

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

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**PRISON FELLOWSHIP LIMITED  
YEAR ENDED 30TH JUNE, 2019**

**CORPORATE INFORMATION**

**TRUSTEES**

MRS. DORCAS SURA DIN (Chairman)  
ENGR. E.O. OBIJUNWA (Vice Chairman I)  
MR. OLAYIDE ADELAMI, mni (Vice Chairman II)  
DR. JACOB TSADO (Member)  
REV. S.A. AIGBIRIOR (Member)  
PROF. C.K. AGOMO (Member)  
REV. FR. ADE OWOEYE (Member)  
THE MOST REV. DR. E.O. CHUKWUMA, OON (Member)  
PASTOR N.O. SULE-BAMIGBOLA (Member)  
MR. MUTFWANG DAN MANNASEH (Secretary)  
MR. ADESOJI ADELORE (Treasurer)  
BARR. BENSON N. IWUAGWU (Executive Director)

**NATIONAL EXECUTIVE**

BARR. BENSON IWUAGWU (Executive Director)  
MR. ELIJAH OGUNSANYA (Deputy Director)  
MR. MUTFWANG DAN MANNASEH (Secretary General)  
MR. MICHAEL ADEH (Asst. Secretary General)  
MR. ADESOJI ADELORE (Treasurer)  
REV. ISAAC O. DADA (Financial Secretary)  
REV. FR. GEORGE UMOH (Asst. Financial Secretary)  
MR. FELIX MORRIS ANAYO (Organizing Secretary)  
DR. JACOB TSADO (National Adviser)  
PASTOR N.O. SULE-BAMIGBOLA (Chief of Staff)

**REGISTERED NUMBER**

RC. 6904

**REGISTERED OFFICE**

1, BALOGUN STREET,  
OFF AWOLOWO WAY, IKEJA, LAGOS,  
P.O. BOX 235, IKEJA,  
LAGOS - NIGERIA.  
TEL (01) 234-01-7640519, 234-0823432330.  
Website: [www.pfnigeria.org](http://www.pfnigeria.org).  
E-mail: [ino@pfnigeria.org](mailto:ino@pfnigeria.org).

**SECRETARY**

MR. MUTFWANG DAN MANNASEH

**AUDITORS**

NTIAJUKA & CO.  
(Chartered Accountants)  
"OMOYIWOLA HOUSE: (3RD FLOOR)  
8, ALHAJA OLUWAKEMI STREET, ANTHONY VILLAGE,  
P.O. BOX 545, EBUTE-METTA,  
LAGOS.  
TEL (01) 08033022898.

**BANKERS**

ACCESS BANK NIGERIA PLC.  
ECO BANK NIGERIA PLC.

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**REPORT OF THE TRUSTEES**

**1.0** The Trustees submitted their report together with the balance sheet as at 30th June, 2019 and the Income and Expenditure Account for the year ended on that date.

<b>2.0</b> The Surplus for the year was	₦ 1,417,475
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Add Acculated Funds Brought Forward from the previous year	<u>11,600,682</u>
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<b>ACCUMULATED FUND CARRIED FORWARD</b>	<b><u>13,018,157</u></b>
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**3.0 LEGAL FORM**

The Organization was incorporated in Nigeria as a Non-Profit making Organization on the 10th day of August, 1992.

**4.0 PRINCIPAL ACTIVITIES**

Prison Fellowship Nigeria is a Chartered Member of Prison Fellowship Internation. It comprises of men and women who, motivated by love for the LORD JESUS CHRIST and in obedience to His Commands, have joined together to exhort and serve His Church in Prisons and in Community, in its Ministry to Prisoners, Ex-Prisoners, and their families, the Victims of crime, and to promote Biblical Standards of Justice in the Criminal Justice System.

**5.0** The Auditors, NTIAJUKA & CO. {Chartered Accountants} have indicated their willingness to continue in office.

**BY ORDER OF THE BOARD**

.....  
**MUTFWANG DAN MANNASEH**  
Secretary

**LAGOS, NIGERIA**

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**STATEMENT OF ACCOUNTING POLICIES**

The followings are some of the significant accounting policies adopted by the Fellowship in the preparation of its Financial Statements:-

**1.0 BASIS OF ACCOUNTING**

These Financial Statements are prepared under the historical cost convention.

