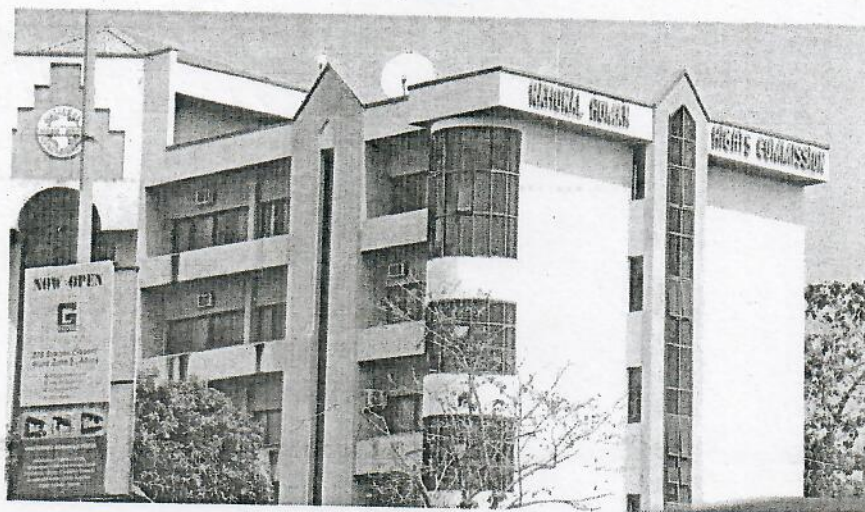


**NATIONAL HUMAN RIGHTS COMMISSION  
(NHRC), ABUJA.**



**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2021**

**GEORGE CHIJOKE OKORIE & CO**

**(CHARTERED ACCOUNTANTS)**

**OFFICE: 5<sup>TH</sup> AVENUE, E1 CLOSE, BLOCK 2,  
FLAT 12, FESTAC TOWN, LAGOS.**

**PHONE: 08034933236.**

**E-MAIL: [okoriegc@yahoo.com](mailto:okoriegc@yahoo.com)**



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
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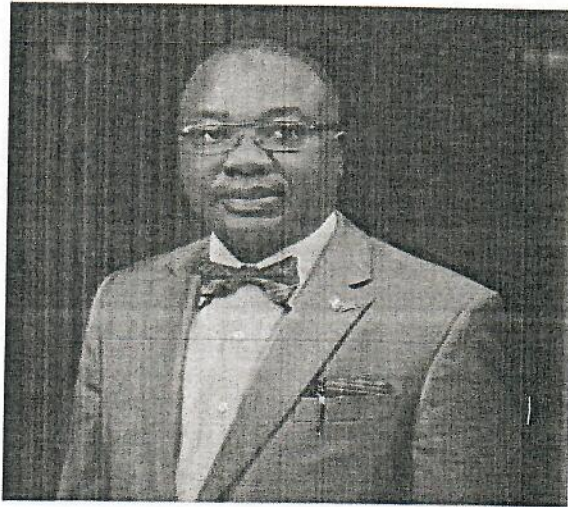


## PREFACE

The Year 2021 in Nigeria was fraught with a lot of economic and socio-political challenges. In addition to the unrelenting insurgency in the North-East of Nigeria; farmers/herders clashes; and a rising wave of banditry and kidnappings, there was the phenomenon of the "unknown gunmen" in the South-East of Nigeria, who went about causing mayhem and enforcing sit-at-home orders. All these created a general sense of insecurity, which also hampered agricultural and business productivity, with the concomitant food shortages and inflation, whereby staples got overpriced beyond the reach of the common man. The lull in business, occasioned by COVID-19 protocols, led to loss of jobs, both in the organized private sector and small businesses, thereby adding to rising poverty levels.

The challenges notwithstanding, some progress was recorded in the promotion, protection and enforcement of human rights in Nigeria, in the year 2021. The leader of the Islamic Movement in Nigeria (IMN), Ibrahim El-zakzaky and his wife Zeenat Ibrahim were released from incarceration in July, 2021.

Abuja which was facilitated by the Commission was the award of 146 million



The Independent Investigative Panel of Inquiry set up to look into alleged violations of human rights by officers of the defunct Special Anti – Robbery Squad (SARS), following the #EndSARS protests which occurred in 2020, concluded their sittings and submitted their reports in the various States of the Federation. One landmark achievement of the panel in

Naira as compensations to 27 petitioners for the brutalities, harassment, extortion, extrajudicial killing of their loved ones by the Nigerian Police.

The National Human Rights Commission, cognizant of the nexus between security and human rights on the one hand, and between human rights and economic wellbeing on the other, came up with various interventions to address the human rights implications inherent in the challenges confronting the polity. There was institutional reorganization and repositioning to strengthen the Commission towards the fulfillment of its mandate. A dedicated department to attend to the needs of the vulnerable, aptly named the Vulnerable Group Department was created; the Planning, Statistics and Documentation Department was merged into the Human Rights Institute for effective and enhanced coordination; and permanent office structures are being built for the Commission's offices in Benue, Kebbi, Lagos, amongst others.

The Commission continued to increase its advocacy, awareness creation and sensitization activities, to enhance visibility and wide knowledge of human rights, as a



result of which it received a total number of **1,701,537** complaints in 2021. Out this number, **1,187,079** were investigated and concluded, while **514,440** complaints were still ongoing and at different stages of investigation by the end of the year.

