

RAISING STAR AFRICA FOUNDATION

AUDITED FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2022



Adebowale Oyeniran & Co

(Chartered Accountants)

Abuja-FCT

adebowaleoyeniranandco@gmail.com

08060936852, 08074433744

RAISING STAR AFRICA FOUNDATION

AUDITED FINANCIAL STATEMENTS AS AT 31st December, 2022

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RAISING STAR AFRICA FOUNDATION

AUDITED FINANCIAL STATEMENT AS AT 31st December, 2022

CORPORATE PROFILE

INCORPORATION NUMBER : CAC/TT/NO 148900

TRUSTEES

SHOWUNMI MICHEAL TOMPSON	-	Chairman
OLUGBODI ALEXANDER KOLAWOLE	-	Member
DUDUYEMI OLUWATOMI ROSELINE	-	Secretary

REGISTERED OFFICE :

NO 4, ADEMOLA STREET, MOSHALASHI (ALAGBADO) LAGOS

BANKERS:

UNITED BANK FOR AFRICA (UBA)
ABULE EGBA BRANCH
LAGOS

AUDITORS:

ADEBOWALE OYENIRAN & CO.
(CHARTERED ACCOUNTANTS)
NATIONAL LIBRARY HEADQUARTER
CBD, ABUJA

LEGAL ADVISER:

EYITAYO OGUNYEMI

RAISING STAR AFRICA FOUNDATION

REPORT OF TRUSTEES

For The Year Ended 31st December, 2022

The Trustees have pleasure in presenting to the Foundation, their report together with the Audited Financial Statements for the year ended 31st December 2022.

1 Principal Activities

Raising Star Africa Foundation is a not-for profit and non governmental organisation registered under the Companies and Allied Matter Act CAP, C20, Laws of the Federation on Nigeria, 2004 on the 28th July, 2020 to carry out service of humanity with the following aims and objectives:

- a. To Safeguard the rights, empower and cater for the well being of children with disabilities.
- b. To campaign for awereness of the right of every child to access quality education irrespective of background and physical activity.
- c. To support and empower education of girl child.
- d. To support schools in providing conducive learning environment for students
- e. To create awareness of artificial intelligence in schools by disseminating information and organisation of conferences and seminars in schools.

2 Statement of Affairs

In the opinion of the Trustees, the State of the Foundation's affairs is satisfactory and there has been no material change since the reporting date.

3 Operating result for the year

	2022	2021	%
	₦	₦	
Total Income	10,255,934	6,258,640	64%
Total Expenditure	9,492,431	6,202,604	53%
Net Suplus/(Deficit) for the year	763,503	56,036	1263%
Other Comprehensive Income for the year	-	-	
Total Comprehensive surplus/(Deficit) for the year	763,503	56,036	1263%

4 Board of Trustees

The name of the Trustees as at the date of this report and those who held office during the year are as follows:

Trustees

Showunmi Micheal Thompson	Chairman/Executive Director
Olugbodi Alexander Kolawole	Member
Duduyemi Oluwatomi Roseline	Secretary

Others Advisory Board Members

Adetola Salau	Advisory Board Member
Hon. Sarah Adebisi Sosan	Advisory Board Member
Kelechukwu Onwukamike	Advisory Board Member
Yemi Faseun	Advisory Board Member

5 Auditors

The Auditors, Messrs Adebowale Oyeniran & Co (Chartered Accountants) having indicated their willingness, will continue as the Foundation's Auditors in accordance with section 357 (2) of the companies and Allied Matters Act 2004.

**BY ORDER OF THE BOARD
SECRETARY**

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF RAISING STAR AFRICA FOUNDATION

We have audited the financial statements RAISING STAR AFRICA FOUNDATION, which have been prepared based on the accounting policies.

