



NIDSG 2024 ANNUAL REPORT



*Photo: Play therapy with children in an NIDSG supported Psychological First Aid initiative following attacks in Mangu Plateau State

Our Motto: "Brighten the corner you're in!"

1. Introduction:

1.1 About NIDSG

NIDSG (Nigerian IDP Diaspora Support Group) is a UK based in mental health & maternal and child health diaspora charity. It was originally set up to help internally displaced people (IDPs) an populations who are victims conflict in Nigeria. However, our work has now expanded into broader healthcare capacity building in mental health and maternal and child health across Nigeria. It was founded by Nigerians in diaspora and “Friends of NIDSG,” who were concerned about the plight of IDPs and poor health systems in Nigeria and felt a moral obligation to give back. We’re registered by the UK Charity Commission and by CAC in Nigeria. Our Trustees and volunteers are highly experienced doctors, nurses, psychologists and healthcare professionals, in UK, USA, Qatar, UAE, South Africa and Nigeria; offering their expertise at no cost and most people even pay their own travel costs. NIDSG focuses on two clinical areas and supports and supports two key populations:

Clinical Areas	Populations supported
• Mental Health and Psycho-social support (MHPSS) • Maternal and Child Health (MCH)	• IDP communities and people in conflict areas, impacted by displacement and trauma • People in medically underserved rural areas across Nigeria, served by primary health centres

1.2 NIDSG was founded in 2017

NIDSG was founded in 2017 and is led by our Chairman, Kevin Obi (seen below, speaking with King Charles III about the work of NIDSG). NIDSG is registered by the UK Charity Commission and by CAC in Nigeria as “Diaspora IDP Support Initiative.” Our Trustees are listed in the appendix of this report.



NIDSG's Chairman and founder, Kevin Obi, discussing NIDSG's work with King Charles in 2023

1.3 Summary of Outcomes in 2024

An NIDSG led partnership with University of Abuja Teaching hospital were awarded a £50,000 grant and delivered a **THET/UK Department of Health and Social Care [DoHSC] sponsored Primary Health Centre Worker Capacity building programme** in NIDSG's two clinical areas, covering 8 States [Oyo, Ogun, Ondo, Benue, Plateau, Yobe, Borno and Kaduna States] across Nigeria. The partnership delivered 3 in-person training workshops and 5 virtual seminars:

- **BEmONC Train the trainer**; trained **83 Nurses and Midwives** in Basic Emergency Obstetric and Newborn Care (BEmONC), and facilitates “stepping down” of the training to **over 2177 colleagues in primary health centres in these States** to help reduce mother and baby deaths in child birth, mainly in rural and semi-rural areas.
- **Delivered MHPSS Counselling** training for **83 doctors, nurses and CHEWs** to address the huge gap in mental health service provision in primary health care and developed a mental health services PHC guide to integrate mental health into primary health

IN-PERSON TRAINING IN 2024

01



APRIL

Team trained 32 doctors, nurses and CHEWs in MHPSS lay counselling and 30 nurses and midwives in BEmONC in Ibadan at Kakanfo Inn and Conference Centre. Healthcare workers trained were from Oyo, Ogun, and Ondo States.

02



JUNE

Team trained 42 doctors, nurses and CHEWs in MHPSS lay counselling skills and 20 nurses and midwives in BEmONC at Amada International Hotel in Maiduguri. Healthcare workers trained were from Borno and Yobe States.

03



OCTOBER

Team trained doctors, nurses and CHEWs in MHPSS lay counselling skills and 33 nurses and midwives in BEmONC and 9 in MHPSS Counselling in Abuja. Primary healthcare workers trained were from Plateau, Benue and Kaduna States.