In the year under review, the Commission in consonance with other National Human Rights Institutions, Civil Society Organisations and human rights activists all over the world, celebrated the 2021 International Human Rights Day with the theme **"EQUALITY- Reducing Inequalities, Advancing Human Rights"** on the 10<sup>th</sup> of December 2021. The Day was preceded by 16 Days of Activism with the theme **"Orange the World: End Violence Against Women Now!"** which was replicated in all the states of the Federation and the FCT. To further strengthen the operations of the Commission, the 5<sup>th</sup> Governing Council of the Commission was inaugurated on 2<sup>nd</sup> August, 2021 by the Attorney General and Minister of Justice, Abubakar Malami, SAN. Sequel to the inauguration, a Council-Management Retreat was held in September, 2021. The principal objective of the retreat was to acquaint the Chairperson and Council members with the affairs of the Commission, for the purpose of strengthening its operation, through a

seamless Council-Management relation. In the course of the year, collaborations with international and local development partners for the promotion, protection and enforcement of human rights were further strengthened. A special mention must be made of the UNDP, UNHRC, UNFPA, the EU, MacArthur Foundation, Ford Foundation, OSIWA, the Embassy of Switzerland, amongst others, which supported the work of the Commission for the year 2021. Thank you all for your commitment towards making our dear country, Nigeria an egalitarian state where rule of law and respect for human rights reign supreme.

We thank the President and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, His Excellency, President Muhammadu Buhari, GCFR, for his commitment and support to the Commission. We also thank the members of the National Assembly Committee on Judiciary, Human Rights and Legal Matters, as well as the heads of various Ministries, Departments and Agencies of Government for their collaboration and support.

**Tony Ojukwu, SAN**  
*Executive Secretary*



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
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**MISSION STATEMENT**

The Commission is committed to prompt response to allegations of human rights violations, advocacy, education, and interventions that encourage national values built on the principles of respect for human and people's rights.

**VISION STATEMENT**

To be a foremost National Human Rights Institution in the world by entrenching a culture of respect for human rights and promoting national values built on principles of democracy, accountability and respect for rule of law.

**CORE VALUES**

- Equal opportunity
- Efficient and effective service delivery
- Justice and dignity
- Teamwork
- Respect for diversity
- Transparency and accountability



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2021.**

**CORPORATE INFORMATION.**

**THE COMMISSION**

The National Human Rights Commission was established by the National Human Rights Act, 1995 (as amended) to pursue and achieve the following objectives:

Its main functions include among others:

- (a) To deal with all matters relating to the protection of human rights as guaranteed by the Constitution of the Federal Republic of Nigeria, the African Charter on Human and People's Rights, the United Nations Charter and the Universal declaration on Human Rights and other International Treaties on human rights to which Nigeria is a signatory.
- (b) To investigate allegations of human rights violation, make appropriate recommendations to the Government and assist victims to seek redress and remedies.
- (c) To promote human rights through reports, publications, seminars, workshops, and conferences for public enlightenment; maintain a library, collect data and disseminate information.
- (d) To undertake studies on human rights issues and render assistance to the Government in formulating appropriate human rights policies.

The Commission is situated at No. 19 Aguiyi Ironsi Street beside Raw Materials Research Development Council, Maitama District, Abuja. It has 36 state offices and Abuja metropolitan office (AMO) located at Karu Abuja.

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
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**31<sup>ST</sup> DECEMBER, 2021.**

**GOVERNING COUNCIL.**

The Governing Council has been reconstituted and inaugurated.

**HEADQUARTERS ADDRESS.**

No. 19 Aguiyi Ironsi Street,  
Maitama, P.M.B. 444  
Garki, Abuja.  
0800NHRCGBV, 08006472428.

**AUDITORS ADDRESS.**

George Chijioke Okorie & Co,  
5<sup>th</sup> Avenue E1 close,  
Block 2 Flat 12 Festac Town,  
Lagos.  
Phone: 08034933236,  
Email: [okoriegc@yahoo.com](mailto:okoriegc@yahoo.com)

George Chijioke Okorie & Co has indicated its willingness to continue in office in line with the requirements of section 358 of CAMA 1990.



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
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**THE MANAGEMENT.**

**KEY OFFICERS WITH THEIR POSITIONS.**

➤ Dr. Salamatu H. Suleiman	Chairperson, Governing Council.
➤ Tony Ojukwu, SAN	Executive Secretary/Chief Executive.
➤ Mrs. Ifeoma Nwakama	Director, Human Rights Institute.
➤ Mrs. Joy O. Oti	Director, Finance & Accounts.
➤ Mrs. Aver Gavar	Director, Human Rights Education & Promotion.
➤ Mr. A. Yakubu	Director, Civil & Political Rights.
➤ Mr. Okechukwu B. Agu	Director, Monitoring Department.
➤ Mr. Musa Salihu	Director, Economic, Social & Cultural Rights.
➤ Mrs. Rabi Anwar	Director, Legal Service & Enforcement.
➤ Mrs. Ibe Obidigwe	Director, Human Resources Management.
➤ Mr. Harry Obe	Director, Woman & Children
➤ Mr. Bobbo Dahiru	Director, Vulnerable Groups.
➤ Mrs. Aisha Jonah Kaltungo	Director, Abuja Metro. Office (AMO).
➤ Mrs. Halimat Oyedele	Director, Corporate Affairs & External Linkages.
➤ Mrs. Yetunde Haastrop	Director, Procurement.
➤ Mr. Ibrahim Wada	Head, Internal Audit Unit.
➤ Mr. Paulinus Nwoko	AD (Prog), ICT Unit.
➤ Mrs. Dorothy Amah	DDL/H, Complaints Registry.
➤ Sani Momodu	DDI/H, Council Secretariat.