Directors' Responsibilities for the Financial Statement

The Directors are responsible for the preparation and fair presentation of these financial statement in accordance with the companies and Allied Matter Act, Cap C20, LFN 2004 and with the requirements of the International Financial Reporting Standards, and for such internal controls as the Directors determine are necessary to enable the preparation of the financial statement that are free from material misstatement, whether due to fraud or error.

Auditors' responsibilities for the Financial Statements

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


Basis of Opinion

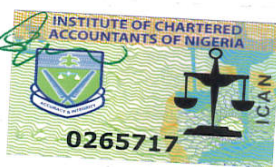
We conducted our audit in accordance with International Standards on Auditing issued by the International Federation of Accountants. An audit includes examination, on a test basis of evidence relevant to the amounts and disclosures in the financial statement. It also includes an assessment of the significant estimates and judgments made by the Directors in the preparation of the financial statement and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit to obtain all the information and explanations which we considered necessary to provide us with sufficient evidence to give reasonable assurance that the statement RAISING STAR AFRICA FOUNDATION is free from material misstatement, whether caused by fraud or any other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statement and assessed whether the company's accounting records have been properly kept.

Opinion

In our opinion, the company has kept proper accounting records and the financial statement are in agreement therewith. The Financial statement drawn up in conformity with International Financial Reporting Standards, give a true and fair view of the state of affairs of the company as at 31st December,2022.


Adebowale Samuel Oyeniran ACA
FRC/2019/004/00000020470
For: Adebowale Oyeniran & Co
Chartered Accountants
Abuja, Nigeria.
March, 2023



Partners: Adebowale S. Oyeniran • Adebayo S. Oguntade • Kevin Ogar • Oviemuno Egwonu • Ochegbudu O. Ogbe



Suite 007 & 008 Braim Training Centre,
Sanusi Dantata House,
National Library Headquarters,
Abuja. Nigeria

p: +234 8060 936 852
+234 8094 575 643
e: adebowaleoyeniranandco@gmail.com

RAISING STAR AFRICA FOUNDATION

STATEMENT OF FINANCIAL POSITION

as at 31st December, 2022

		2022		2021		%
Assets	Notes	N	N	N	N	
Non-current Assets						
Property, Plants & Equipments		64,167		-		
Investments (Unquoted)		-		-		
		-	64,167	-	-	100%
Current Assets						
Inventories		-		-		
Trade & other Receivables		-		-		
Cash and Cash equivalents	5	755,373	755,373	56,036	56,036	1248%
TOTAL ASSETS			819,539		56,036	1363%
Equity and Liabilities						
Trustees' Contribution		-		-		
Reserves						
Accumulated funds	11	819,539		56,036		
TOTAL EQUITY			819,539		56,036	1363%
Non-current Liabilities						
Long term borrowings		-		-		
Current Liabilities						
Payables		-		-		
Short term borrowings (Bank overdraft)		-		-		
Other provisions		-		-		
TOTAL CURRENT LIABILITIES		-		-		
TOTAL LIABILITIES			-		-	
TOTAL EQUITY AND LIABILITIES			819,539		56,036	1363%
						
CHAIRMAN, BOARD OF TRUSTEES				SECRETARY, BOARD OF TRUSTEES		

The Notes on pages 12 to 16 form an integral part of these financial statements

RAISING STAR AFRICA FOUNDATION

AUDITED FINANCIAL STATEMENT AS AT 31st DECEMBER, 2022 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1 THE FOUNDATION

Raising Star Africa Foundation is a non profit, non governmental organisation incorporated on 28th July, 2020 to carry out services of humanity.

The Foundation commenced operation on 1st January, 2021.

3 GOING CONCERN STATUS

The Foundation made a surplus of **N763,503.26** during the year. The Trustees believe that there is no intention or threat from any source to curtail significantly its line of operation in the foreseeable future.

Thus, these Financial Statements are prepared on the going concern basis.

4 REPORTING PERIOD

The Financial statements covers the financial year from 1st January 2022 to 31st December 2022.

