

**RC:** CAC/IT/NO 21223

**Registered office:** 53 Macauley Street  
Umuahia  
Abia State

**Business Address:** 53 Macauley Street  
Umuahia  
Abia State

**Bankers:** Zenith Bank Plc., First Bank of Nig Plc.  
Main Branch  
Umuahia

**Auditors:** Enyioma Ibejiro & Co.  
1A Isaac Boro Street,  
Old GRA  
Port Harcourt

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
RESULT AT A GLANCE FOR THE YEAR ENDED 31 DECEMBER, 2018**

	<b>2018 =N=</b>	<b>2017 =N=</b>
Revenue From Donors	20,232,490.00	20,254,305.00
Revenue From Trustees	2,567,000.00	2,155,000.00
Revenue From Other NGOs	-	-
Revenue From Agencies	-	-
Revenue From Public Institutions	-	-
<b>Total Revenue</b>	<u><b>22,799,490.00</b></u>	<u><b>22,409,305.00</b></u>
Programme Costs	18,530,198.00	17,816,045.00
Personnel Costs	1,500,000.00	1,500,000.00
Functional Expenses	2,463,895.00	2,506,710.00
Depreciation	275,000.00	563,000.00
<b>Total Expenditure</b>	<u><b>22,769,093.00</b></u>	<u><b>22,385,755.00</b></u>
<b>Surplus/(Deficit)</b>	<u><b>30,397.00</b></u>	<u><b>23,550.00</b></u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER, 2018**

1. Annual Report

The Trustees submit their report with the Statement of Financial Position as at 31 December, 2018 and the Income Statement for the year ended on that date.

2. Result for the year

Revenue from Donations To fund Activities

	2018 N	2017 N
	<u>22,799,490.00</u>	<u>22,409,305.00</u>
The surplus/(deficit) for the year was,	30,397.00	23,550.00
Surplus/(deficit) brought forward (Accumulated fund)	2,128,155.00	2,104,605.00
Surplus/(deficit) carried forward	<u>2,158,552.00</u>	<u>2,128,155.00</u>

3. Auditors

In accordance with section 357 (2) of the Companies and Allied Matters Act, 1990 Messrs Enyioma Ibejiro & Co. having indicated their willingness are to continue in office as the Foundation's Auditors.

BY ORDER OF THE BOARD OF TRUSTEES

.....  
SECRETARY TO THE BOARD

UMUAHIA  
NIGERIA



20, Forces Avenue  
Old G.R.A  
Port Harcourt.

# ENYIOMA IBEJIRO & CO.

E-mail: [ibeiroenviomafaivahoo.co.uk](mailto:ibeiroenviomafaivahoo.co.uk) **CHARTERED ACCOUNTANTS**  
+234 803 763 8455

## INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CENTRE FOR PUBLIC HEALTH

**GENTLEMEN,**

We have audited the accompanying financial statements of Centre For Public Health, which comprise the statement of financial position as at 31 December, 2018, the statements of activities/financial performance, changes in net assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT AUDITORS

The Centre's Board Of Trustees are responsible for the preparation of the financial statements in accordance with International Financial Reporting Standards (IFRS) applicable to Non-Governmental Organizations (NGOs) and Small And Medium Scale Enterprises (SMEs), and for such internal controls as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

It is our responsibility to form an independent opinion, based on our audit, on those statements prepared by the Trustees and to 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
- assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements.
- considering whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

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

### **OPINION**

In our opinion, the financial statements give a true and fair view of the state of the Centre's financial affairs as at 31 December, 2018 and of the activities and cash flow for the year ended on that date and comply with the requirements of the Companies and Allied Matters Act, 1990 and relevant statements issued by International Financial Reporting Standards.