**2.0 FIXED ASSETS**

Fixed Assets are stated at Cost less Accumulated Depreciation.

**3.0 DEPRECIATION**

Fixed Assets are depreciated on a straight line basis at the following rate per annum which are expected to write off their cost over their anticipated useful lives.

MOTOR VEHICLE	15%
PLANT AND MACHINERY	15%
OFFICE EQUIPMENT	10%
FURNITURE AND FITTINGS	10%
CLOCK	10%
PROJECTOR AND SCREEN	10%

**4.0 FOREIGN CURRENCY ITEMS**

Transactions in foreign currencies are translated into Naira at the rates of exchange ruling at the date of the transactions.



**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**BALANCE SHEET**

	<b>2019</b>		<b>2018</b>	
	₦	₦	₦	₦
<b>NOTES</b>				
1.0 <b>FIXED ASSETS</b>				
(At Cost less Depreciation)		1,640,814		1,806,125
<b>CURRENT ASSETS</b>				
2.0 Debtors and Prepayment	9,128,087		8,151,087	
3.0 Cash and Bank Balances	<u>3,193,751</u>		<u>2,599,386</u>	
	<u>12,321,838</u>		<u>10,750,473</u>	
<b>CURRENT LIABILITIES</b>				
4.0 Creditors and Accruals	<u>944,496</u>		<u>955,916</u>	
<b>NET CURRENT ASSETS</b>		<u>11,377,342</u>		<u>9,794,557</u>
<b>NET OPERATING ASSETS</b>		<u><b>13,018,156</b></u>		<u><b>11,600,682</b></u>
Financed By:				
ACCUMULATED FUNDS		<u>13,018,156</u>		<u>11,000,682</u>
<b>ACCUMULATED FUND</b>				
8.0 <b>CARRIED FORWARD</b>		<u><b>13,018,156</b></u>		<u><b>11,000,682</b></u>

1. **TRUSTEE'S NAME:**.....

**SIGNATURE:**.....

**DATE:**.....

2. **TRUSTEE'S NAME:**.....

**SIGNATURE:**.....

**DATE:**.....

The attached notes form part of these accounts.

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**RECEIPTS AND PAYMENT ACCOUNT**

	<b>2019</b>		<b>2018</b>	
	<b>(30.06.2019)</b>		<b>(30.06.2018)</b>	
	₦	₦	₦	₦
<b>RECEIPTS:</b>				
BALANCE AS AT 01.07.2018		2,599,386		2,133,181
Donations	1,188,500		1,864,716	
State Chapters/Tithes	1,172,000		2,193,950	
Calender - Debt Recovered	257,500		110,000	
Loan Repayment	267,000		310,000	
Calender Sales	291,500		533,750	
Refund	409,750		488,770	
Ministry Publication	39,200		21,450	
TPJ/STP - PFI Project Receipts	18,157,000		20,207,174	
NPMC	<u>1,036,200</u>		<u>-</u>	
<b>TOTAL RECEIPTS</b>		<u>22,818,650</u>		<u>25,729,810</u>
<b>TOTAL RECEIPTS CARRIED FORWARD</b>		25,418,036		27,862,991
<b>PAYMENT:</b>				
Salaries and Wages	2,235,000		1,860,000	
Rent and Rates	897,000		850,000	
Transport and Travelling	1,550,200		2,205,856	
Printing and Stationery	786,980		622,700	
Postages and Telephone	201,547		57,390	
Water and Electricity	117,800		21,500	
Internet Data Subscription	260,150		134,500	
Medical	40,000		53,000	
TPJ/ PFI Project Expenses	5,852,700		6,855,300	
STP/ PFI Project Expenses	2,696,500		4,431,800	
PFN Calender	381,000		370,000	
NPMC	2,306,060		-	
PRS/PFI Project	563,800		-	
Charity and Honourarium Donation)	-		324,000	
Angel Tree	-		471,500	
Donations	625,000		175,000	
Security	41,700		59,180	
Bank Charges	<u>58,125</u>		<u>62,027</u>	
<b>TOTAL PAYMENT CARRIED FORWARD</b>		18,613,562		18,553,753