NIDSG delivered our annual Mental Health and MNCH interventions for IDP communities in October 2024

- **Treated over 600 for babies and pregnant women** in 2 IDP camps in FCT [Durumi Camp and Malaysia Gardens]
- **Provided life-saving follow-up treatment** for 4 critically ill pregnant women and children in hospital treatment @ UATH
- **Donated over £10,000 of medical supplies** to help create a skills training lab in University Of Abuja Teaching Hospital and to IDP Camp clinics
- **Trained and supported 25 Adult Lay Trauma Counsellors and 15 specialist Child Art and Drama Therapy Trauma Counsellors** mostly from trauma impacted IDP communities. Also delivered follow-up CATT training for Child Art and Drama Therapy Trauma Counsellors
- **Supported delivery of psychological first aid to victims of attacks in Mangu, Plateau State**

1.4 In memory of Prof Tally Tripp and Dr David Carling

We mourned our dear friend Tally Tripp 9/4/1955- 6/12/2023



Tally Tripp was the Dean of NIDSG's Therapeutic Arts Child Lay Counselling Programme, and led the design and delivery of the training programme in 2021 and 2022. Tally was a renowned expert with decades of experience in the field of trauma treatment. She was an adjunct professor in the Graduate Art Therapy program at George Washington University, USA, where she founded and was Director of the Art Therapy Clinic for 14 years. Outside her formal career, Tally worked across Africa providing trauma-informed education and training in much needed crisis situations. In 2017, the International Society for the Study of Trauma and Dissociation (ISSTD) honoured her with a Fellow Award for outstanding contribution to the field. Tally was the silver haired angel who came to our rescue when NIDSG was looking for someone to lead the Child Art Therapy programme. She was a highly valued colleague and dear friend, and brightened every corner she touched by helping so many people. Tally is dearly missed by all the NIDSG team and the people she helped in Nigeria. She was a "uniquely beautiful and loving soul whose spirit will be with us always." May her soul rest in peace.

NIDSG's work in child trauma has been renamed "The Tally Tripp Child Trauma Programme"

Dr and Mrs Carling, an English Doctor and missionary and his wife, are the inspiration behind NIDSG. They provided medical care and supported disadvantaged people in Nigeria and across Africa for over 60 years. This short [Youtube interview](#) tells a *fascinating story about their remarkable life of sacrifice*. In June 2022, Her Majesty Queen Elizabeth II, awarded both Dr & Mrs Carling Member of the Order of the British Empire (MBE), for services to health in Africa. Dr Carling passed away on 14th February 2025 at the age of 92years. May he rest in peace.



Dr & Mrs Carling receiving their MBE from Prince William

1.4 Acknowledgements

NIDSG thanks our trustees, the MCH and MHPSS clinical teams, and the support team. This great work is only made possible by the talent, great effort and financial contribution of these amazing individuals. We'd also like to express profound appreciation to our sponsors, SCIB & Co Nig Ltd and NNPC Retail, who have provided steadfast support, covering our local costs for several years, as well as Mr & Mrs Onyemanem and other "Friends of NIDSG" who each make a generous contribution to the charity every year. NIDSG owes a huge debt of gratitude to our delivery partners, NEEM.



The NIDSG 2024 Mission and support Team

Foundation and University of Abuja Teaching Hospital and Lux Terra Leadership Foundation Our highest appreciation also goes to an and assistance and to THET (now GHP) UK and [DoHSC] for the grant funding for the primary healthcare capacity building programme in 2024.

Kevin Obi - Chair, NIDSG

1.5 Our Sponsors in 2024



1.6 Local Partners



2. What we Do

2.1 Maternal and Child Health Interventions

Nigeria has 2.41% of the world's population, yet contributes the highest number - around 20% of all maternal deaths worldwide; the 3rd worst in the world after Chad and Sudan and Nigeria. The world average maternal mortality rate is 230 deaths per 100,00 live births, our nation's average is 1,047 deaths per 100,000 live births 1,549 maternal deaths per 100,000 live births in conflict zones with significant populations of IDPs [Source: [World Bank](#), UNFPA]. The rate of 835,030 under five deaths is also amongst the highest in the world [UNICEF]



NIDSG's maternal and child health interventions

- Medical treatment clinics and free medicines for pregnant women, babies and young children in IDP camps. We work alongside local health workers to upskill them on international best practice
- Follow up in-hospital treatment critically ill patients who are at risk of death or life altering ailments if not urgently dealt with
- NIDSG has also donated over NGN60m of medical equipment and supplies, that have been freely sourced from the UK National Health Service, to IDP camp clinics and to UATH.

NIDSG also trains frontline primary health workers [doctors, midwives, nurses, CHEWS] in Basic Emergency Obstetric and Newborn Care (BEmONC), equipping them to manage medical emergencies during childbirth and thereby reducing maternal and neonatal deaths in childbirth.

