



SAVING LIVES: IMPROVING WOMEN AND GIRLS' HEALTH OUTCOMES



2024 ANNUAL REPORT

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ACRONYM

AFP	Alliance for Peace Building
CBOD	Capacity Building and Organizational Development
CBOs	Community-Based Organizations
CEI	Civic Education Initiatives
CHWs	Community Health Workers
CP	Community Paralegals
CSOs	Civil Society Organizations
DHMT	District Health Management Teams
EEC	Environmental and External Challenges
ECOWAS	Economic Community of West African States
EPI	Expanded Programme on Immunization
FPCIEP	Fostering Peaceful, Credible, and Inclusive Election Project
FGM	Female Genital Mutilation
GBV	Gender-Based Violence
GAVI	Global Alliance for Vaccines and Immunization
HEAC	Health Education and Awareness Campaigns
HR	Human Rights
HIV	Human Immunodeficiency Virus
HIV/AIDS	Human Immunodeficiency Virus/Acquired Immune Deficiency Syndrome
HPV	Human Papillomavirus
IYWGD	Initiative for Youth, Women, and Girls with Disabilities
IEC	Information, Education, and Communication
M&E	Monitoring and Evaluation
MCHP	Maternal and Child Health Programmes
MVL	Malaria Vaccine Launch
NaCCLE	National Coalition on Community Legal Empowerment
NEW	National Election Watch
NGO	Non-Governmental Organization
OC	Operational Challenges
OSIWA	Open Society Initiative for West Africa
R&D	Research and Development
RMMM	Risk Management and Mitigation Measures
SL	Sierra Leone
TCA	Technical Country Assistance
UN	United Nations
UNDP	United Nations Development Programme
WB	World Bank
WHO	World Health Organization



ACKNOWLEDGEMENT

Acknowledgment of Partners and Advisory Board

NMDHR extends its deepest appreciation to our Advisory Board members, and our national and international partners for your steadfast support throughout 2024. Your financial contributions, technical expertise, and spirit of collaboration have been instrumental in advancing our mission across Sierra Leone. Thanks to your commitment, we have made meaningful progress in promoting democracy, safeguarding human rights, and strengthening public health systems. Together, we are building a more just, accountable, and inclusive society, and we look forward to deepening our partnership in the years ahead.

Recognition of Staff and Volunteers

Our impact in 2024 would not have been possible without the unwavering dedication and hard work of our staff and volunteers. Your passion, resilience, and creativity often demonstrated in challenging environments have been the driving force behind every project and initiative. Whether engaging with communities, responding to crises, or leading advocacy efforts, your contributions have been central to our success. We are immensely proud of the commitment you bring to NMDHR's vision.

Gratitude to Communities and Stakeholders

We are profoundly grateful to the communities and stakeholders we serve for your continued trust, cooperation, and active engagement throughout 2024. Your voices, insights, and participation have shaped the direction and relevance of our programs. By walking alongside with us in this journey, you have helped ensure that our interventions reflect real needs and deliver lasting impact. Thank you for being key partners in the pursuit of social justice, equity, and empowerment across Sierra Leone.



I. EXECUTIVE SUMMARY



Dear Partners, Stakeholders, and Friends, It is with great pride and sincere appreciation that we present to you the **2024 Annual Report** of the **Network Movement for Democracy and Human Rights (NMDHR)**. This report reflects our collective journey over the past year marked by progress, innovation, and steadfast commitment to advancing democracy, human rights, and social justice across Sierra Leone.

In 2024, NMDHR remained at the forefront of rights-based advocacy and service delivery, implementing impactful programs across **eleven operational districts**: Tonkolili, Bombali, Koinadugu, Karene, Port Loko, Falaba, Kambia, Kailahun, Pujehun and the Western Area Urban and Rural Districts. Our interventions focused on five core thematic areas:

- **Health Accountability (45%)**
- **Governance and Participation (15%)**
- **Child Protection and Safeguarding (15%)**
- **Emergency Response (10%)**
- **Human Rights and Access to Justice (15%)**

Through town hall engagements and grassroots civic education, NMDHR promoted democratic values and civic responsibility, especially in the post-election context. Our advocacy campaigns strengthened transparency, combatting corruption and misinformation while empowering citizens to engage in public dialogue and accountability. Our continued collaboration with partners like **GAVI** and the **Expanded Programme on Immunization (EPI)** led to the successful implementation of the **HPV Multi-Age Cohort and Product Switch Program**, a critical step in improving public health outcomes for women and girls. We also advanced policy dialogues, held strategic forums with government officials, and rolled out six policy advocacy campaigns focused on healthcare governance.

Child protection remained central to our mission, with 15 educational programs conducted and support extended to survivors of trafficking and abuse. Our emergency response efforts addressed urgent community needs, including the resolution of **106 gender-based violence (GBV) cases** and refresher training for 18 paralegals to strengthen grassroots legal support and peacebuilding mechanisms. Under our **Legal Empowerment Model**, we deepened access to justice for marginalized populations. We trained 18 community paralegals to serve as frontline responders for legal aid and health justice, significantly expanding our outreach in underserved communities.

These achievements were only possible through the unwavering support of our **partners, donors, staff, volunteers, and the communities** we serve. We extend heartfelt gratitude for your dedication and collaboration. Together, we have not only addressed immediate challenges but have also laid the foundation for long-term social transformation.

As we look ahead, NMDHR remains committed to building a more just, equitable, and democratic Sierra Leone. This report is not just a record of our activities it is a celebration of shared purpose and progress.

Thank you for standing with us.