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC),**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>st</sup> DECEMBER, 2021.**

**FOREWARD BY CHAIRPERSON.**



On behalf of the Governing Council of the National Human Rights Commission, it is my pleasure to appreciate the efforts of the entire staff and management of the Commission for the good work done in 2021, which has been chronicled in this Annual Report. The year was remarkable in the life of the Commission as it saw the inauguration of the 5<sup>th</sup> Governing Council, after 5 years of its existence without a Council.

As a National Human Rights Institution, there is no gainsaying the fact that the year 2021 presented multifarious challenges to the Commission. In addition to the unrelenting insurgency, banditry, wave of kidnappings, farmers/herders clashes and increasing number of the internally displaced, there was the emergence of the phenomenon of the unknown gunmen in the eastern part of the country which contributed in no small

measure to the general insecurity in the country. Spiralling inflation and shortages have also overpriced staples out of reach, in the wake of rising poverty. All these had their consequences on human rights and made the promotion and protection of human rights in Nigeria very challenging.

The inclement climate notwithstanding, there were notable achievements. The Commission became more visible, as a result of institutional strengthening through reorganization/restructuring, capacity building of staff, enhanced communication, robust collaboration and engagements with stakeholders, as well as proactive interventions in the polity to engender a culture of respect for democratic ethos – freedom, equality, transparency, rule of law and the dignity of the human person.

I must at this juncture, mention the inauguration of the 5<sup>th</sup> Governing Council in August 2021 after a long lull. This is also a remarkable accomplishment attributable to the commitment to human rights and good governance stance of the administration of President Muhammadu Buhari, GCFR.

Upon inauguration, the Governing Council was hosted in a retreat by management. The retreat went a long way in apprising the Council with the mandates and workings of the Council, as well as paving the way for a seamless Council-Management relations, and this has since been manifested in the way the Council hit the ground running.

This message would not be complete without me expressing, on behalf of the Governing Council, our sincere gratitude to President Muhammadu Buhari, GCFR for giving us the opportunity to serve this great country in this unique way. I also wish to appreciate the efforts of the various partners of the Commission and all the stakeholders in the promotion and protection of human rights in Nigeria, who contributed to the success of the Commission in the year 2021. Together, we shall do even better in the years ahead.

**Hajia Salamatu Hussein Suleiman.**  
**Chairperson, Governing Council.**



**GEORGE CHIJOKE OKORIE & CO**  
**(CHARTERED ACCOUNTANTS)**

(Auditors, Financial Advisers, Tax & Management Consultants)

5<sup>th</sup> Avenue, E1 Close, Block 2, Flat 12, Festac Town. P. O Box 7249, Festac Town, Lagos.  
Phone: 08034933236, 0818436995 email: okoriegc@yahoo.com

**INDEPENDENT AUDITORS' REPORT**

We have audited the accompanying financial statements of the National Human Rights Commission (NHRC) for the year ended 31<sup>st</sup> December 2021.

**Our Opinion**

In our opinion, the financial statements give a true and fair view of the state of affairs of the commission as at 31<sup>st</sup> December, 2021, and of the cash flow on that date. The financial statements have been properly prepared and presented in accordance with International Public Sector Accounting Standards (IPSAS) and comply with the relevant accounting standards issued by the Financial Reporting Council of Nigeria Act No. 6 of 2011.

**Responsibilities of Management**

The management is responsible for the preparation and presentation of the financial statements in accordance with the relevant standards issued by the Financial Reporting Council of Nigeria, the Companies and Allied Matters Act. Cap C20 Laws of the Federation of Nigeria, 2004

**Auditor's Responsibility.**

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with Nigerian Standards on Auditing and International Standards. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

**Basis of Opinion**

We conducted our audit in accordance with Generally Accepted Auditing Standards. An audit includes examination, on test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the financial statements and whether the accounting policies are appropriate, consistently applied and adequately disclosed. We planned and performed our audit so as to obtain all the information and explanations 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, error, or other irregularities.

In forming our opinion, we also considered the overall adequacy of the internal control system including checks and balances put in place by management to safeguard the assets and liabilities of the commission and the presentation of information in the financial statements.

**Report on Other Legal and Regulatory Requirements.**

In accordance with the requirement of Schedule 6 of the Companies and Allied Matters Act, CAP C20 Laws of the Federation of Nigeria, 2004, we confirm that:



- 1) We have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account have been kept by the Commission; and
- 3) The Commission's Statements of Financial Position and Performance are in agreement with the books of account.

### **Scope of our Audit**

We carried out our audit exercise on the financial statements, financial records and other information made available to us at the Head office of the Commission and its state offices. We adopted substantive tests in carrying out our audit procedures both at the Head office and State offices of the commission.

In designing our audit and determining the scope to be covered, we considered audit matters such as materiality and assessed the risk of material misstatement in the financial statements. We paid particular attention to areas involving subjective judgment and decision by management such as underlying assumptions in arriving at accounting estimates and future events with some uncertainties.

We paid close attention and assessed the risk of management override of internal control and check and balance and procedures in place.