**PRISON FELLOWSHIP NIGERIA**  
**YEAR ENDED 30TH JUNE, 2019**  
**RECEIPTS AND PAYMENT ACCOUNT**

	2019 (30.06.2019)	2018 (30.06.2018)
	₦	₦
<b>RECEIPTS:</b>		
TOTAL RECEIPTS BROUGHT FORWARD	25,418,036	27,862,991
<b>PAYMENT:</b>		
TOTAL PAYMENT BROUGHT FORWARD	18,613,562	18,553,753
Office Equipment	67,000	157,000
Renovation of Office	-	51,000
Furniture and Fittings	179,000	142,000
Fuel and Lubricant	390,500	330,456
Entertainment and Refreshment	323,570	235,378
Life Recovery Pre-release Empowerment Programme (Onesimus Project)	337,700	786,130
Repairs and Maintenance	224,250	258,900
Audit and Accountancy	-	70,000
Motor Vehicle Repairs and Maintenance	869,501	759,750
Motor Vehicle Engine Capitalized	-	293,100
Registration/Renewal (Red Cross)	-	24,000
Restorative Justice	142,000	860,795
Media/Publication	377,200	-
E.D's Office Expenses	183,000	469,500
Loan/ I.O.U.	517,000	460,000
Ministry Publication	-	80,000
Prison Fellowship Internation	-	444,143
Conference and Camps	-	1,284,900
Newspapers	-	2,800
<b>TOTAL PAYMENTS</b>	<u>22,224,283</u>	<u>25,263,605</u>
<b>CASH AND BANK BALANCES AS AT 30.06.2019</b>	<u><u>3,193,751</u></u>	<u><u>2,599,386</u></u>

**N.B:**

TPJ - The Prison's Journey  
STP - Sycamore Tree Project  
NPMC - National Prison Ministry Conference  
PFI - Prison Fellowship International  
PFN - Prison Fellowship Nigeria



**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**INCOME AND EXPENDITURE ACCOUNT**

	<b>2019</b>		<b>2018</b>	
	<b>(30.06.2019)</b>		<b>(30.06.2018)</b>	
	₦	₦	₦	₦
<b>INCOME:</b>				
Donations		1,188,500		1,864,716
State Chapters/Tithes		1,960,000		1,260,000
Other Income		190,000		80,000
Calender Sales/Brochure		291,500		776,250
Ministry Publication		39,200		74,450
TPJ/STP - PFI Project Receipts		18,157,000		20,207,174
NPMC		1,036,200		-
AGM Levy		<u>130,000</u>		<u>125,000</u>
<b>TOTAL INCOME</b>		<b>22,992,400</b>		<b>24,387,590</b>
<b>EXPENSES</b>				
Salaries and Wages	2,235,000		1,860,000	
Rent and Rates	897,000		850,000	
Transport and Travelling	1,032,051		2,113,703	
Printing and Stationery	786,980		622,700	
Postages and Telephone	299,047		76,890	
Prison Fellowship International	126,130		126,130	
TPJ PFI Project Expenses	5,852,700		6,855,300	
STP PFI Project Expenses	2,685,500		4,431,800	
PFN Calender	381,000		370,000	
Charity and Honourarium	625,000		509,000	
Bank Charges	58,125		61,958	
Water and Electricity	141,800		21,500	
Internet Data Subscription	260,150		134,500	
Medical	40,000		71,000	
Security	41,700		59,180	
Angel Tree	-		471,500	
Repairs and Maintenance	224,250		258,900	
Fuel and Lubricant	410,500		323,628	
Entertainment and Refreshment	324,570		258,019	
Life Recovery Pre-release Empowerment Programme (Onesimus Project)	<u>337,700</u>		<u>786,130</u>	
<b>TOTAL EXPENSES CARRIED FORWARD</b>		<b>16,759,203</b>		<b>20,261,838</b>

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**INCOME AND EXPENDITURE ACCOUNT**