Sincerely,
AbdulKarimHabib
Executive Director,



II. OUR BACKGROUND

The Network Movement for Democracy and Human Rights (NMDHR) is a rights-based non-governmental organization dedicated to promote human rights, gender equality, and empowerment, while addressing issues of accountability and service delivery in rural communities across Sierra Leone. Established in 2002, shortly after the civil war, NMDHR has played a pivotal role in fostering peace, protecting human rights, and advocating for quality healthcare and democratic governance in Sierra Leone. Over the years, NMDHR has focused on alleviating the abuse of women and girls, promoting gender empowerment, and enhancing accountability, particularly in underserved communities.

NMDHR is legally registered with the Government of Sierra Leone through the Ministry of Planning and Economic Development (MoPED), giving it a strong mandate to operate as a non-governmental organization. Strategically positioned, NMDHR works towards achieving key thematic objectives, which include Economic and Social Justice, Governance and Participation, Gender Empowerment and Women's Health, and Child Protection, Emergency Response and Human Development. With over 20 years of experience, the organization operates in all five regions of Sierra Leone North, North-West, East, South, and the Western Area adapting to the evolving needs of society while continuing to serve vulnerable and marginalized populations.

Vision, Mission, and Core Values

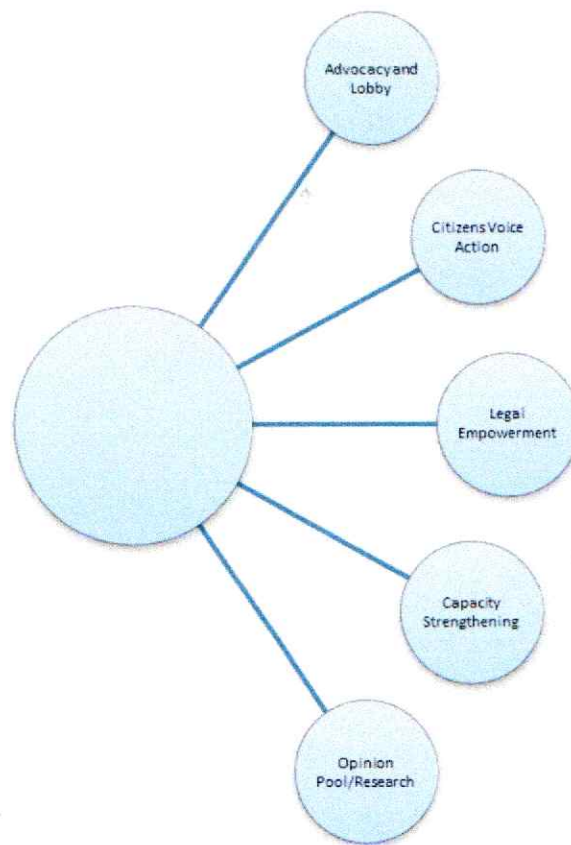
Vision: NMDHR envisage a world where all Human Rights, Democratic values are respected, promoted, protected, and realized for all.

Mission: Empower all people through Right Based Approach, Advocacy, Public Education and Research to achieve Sustainable Development and work to end Inequality and Poverty.