*Enyioma Ibejiro & Co.*  
**CHARTERED ACCOUNTANTS**

**PORT HARCOURT  
NIGERIA**



**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2018**

<u>ASSETS</u>	NOTE	2018 N	2017 N
<b>Current Assets</b>			
Cash & Cash Equivalents	10	1,949,582.00	1,683,950.00
Receivables	11	55,000.00	45,000.00
Prepayments	12	-	-
Inventories	13	398,860.00	334,350.00
<b>Total Current Assets (A)</b>		<u>2,403,442.00</u>	<u>2,063,300.00</u>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	3	5,100,000.00	5,375,000.00
<b>Total Non-Current Assets (B)</b>		<u>5,100,000.00</u>	<u>5,375,000.00</u>
<b>TOTAL ASSETS C = A + B</b>		<u>7,503,442.00</u>	<u>7,438,300.00</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	14	344,890.00	310,145.00
<b>Total Current Liabilities D</b>		<u>344,890.00</u>	<u>310,145.00</u>
<b>Non-Current Liabilities</b>			
Long-Term Borrowing			
<b>Total Non-Current Liabilities E</b>			
<b>Total Liabilities F = D + E</b>		<u>344,890.00</u>	<u>310,145.00</u>
<b>NET ASSETS G = C - F</b>		<u>7,158,552.00</u>	<u>7,128,155.00</u>
<b>NET ASSETS/EQUITY</b>			
<b>Trustees funds</b>			
Accumulated Surplus/(Deficits)	15	5,000,000.00	5,000,000.00
<b>Total Net Assets/Equity H = G</b>		<u>7,158,552.00</u>	<u>7,128,155.00</u>
Authorized Signatory		Authorized Signatory	

.....

*The accompanying notes form an integral part of these General Purpose Financial Statements (GPFS).*



**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER, 2018**

<u>ASSETS</u>	NOTE	2018 N	2017 N
<b>Current Assets</b>			
Cash & Cash Equivalents	10	1,949,582.00	1,683,950.00
Receivables	11	55,000.00	45,000.00
Prepayments	12	-	-
Inventories	13	398,860.00	334,350.00
<b>Total Current Assets (A)</b>		<u>2,403,442.00</u>	<u>2,063,300.00</u>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	3	5,100,000.00	5,375,000.00
<b>Total Non-Current Assets (B)</b>		<u>5,100,000.00</u>	<u>5,375,000.00</u>
<b>TOTAL ASSETS C = A + B</b>		<u>7,503,442.00</u>	<u>7,438,300.00</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	14	344,890.00	310,145.00
<b>Total Current Liabilities D</b>		<u>344,890.00</u>	<u>310,145.00</u>
<b>Non-Current Liabilities</b>			
Long-Term Borrowing			
<b>Total Non-Current Liabilities E</b>			
<b>Total Liabilities F = D + E</b>		<u>344,890.00</u>	<u>310,145.00</u>
<b>NET ASSETS G = C - F</b>		<u>7,158,552.00</u>	<u>7,128,155.00</u>
<b>NET ASSETS/EQUITY</b>			
Trustees funds			
Accumulated Surplus/(Deficits)	15	5,000,000.00	5,000,000.00
<b>Total Net Assets/Equity H = G</b>		<u>2,158,552.00</u>	<u>2,128,155.00</u>
		<u>7,158,552.00</u>	<u>7,128,155.00</u>
<b>Authorized Signatory</b>		<b>Authorized Signatory</b>	

.....

The accompanying notes form an integral part of these General Purpose Financial Statements (GPFS).

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
STATEMENT ON ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER, 2018**

**NOTES**

	2018 =N=	2017 =N=
<b>REVENUE</b>		
Revenue	22,799,490.00	22,409,305.00
Other Grants	-	-
<b>Total Revenue</b>	22,799,490.00	22,409,305.00
<b>EXPENDITURE</b>		
Programme Costs	18,530,198.00	17,816,045.00
Salaries & Wages	1,500,000.00	1,500,000.00
Other Activities Costs	-	-
Functional Expenses	2,463,805.00	2,506,710.00
Depreciation Charges	275,000.00	563,000.00
Total Expenditure	22,769,093.00	22,385,755.00
Surplus from Operating Activities for the Period	30,397.00	23,550.00
Gain/(Loss) on Disposal of assets	-	-
Total Non-Activity Revenue/(Expenses)	30,397.00	23,550.00
<b>Net Surplus/(Deficit) for the period</b>	<b>30,397.00</b>	<b>23,550.00</b>

The accompanying notes form an integral part of these General Purpose Financial Statements (GPFS).