	<b>2019</b>		<b>2018</b>	
	<b>(30.06.2019)</b>		<b>(30.06.2018)</b>	
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>INCOME:</b>				
TOTAL INCOME BROUGHT FORWARD		22,992,400		24,387,590
<b>EXPENSES:</b>				
TOTAL EXPENSES BROUGHT FORWARD	16,759,203		20,261,838	
Audit and Accountancy	150,000		150,000	
Motor Vehicle Expenses	865,352		759,750	
Registration/Renewal (Red Cross)	-		24,000	
Restorative Justice	142,000		860,795	
Ministry Publication	377,200		80,000	
NPMC	2,306,060		-	
PRS/PFI Project	563,800		-	
Newspapers	-		2,800	
Conference and Camps	-		1,284,900	
Depreciation	411,310		386,710	
TOTAL EXPENSES		<u>21,574,925</u>		<u>23,810,793</u>
<b>NET SURPLUS FOR THE YEAR</b>		<b><u>1,417,475</u></b>		<b><u>576,797</u></b>

**N.B:**

TPJ - The Prison's Journey  
STP - Sycamore Tree Project  
NPMC - National Prison Ministry Conference  
PFI - Prison Fellowship International  
PFN - Prison Fellowship Nigeria

**PRISON FELLOWSHIP NIGERIA**  
**YEAR ENDED 30TH JUNE, 2019**

**CASH FLOW STATEMENT**

	<b>2019</b>	<b>2018</b>
	<b>(30.06.2019)</b>	<b>(30.06.2018)</b>
	<b>₦</b>	<b>₦</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Cash Sales/Collection from Debtors	22,015,400	24,206,540
Prior Year Adjustment	-	600,000
Purchase/Payment to Creditors	(11,420)	(334,153)
Administrative Expenses	<u>(21,163,615)</u>	<u>(23,414,082)</u>
	<b>840,365</b>	<b>1,058,305</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Fixed Assets Acquired	(246,000)	(592,100)
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	<u>-</u>	<u>-</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	594,365	466,205
<b>ADD OPENING CASH AND CASH EQUIVALENT</b>	<u>2,599,386</u>	<u>2,133,181</u>
<b>CLOSING CASH AND CASH EQUIVALENT</b>	<u><b>3,193,751</b></u>	<u><b>2,599,386</b></u>

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**VALUE ADDED STATEMENT**

	<b>2019</b>		
	<b>(30.06.2019)</b>		
	<b>₦</b>	<b>₦</b>	<b>%</b>
<b>TURNOVER</b>		22,992,400	
LESS DIRECT COST AND SERVICES		<u>(18,928,615)</u>	
<b>VALUE ADDED</b>		<u><b>4,063,785</b></u>	<u><b>100.00%</b></u>
 <b>APPLIED AS FOLLOWS:</b>			
<b>1.0 TO PAY EMPLOYEES</b>			
Salaries and Wages		2,235,000	55.00%
 <b>2.0 TO PROVIDE FOR MAINTENANCE AND GROWTH:</b>			
Depreciation	411,310		
Retained Earnings	<u>1,417,475</u>		
		<u>1,828,785</u>	<u>45.00%</u>
<b>VALUE ADDED</b>		<u><b>4,063,785</b></u>	<u><b>100.00%</b></u>

**N. B.:** **VALUE ADEED** represents the additional wealth which the Fellowship has been able to create by its own and its Employees' efforts. This Statement shows the allocation of the wealth between Employees, Trustees, Government and that retained for the future creation of more wealth.