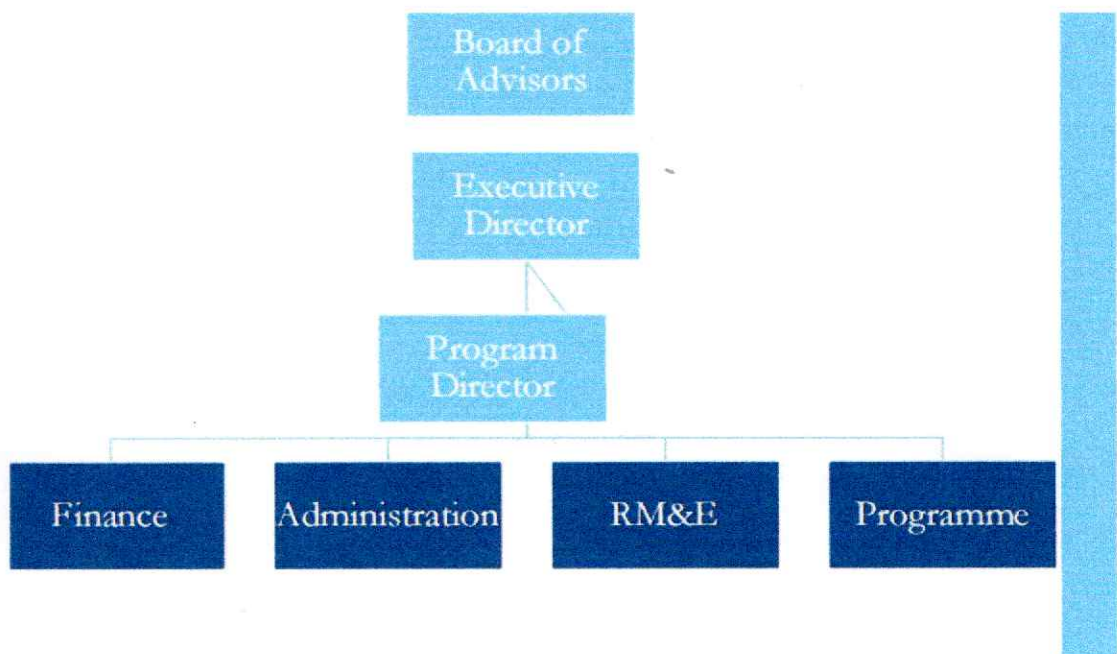
Core Values



Our Approach



Organizational Structure



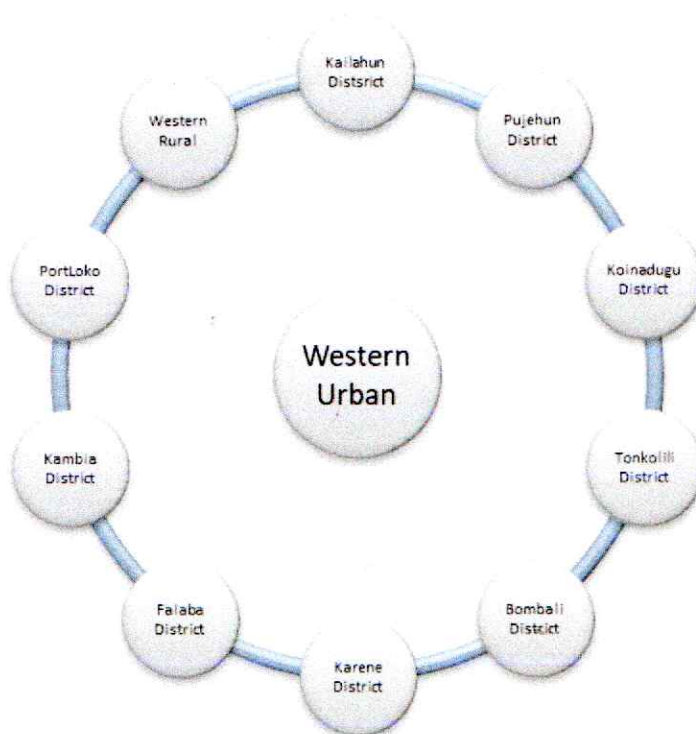
Geographic Coverage

Western Area (Urban and Rural): NMDHR had a strong presence in the capital city, Freetown, and its surrounding rural areas, focusing on civic education, election monitoring, and public health initiatives.

Eastern Region: Specifically, in **Kailahun District**, where NMDHR implemented legal empowerment projects, monitored human rights, and engaged in child protection initiatives.

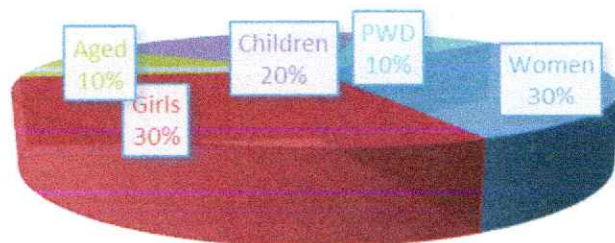
Northern Region: NMDHR extended its reach into districts such as **Bombali** and **Port Loko**, Kambia, Karene, Falaba, for the HPV Multi-Age Cohort initiative, and its existing operational districts of Tonkolili and Koinadugu where it worked on women's health, Public Financial Management and public health programs.

Southern Region: In districts like **Pujehun**, NMDHR focused on maternal and child health, as well as gender equality initiatives.



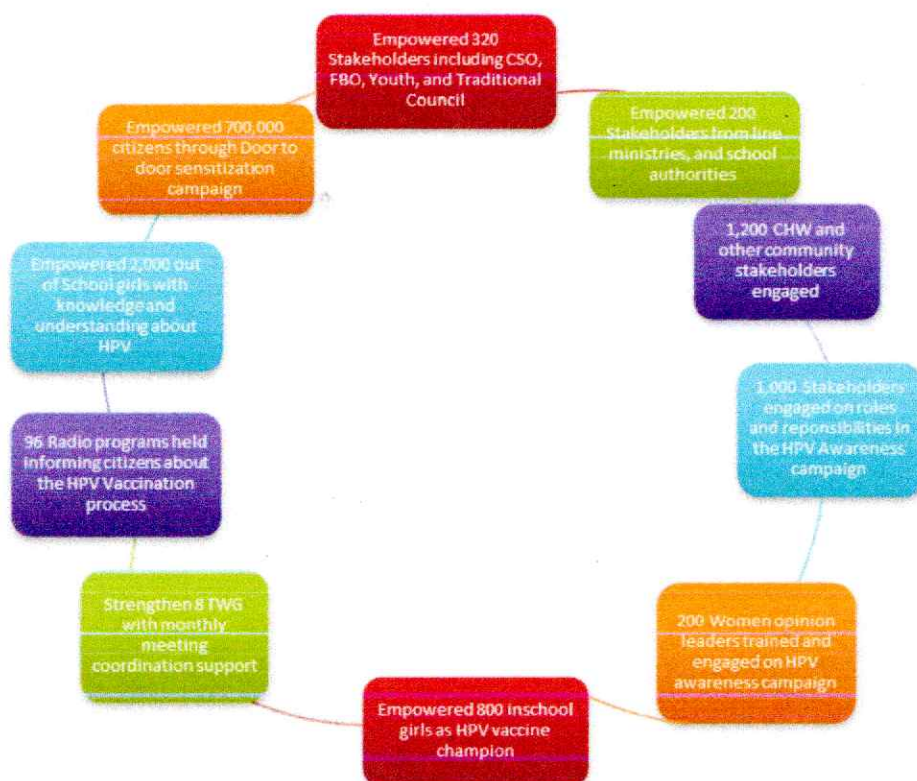
The chart below shows our key targeted beneficiary groups, and our level of commitment to address challenges faced with each of these beneficiary groups. Since inception, NMDHR has been rendering keen attention to its beneficiaries by involving them in designing programs to facilitate effective service delivery for women, girls, aged, and persons with disability across our operational communities in Sierra Leone.