In course of our audit exercise, we reviewed and assessed the attendant risk around properties, plant and equipment of the commission and the controls and checks and balances put in place by management to safeguard the assets and liabilities of the commission. We reviewed the extent of work carried out by internal audit unit in this area.

The outcome of our reviews and assessment were discussed with the management of the commission.

### **OUR AUDIT APPROACH**

The audit of Financial Statements of the Commission was carried out in line with the requirements of International Standards on Auditing (ISA), complying with the Standards of International Auditing & Assurance Standards Board's Ethical Standard for Auditors.

**The financial records and documents audited by us are as follows:**

- ❖ The Statement of Financial Position of the Commission as at 31<sup>st</sup> December, 2021.
- ❖ The Statement of Financial Performance for the year ended, 31<sup>st</sup> December, 2021.
- ❖ The Statement of Cash Flow for the year ended, 31<sup>st</sup> December, 2021.
- ❖ The Statement of Changes in Equity for the year ended, 31<sup>st</sup> December 2021.



- ❖ The Statement of Comparison between actual and budget for the year ended on 31<sup>st</sup> December, 2021.
- ❖ The Statement of Value Added for the year ended, 31<sup>st</sup> December 2021.
- ❖ The Statement of Five-Year Financial Summary for the period ended 31<sup>st</sup> December, 2021; and
- ❖ The Notes to the Financial Statements, which include significant accounting policies and other explanatory information.

**Key Areas of Attention:**

In carrying out our audit we paid attention to the following:

- ❖ Impairment of Property, Plant and Equipment
- ❖ Receipts and payments
- ❖ Recognition of income
- ❖ Accounts Payable
- ❖ Asset Quality
- ❖ Inventory
- ❖ Account Receivable and Prepayment
- ❖ Compliance with laws and regulations
- ❖ Provisions and
- ❖ Management override of controls

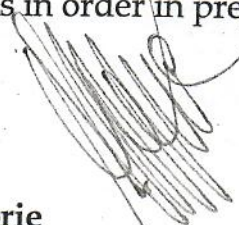
**IMPAIRMENT OF PROPERTIES, PLANTS AND EQUIPMENT & REVALUATION**

We carried out a detailed review of properties, plants and equipment and revaluation with a view to determining whether there was any material impairment on any assets.

There was no material impairment on any assets during the period under review. We carried out due diligence in this area so as to ascertain if impairment charges on assets had significant effects on management judgment about future of the commission and in assessing the future plans on assets of the commission. We undertook this detailed review to be convinced that no material impairments or threats on assets have been left out by the management.

### Going Concern

The management of the commission believes that the commission will continue to be in existence in the foreseeable future and therefore prepared and presented the financial statements under the going concern basis of accounting. Management believes that the commission has adequate resources to continue to be in operation in the foreseeable future. We are of the view that going concern basis of accounting is in order in preparing and presenting the financial statements.

  
George Okorie  
FRC/2014/ICAN/00000009013  
For: George Chijioke Okorie & Co  
(Chartered Accountants)  
Lagos, Nigeria.  
May, 2022.





**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2021.**

**ACCOUNTING POLICIES**

In preparation and presentation of the financial statements the following accounting policies were adopted:

**1. BASIS OF PREPARATION OF FINANCIAL STATEMENTS**

The accounts are prepared on the historical cost concept and in accordance with the going concern principle.

**2. PROPERTY, PLANT AND EQUIPMENT (FIXED ASSETS)**

Property, plant and equipment are stated at cost less accumulated depreciation.

**3. DEPRECIATION.**

Fixed assets are subjected to depreciation on a straight-line basis over the estimated useful lives of the assets. The annual rates used in calculating the depreciation over the useful lives of the assets are as follows:

Land	0%
Building	5%
Library Books	10%
Motor Vehicle	20%
Plants and Equipment	10%
Furniture and Fittings	10%
Computer and Accessories	10%

**4. FOREIGN CURRENCY TRANSACTIONS.**

The currency used in the preparation of the Financial Statements is Naira. Any transactions in foreign currency are converted to Naira at the prevailing exchange rate at the time of the transaction. Balances in foreign currencies are translated into Naira at the foreign exchange rate ruling at the time of preparing Financial Statements. Gains or losses arising from transactions are credited or charged against income.

**5. ACCOUNTS RECEIVABLE AND PREPAYMENTS.**

Debtors' balances and other receivables do not attract any interest and are recognized at their nominal value.

**6. CASH AND CASH EQUIVALENTS.**

Cash and Cash Equivalent are made up of cash at hand and bank balances as at December 2021. It comprises of main and donor accounts.

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC), ABUJA**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31<sup>ST</sup> DECEMBER, 2021.**

**7. ACCOUNTS PAYABLE.**

Creditors' balances and Accruals are interest free and are recognized at their nominal value.

**8. GOING CONCERN.**

The Commission has been consistent in carrying out its mandate over the years and has been receiving subventions from the Federal Government of Nigeria for the purpose of discharging its statutory mandate. There is no plan or intention or threat from any quarters to truncate or subvert the operations of the commission in the foreseeable future. Therefore, these financial statements have been prepared in accordance with going concern principle.