5 BASIS OF PREPARATION

a) Statement of compliance

This Financial Statements have been prepared in compliance with International Financial Reporting Standards (IFRS) and the relevant requirements of the Companies and Allied Matters Act (CAMA) CAP.C20. 1 FN 2020 (as amended) and Financial Reporting Council of The Financial Statements were authorised for issue by the Trustees on **28th March, 2023**.

b) Basis of measurement

The Financial Statements have been prepared under the historical cost convention basis and in accordance with applicable accounting standards except for certain financial instruments which are measured at fair value as mentioned in the accounting policies below:

c) Functional and presentation currency

The Foundation's functional and presentation currency is the Nigerian Naira. The Financial Statements are presented in Nigerian Naira and all values are rounded up to the nearest thousand except where otherwise stated.

RAISING STAR AFRICA FOUNDATION
AUDITED FINANCIAL STATEMENT AS AT 31st DECEMBER, 2022

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

d) Use of estimates and judgement

The preparation of Financial Statements in compliance with IFRS requires the board of Trustees to make certain critical accounting estimates. It also requires the board of Trustees to exercise judgement in applying the Foundation's accounting policies. The areas involving a higher degree of judgement or complexity or areas where assumptions and estimates are significant to the Financial Statements are herein disclosed in the accounting policies.

6 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Foundation makes certain estimates and assumptions regarding the future. Estimates and judgements are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

i) Impairment of property, plant and equipment

No impairment was measured as the Foundation is yet to acquire Assets.

ii) Legal proceedings

There are no outstanding legal cases in the period being reported.

7 PLANT, PROPERTY AND EQUIPMENT (PPE)

Property, plant and equipment are to be stated at cost less accumulated depreciation thereon for assets acquired before 1st January.

a) Depreciation on Plant, Property and Equipment

Based on the Foundation policy, depreciation of Fixed Assets is to be calculated on a straight-line basis at the following annual rates in order to write off the cost of assets over their expected useful lives.

Plant and Generator	-	20%
Motor vehicle	-	20%
Tools and Equipments	-	10%
Office Furniture & Fittings	-	10%

8 REVENUE/INCOME RECOGNITION

Income for the Foundation in the period reported is **N10,255,934.28**

The Foundation recognise revenue/Income when the amount can be reliably measured and it is probable that future benefits will flow to the entity and when specific criteria have been met for each of the Foundation's activities.

Income represents donations from individuals and corporate bodies.

RAISING STAR AFRICA FOUNDATION

AUDITED FINANCIAL STATEMENT AS AT 31st DECEMBER, 2022

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

9 RECEIVABLES

There was no closing receivables for the reported period.

Receivables represents pledges for support and donation by individuals, corporate organisations and governments to the Foundation during the year under review. If collection is expected within one year or less (or in the normal operating cycle of the Entity), they are classified as current assets. If not, they are presented as non-current assets.

Receivables are stated after write off of amount considered doubtful of recovery. However, any recovery in the subsequent years is taken as Income.

10 PAYABLES

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operation from suppliers, other contractors and beneficiaries. These are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. However, there was no closing payables during the report of the report.

11 CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of cash at bank and in hand and short-term deposits with an original maturity of three months or less. The cash balance for the period reported amounts to N 755,373

Bank overdrafts where available are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

12 PROVISIONS

A provision is recognized only if, the Foundation has a present legal or constructive obligation that can be reasonably estimated, as a result of a past event, and it is probable that an outflow of resources will be required to settle that obligation. The provision is measured at the Entity's best estimate of the expenditure required to settle the obligations at the end of each reporting

13 INVENTORY

Inventory kept by the Foundation for the period are made up of project materials and stationeries.

Inventories, are measured at the lower of cost and net realizable value. In estimating net realisable values, management takes into account the most reliable evidence available at the time the estimate were made.

However, there were no closing inventory at the end of the period.