COMMUNITY PARTNERS



Cross Section of Beneficiaries during Community Engagement

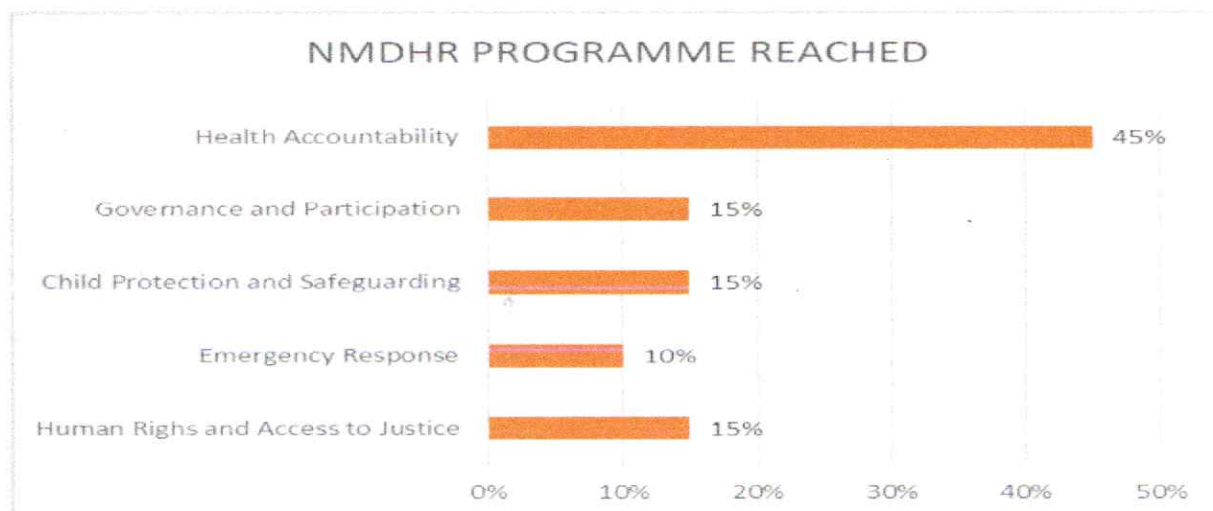
III. PROGRAMME OUTPUTS



IV. ORGANIZATIONAL PROGRAMME ANALYSIS

The Programme analysis graph highlights **Health Accountability** as the dominant focus area, accounting for **45%** of the organization's programming in 2024. It reflects a strong strategic investment in promoting transparency, equity, and citizen engagement in the health sector particularly in ensuring access to quality healthcare services such as immunizations and community-based health initiatives. The emphasis also suggests that social accountability mechanisms were widely employed to strengthen public oversight and improve health outcomes.

The remaining **55%** of Programme efforts were distributed across four critical thematic areas. **Governance and Participation (15%)**, **Child Protection and Safeguarding (15%)**, and **Human Rights and Access to Justice (15%)** each received equal attention, reinforcing the organization's commitment to inclusive governance, child safety, and legal empowerment. Meanwhile, **Emergency Response (10%)** catered for urgent humanitarian needs, delivering relief and psychosocial support during disasters. Together, these Programme areas demonstrate a balanced yet health-driven approach to advancing human rights, resilience, and social justice across communities.



V. KEY ORGANIZATIONAL PROGRAMME ACHIEVEMENTS 2024



communities.

In 2024, the Network Movement for Democracy and Human Rights (NMDHR) deepened its multi-sectoral programming across Sierra Leone, drawing on lessons and progress from 2023. The organization's efforts were strategically aligned with five thematic areas, each contributing to the enabling environment for the successful implementation of the HPV Multi-Age Cohort and Product Switch Dose Project. NMDHR's integrated programming model linked civic engagement, health equity, justice, and emergency response to foster resilient, informed, and healthy

Health Accountability (45%)

Health Accountability emerged as a central focus of NMDHR's programming in 2024, reflecting the organization's commitment to promoting equitable access to quality healthcare services. Building on community trust developed in prior years, NMDHR scaled up civic education initiatives facilitating 21 community engagement, 8 training workshops, and reaching over 500,000 beneficiaries with awareness messages about citizens' health rights and strengthened demand for accountable service delivery within the health sector.



Monitoring and Evaluation (M&E) systems were further enhanced to track key performance indicators (KPIs), allowing for the effective assessment of health-related interventions. These systems played a critical role in documenting the outcomes of the HPV Multi-Age Cohort and Product Switch Dose Project, showcasing its success in achieving wide community acceptance and improved women and girls' health.

Governance and Participation (15%)

NMDHR remained a key driver of democratic engagement and civic responsibility in 2024. Through partnership with state and non-state institutions, the organization continued to empower citizens especially women and youth to take active roles in governance processes. The organization's civic platforms helped communities better understand government responsibilities in healthcare provision, directly contributing to increased community participation in National Development Programmes.

NMDHR reinforced its governance and participation approach by fostering meaningful, multi-sectoral collaboration in the implementation of the HPV Multi-Age Cohort (MAC) and Product Switch Dose Campaign. The initiative demonstrated that when civil society works in close alignment with government structures, transformative impact in public health is not only possible but sustainable.

At the heart of this success was strategic engagement with the Ministry of Social Welfare, the Ministry of Education, and school authorities across all eight project districts. Over 200 government officials and educational leaders were actively involved in the planning, delivery, and monitoring of the campaign. This inclusive partnership model ensured that messaging around the HPV vaccine and the switch to the new dosing schedule was accurate, consistent, and far-reaching, directly benefiting students, parents, teachers, and community stakeholders.



Project Team with Cross Section of Staff the Ministry Social Welfare

One of the project's standout achievements was the revitalization of school-based health promotion. In coordination with district education offices, school health clubs were established and reactivated, and students were trained as peer educators to champion vaccine awareness in both classrooms and community spaces. These empowered student advocates supported by trained teachers sparked a culture of health dialogue and prevention, aligning public health objectives with school curricula and community practices.

Simultaneously, NMDHR's collaboration with the Ministry of Social Welfare enabled the project to reach out-of-school girls and vulnerable groups in remote and underserved communities.

Through targeted, culturally sensitive outreach including door-to-door education, community sensitization events, and localized radio programs the project effectively countered misinformation, built public trust, and reduced hesitancy around the HPV vaccine.

Child Protection and Safeguarding (15%)



In 2024, NMDHR deepened its commitment to child protection by promoting access to preventive healthcare through a school- and community-based approach. As part of the HPV Multi-Age Cohort (MAC) Switch Dose Campaign, the organization positioned child health at the forefront of its protection agenda working to shield children, especially adolescent girls, from preventable diseases such as cervical cancer.