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**NOTES ON THE ACCOUNTS**

**1.0 FIXED ASSETS**

	<b>TOTAL</b>	<b>Motor Vehicle</b>	<b>Plant and Machinery</b>	<b>Office Equipment</b>	<b>Furniture and Fittings</b>	<b>Clock</b>	<b>Projector and Screen</b>
<b><u>COST:</u></b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Balance as at 01.07.2018	5,942,525	3,743,100	755,000	682,325	687,400	18,500	56,200
Additions	246,000	-	-	67,000	179,000	-	-
Disposals/ Damages	-	-	-	-	-	-	-
<b>Balance as at 30.06.2019</b>	<b><u>6,188,525</u></b>	<b><u>3,743,100</u></b>	<b><u>755,000</u></b>	<b><u>749,325</u></b>	<b><u>866,400</u></b>	<b><u>18,500</u></b>	<b><u>56,200</u></b>
<b><u>DEPRECIATION:</u></b>							
Balance as at 01.07.2018	4,136,401	2,751,557	611,490	511,531	235,243	4,100	22,480
Charges	411,310	211,567	30,750	74,933	86,640	1,800	5,620
Disposals/ Damages	-	-	-	-	-	-	-
<b>Balance as at 30.06.2019</b>	<b><u>4,547,711</u></b>	<b><u>2,963,124</u></b>	<b><u>642,240</u></b>	<b><u>586,464</u></b>	<b><u>321,883</u></b>	<b><u>5,900</u></b>	<b><u>28,100</u></b>
<b>NET BOOK VALUE (2019)</b>	<b><u>1,640,814</u></b>	<b><u>779,976</u></b>	<b><u>112,760</u></b>	<b><u>162,861</u></b>	<b><u>544,517</u></b>	<b><u>12,600</u></b>	<b><u>28,100</u></b>
<b>NET BOOK VALUE (2018)</b>	<b><u>1,806,125</u></b>	<b><u>991,543</u></b>	<b><u>143,510</u></b>	<b><u>170,795</u></b>	<b><u>452,157</u></b>	<b><u>14,400</u></b>	<b><u>33,720</u></b>

**2.0 DEBTORS AND PREPAYMENTS**

	<b>2019</b>	<b>2018</b>
	<b>₦</b>	<b>₦</b>
Debtors ( <i>Page 17</i> )	8,071,420.00	7,157,920.00
Rent Prepaid	141,667.00	141,667.00
Calender - Credit Sales ( <i>Note 6</i> )	256,000.00	513,500.00
Ministry Publication ( <i>Note 7</i> )	14,000.00	53,000.00
Staff Debtors ( <i>Note 14</i> )	645,000.00	285,000.00
<b>TOTALS</b>	<b><u>9,128,087.00</u></b>	<b><u>8,151,087.00</u></b>

**3.0 CASH AND BANK BALANCES**

Cash At Hand	-	600.00
Access Bank Plc. A/c. 1	260,462.00	222,210.00
Access Bank Plc. A/c. 2	58,198.00	127,929.00
Access Bank Plc (Domiciliary A/c.)	2,664,273.00	1,943,765.00
Eco Bank Plc.	119,132.00	304,882.00
Wema Bank Plc.	91,686.00	-
<b>TOTALS</b>	<b><u>3,193,751.00</u></b>	<b><u>2,599,386.00</u></b>

**4.0 CREDITORS AND ACCRUALS**

Prison Fellowship International	794,496.00	668,366.00
Executive Directors Allowance	-	137,550.00
Ntiajuka & Co.	150,000.00	150,000.00
<b>TOTALS</b>	<b><u>944,496.00</u></b>	<b><u>955,916.00</u></b>

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**NOTES ON THE ACCOUNTS CONTINUED**