2.2 Mental Health Interventions

Nigeria has a chronically and dangerously under-resourced mental health system. We have less than 300 psychiatrists and very few clinical psychologists, so there is an enormous gap in service provision across Nigeria. Since 2017 NIDSG has trained over 350 mental health and psychosocial support counsellors, from trauma impacted communities in almost all States in northern Nigeria and the middle belt and counsellors from several States in southern Nigeria including:



NIDSG trained MHPSS Counsellors have won National awards for their work

- From 16 States experiencing conflict, insecurity or with significant IDP populations: Benue, Plateau, Adamawa, Taraba, Kano, Katsina, Zamfara, Nasarawa, Niger, Yobe, Zamfara, Kaduna, Kano, Katsina, Bauchi and Borno State
- In non-conflict areas: NIDSG has also upskilled participants from Ogun, Ondo, Oyo and Abia States in MHPSS Counselling

NIDSG trains MHPSS lay Counsellors in 3 sub-specialties:

- **Sexual and gender-based violence and domestic abuse** against women and girls is endemic in Nigeria the No.1 trauma issue reported by our trainees, especially in non-conflict areas. In conflict areas and IDP populations Numerous women and girls have experienced rape; sex trafficking and slavery; early/forced marriage, according to a 2024 Amnesty International report, and access to mental health and psychosocial support services is extremely limited. NIDSG trains women to support female victims of SGBV and domestic abuse.
- **Adult MHPSS:** Trauma is pervasive in IDP populations and in conflict zones, and about half of IDPs have experienced trauma, violence, and displacement trauma and mental health side effects such as depression. Access to services is even more limited in where mental health needs are often greatest due. To address this NIDSG trains people from these communities in “MHPSS interventions that can be delivered by non-specialists”.
- **Therapeutic arts counselling for Children:** The vast majority of people affected are children and youths. Children often find it difficult to express their trauma in words. Therefore, NIDSG trains people working in schools, orphanages, social and NGO workers dealing with traumatised children, in therapeutic arts lay counsellors for children, to use art-making, play drama and psychotherapy techniques as a trauma intervention help children suffering from mental trauma.

NIDSG’s work in the area of Mental Health Psycho-Social Support (MHPSS) for victims of trauma has been presented at highly respected international medical conferences;

- Royal College of Psychiatrists Transcultural Special Interest Group conference, London, UK
- Royal College of Psychiatrists International Congress, Birmingham, UK
- British Medical Association ARM Conference, Belfast, Northern Ireland

3. Our Track record and Impact in mental health and maternal and child health in 2024

3.1 Mental Health Health and Psycho-Social Support (MHPSS) Counselling

3.1.1 Adult MHPSS and Child Art Therapy Training

NIDSG delivered 3 in-person MHPSS Counselling training workshops in partnership with Neem Foundation, training 83 doctors, nurses and CHEWs in PHCs. In October 2024 NIDSG also trained and supported 25 Adult Lay Trauma Counsellors and 15 specialist Child Art and Drama Therapy Trauma Counsellors and sexual and gender-based violence counsellors, mostly from trauma impacted IDP communities.



Art Therapy and women only SGBV counselling workshops

3.1.2 Children’s Accelerated Trauma Technique (CATT) Training for PTSD

In July 2024 NIDSG partnered with ACT international to pilot training in [CATT](#) for 9 experienced NIDSG trained child lay counsellors in Abuja to gain CATT certification in helping children and adolescents process traumatic memories and overcome PTSD and complex trauma. The participants are successfully deploying their skills in the field.



CATT Training in Sept 2024

3.1.3 Case Study – Mental Health and Psychosocial Support in IDPs in rural health in 2024



In Oju in Benue State, an area that has seen recurring conflict, violence and killings from farmer-herder clashes, Dr. Dennis Ebonyi Ogbole, who attended NIDSG's Adult MHPSS training, has been applying his learning in day-to-day patient care. Before the training, Dr. Ogbole focused solely on treating physical ailments. Now, he recognizes the deep emotional and psychological struggles faced by patients displaced by conflict. One case that stood out was a distressed man from an IDP camp who had lost everything. Beyond treating his physical ailments, Dr. Ogbole provided counseling and emotional support, which played a crucial role in the patient's recovery. Since

completing the training, his newfound knowledge and skills have improved patient outcomes and inspired a shift in how trauma and mental health is addressed at his health facility.