A cornerstone of this work was the reactivation and support of 80 School Health

Clubs across eight districts, transforming schools into critical platforms for health education and child safeguarding. These clubs became safe spaces where children could learn about their health rights, access accurate health information, and become champions of disease prevention among their peers.

Through this initiative, NMDHR trained 800 pupils (697 girls and 103 boys) as HPV ambassadors. These pupils played a leading role in promoting awareness about the importance of immunization and the prevention of HPV-related illnesses. There were increased in female participation with diversity. For Instance, in mix-schools, 8 out of 10 club members were female while in girls' schools, all members were female. With the guidance of coordinating teachers, these ambassadors became trusted voices within their schools and communities.

The clubs used a range of platforms from classroom discussions, morning devotions to school assemblies and peer outreach to raise awareness, dispel myths, and encourage routine immunization among girls aged 10 and above. Beyond the classroom, these pupil-led efforts extended to parents and communities, working hand-in-hand with local health facilities and project teams.

This child-centered approach fostered strong linkages between schools, families, and health systems reinforcing the role of education as a key protective factor in public health. By empowering children with knowledge and agency, NMDHR helped strengthen vaccine confidence, improve health-seeking behaviors, and ensure that no child is left behind in the fight against preventable diseases.



Emergency Response (10%)



NMDHR responded to multiple humanitarian needs in 2024, particularly in communities affected by wide fire outbreaks. Through its emergency response programs, the organization reached **over 1,000 individuals** with psychosocial support and relief supplies. These interventions highlighted NMDHR's operational flexibility and ability to respond quickly in times of crisis. The organization's emergency response capacity also played a supporting role during the HPV

project's implementation, especially in ensuring safe vaccine access and community support in affected or hard-to-reach areas.

Human Rights and Access to Justice (15%)

NMDHR continued to lead efforts to strengthen human rights protections and expand access to justice at the grassroots level. In 2024, the organization managed **106 GBV cases**, trained **18 community paralegals**, and facilitated community **mediation and conflict resolution sessions** to promote peace and uphold rule of law. These activities reduced social tensions and fostered trust among co-partners, parents, and couples.

Media Engagements

In 2024, NMDHR significantly strengthened media engagement and public awareness across eleven targeted districts. Strategic partnerships were established with district-level media institutions through signed Memoranda of Understanding (MoUs), enabling sustained, accurate, and culturally relevant messaging about its program interventions across its diverse thematic programs. These collaborations facilitated the successful broadcast of 96 radio discussion programs and a series of media interviews with health professionals, education officers, human rights officers, and community leaders. These efforts created an inclusive platform to clarify misconceptions, combat misinformation, and emphasize the benefits NMDHR program intervention



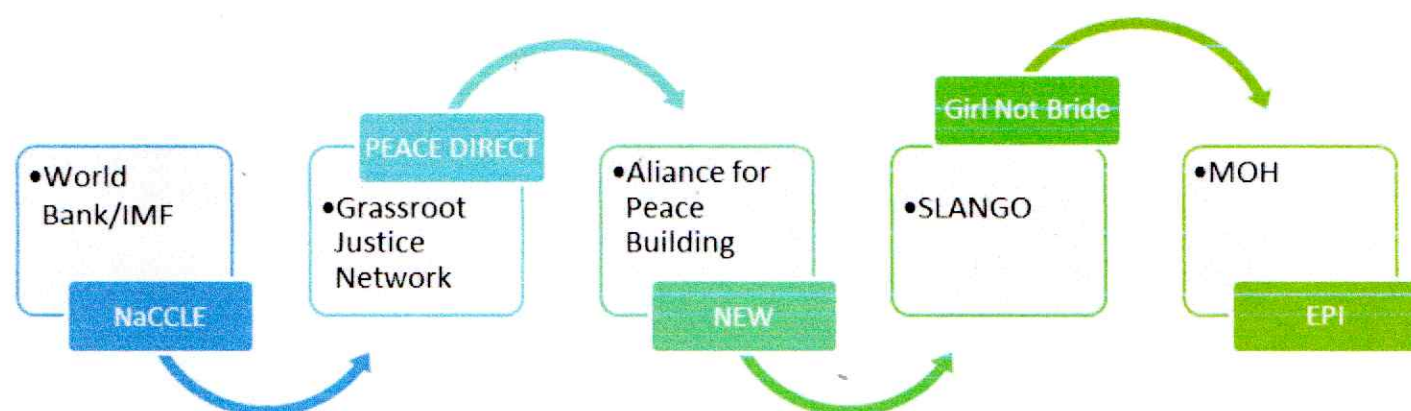
Complementing traditional media, a robust digital awareness campaign was launched across Facebook, WhatsApp, and the NMDHR website. Hundreds of informative posts were disseminated, engaging diverse audiences in interactive dialogue and extending NMDHR's campaign's reach beyond physical communities. This integrated media approaches also significantly contributed to increased public trust in the HPV vaccine, curb domestic violence and child neglect, improved knowledge among parents and guardians, and reduced vaccine hesitancy. As a legacy of its intervention, the established media partnerships will continue to support, and promote future initiatives, ensuring sustained community education and advocacy in all of NMDHR programs

Advocacy, Public Engagement, Peace Building and Conflict Resolution

In 2024, NMDHR led 10 advocacy campaigns on human rights, local elections, and healthcare, impacting over 5,000 individuals. The organization lobbied for legislative changes to the Public Elections Act and pushed for the Free Healthcare Policy to become law. NMDHR also mediated 106 GBV cases, facilitated community dialogues, and conducted refresher training for 18 community paralegals in conflict resolution to reduce violence and promote social cohesion at the grassroots level.