	<b>2019</b>		<b>2018</b>	
	<b>(30/06/2019)</b>		<b>(30/06/2018)</b>	
<b>5.0 DONATIONS</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>5.1 Board of Trustees:</b>				
5.1.1 Mrs. Dorcas Sura Din	150,000.00		25,000.00	
5.1.2 Engr. E.O. Obiajunwa	-		50,000.00	
5.1.3 Barr. Benson Iwuagwu	50,000.00		-	
5.1.4 Prof. C.K. Agomo	<u>100,000.00</u>		<u>-</u>	
		<b>300,000.00</b>		<b>75,000.00</b>
<b>5.2 Others:</b>				
5.2.1 Yetzirat Mofet Ltd.	-		14,000.00	
5.2.2 Enudeme Chukwueke	-		4.00	
5.2.3 Anthony Adeyinka	-		500.00	
5.2.4 Dr. Uju Agomo	-		977,000.00	
5.2.5 Olakanpo Francella Elise Special Fund - Latter Rain	-		50,000.00	
5.2.6 Assembly	-		220,000.00	
5.2.7 Mrs. Chioma Okoye	-		15,000.00	
5.2.8 Manafe Blessed Venture	-		10,000.00	
5.2.9 Mr. Emmanuel Oluwaniyi	-		148,000.00	
5.2.10 Hope Bearer Foundation - Germany	-		251,216.00	
5.2.11 PFN Lagos - Donation to Abuja Half Way Home	-		100,000.00	
5.2.12 Mr. Isreal Sunday	20,000.00		-	
5.2.13 Gloria Omoregie	40,000.00		-	
5.2.14 Mrs. Victoria Adeleye	20,000.00		-	
5.2.15 Mrs. Siju Idowu	100,000.00		-	
5.2.16 Segun Adebayo Agbaje	175,000.00		-	
5.2.17 Olalere Kola	50,000.00		-	
5.2.18 Osinachi	9,500.00		-	
5.2.19 Sodehinde	20,000.00		-	
5.2.20 ECWA Church	32,000.00		-	
5.2.21 Deeper Life Bible Church	100,000.00		-	
5.2.22 Mr. Adelami Olayide	200,000.00		-	
5.2.23 Redeem Christian Church of	100,000.00		-	
5.2.24 Eluwah Amadi S.	2,000.00		-	
5.2.25 Pastor Sule Bamgbola	10,000.00		-	
5.2.26 Pastor Ogene Alred	<u>10,000.00</u>		<u>-</u>	
		<u>888,500.00</u>		<u>1,785,720.00</u>
<b>TOTAL</b>		<b><u>1,188,500.00</u></b>		<b><u>1,860,720.00</u></b>

**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**NOTES ON THE ACCOUNTS CONTINUED**

	<b>2019</b>	<b>2018</b>
	<b>(30/06/2019)</b>	<b>(30/06/2018)</b>
<b>6.0 CALENDER DEBTORS</b>	<b>₦</b>	<b>₦</b>
6.1 Odeda Branch	-	5,000.00
6.2 Rev. Dr. Zerubabel	25,000.00	19,500.00
6.3 Pastor Peter Okere	15,000.00	15,000.00
6.4 Delta State 2014 and 2015	-	32,500.00
6.5 Akwa-Ibom State 2014 and 2016	20,000.00	45,000.00
6.6 Joshua Omotuyole 2017 and 2018 (Kaduna)	25,000.00	50,000.00
6.7 Wada Haruna	12,500.00	12,500.00
6.8 Miss Ngozi Obidike	-	2,500.00
6.9 Oyo State (Calender and Ministry Production)	-	19,000.00
6.10 Marcel Chukwukah	18,000.00	18,000.00
6.11 Ondo State Chapter	15,000.00	20,000.00
6.12 Habila Musa	25,000.00	25,000.00
6.13 Benue State Chairman	25,000.00	25,000.00
6.14 Latter Rain Assembly	10,000.00	-
6.15 Pastor Osinachi	-	10,000.00
6.16 Newton Okos	-	1,500.00
6.17 Plateau State Chairman	5,000.00	5,000.00
6.18 Kaduna State ( A member)	500.00	500.00
6.19 Shagamu Branch	15,000.00	15,000.00
6.20 Pastor Odima Raphael	-	5,000.00
6.21 Adamawa State Chapter	-	7,000.00
6.22 Bauchi State Chapter	-	5,000.00
6.23 Edo State Chapter	-	8,000.00
6.24 Ekiti State Chapter	-	2,000.00
6.25 Kwara State Chapter	-	1,000.00
6.26 Enugu State Chapter	-	1,000.00
6.27 Nasarawa State Chapter	-	2,000.00
6.28 Ogun State Chapter	-	35,000.00
6.29 Taraba State Chapter	-	7,000.00
6.30 Kalu Uche (Lagos)	-	5,000.00
6.31 Borno State Chapter	-	50,000.00
6.32 Plateau State Chapter	-	20,000.00
6.33 Osun State Chapter	-	20,000.00
6.34 Benue State Chapter	-	5,000.00
6.35 Mathew Idowu	-	7,000.00
6.36 Bankole Joseph	-	5,000.00
6.37 Pastor Olorunye	-	7,500.00
6.38 Pastor Owoyemi Amose	25,000.00	-
6.39 Evang. Kumtit (Katsina State)	20,000.00	-
<b>TOTAL</b>	<b><u>256,000.00</u></b>	<b><u>513,500.00</u></b>