3.1.4 Humanitarian Emergency Support Case Study.

NIDSG predominantly upskills and empowers people from; IDP and conflict impacted communities, Christian and Muslim faith groups, community organisations and local NGOs supporting trauma affected



Dr Chris Pwuna leading a PFA Team in Mangu, Plateau State

communities. However, following Mangu attacks in Plateau in January 2024, NIDSG called upon former MHPSS training participants in Plateau State to respond to a request for assistance from the Plateau State government. Led by one of our course instructors, Dr Chris Piwuna, the team provided psychological first aid (PFA) to trauma victims for several weeks.

3.1.5 MHPSS Impact Surveys

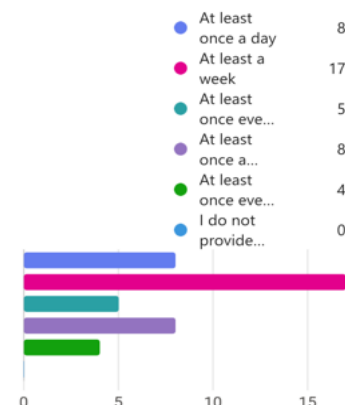
To assess impact, NIDSG undertook a survey of MHPSS training participants

- All participants surveyed actively provide counselling on mental health issues
- The most common mental health issues observed aligns with research on the top mental health and psychosocial consequences of conflict on IDPs

PHC participants did pre and post training tests to demonstrate an increase in knowledge and were surveyed after 3 months

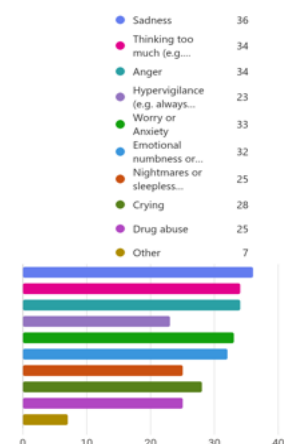
17. HOW OFTEN DO YOU PROVIDE COUNSELLING TO PEOPLE WITH MENT...

[More details](#)



21. WHAT COMMON MENTAL HEALTH PROBLEMS DO YOU OBSERVE IN THE PEOPLE...

[More details](#)



*2018 Study titled: "Identifying Mental Health and Psychosocial Support Needs Among Internally Displaced Persons in Maiduguri, Borno State, Nigeria." Prepared by: Gede Foundation, Duke Global Health Institute, Catholic Relief Services George Washington University

3.2 Maternal and Child Health [MCH]

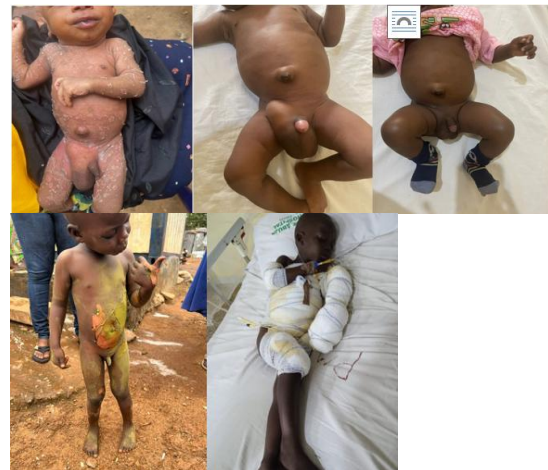
3.2.1 Maternal and Child Health Clinics in IDP Camps

NIDSG has provided free medical treatment and medicines to over 2000 pregnant women, babies and children in maternal and child health clinics in 7 IDP camps in FCT and in Nasarawa State: Wassa, Waru, Malaysia Gardens, Kuchingoro, Durumi [Area 1], Kogbaru IDP community. NIDSG also sent a container of healthcare relief items to an IDP camp in Bukuru in Plateau State and helped cholera outbreaks in two IDP camps. Finally NIDSG arranged local surgery for IDP gunshot victims in Plateau State.



3.2.2 Saving lives through follow-up medical treatment

Each year, NIDSG's medical team often comes across critically ill women and children during our MCH missions in IDP camps. The NIDSG medical team comes across up to 5. We often stabilize the patients and provide in-hospital care with our partners University of Abuja Teaching Hospital and JUTH to provide life-saving follow-up medical care. The child in the top photograph suffered a deformity and hernia. The child in the bottom photograph received 1st & 2nd degree burns to 38% of his body, which had been made worse by being covering with infected mud. The child would have eventually died without NIDSG's intervention.