RAISING STAR AFRICA FOUNDATION**STATEMENT OF INCOME AND EXPENDITURE
For The Year Ended 31st December, 2022**

INCOME	Notes	2022	2021	%
		₦	₦	
Donations	6	10,251,463	6,258,640	64%
Gain on Foreign Exchange Donation		4,471	-	
Grants		-	-	
Investments		-	-	
Total Income		10,255,934	6,258,640	64%
EXPENDITURE				
Project /Programme Expenses	7	8,448,200	5,357,230	58%
Administrative Expenses	8	1,044,231	845,374	24%
Total Expenditure		9,492,431	6,202,604	53%
Net Surplus/(Deficit) for the year		763,503	56,036	1263%
Other Comprehensive Income				
Gains on property revaluation		-	-	
Scrap sales		-	-	
PPE disposal		-	-	
Total Comprehensive Surplus/(Deficit) for the year		763,503	56,036	1263%

The accounting policies set out on page 6-8 and the notes pages 12-16 form part of these financial statements.

RAISING STAR AFRICA FOUNDATION

STATEMENT OF CASH FLOW For The Year Ended 31st December, 2022

	2022	2021	%
	N	N	
CASH FLOW FROM OPERATIONS			
Net Surplus/(Deficit)	763,503	56,036	1263%
ADD BACK NON-CASH ITEMS:			
Depreciation	5,833	-	100%
	769,337	56,036	1273%
MOVEMENT IN WORKING CAPITAL:			
(Increase) / Decrease in Inventory	-	-	
(Increase) / Decrease in Receivables	-	-	
Increase / (Decrease) in Payables	-	-	
Tax Paid	-	-	
	-	-	
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of PPE (Assets)	(70,000)	-	100%
CASH FLOW FROM FINANCING ACTIVITIES:			
Paid-in Contribution	-	-	
Trustee's Current Account	-	-	
	-	-	100%
NET CASH FLOW FOR THE YEAR			
Cash and Cash Equivalent at the Beginning of the Year	56,036	-	100%
Cash and Cash Equivalent for the year	699,337	56,036	1148%
Cash and Cash Equivalent at the end of the Year	755,373	56,036	1248%

RAISING STAR AFRICA FOUNDATION

STATEMENT OF CHANGES IN EQUITY

As At 31st December, 2022

	Trustee's Contribution N	Reserves N	Accumulated Fund N	Total Equity N
<i>Balance as at 1/1/2022</i>	-	-	56,036	56,036
<i>Year end Adjustments</i>	-	-	-	-
Restated Balance	-	-	56,036	56,036
Change in Equity for Year 2022				
<i>Paid-in Contribution</i>	-	-	-	-
<i>Transfer to Accumulated Funds</i>	-		763,503	763,503
<i>Drawings during the period</i>	-	-	-	-
<i>Revaluation gain/loss</i>	-	-	-	-
<i>Transfer to capital W.I.P</i>	-	-		-
Balance as at 31/12/2022	-	-	819,539	819,539

RAISING STAR AFRICA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December, 2022

1) PROPERTY, PLANTS & EQUIPMENT

	Plants & Generator N	Motor Vehicle N	Tools & Equipmen N	Office Furniture & N	Total N
At Cost as at 1/1/2022	-	-	-	-	-
Addition/(Disposal)	70,000	-	-	-	70,000
As At 31/12/2022	70,000	-	-	-	70,000
DEPRECIATION					
As at 1/1/2022	-	-	-	-	-
Charges for the yr.	5,833	-	-	-	5,833
As at 31/12/2022	5,833	-	-	-	5,833
CARRYING VALUE:					
As at 31/12/2022	64,167	-	-	-	64,167
As at 31/12/2021	-	-	-	-	-

The Foundation is yet to acquire major PPEs in its name. However, the little acquired has been recognised