**CENTRE FOR PUBLIC HEALTH  
CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER, 2018**

	2018	2017
	N	N
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
<b><u>Inflows</u></b>		
Revenue from Donations	22,799,490.00	22,409,305.00
Other Income	-	
<b>Total Inflow from Operating Activities A</b>	<u>22,799,490.00</u>	
<b><u>Outflows</u></b>		
Salaries & Wages	1,510,000.00	1,515,000.00
Programme Costs	18,530,198.00	17,816,045.00
Functional Expenses	2,493,660.00	2,419,975.00
Grants & Contribution	-	
Finance Cost	-	
<b>Total Outflows from Operating Activities B</b>	<u>(22,533,858.00)</u>	<u>(21,751,020.00)</u>
<b>Net Cash Inflows From Operating Activities C</b>		
= A - B	265,632.00	658,285.00
<b><u>CASH FLOW FROM INVESTING ACTIVITIES</u></b>		
Proceeds from Sale of PPE	-	
Purchase/Construction Of PPE	-	
<b>Net Cash Outflow from Investing Activities</b>	<u>-</u>	<u>-</u>
<b><u>CASH FLOW FROM FINANCING ACTIVITIES</u></b>		
Capital Grant Received from Trustees	-	-
<b>Net Cash flow from Financing Activities</b>	<u>265,632.00</u>	<u>658,285.00</u>
<b>Net Cash flow from All Activities</b>	<u>1,683,950.00</u>	<u>1,025,665.00</u>
Cash & Cash Equivalent as at 1/1/2018	<u>1,949,582.00</u>	<u>1,683,950.00</u>
Cash & Cash Equivalent as at 31/12/2018		

.....  
Trustee

.....  
Trustee

The accompanying notes form an integral part of these General Purpose Financial Statements (GPFS).

**CENTRE FOR PUBLIC HEALTH**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**

**FOR THE YEAR ENDED 31 DECEMBER, 2018**

<b>ACTUAL</b>	<b>NOTE</b>	<b>Capital Funds</b> N	<b>Revaluation Reserve</b> N	<b>Accumulated Surplus/(Deficit)</b> N	<b>TOTAL</b> N
Surplus on Revaluation of PPE		-		-	-
Deficit on Revaluation of investments					
Net Surplus/Deficit Not Recognised in the Statement of Activities					
<b>Net Surplus for the period</b>		-		30,397.00	30,397.00
<b>Balance at 1 January, 2018</b>		5,000,000.00		2,128,155.00	7,128,155.00
Deficit on Revaluation of PPE		-			-
Surplus on Revaluation of investments					
Net Gain & Losses Not Recognised in the Statement of Financial Performance					
<b>Net Surplus for the period</b>		-			-
<b>Balance at 31 December, 2018</b>		<b>5,000,000.00</b>	-	<b>2,158,552.00</b>	<b>7,158,552.00</b>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
STATEMENT OF ACCOUNTING POLICIES**

The following are the more significant accounting policies adopted by the Trustees in the preparation of these financial statements.

**1. Accounting basis.**

These accounts have been prepared according to historical cost convention.

**2. Fixed Assets**

Fixed Assets are stated at cost less accumulated depreciation.

**3. Depreciation**

Depreciation of non-current assets is calculated to write off the book value on a straight line basis over the expected useful economic lives of the assets concerned on the following rates:

Buildings	5%
Plant and Machinery	20%
Medical Equipment	10%
Office Furniture, fittings and equipment	10%
Motor Vehicles	20%
Computer Equipment	10%
Medical Books	15%

**4. Inventory**

Inventory is valued at the lower of cost or net realisable value. Adequate provisions are normally made for obsolescent and expired drugs; and for weather-affected solutions/mixtures and reagents.

**5. Repairs & Maintenance**

The cost of repairs and maintenance on non-current assets is not capitalized but charged to maintenance of the assets concerned no matter the material amount involved.

**CENTRE FOR PUBLIC HEALTH  
NOTES ON THE ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER, 2018**

3. PROPERTY, PLANT & EQUIPMENT	LAND	PLANT & MACHINERY	OFFICE EQUIPMENT	FURNITURE & FITTINGS	MOTOR VEHICLES	TOTAL
<b>COST/REVALUATION</b>						
Balance b/f (January 1, 2018)	4,000,000.00	990,000.00	200,000.00	2,550,000.00	450,000.00	8,190,000.00
Additions During The Year	-	-	-	-	-	-
Disposal During The Year	-	-	-	-	-	-
Balance c/f (December 31, 2018)	4,000,000.00	990,000.00	200,000.00	2,550,000.00	450,000.00	8,190,000.00
<b>ACCUMULATED DEPRECIATION</b>						
Balance b/f (January 1, 2018)	-	990,000.00	100,000.00	1,275,000.00	450,000.00	2,815,000.00
Charge for the year	-	-	20,000.00	255,000.00	-	275,000.00
Disposal During The Year	-	-	-	-	-	-
Balance c/f (December 31, 2018)	-	990,000.00	120,000.00	1,530,000.00	450,000.00	3,090,000.00
<b>NET BOOK VALUE</b>						
AS AT December 31, 2018	4,000,000.00	-	80,000.00	1,020,000.00	-	5,100,000.00
AS AT December 31, 2017	4,000,000.00	-	100,000.00	1,275,000.00	-	5,375,000.00