Critically ill children requiring follow- medical treatment

3.2.3 Delivering Basic Emergency Obstetric and Newborn Care (BEmONC) – Train the Trainer

NIDSG has directly trained over 110 midwives, nurses, CHEWS, and facilitated “step down” BEmONC training to over 2149 primary health workers from primary health centres in Oyo, Ogun, Ondo, Benue, Plateau, Kaduna, Yobe and Borno States and FCT. Mrs. Adetoun Akor, who attended the BEmONC ToT, has transformed maternal healthcare in Kaduna State Primary healthcare board by equipping over 500 frontline health workers across 23 LGAs, to manage medical emergencies during childbirth, thereby contributing to reducing maternal and neonatal deaths in childbirth in Kaduna State.



NIDSG's BEmONC Training

The funding provided by the UK government for this work important work is no longer available.

3.2.4 Saving Lives in Primary Health Centres following BEmONC ToT Training

Midwife Iliya Aishatu at Katari Primary Health Care centre in Kachia LGA, Kaduna State, attended the BEmONC training in Oct 2024. Recently, a patient in labour suffered a postpartum hemorrhage. Aishatu used the fundal uterus massage technique she learnt to save the mother's life. Previously, still born babies were left to die, however Aishatu recently applied the newborn resuscitation techniques learnt to successfully revive a baby. She has also "stepped down" this knowledge to her colleagues. Service delivery has been transformed due to Aishatu's efforts. Since she attended the training, no maternal or neonatal deaths have occurred in Katari PHC but also



Iliya Aishatu stepping down her training at Katari PHC

3.2.5 Donations of Medical Equipment and Supplies

NIDSG delivered NGN20m of medical equipment and supplies to UATH in 2024. To date NIDSG has donated circa NGN60m of medical supplies and equipment to IPD camp clinics and UATH. The donations include blood pressure machines, baby monitors, digital thermometers, forceps, Gelhorn pessarys, over 500 surgical scrubs, first aid kits, ultrasound latex probes, silicon vaginal models, cannulas, surgical masks and disinfectants, neonatal and adult manikins, and other items.

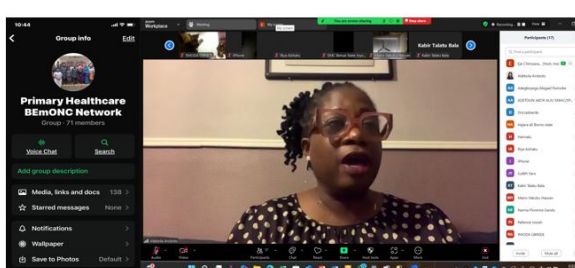
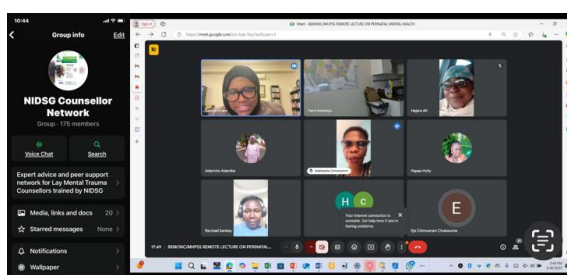


NIDSG's NGN20m donation to set up a skills training lab in UATH

4. Driving Sustainability for BEmONC and MHPSS Counselling in 2024 via Communities of Practice (CoPs)

Continuous engagement and support after the initial training, is essential to delivering sustainable outcomes. In 2024, NIDSG enrolls all participants in our training in online Communities of Practice (CoP) for each of maternal and child health and mental health and psycho-social support, where they were provided with:

- eLearning & knowledge-sharing. Videos and other useful material on best practices for resource challenged environments
- Virtual training. Further professional development through quarterly online seminars
- Remote Mentorship. Access to remote consultations for difficult cases with experts