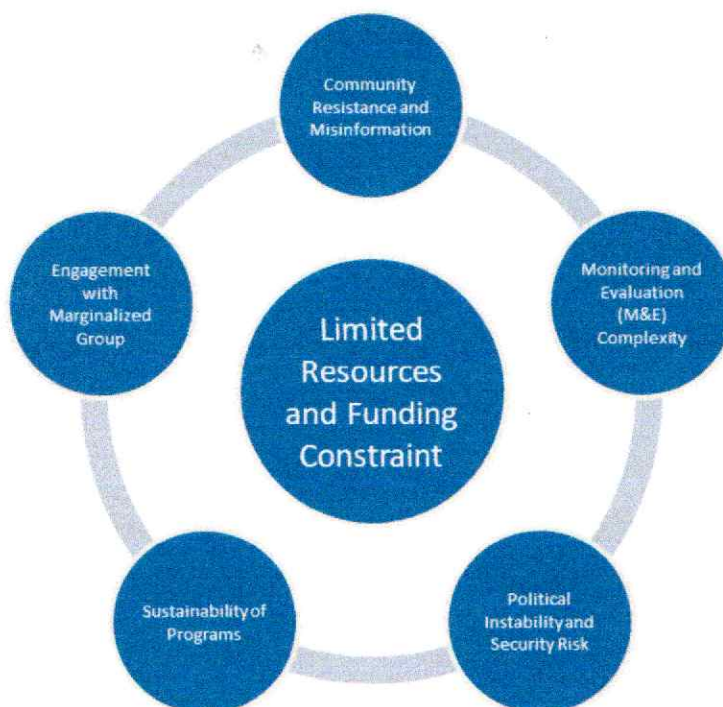
VI. PARTNERSHIPS AND COLLABORATIONS

Partnerships played a crucial role in NMDHR's success throughout the year. The organization strengthened its relationships with local, regional and international partners. Worked closely with government agencies, NGOs, and development partners to achieve shared goals. NMDHR also actively participated in regional and international networks such as the, MoH, EPI, World Bank/IMF, Alliance for Peace Building, Peace Direct, SLANGO, NEW, Grassroot Justice Network, Girls No Bride, in advocating for stronger human rights protections and democratic governance.



VII. KEY CHALLENGES

In 2024, NMDHR faced challenges such as limited funding, community resistance to health initiatives due to misinformation, and complexities in monitoring and evaluation, particularly in remote areas. Political instability also disrupted activities during post elections period, while ensuring program sustainability and effectively engaging marginalized groups proved difficult due to logistical barriers, socio-economic disparities, and weak local ownership in some communities.

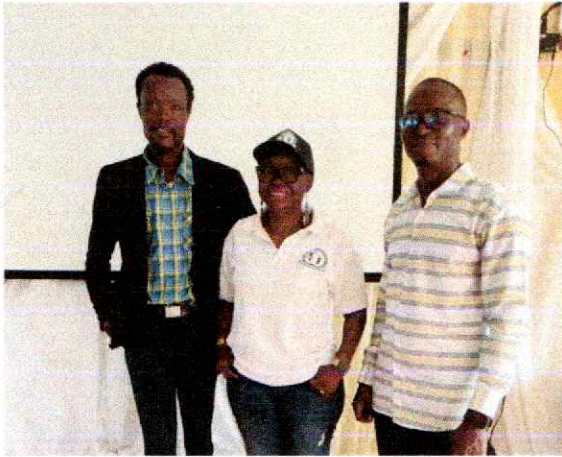


VIII. LESSONS LEARNED

In 2024, NMDHR gained valuable insights that shaped its programming and institutional growth. A key lesson was the importance of **strategic partnerships** in overcoming operational and resource constraints. Collaborating with government entities, civil society networks, and development partners enhanced the reach and effectiveness of interventions, especially in health accountability and access to justice. Additionally, the organization recognized that **tailored and culturally sensitive communication strategies** were instrumental in combating misinformation particularly in public health campaigns by building trust and fostering community ownership.

Another critical lesson was the need for **flexibility in Programme implementation**, especially in the face of shifting political and social dynamics. This required adaptive planning and continuous stakeholder engagement. Investing in **local capacity** through training, mentorship, and leadership development emerged as a cornerstone for ensuring Programme sustainability and resilience. Moreover, NMDHR's experience highlighted that strengthening **monitoring and evaluation systems** allowed for better tracking of outcomes and learning. Finally, the year reinforced that **consistent and evidence-based advocacy** can lead to tangible legislative and policy gains, particularly in advancing governance reform and public health accountability.

IX. CAPACITY BUILDING AND ORGANIZATIONAL DEVELOPMENT 2024



In 2024, the Network Movement for Democracy and Human Rights (NMDHR) reaffirmed its commitment to strengthening institutional capacity by investing in the professional development of its staff. Recognizing that skilled personnel are essential for effective program delivery, the organization implemented a comprehensive capacity-building agenda targeting key areas of operational performance.

Staff engaged in a range of targeted training programs, including **Monitoring and Evaluation (M&E) training facilitated by the Sierra Leone Association of Non-Governmental Organizations (SLANGO)**. Additionally, team members participated in various **online professional development courses** covering **Programme design and implementation, grant management, proposal writing, legal**

empowerment, and health systems monitoring.

These learning opportunities enhanced the technical and managerial competencies of more than 80% of NMDHR's staff, significantly boosting their capabilities in M&E, legal literacy, community engagement, resource mobilization, and strategic project execution. As a result, the organization recorded a **30% increase in overall staff efficiency** and observed **notable improvements in program coordination, delivery, and internal accountability systems.**

NMDHR's investment in staff development in 2024 has strengthened its ability to deliver high-impact interventions while positioning the organization for greater sustainability and growth in the years ahead.