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
REVENUE FOR THE YEAR ENDED 31 DECEMBER, 2018**

<b>4. REVENUE</b>	<b>Ref. Note</b>	<b>2018 N</b>	<b>2017 N</b>
Revenue from Donations		22,799,490.00	22,409,305.00
Add: Deduction at source for Repayment Of Costs Of Revenue Drives		-	-
<b>TOTAL (GROSS)</b>		<u>22,799,490.00</u>	<u>22,409,305.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
5. BREAKDOWN OF REVENUE FROM DONORS**

**FOR THE YEAR ENDED 31 DECEMBER, 2018**

	<b>2018</b>	<b>2017</b>
<b>MONTH</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>N</b>	<b>N</b>
January	1,650,000.00	1,940,000.00
February	1,993,000.00	1,980,350.00
March	1,954,500.00	1,855,600.00
April	1,940,000.00	1,704,000.00
May	1,835,000.00	1,605,000.00
June	1,899,500.00	1,751,000.00
July	1,771,550.00	1,844,560.00
August	1,941,000.00	1,960,550.00
September	1,926,000.00	1,975,950.00
October	1,999,590.00	1,928,570.00
November	1,959,000.00	1,938,500.00
December	1,930,350.00	1,925,225.00
	<b>22,799,490.00</b>	<b>22,409,305.00</b>



**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS**

<b>6. PROGRAMME COSTS</b>		<b>2018</b>	<b>2017</b>
		<b>N</b>	<b>N</b>
	<b>APPENDIX</b>		
World Malaria Day		1,873,593.00	2,572,150.00
World Health Day	I	4,706,496.00	4,926,725.00
Anti-Tobacco Campaign		3,340,800.00	2,784,000.00
World Glaucoma Day		4,305,785.00	3,914,350.00
Health Education	II	1,447,230.00	1,238,575.00
World Tuberculosis Day		<u>2,856,294.00</u>	<u>2,380,245.00</u>
		<u>18,530,198.00</u>	<u>17,816,045.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS**

<b>7. PERSONNEL COSTS</b>	<b>2018</b>	<b>2017</b>
	<b>N</b>	<b>N</b>
Salary	1,500,000.00	1,500,000.00
	<u>1,500,000.00</u>	<u>1,500,000.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS**

<b>8. FUNCTIONAL EXPENSES</b>	<b>2018</b>	<b>2017</b>
	<b>N</b>	<b>N</b>
Rent	200,000.00	200,000.00
Travel & Transport	255,950.00	246,935.00
Utilities	476,700.00	447,650.00
Maintenance Services	23,550.00	22,150.00
Publicity, Adverts & Other Services	394,125.00	373,125.00
Consulting & Professional Services	500,000.00	500,000.00
Fuel & Lubricants	233,720.00	232,370.00
Electricity	128,860.00	127,340.00
General Office Expenses	315,500.00	305,500.00
	<u>2,528,405.00</u>	<u>2,455,070.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS  
9. DEPRECIATION CHARGES - PPE**

	2018	2017
DEPRECIATION CHARGES:	N	N
Buildings	-	-
Infrastructure	-	-
Plant & Machinery	20,000.00	20,000.00
Transportation Equipment	-	90,000.00
Furniture & Fittings	255,000.00	255,000.00
Medical Equipment	-	198,000.00
	<u>275,000.00</u>	<u>563,000.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)**

**NOTES TO THE ACCOUNTS**

**10. CASH & CASH EQUIVALENTS**

	<b>2018</b>	<b>2017</b>
	<b>N</b>	<b>N</b>
Cash Balance	12,400.00	8,500.00
Bank Balance - Zenith Bank, First Bank, FCMB	<u>1,937,182.00</u>	<u>1,675,450.00</u>
	<u>1,949,582.00</u>	<u>1,683,950.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS**