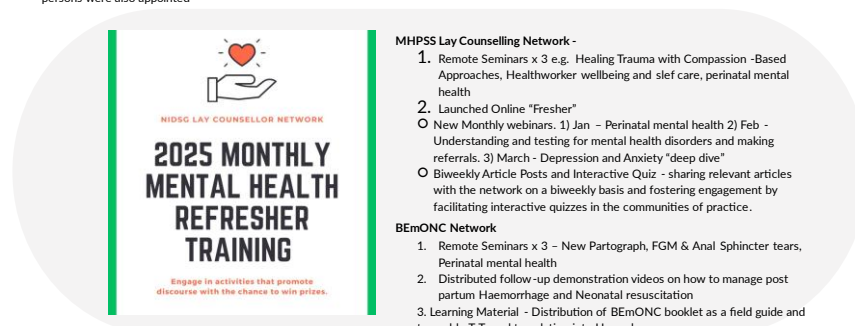


Remote lectures in perinatal mental health and new partograph being delivered to MHPSS and BEmONC CoPs

The full range of sustainability activities delivered in 2024 are outlined in the diagram below:

SUSTAINABILITY ACTIVITIES

Following the initial training, participants were enrolled in online Communities of Practice (CoP) one for BEmONC and the other for MHPSS Counselling. These are peer and expert learning Groups networks to share best practice and exchange practical advice on MHPSS and MNCH service delivery. Ask questions, discuss and receive support for difficult cases. Participants were also attended quarterly remote professional development seminars. Focal persons were also appointed



5. Our Plans for 2025

- Deliver two in-person training workshops in May and Oct 2025 in both MHPSS and BEmONC
 - If possible, video record the BEmONC training and distribute to all PHCs nationwide
 - If possible, expand the successful ToT model to MHPSS Lay Counselling
- Focus on frontline primary health care [PHC] workers for BEmONC and both PHC workers and civil society organisations for MHPSS Lay Counselling
- Actively engage Communities of Practice and deliver quarterly remote seminars for MHPSS and BEmONC cohorts
- Find stable long-term [3yr] funding to expand MHPSS and BEmONC primary healthcare capacity building nationwide e.g. Melinda Gates Foundation
- Recruit additional international volunteers, particularly in paediatrics/neonatology and Child Art Therapy to deliver IDP support mission in Oct 2025
 - MCH clinics Kuchingoro and Waru IDP camps
 - Follow up medical treatment for critically ill women and children
 - MHPSS Adult trauma counsellor training, child therapeutics arts counselling and SGBV counselling
 - Medical supplies and equipment donations to IDP clinics and UATH
- Formally establish the Tally Tripp child trauma programme in Nigeria Continue partnerships with UATH & Neem
- Explore new partnerships: Royal College of Psychiatrists, BAATN UK, International Organisation for Migration, NNPC Foundation, WHO, UNFPA



*Our Motto: "Brighten the
corner you're in"*



Contact Kevin Obi:

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Email: nidsgcharityuk@gmail.com,
kevinobi@hotmail.com

THE NIDSG TEAM

Clinical Leaders

Professor Rotimi Jaiyesimi is an award-winning consultant OBGYN. He NIDSG's maternal and child health clinical leader in maternal and child health, and a Trustee of NIDSG. He graduated from UCH in 1978 and in 1993, he became one of the first Nigerians appointed as a consultant in obstetrics and gynaecology in the UK. He is based at the Nuffield Health Brentwood Hospital in UK. Prof Jaiyesimi received the UK Health Service Journal National Award for Innovation in 2014, University of Ibadan presented him with the Lifetime Achievement Award in 2018. He also received the Nigerian Diaspora Merit Award for Medicine and Healthcare in 2023

Dr Wale Lagundoye - NHS Consultant psychiatrist since 2002 and is NIDSG's mental health clinical leader in mental health and a Trustee of NIDSG. He was recently Clinical Director in the UK NHS in Sheffield and has over 35yrs experience as a clinician, trainer, medical manager and mental health advocate, including development of health policy and clinical guidelines. Dr Lagundoye earned a Bachelor of Medicine and Bachelor of Surgery degree (MBBS) from University of Ibadan in 1986 and is a co-founder of The retreat a privately owned mental health facility in Nigeria

Dr Morenike Alex-Okoh. Consultant in Public health with over 30 years of cognate experience. She is Chair of the NIDSG/NEEM/UATH Steering Committee and leader of NIDSG's health systems strengthening programmes. Dr Alex Okoh retired as Director of Public Health at the Federal Ministry of Health, where she initiated and led the establishment of the National Mental Health Program to coordinate mental health interventions and services in Nigeria. She has served on various Technical Advisory Committees for Africa CDC and WHO, and earned a Bachelor of Medicine and Bachelor of Surgery degree (MBBS) from University of Benin in 1988.