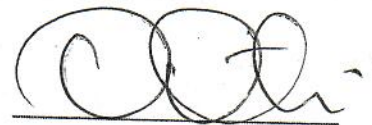
**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31ST DECEMBER, 2021**

<b>ASSETS:</b>	<b>NOTE</b>	<b>2021 ₦</b>	<b>2020 ₦</b>
<b>NON CURRENT ASSETS</b>			
Property, Plants, and Equipment	1	1,334,761,445	945,491,923
<b>Total Non Current Assets</b>		<b>1,334,761,445</b>	<b>945,491,923</b>
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	2	927,019,393	254,480,842
Inventories	3	17,396,230	13,116,957
Accounts Receivable and Prepayments	4	76,067,410	49,226,489
<b>Total Current Assets</b>		<b>1,020,483,033</b>	<b>316,824,288</b>
<b>Total Assets</b>		<b>2,355,244,478</b>	<b>1,262,316,211</b>
<b>LIABILITIES:</b>			
<b>Current Liabilities</b>			
Accounts Payable and Accrued Expenses	5	61,369,847	104,601,125
<b>Total Liabilities</b>		<b>61,369,847</b>	<b>104,601,125</b>
<b>Net Assets</b>		<b>2,293,874,631</b>	<b>1,157,715,086</b>
<b>NET ASSETS/EQUITY</b>			
Capital Grant	6	4,297,975,956	3,499,312,028
Reserves	7	(2,010,158,640)	(2,347,654,257)
Revaluation Reserves	7a	6,057,315	6,057,315
<b>Total Net Assets/Equity</b>		<b>2,293,874,631</b>	<b>1,157,715,086</b>

The Financial Statements and notes on pages 83 to 94 were approved on 30th May, 2022 and signed on its behalf by:



**Tony Okechukwu Ojukwu, SAN**  
 Executive Secretary/C.E.O.



**Mrs. Joy Oti**  
 Director of Finance and Accounts  
 FRC/2020/004/0000002722

The notes annexed form an integral part of these financial statements.

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

	NOTE	2021 ₦	2020 ₦
<b>REVENUE</b>			
Aids & Grants (Recurrent)	8	4,403,596,951	2,958,140,777
Other Revenue	9	267,704,614	148,822,163
<b>Total Revenue</b>		<b>4,671,301,565</b>	<b>3,106,962,940</b>
<b>Expenditure</b>			
Personnel Cost		1,566,739,607	1,508,245,689
Administrative Expenses	10	1,635,581,431	751,691,434
Establishment Cost	11	74,645,590	149,510,689
Depreciation Charges		129,931,965	121,617,408
Grants and Contributions to Communities (Constituency)	12	924,423,572	820,172,877
Transfer to Other Government Entities	13	2,483,785	1,461,608
<b>Total Expenditure</b>		<b>4,333,805,950</b>	<b>3,352,699,704</b>
<b>Net Surplus/(Deficit) for the Year</b>		<b>337,495,615</b>	<b>(245,736,765)</b>
<b>Gain/Loss on Foreign Exchange Transaction</b>		<b>-</b>	<b>-</b>
		<b>337,495,615</b>	<b>(245,736,765)</b>

The notes annexed form an integral part of these financial statements.



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

	Accumulated Funds	Revaluation Reserves	Translation Reserve	Accumulated Surpluses/(Deficits)	Total
<b>Balance as at 1st January 2020</b>					
Changes in Accounting Policy	N 2,978,473,269	N 6,057,315	N -	N (2,101,917,492)	N 882,613,092
<b>Restated Balance</b>	2,978,473,269	6,057,315	-	(2,101,917,492)	882,613,092
Capital Grants	520,838,759				520,838,759
Surplus on Revaluation of Property					-
Deficit on Revaluation of Investments					-
Net Gains on Foreign Currency Translation					-
Net Deficit/Surplus for the period					(245,736,765)
<b>Balance as at 31st December 2020</b>	3,499,312,028	6,057,315	-	(2,347,654,257)	1,157,715,086
<b>Balance as at 1st January 2021</b>	N 3,499,312,028	N 6,057,315	N -	N (2,347,654,257)	N 1,157,715,086
Changes in Accounting Policy					
<b>Restated Balance</b>	3,499,312,028	6,057,315	-	(2,347,654,257)	1,157,715,086
Capital Grants	798,663,930				798,663,930
Deficit on Revaluation of Property					-
Surplus on Revaluation of Investments					-
Net Gains on Foreign Currency Translation					-
Net Deficit/Surplus for the period					337,495,615
<b>Balance as at 31st December 2021</b>	4,297,975,958	6,057,315	-	(2,010,158,640)	2,293,874,632

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF COMPARISON OF BUDGET, RELEASE AND ACTUAL EXPENDITURE**  
**FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

	Opening Balance N	Appropriation Budget N	Actual Release N	Actual Expenditure N	Treasury Remittance N	Balance N
<b>a</b>						
Recurrent Expenditure						
Personnel		1,599,394,119	1,581,146,858	1,581,143,476	3,382,23	
Overheads		601,941,851	620,189,112	619,687,526	501,586	
<b>Total Recurrent Expenditure</b>						
<b>b</b>						
Revenue Accounts					1,905,176	
<b>c</b>						
Capital Expenditure		798,664,030	798,663,930	689,526,841		109,137,089
Capital Expenditure						
<b>d</b>						
Constituency Capital Expenditure						
-NHRC Main Constituency Project	3,621,923		1,114,855,982	859,658,315		258,819,590
-NHRC Constituency Project (Capital)	71,660,0		983,600,000	494,528,234		489,071,766
-NHRC Constituency Project (Additional) 2020	43,371,773.83		103,805,000	43,369,792	71,660	
-NHRC UNHCR Project				103,804,770	1,982	
	<u>46,993,697</u>	<u>-</u>	<u>2,098,455,982</u>	<u>1,397,556,341</u>	<u>2,483,785</u>	<u>747,891,356</u>