X. STATEMENT OF FINANCIAL POSITION

Statement of Comprehensive Income & Expenditure

For the year ended 31st December, 2024

	Note	2024 Le	2023 Le
Grant from Donors	4	862,227	783,245
Total Income		862,227	783,245
Expenditure			
Central cost Expenses	5	230,286	262,793
Governance Expenses	6	26,654	36,975
Fund Raising Expenses	7	9,000	21,250
Staff Salaries Expenses	8	152,432	189,788
Activities Expenses	9	418,998	166,860
Other Charges	10	64,780	103,650
Capital Expenses	11	-	28,820
Total Expenditure		902,150	810,136
Surplus/Deficit		(39,923)	(26,891)

These Financial Statements were Approved by the legal proponents of NMDHR on.....2025

(.....) Board Chairperson

(.....) Executive Director



Balance Sheet

For the year ended 31st December, 2024.

	Notes	2024	2023 Le
Non-Current Assets	12	120,220	132,778
Current Assets			
Account Receivables and Prepayments	13	2,586	38,372
Cash and cash equivalent	14	28,280	58,391
Total Current Assets		30,866	96,763
Net worth/Total assets		151,093	229,541
Represented By:			
Accumulated funds			
Reserves		164,091	172,467
Surpluses/ (Deficits)		(39,923)	(26,891)
Account Payables	15	26,925	25,800
Total		151,093	229,541

These Financial Statements were Approved by the legal proponents of NMDHR on.....2025

(.....) Board Chairperson

(.....) Executive Director



Statement of Cash Flow as at 31st December 2024

	Note	2024 Le	2023 Le
Cash Flow from Operating Activities			
Operating Surplus / (Deficit)	16	(39,923)	(26,891)
Adjustment for:		(64,780)	103,650
Depreciation	17		
Operating surpluses /(Deficit) before working cap.		24,857	77,850
(Increase/ Decrease in Receivables		(35,787)	(20,872)
(Increase/ Decrease in Payables		(800)	(7,725)
Net Cash Flow from operating Activities		(11,730)	49,253
Cash Flow from Investing Activities			
Net Cash Flow from investing Activities			
Cash Flow from financing Activities			
Net Cash flow from financing Activities			
Net Increase / (Decrease) in cash and cash / Equip		(11,730)	49,253
Cash and cash Equivalent at beginning of period		862,227	783,245
Cash and cash Equivalent at end of the period		850,497	832,498
Analysis of cash and cash equivalents during the yr			
Cash and Equivalent at beginning of period		(58,391)	(750,616)
Cash and Cash equivalent at the end of period		28,280	58,391
Net increase/ (Decrease) in cash and cash Equip		(30,111)	(692,224)

NOTES TO THE FINANCIAL STATEMENT

1. General Information

Network Movement for Democracy and Human Rights (NMDHR) is a Non-Government Organization. NMDHR work is to promote Human Rights and governance issue in Sierra Leone. NMDHR has work for over twenty years (20yrs)

2. Summary of significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items relating to all projects implemented by NMDHR, which are considered material to the entity's financial affairs, unless otherwise stated.

2.1 Accounting Convention

The financial statements set out in the notes are prepared under the historical cost convention and presented in the local currency of NMDHR reporting framework to the rounding up nearest thousand as modified by the revaluation of certain tangible fixed assets.

2.2 Depreciation

(a) Tangible fixed assets are written off over their estimated useful lives on the straight-line basis at the following rates:

Motor Vehicles and Bikes	20% Expected useful life is 5 years
Plant and Machinery	20% Expected useful life is 5 years
Computer Accessories and Equipment	25% Expected useful life is 4 years
Furniture	10 Expected useful lives is 10 years

(b) NMDHR assets that are in existence prior before 01/01/2018 has being revalued accordingly at their fair value basis on the current close substitute going market price at the date of it disclosure.

2.3 Foreign currency and transactions

Foreign currency transactions are accounted for at the rate of exchange prevailing on the date at which the transaction was recorded. Assets and Liabilities denominated in foreign currencies are translated at the rates ruling at the balance sheet date. Gains and Losses arising on translation are credited to or charged against income.



NOTE TO THE FINANCIAL STATEMENT

2.4 Receivables/Payables

Receivables arise when an advance payment is made to a supplier for project materials or services to be rendered, and when loans are advance are given to staff. They are included in current assets, and are measured at cost provision for anticipated losses. A provision for anticipated losses is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of receivables. The amount of provisions is recognized in the income statement.

2.5 Provisions

Provisions for receivables and or legal claims are recognize when the organization has a present legal or constructive obligation as a result of past events; It is more likely than not that an outflow or resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognized for the future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognizing even if the likelihood of an outflow with respect to any one items included in the same class of obligations may be small.

2.6 Employee Benefits or National Social Security Scheme (NASSIT)

2.7 (a) Statutory deductions are compulsory and every establishment be it profit or nonprofit, must calculate employees' social security contribution from their basic salaries, and pay the amount due over to the NASSIT authority fifteen (15) days after the end of each month as stipulated in section 25 and 27 of the NASSIT Act of 2001.

Section 27(1) of the Act states that if any contribution is not paid within the stipulated time, it shall attract an interest equivalent to the 90 days treasury bill rate, plus (20%) of that rate compounded on a monthly basis or legal proceeding may be taken by the NASSIT authority to recover the contribution, interest and penalty charge

The social security is based on the basic salary of the employee at the following rate as stated in section 25(3) of the Act:

- Employee's contribution 5% (Through the payroll)
 - Employer's contribution 10 % (non-payroll)
- The total amount is paid to NASSIT in accordance with the social security Act 2002.



NOTE TO THE FINANCIAL STATEMENT

2.7 (b) Pension benefit

The Organization operates a defined contribution scheme.

The Scheme is generally funded through payments to the National Social Security and insurance Trust or trustee administrated funds. A defined contribution as a pension plan under which establishment pays fixed contribution into the separate entity; the organization has no legal or constructive obligation to pay further contribution if the fund does not hold sufficient assets to pay all employees the benefit relating to employee service in the current and prior period.