	2022 N	2021 N	%
(2) INVENTORY			
Inventory include project materials and stationeries.	-	-	
There was no inventory at the end of the period under review.	-	-	
(3) RECEIVABLES			
Prepayments	-	-	
Pledges by the individual and organisation	-	-	
Other Receivables			
There was no receivable at the end of the period under review.	-	-	
(4) CASH AND CASH EQUIVALENTS			
Bank Balances (Naira)	751,013	56,036	1240%
Bank Balances (USD)	4,360	-	
	755,373	56,036	1248%
(5) PAYABLES			
Payables			
Accruals	-	-	
This include amount the organisation owes their business partners, vendors, staff and beneficiaries.			
There was no payable at the end of the period under review.	-	-	

RAISING STAR AFRICA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st December, 2022

(6) DONATIONS	2022	2021	%
	N	N	
a. Individuals (see note 15 for list of Donors)	2,871,012	833,530	244%
b. Organisations (see note 15 for list of Donors)	7,376,451	5,230,110	41%
c. Anonymous (see note 15 for list of Donors)	4,000	195,000	-98%
Total Donations	10,251,463	6,258,640	64%
(7) PROJECTS/PROGRAMMES EXPENSES (see note 16 for details)			
School Projects (Renovations & Refurbishment)	3,954,100	4,724,000	-16%
School campaigns (Sport fest, Scholarship, Girl-child Educati	4,464,100	493,230	805%
Training & Vocational / The 1,000 children initiative	30,000	140,000	-79%
	8,448,200	5,357,230	58%
(8) ADMINISTRATIVE EXPENSES			
Publicity and Advertisement	100,000	53,750	86%
Bank Charges	20,648	22,724	-9%
Entertainment		259,900	-100%
Professional fees (Consulting & Accounting)	120,000	-	100%
Printing & stationeries	132,850	196,000	-32%
Logistic and Transport	412,800	173,000	139%
Internet, Telephone & communication	40,100	110,000	-64%
Utilities and Electricity	-	30,000	-100%
Depreciation	5,833	-	100%
Repairs and Maintenance	32,000	-	100%
Volunteer's support	180,000		
	1,044,231	845,374	24%
(9) TRUSTEE'S CONTRIBUTION			
This represents start up funds initially introduced by the Trustees as capital for the Foundation.	-	-	
	-	-	
(10) TRUSTEES' CURRENT ACCOUNT			
This represents initial interest free funds brought in by the Trustees		-	-100%
	-	-	-100%
(11) ACCUMULATED FUND			
Balance, beginning of the year	56,036	-	100%
Transfer from the income statement	763,503	56,036	1263%
Balance, end of year	819,539	56,036	1363%

RAISING STAR AFRICA FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED****31st December, 2022**

2022

(12) RECLASSIFICATION OF FIGURES

N

Certain comparative figures have been reclassified in line with the presentation in the current year.

(13) PENSION FUND ADMINISTRATORS

In respect of the pension fund scheme, the Foundation is yet to meet the statutory requirements to operate a pension fund account, and as such has no pension fund administrator.

(14) EVENTS AFTER THE REPORTING DATE

No other material matters occurred between 31st December 2022 and the date the Financial statement were issued that required disclosure as an adjustment to the Financial statement for the year ended 31st December 2022

(15) LIST OF DONORS**a. Organisations**

Donations from CKR	180,300
Donation From Godcilo Agricultural Enterprises	111,999
Donation From Tedbree	300,001
Donation From Sarah Adebisi Sosan Foundation	100,000
Donation From Global Zex Ventures	71,345
Donation From Lucky Stationary Nig Ltd	4,796,406
Donation From Tedbree	250,000
Donation From Royal African Foundation	1,283,200
Donation from BW Offshore	283,199
	<u>7,376,451</u>

b. Individuals

Donation From Michael Thompson Showunmi	347,801
Donation From Dr Raymond Edoh	500,000
Donation From Sobowale Abisola	450,729
From Bandele Temitope Oludare For Cherubum & Serafir	345,000
Donation From Oba Adeyeye The Ooni Of Ife	300,000
Donation From Kehinde Adenrele Adetokunbo	150,000
Donation From Oyebanji O	100,000
Donation From Abisola Omotayo Sobowale	99,120
Donation From Ajayi Adeyemi Olanrewaju	50,000
Donation From Atagamen Ruth	50,000
Donation From Odunsina Adedoyin	50,000
Donation From Gbenga Sobowale	48,240