**PRISON FELLOWSHIP NIGERIA**  
**YEAR ENDED 30TH JUNE, 2019**

**NOTES ON THE ACCOUNTS CONTINUED**

	<b>2019</b>	<b>2018</b>
	<b>(30/06/2019)</b>	<b>(30/06/2018)</b>
	<b>₦</b>	<b>₦</b>
<b>7.0 MINISTRY PUBLICATION</b>		
7.1 Rev. Dr. Zerubabel	10,000.00	10,000.00
7.2 Chaplain Joseph Bankole	4,000.00	4,000.00
7.3 Grace O. Oloyede	-	11,000.00
7.4 Pastor Benson O. Igoh	-	8,500.00
7.5 Hussaini Musa	-	12,500.00
7.6 Pastor Mathew Idowu	-	7,000.00
<b>TOTALS</b>	<b><u>14,000.00</u></b>	<b><u>53,000.00</u></b>
<b>8.0 PFI/TPJ PROJECT EXPENSES</b>		
8.1 Salary and Wages	780,000.00	720,000.00
8.2 Transport and Travel	600,250.00	612,300.00
8.3 Clearing/Carriage Expenses	35,000.00	331,000.00
8.4 TPJ T-Shirts Production	-	1,945,000.00
8.5 Telephone	151,400.00	39,000.00
8.6 Donation	-	10,000.00
8.7 Transfers to States and Consignments TPJ	2,700,000.00	2,772,000.00
8.8 TPJ Training	1,246,050.00	366,000.00
8.9 Purchase of TV Set for Ogwashi Uku	-	60,000.00
8.10 Entertainment	25,000.00	-
<b>TOTALS</b>	<b><u>5,537,700.00</u></b>	<b><u>6,855,300.00</u></b>
<b>9.0 PFI/STP PROJECT EXPENSES</b>		
9.1 Salaries and Wages	930,000.00	900,000.00
9.2 Transport and Travel	391,000.00	393,100.00
9.3 Printing and Stationery	5,000.00	-
9.4 Purchase of Equipment	356,000.00	410,000.00
9.5 Transfer to States and Consignments STP	850,000.00	1,710,000.00
9.6 Telephone	28,000.00	18,000.00
9.7 Carriage	106,500.00	42,900.00
9.8 STP Training	-	716,100.00
9.9 Graduation Ceremony	-	241,700.00
9.10 Entertainment	30,000.00	-
<b>TOTALS</b>	<b><u>2,696,500.00</u></b>	<b><u>4,431,800.00</u></b>