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF CASHFLOW**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

	2021 N	2020 N
<b>Cashflow from Operating Activities</b>		
(Deficit)/Surplus for the year	337,495,615	(245,736,765)
Adjustments for items not involving movement of cash:		
Depreciation	129,931,965	121,617,408
	467,427,581	(124,119,357)
<b>Adjustment for Movement in Working Capital</b>		
(Increase)/Decrease in Inventories	-4,279,273	(2,725,225)
(Increase)/Decrease in Accounts Receivable and Prepayment	(26,840,921)	(24,989,860)
Increase in Accounts Payable & Accruals	(43,231,278)	(36,377,450)
<b>Net Cashflow From Operating Activities</b>	393,076,109	(188,211,892)
<b>Cashflow From Investing Activities</b>		
Purchase/Construction of PPE	(519,201,486)	(386,743,194)
Prior Year Adjustments	-	-
<b>Net Cashflow from Investing Activities</b>	(519,201,486)	(386,743,194)
<b>Cashflow from Financing Activities</b>		
Cashflow from Financing Activities	798,663,929	520,838,759
<b>Net Cashflow from Financing Activities</b>	798,663,929	520,838,759
<b>Net (Decrease)/Increase in Cash and Cash Equivalents</b>	672,538,551	(54,116,327)
Cash and Cash Equivalent at the Beginning of the Year	254,480,842	308,597,170
<b>Cash and Cash Equivalent at the End of the Year</b>	927,019,393	254,480,842

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

**NOTES.**

**1: Non-Current Assets (Properties, Plants & Equipment).**

	LAND	BUILDING	MOTOR VEHICLE	PLANT MACHINERY	OFFICE F & F	LIBRARY	COMPUTERS	TOTAL
<b>COST</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
As at 1st January, 2021	10,000,000	1,042,070,876	337,299,775	61,949,466	93,718,752	13,854,255	49,932,378	1,608,825,502
Construction in Progress		425,424,450						425,424,450
Additions during the year			54,500,000	7,215,272	15,945,918		16,115,846	93,777,036
Adjustment on Cost				984,700	95,000	20,000	1,289,000	2,388,700
Prior Year Adjustments								
As at 31st December 2021	10,000,000	1,467,495,327	391,799,775	68,180,038	109,569,670	13,834,255	64,759,224	2,125,638,288
<b>DEPRECIATION</b>								
As at 1st January, 2021		417,416,441	129,439,839	33,424,530	45,473,590	9,631,232	27,947,947	663,333,578
Over Depreciation								
Charge for the Year			72,909,955	6,404,916	9,916,434	1,383,426	5,388,208	129,931,965
Fully Depreciated		33,929,026		984,700	95,000	20,000	1,289,000	2,388,700
Prior Year Adjustments								
As at 31st December, 2021		451,345,467	202,349,794	38,844,745	55,295,024	10,994,658	32,047,155	790,876,844
<b>NET BOOK VALUE</b>								
As at 31st December, 2021	10,000,000	1,016,149,859	189,449,981	29,335,292	54,274,646	2,839,598	32,712,068	1,334,761,445
As at 31st December, 2020	10,000,000	624,654,435	207,859,936	28,524,936	48,245,162	4,223,023	21,984,431	945,491,924



2	CASH AND EQUIVALENTS.	2021	2020
		N	N
	<b>MAIN ACCOUNTS (HQ)</b>		
	CBN 0020163741025 (Statutory Transfer Account)	0.24	0.24
	CBN 0020163742048 (NHR Constituency Project)	258,819,589	3,261,923
	CBN 0326007001 (Capital Account)	537,785,455	71,660
	CBN 0326007001 (Capital Account)	60,423,400	43,371,774
	<b>DONOR ACCOUNTS</b>		
	CBN 0020163761018 NHRC (Swiss Embassy)	-	14,042,005
	CBN 0020163761077 NHRC (Ford Foundation)	2,158	2,158
	CBN 0020163761058 NHRC (Mac Arthur Fund)	25,983	25,983
	CBN 0020163761034 NHRC (UNDP)	29,633,941	110,434,423
	CBN 0020163761085 NHRC (OSIWA FUND)	17,249,303	5,872
	CBN 0020163761069 NHRC UNHCR PROJECT ACCOUNTS	230	230
	CBN 0020163761018 NHRC (UNDPF Agency)	-	-
	CBN 0020163731093 NHRC (EU/HRAN Fund)	-	24,307,402
	CBN 00020043 (Macarthur Domiciliary)	-	19,000
	CBN 00020044 (Domiciliary Ford Foundation)	-	36,868
	CBN 00020042 (Domiciliary Swiss Embassy)	23,079,333	38,000
	CBN 00020062 NHRC (Domiciliary EU/HRAN)	-	58,863,545
		<b>927,019,393</b>	<b>254,480,842</b>
3	INVENTORIES	2021	2020
		N	N
	Total Stock Taking	22,200,804	17,924,605
	Less: Capital Items	<u>-4,804,574</u>	<u>-4,807,648</u>
		<b>17,396,230</b>	<b>13,116,957</b>
	Stock Stationery	15,775,130	12,355,254
	Stock of Diesel	1,621,100	761,703
		<b>17,396,230</b>	<b>13,116,957</b>
4	ACCOUNTS RECEIVABLE AND PREPAYMENT	2021	2020
		N	N
	Life Assurance Policy	13,933,775	-
	Prepaid Rent	28,982,469	22,372,253
	Unretired Advances	31,207,856	23,630,541
	Imprest	300,000	30,000
	Cash Transfer to Outstation	1,378,000	962,935
	Insurance Premium	-	740,000
	Prepaid NSITF	265,310	-
	AEDC Prepaid	-	1,490,760
		<b>76,067,410</b>	<b>49,226,489</b>
5	ACCOUNTS PAYABLE AND ACCRUALS	2021	2020
		N	N
	Audit Fees	5,150,000	5,150,000
	Unpaid Staff's Payment Vouchers (Other Charges-2017)	1,443,700	1,443,700
	Unpaid Companies Payment Vouchers (O/C 2017)	275,678	2,557,433
	Unpaid Individual Vouchers (2016)	22,034,434	22,954,504
	Unpaid Companies Payment Vouchers (2016)	12,237,028	33,629,888
	Unpaid Individual/Companies PV (2017)	5,750,000	5,750,000
	Unpaid Individual/Companies PV (2018)	4,425,000	7,210,725
	Unpaid Companies PV (2018)	500,000	4,035,200
	Unpaid Individual/Companies PV (2019)	-	8,143,001
	Unpaid Companies PV (2019)	300,000	10,994,522
	Unpaid Individual/Companies PV (2020)	851,250	2,732,152
	Unpaid Individual/Companies Capital PV 2021	638,387	-
	Unpaid Individual/Companies Overhead PV 2021	7,764,370	-
		<b>61,369,847</b>	<b>104,601,125</b>