RAISING STAR AFRICA FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED****31st December, 2022**

	2022
	₦
Individuals Donors Cont'd....	
Donation From Oshilaja Adewunmi Patrick	20,000
Donation From Adegbaaju Sanjo Olusegun	36,000
Donation From Olajide Oluwatobiloba	20,000
Donation From Aigbe Kingsley Emmanuel	20,000
Donation From Ajibola Bayo Chibuzor	20,000
Donation From Afolayan Olufunmilayo Atinuke	20,000
Donation From Adebiyi Maryam Tolani	20,000
Donation From Eyitemi Oluwaseun Adebowale	15,000
Donation From Adebowale Eyietmi Oluwaseun	15,000
Donation From Oyetunde Adenike	15,000
Donation From Oyekanbi Rofiat	2,000
Donation From Banjo Stephen	2,000
Donation From Chika Anita Odiari	10,000
Donation From Nneamaka Ngozi Okoroafor	10,000
Donation From Olarewaju Aramide Oluwakunmi	10,000
Donation From Caroline Itiola	10,000
Donation From Babajide Bodede	10,000
Donation From Chidimma Ugwu	5,000
Donation From Adewunmi Patrick Oshilaja	5,000
Donation From Goodwill	5,000
Donation From Bamidele Micheal Oyeyemi	5,000
Donation From Adejumo Oreoluwa Moses	5,000
Donation From Sarah Fahoyin	5,000
Donation From Abdulrahman Muneerah	5,000
Donation From Adeleke Muhammed Adedolapo	5,000
Donation From Kadiri Oluwadamilare John	5,000
Donation From Akinwonmi Elizabeth Oluwakemi	5,000
Donation From Adewumi Adeayo Joy	5,000
Donation From Gloria Mob	5,000
Donation From Adewoyin Faith Kehinde	5,000
Donation From Oreoluwa Oluwagemiga	3,000
Donation From Oluwagbemisola Janet Adeotan	3,000
Donation From Ifere Joshua Edet	2,000
Donation Etimbuk Ezekie	2,000
	<u>2,871,012</u>
c. Anonymous	
Anonymous donaton	2,000
Anonymous Donation	2,000
	<u>4,000</u>

RAISING STAR AFRICA FOUNDATION**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED****31st December, 2022**

	2022
	N
(16) LIST OF PROJECTS	
a. School Projects (Renovations & Refurbishment)	
Renovation of LOCAL GOVERNMENT PRIMARY SCHOOL IGANDO	3,885,600
Survey fee for construction of vocational centre at Ayeteju inclusive schools	30,000
Architectural fees for Ayeteju inclusive schools project	15,000
Carpentry work at Community High School, Aperin	10,000
Bricklaying and electrical works at Community High School, Aperin	10,000
Carpentry work at Igando School for the commencement of project	3,500
	<u>3,954,100</u>
b. School campaigns (Child & other support: Sport fest, Scholarship, Escortions)	
Total project cost on THIS ABILITY	1,989,230
Total project cost on Sport fest	828,220
Inclusive School events sponsorship	547,000
School fees & Scholarships for Students	314,000
Uniform & Sandals for Pupils	219,000
Cinemas & escortions for Pupils	193,500
Other Support cost (WAEC, Transportation, Video coverage, Gift bags etc)	359,750
Share More Initiative	13,400
Easter Retreat	35,000
	<u>4,464,100</u>
c. Training & Vocationals	
Cost of training Oki Primary school students on Vocations, hairdressing and shoe making	<u>30,000</u>