2.7 (c) Terminal benefits

Terminal benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The organization recognizes terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal: or providing termination benefit as a result of an offer made to encourage voluntary redundancy.

2.8 Taxation

2.9 Deferred income

This represents receipts from donors. It is accounted for in a deferred income when received, and released to the organization's income statement as 'release from deferred income' only when utilized.

2.10 Functional and Presentation currency

The Financial statements are measured using the currency of the primary economic environment in which NMDHR operates (the functional currency). The financial statements are presented in Leone's, which is the Organizations functional and primary currency.

2.11 Uses of estimates and judgments

The preparation of financial statement requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reporting amounts of assets, liabilities, income and expenses. Actual result may differ from these estimates.

Estimated and underlying assumptions are reviewing on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates is revised and in any further periods affected.



NOTE TO THE FINANCIAL STATEMENT

3.0 Financial Risk Management

3.1 Foreign Exchange Risk

NMDHR manages FER by carrying out all of its transaction in Leones which is its functional and presentation currency. As at the end of the year the organization risk, credit, and liquidity risk.

3.2 Credit risk

NMDHR has significant concentration of credit risk. Credit is only extended in the form of advance to staff, NMDHR has adequate policies to limit and manage the risk of non-repayment.

3.3 Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, to meet its liabilities as they fall due. The Organization has managed this risk by forecasting cash requirements and maintaining sufficient cash balance.

4. Grant from Donors

	2024	2023
	Le	Le
b/f	58,277	-
OSIWA/OSF	-	750,385
UNDP (CGG)	-	30,010
GAVI/HPV	794,700	-
GENERATED INCOME	9,250	2,850
	862,227	783,245



NOTE TO THE FINANCIAL STATEMENT

5. Central Cost Expenses

	2024	2023
	Le	Le
Rent and rate	50,000	43,200
Water Electricity	14,412	10,609
Cleaning and Sundries	13,676	9,697
Maintenance Cost	31,748	49,451
Fuel Cost	56,424	83,799
Office Stationery	3,962	5,100
Postage & Shipping	-	1,170
Communication(Internet, mobile phone)	32,280	20,795
Bank Charges and fees	3,972	3,457
Interest Paid (Opening Account)	-	2,650
Computer Accessories and software	2,000	8,550
Other small equipment's	-	9,280
Renewal of registration certificate	14,217	2,600
Contribution	-	1,000
New Vendor	1,516	1,604
Petty Cash Float	5,629	7,431
Awards	-	2,400
Printing & Photocopying	450	-
	<u>230,286</u>	<u>262,793</u>



NOTE TO THE FINANCIAL STATEMENT

6. Governance Expenses

	2024	2023
	Le	Le
External Audit	20,010	16200
Consultant & Professional Fees	-	11000
License and insurance (Non -vehicle)	2,790	2,200
Board meeting cost	3,854	4,600
Subscription and Memberships	-	2,475
	26,654	36,475

7. Fund Raising Expenses

	2024	2023
	Le	Le
website	9,000	21,250
	9,000	21,250

8. Staff Expenses

	2024	2023
	Le	Le
Support staff salaries	93,553	102,832
support staff social security	16,380	42,109
Transport refund to staff	23,300	2,200
Staff PAYEE	19,199	12,930
Voluntary Cost	-	29,717.00
	152,432	189,788



NOTE TO THE FINANCIAL STATEMENT

11. Activates Expenses

	2024	2023
	Le	Le
Trv Staff Flights	3,400	96,500
Trv Staff	26,920	33,925
Activates Sundries	215,966	36,435
General Maintenance Vehicle, Bikes, Office	12,500	-
Vehicle & Bike Maintenance	19,640	-
Vehicle Fuel Bikes Generator	26,327	-
Refreshment for Participants	16,000	-
Stationery	20,226	-
Printing & Copying	10,700	-
Communication Lead Consultant	23,069	-
Media	12,250	-
Transport Allowance to Participants	32,000	-
	418,998	166,860

12. Other Charges Expenses

	2024	2023
	Le	Le
Dep's Expenses -of Fixed Asset	64,780	103,650
Withholding Tax	-	4,383
	64,780	108,033

13. Capital Expenses

	2024	2023
	Le	Le
Office Fixture & Fitting Cost	-	-
Electronic Equipment Cost	-	28,820
	-	28,820



18. NON CURRENT ASSETS

	Land& Building	Plant & Machinery Le	Furniture & Fittings Le	IT Accessories Le	Vehicles & bikes Le	Total Le
COST						
VALUATION						
As at 31 st Dec. 2024	11,380	16,920	78,507	146,137	101,175	354,119
Revaluation	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
As at 31 st Dec. 2024	11,380	16,920	78,507	146,137	101,175	354,119
As at 31 st Dec. 2024	-	-	7,851	36,534	20,394	64,780
As at 31 st Dec.2024	12,518	-	38,272	69,438	-	120,228
CARRYING AMOUNT						
As at 31 st Dec. 2024	12,518	-	38,272	69,438	-	120,228



NOTE TO THE FINANCIAL STATEMENT

19. Account Receivables (Debtors) Prepayments

	2024	2023
	Le	Le
Staff Debtor	2,539	2,539
Rent Prepayment	46	35,833
	<u>2,585</u>	<u>38,372</u>

20. Cash and Cash Equivalents

	2024	2023
	Le	Le
Zenith Bank SL Ltd	625	56,250
Access Bank SL Ltd	791	1,791
United Bank of Africa (UBA)	26,764	250
Key Stone Bank	100	100
	<u>28,280</u>	<u>58,391</u>

21. Account payable and outstanding

	2024	2023
	Le	Le
Audit and accountancy fees	25,000	24,000
Policy Review Consultant WHT to NRA	1,925	1,925
	<u>26,925</u>	<u>27,725</u>