		2021 N	2020 N
6	<b>CAPITAL ALLOCATIONS</b>		
	Balance at the beginning of the year	3,499,312,027	2,978,473,269
	Receipt in the year	798,663,930	520,838,759
		<u>4,297,975,956.36</u>	<u>3,499,312,026.67</u>
7	<b>RESERVE</b>		
	Balance Brought Forward	(2,347,654,256)	(2,101,917,492)
	Surplus/(Deficit) for the year	337,495,615.35	(245,736,765)
	Less: Prior Year Adjustment		-
	Less: Accumulated Depreciation of Fully Depreciated Asset		-
	Balance Carried Forward	<u>(2,010,158,640.31)</u>	<u>2,347,654,255.66</u>
7a	<b>Revaluation Reserve</b>		
	Revaluation of Motor Vehicle	6,057,315	6,057,315
		<u>6,057,315</u>	<u>6,057,315</u>
8	<b>AIDS &amp; GRANTS (RECURRENT)</b>		
	NHRC Constituency Project	1,114,855,982	447,866,600
	NHRC Constituency Project (Capital)	983,600,000	360,000,000
	NHRC UNHCR Project	103,805,000	129,363,500
	Personnel Cost	1,581,146,858	1,518,340,386
	Overhead Cost	620,189,112	502,570,291
		<u>4,403,596,951</u>	<u>2,958,140,777</u>
	This represents recurrent releases from the FGN in the year.		
9	<b>OTHER INCOME</b>		
	Donor Agencies (Note 9a)	69,138,524	24,825,184
	Donor Agencies (Note 9a)	170,556,838	109,957,909
	Donor Agencies (Note 9a)	26,094,077	-
	CTC	-	-
	Refund (Personnel)	-	-
	Tenders fees	1,915,176	1,079,000
	Service Wide Vote	-	-
	Contractors Registration Fees	-	-
	Foreign Exchange Gain/(Loss)	-	12,960,070
		<u>267,704,614</u>	<u>148,822,163</u>



9a	DONOR AGENCIES	2021	2020
		N	N
	Swiss Embassy	69,138,524	24,825,184
	UNDP (Fund Account)	170,556,838	109,957,909
	UNDP (Domiciliary Euro)	-	-
	OSIWA Project	26,094,077	-
		<u>265,789,439</u>	<u>134,783,093</u>
10	ADMINISTRATIVE EXPENSES	2021	2020
		N	N
	Local Transport & Travel (Training)	22,422,572	17,334,300
	Local Transport & Travel (Others)	292,118,605	220,330,674
	International Transport Travel (Others)	22,668,301	4,046,677
	Electricity Charges	22,243,981	14,072,540
	Telephone Charges	12,054,700	11,347,020
	Internet Access/DSTV	12,563,525	13,641,688
	Sewage Charges	2,736,900	3,077,344
	Office, Store Materials & Computer Consumables	42,901,050	20,394,416
	Books	3,065,500	735,200
	Newspaper & Journals	2,844,055	2,606,238
	Printing of Non Security Documents	59,478,858	21,944,784
	Uniform & Other Clothing	27,681,416	13,800,000
	Training Local	86,072,444	17,521,560
	Security Services	25,848,000	23,778,696
	Non-Regular Allowance	133,432,344	81,900,000
	Office Rent	30,690,056	21,337,329
	Cleaning & Fumigation	23,566,945	25,551,000
	Audit Fees	8,201,490	5,240,000
	Legal Fees	372,365,298	26,640,603
	Motor Vehicle Running Costs	28,560,923	14,215,825
	Plant & Generator Running Costs	13,556,117	8,731,077
	Financial Consulting	-	14,997,090
	Satellite Broadcast Access Charge	734,505	-
	Bank Charges	407,258	318,325
	Insurance Premium	45,001,788	35,057,309
	Refreshment/Meals	58,796,355	33,076,355
	Honorarium	59,948,800	18,397,500
	Advertisement/Publicity	42,656,581	51,117,042
	Postages & Courier Services	8,036,473	1,107,520
	Staff Recreation & Welfare	49,032,551	17,506,414
	Subscription to Professional Bodies	955,856	-
	Refund to UNHCR	-	-
	Water Rate	530,000	520,950
	Medical Expenses	15,779,993	1,550,000
	payment to the Agency to refund Recurrent Expenditure	108,628,190	-
	Information Technology Consulting	-	9,715,200
	Surveying Service	-	80,759
		<u>1,635,581,431</u>	<u>751,691,433</u>