**PRISON FELLOWSHIP NIGERIA  
YEAR ENDED 30TH JUNE, 2019**

**NOTES ON THE ACCOUNTS CONTINUED**

	<b>2019 (30/06/2019)</b>	<b>2018 (30/06/2018)</b>
	<b>₦</b>	<b>₦</b>
<b>10.0 ACCUMULATED FUNDS</b>		
Balance as at 01.07.2018	11,600,682.00	10,423,884.00
Surplus for the year	<u>1,417,475.00</u>	<u>576,798.00</u>
<b>BALANCE AS AT 30.06.2019</b>	<b><u>13,018,157.00</u></b>	<b><u>11,000,682.00</u></b>
<b>11.0 PRIOR YEAR ADJUSTED</b>		
Unremitted Fees due to National Ministry from 2016 and 2017	<u>-</u>	<u>600,000.00</u>
<b>TOTALS</b>	<b><u>-</u></b>	<b><u>600,000.00</u></b>
<b>12.0 EXECUTIVE ALLOWANCE</b>		
Balance as at 01.07.2018	137,550.00	337,550.00
Allowance for the year	1,830,000.00	1,300,000.00
Payments	<u>(1,967,550.00)</u>	<u>(1,500,000.00)</u>
<b>BALANCE AS AT 30.06.2019</b>	<b><u>-</u></b>	<b><u>137,550.00</u></b>
<b>13.0 OTHER INCOME</b>		
Audit Fees - Discount Received	<b><u>190,000.00</u></b>	<b><u>80,000.00</u></b>
<b>14.0 STAFF DEBTORS</b>		
<b>Balance as at 01.07.2018</b>	<b>225,000.00</b>	<b>135,000.00</b>
Add:		
Benson Iwuagwu	330,000.00	80,000.00
Victor Ezebuife	140,000.00	-
Richard Adeoti	<u>60,000.00</u>	<u>10,000.00</u>
	530,000.00	90,000.00
Less Overstated Debts	<u>110,000.00</u>	<u>-</u>
<b>BALANCE AS AT 30.06.2019</b>	<b><u>645,000.00</u></b>	<b><u>225,000.00</u></b>

PRISON FELLOWSHIP NIGERIA								
YEAR ENDED 30TH JUNE,2019								
SCHEDULE OF STATES CHAPTERS INDEBTEDNESS - 2018/2019 ASSESSMENT								
NO.	STATES	Opening Balance	AGM Levy	2018/2019 Assessment	Unremitted Fees	Total Dues	Payment	Closing Balance
		₦	₦	₦	₦	₦	₦	₦
1	ABIA	160,000	5,000	50,000	-	215,000	5,000.00	210,000.00
2	ABUJA	610,000	5,000	100,000	-	715,000	200,000.00	515,000.00
3	ADAMAWA	291,000	5,000	50,000	-	346,000	70,000.00	276,000.00
4	AKWA - IBOM	635,000	5,000	50,000	-	690,000	-	690,000.00
5	BAUCHI	187,000	5,000	50,000	-	242,000	-	242,000.00
6	BENUE	445,500	5,000	50,000	-	500,500	-	500,500.00
7	BORNO	(71,000)	5,000	100,000	-	34,000	-	34,000.00
8	CROSS RIVER	453,000	5,000	50,000	-	508,000	-	508,000.00
9	DELTA	299,210	5,000	50,000	-	354,210	-	354,210.00
10	EBONYI	143,730	5,000	50,000	-	198,730	-	198,730.00
11	EDO	199,500	5,000	50,000	-	254,500	-	254,500.00
12	EKITI	120,500	5,000	50,000	-	175,500	90,000.00	85,500.00
13	ENUGU	600,000	5,000	50,000	-	655,000	-	655,000.00
14	IMO	160,000	5,000	50,000	-	215,000	-	215,000.00
15	KADUNA	492,000	5,000	50,000	-	547,000	-	547,000.00
16	KANO	315,000	5,000	50,000	-	370,000	20,000.00	350,000.00
17	KWARA	140,000	-	50,000	-	190,000	-	190,000.00
18	LAGOS	653,430	5,000	250,000	-	908,430	300,000.00	608,430.00
19	NASARAWA	100,500	5,000	50,000	-	155,500	-	155,500.00
20	NIGER	47,500	5,000	50,000	-	102,500	10,000.00	92,500.00
21	OGUN	61,200	5,000	100,000	-	166,200	-	166,200.00
22	ONDO	94,500	5,000	80,000	-	179,500	55,000.00	124,500.00
23	OSUN	149,750	5,000	80,000	-	234,750	30,000.00	204,750.00
24	OYO	271,200	5,000	50,000	-	326,200	75,000.00	251,200.00
25	PLATEAU	317,500	5,000	250,000	-	572,500	317,000.00	255,500.00
26	TARABA	277,400	5,000	50,000	-	332,400	-	332,400.00
27	RIVERS	-	5,000	50,000	-	55,000	-	55,000.00
	<b>TOTAL</b>	<b>7,153,420</b>	<b>130,000</b>	<b>1,960,000</b>	<b>-</b>	<b>9,188,420</b>	<b>1,172,000</b>	<b>8,071,420</b>