<b>RECEIVABLES</b>	<b>2018</b>	<b>2017</b>
<b>11. ADVANCES</b>	<b>N</b>	<b>N</b>
Prepaid Rent	-	-
Staff Advances	<u>55,000.00</u>	<u>45,000.00</u>
	<u>55,000.00</u>	<u>45,000.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)**

**NOTES TO THE ACCOUNTS**

**12. INVENTORIES**

	<b>2018</b>	<b>2017</b>
	<b>N</b>	<b>N</b>
Medical Stores	359,970.00	300,000.00
Fuel & Lubricants	1,890.00	2,350.00
Stationery	37,000.00	32,000.00
	<u>398,860.00</u>	<u>334,350.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

<b>14. Payables By Nature</b>	<b>2018</b>	<b>2017</b>
	<b>N</b>	<b>N</b>
Personnel Emoluments	-	-
Professional fees	150,000.00	150,000.00
Goods & Services	192,540.00	158,015.00
Utilities	2,350.00	2,130.00
	<u><b>344,890.00</b></u>	<u><b>310,145.00</b></u>



**CENTRE FOR PUBLIC HEALTH  
 (NON-GOVERNMENTAL ORGANISATION)  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 15. ACCUMULATED DEFICITS**

	2018 =N=	2017 =N=
Balance b/d	2,128,155.00	2,104,605.00
Surplus/Deficit for the year	30,397.00	23,550.00
Adjustment during the year	-	-
Balance c/d	<u>2,158,552.00</u>	<u>2,128,155.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE FINANCIAL STATEMENTS**

**(CONTINUED)**

**16. RECONCILIATION**

**NOTE 1**

Surplus/(Deficit) per Statement of Fin. Perf.

**Add Back Non-Cash Movement Items:**

Depreciation Charges

Impairment Charges

	2018	2017
	N	N
	30,397.00	23,550.00
	275,000.00	563,000.00
	-	-
	<u>305,397.00</u>	<u>586,550.00</u>

**Net Movement In Current Assets/Liabilities**

Net Movement In Inventories

Net Movement In Receivables

Net Movement In Payables

	(64,510.00)	51,640.00
	(10,000.00)	(15,000.00)
	34,745.00	35,095.00
	<u>(39,765.00)</u>	<u>71,735.00</u>
	<u>265,632.00</u>	<u>658,285.00</u>

Net Cash flow from Operating activities

**NOTE 2**

**Cash & Its equivalents as at 31 December, 2016**

Cash Balances

Bank Balances

	12,400.00	8,500.00
	<u>1,937,182.00</u>	<u>1,675,450.00</u>
	<u>1,949,582.00</u>	<u>1,683,950.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
NOTES TO THE ACCOUNTS**

APPENDIX I	2018	2017
DESCRIPTION OF ACTIVITY/LOGISTICS	N	N
Printing of sensitization materials	364,890.00	244,890.00
Transport on despatch of letters	33,100.00	31,600.00
Phone calls	23,650.00	23,330.00
Radio announcements	397,150.00	381,650.00
Local town cry publicity	235,000.00	235,000.00
Hiring of Public Address System (PBS)	14,000.00	14,000.00
Professional fees of 2 educationists	2,245,000.00	2,252,000.00
Hiring of volunteer workers	800,000.00	800,000.00
Refreshment & Meals	35,000.00	23,500.00
Screening Kits & consumables	3,415,000.00	3,301,000.00
	<u>7,562,790.00</u>	<u>7,306,970.00</u>

**CENTRE FOR PUBLIC HEALTH  
(NON-GOVERNMENTAL ORGANISATION)  
APPENDIX ON THE NOTES TO THE ACCOUNTS**

APPENDIX II	2018 N	2017 N	N
DESCRIPTION OF ACTIVITY/LOGISTICS			
Publicity/Radio Announcements	145,690.00	143,345.00	
Hiring of Canopies & Seats	740,200.00	541,200.00	
Logistics for volunteer staff	129,360.00	127,230.00	
Hiring of Public Address System (PBS)	125,300.00	122,500.00	
HIV-screening kits & medicals	281,230.00	279,800.00	
Refreshment & Meals	25,450.00	24,500.00	
	<u>1,447,230.00</u>	<u>1,238,575.00</u>	