	2021 N	2020 N
<b>11 ESTABLISHMENT COSTS</b>		
Maintenance of Building	17,561,419	4,015,578
Maintenance of Equipment	19,240,212	5,309,090
Maintenance of Plant & Machinery	6,187,500	4,605,810
Maintenance of Furniture & Fittings	9,281,105	659,000
Maintenance of Motor Vehicles	19,128,205	13,979,378
Architectural Service	-	-
Research and Development	3,007,849	120,571,333
Other Maintenance Services	239,300	676,000
	<u>74,645,590</u>	<u>149,816,189</u>
	2021 N	2020 N
<b>12 GRANTS AND CONTRIBUTIONS TO COMMUNITIES ON CONSTITUENCY PROJECTS</b>		
Grants and contributions to Communities on Constituency Projects	923,614,572	808,267,192
Grants and contributions to Foreign International Organisations	809,000	11,905,685
	<u>924,423,572</u>	<u>820,172,877</u>
	2021 N	2020 N
<b>13 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>		
Overhead Cost Account	501,586	413
Personnel Cost Account	3,382	382,195
Capital Cost Account	71,660	-
Constituency Account	1,982	-
Revenue Account	1,905,176	1,079,000
Service Wide Vote	-	-
	<u>2,483,785</u>	<u>1,461,608</u>



**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**  
**STATEMENT OF VALUE ADDED**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2021.**

	2021	%	2020	%
Sub-ventions	4,403,596,951		2,958,140,777	
Admin Cost	(1,635,581,431)		(751,691,433)	
Establishment Cost	(74,645,590)		(149,510,689)	
	<hr/>		<hr/>	
Other Income	2,693,369,930		2,056,938,655	
	267,704,614		148,822,163	
	<hr/>		<hr/>	
<b>Total Value Added</b>	<b>2,961,074,544</b>	<b>100</b>	<b>2,205,760,817</b>	<b>100</b>
	<hr/>		<hr/>	
<b>Applied as follows</b>				
<b>To pay employees:</b>				
salaries, wages and pensions	(1,566,739,607)	(52.91)	(1,508,245,689)	(68.38)
<b>To provide for Assets Maintenance</b>				
Depreciation	(129,931,965)	(4.39)	(121,617,408)	(5.51)
<b>To provide for Expansion</b>				
Refund to CRF	(2,483,785)	(0.08)	(1,461,608)	(0.07)
Grants & contributions to communities (Constituencies)	(924,423,572)	(31.22)	(820,172,877)	(37.18)
Surplus /( Deficit) for the year	(337,495,615)	(11.40)	245,736,765	11.14
	<hr/>		<hr/>	
	<b>(2,961,074,544)</b>	<b>(100)</b>	<b>(2,205,760,817)</b>	<b>(100)</b>
	<hr/>		<hr/>	

**NATIONAL HUMAN RIGHTS COMMISSION (NHRC)**

**FIVE YEARS FINANCIAL SUMMARY**

**FOR THE YEAR ENDED 31ST DECEMBER, 2021**

	2021 ₦ 000,000	2020 ₦ 000,000	2019 ₦ 000,000	2018 ₦ 000,000	2017 ₦ 000,000
<b>ASSETS EMPLOYED</b>					
Non-Current Assets	1,335	945	680	371	322
Accounts Receivable and Prepayments	76	49	24	45	17
Inventories	17	13	10	11	34
Cash and Bank	927	254	309	211	677
<b>Total Assets</b>	<b>2,355</b>	<b>1,262</b>	<b>1,024</b>	<b>638</b>	<b>1,051</b>
<b>LIABILITIES</b>					
Accounts Payable and Accrued expenses	(61)	(105)	(141)	(109)	(133)
<b>Total Net Assets</b>	<b>2,294</b>	<b>1,158</b>	<b>883</b>	<b>529</b>	<b>918</b>
<b>FINANCED BY</b>					
Capital Fund	4,298	3,499	2,978	2,327	2,081
Reserves	(2,010)	(2,348)	(2,102)	(1,804)	(1,169)
Revaluation	6	6	6	6	6
<b>Total Net Assets/Equity</b>	<b>2,294</b>	<b>1,158</b>	<b>883</b>	<b>529</b>	<b>918</b>
<b>INCOME AND EXPENDITURE</b>					
Income	4,671	3,107	2,390	1,812	2,424
Expenditure	(4,334)	(3,353)	(2,687)	(2,444)	(2,522)
<b>(Deficit)/Surplus for the Year</b>	<b>337</b>	<b>(246)</b>	<b>(298)</b>	<b>(632)</b>	<b>(99)</b>