Mental Health

Prof Chris Piwuna - Professor and Head of Department of Psychiatry at Jos University Teaching Hospital. He is NIDSG's in-country mental health expert and an MHPSS instructor

Dr Zainab Imam – Formerly an NHS Consultant Psychiatrist, she is currently Division Chief of Women's Mental Health Division for Sidra Medicine in Qatar. Dr Imam is an MHPSS volunteer instructor and specialist in Rehabilitation Psychiatry, Psychodynamic Psychotherapy. She also teaches Perinatal Psychiatry on the MCH training. She is a Fellow the Royal College of Psychiatrists

Dr Femi Adebajo – Consultant Psychiatrist in the UK National Health Service in Scotland and a member of the Royal College of Psychiatrists. Dr Adebajo is a volunteer instructor in the MHPPS clinical area and also responsible for the training curriculum

Dr Geoffrey Ijomah - Consultant Forensic Psychiatrist, with qualifications and a special interest in psychotherapy. Dr Ijomah leads NIDSG's research monitoring and evaluation activities.

Lorette Dye is a Psychologist, Counsellor and Psychotherapist with training in Psychology, with specialization in Art Therapy and the effects of sexual and gender-based violence. She trains individuals as Arts Therapies Counsellors using art as a medium to counsel individuals or groups facing mental health challenges, and I have a passion is to make a difference by helping disadvantaged communities across Africa using my Art Therapy expertise.

Judy Nkechukwu - Registered Psychologist and Counsellor She has a degree in Psychology and Counselling, a Masters in Dramatherapy, a post graduate diploma in Clinical Supervision is EMDR accredited. She works with vulnerable children and is a clinical Supervisor to Psychotherapists in UK Judy is an MHPSS training faculty member and will contribute to establishing a supervision and mentoring regime.

Fiona Lovatt is an educator and Lay Counsellor, with over 40 years experience of working with children in education. She has lived and worked with almajirai, displaced people, orphans, widows and vulnerable children, in education, health and enterprise, everywhere in Northern Nigeria, from Katsina to Maiduguri, Minna to Lokoja. During this period she has help 100s of people through trauma and out of poverty.

Maternal and Child Health

Dr Ify Anidi is a Consultant Paediatrician and specialist in emergency medicine veteran of numerous medical missions to the medically underserved countries, based in California, USA. She is an expert on ([Helping Babies Survive \(aap.org\)](http://aap.org)), which aims reduce infant mortality in resource-limited environments.

Dr Brigit Allagoa – is a Consultant Paediatrician and Neonatologist in Mid Yorkshire Hospitals NHS Trust, who will deliver the “reducing maternal and neonatal mortality in childbirth project.” Dr Allagoa is also a retired Lt Colonel in the British Army and received an International Security Assistance Force (ISAF) medal for her service in Helmand Province in Afghanistan. She recently received a Zenith Global Health Award special recognition award in 2024

Adebola Aroboto UK registered Nurse, who works as a female genital mutilation (FGM) and perineal health specialist midwife in the UK National Health. She was awarded the best British Midwife of the Year in 2020 and won the NHS@70 Excellence Awards UK for outstanding Contribution to Midwifery. 'Bola manages the MCH online community.

Management & Support

Mrs Tutu Asielue. A Business manager in the NHS. Formerly responsible for managing Service Operations across severe, complex and non-Psychotic services in Barnet NHS Trust Mental Health. Mrs Asielue is NIDSG's Secretary General, responsible for adherence to all policies. She is also the Mental Health Programme Manager.

Mrs Hafsat Dagazau is the NIDSG Charity's Maternal and child health programme manager. She is a graduate of University of Maiduguri and lives in UAE.

Mrs Chinyere Ugwu has worked as a Senior Executive in the UK for several decades. She supports the maternal and child health clinics, and manages the medicines and essentials supply chain.

Kevin Obi Is NIDSG's Chairman and Founder and has overall management responsibility for all NIDSG's activities.

Hafsat Mohammed is the NIDSG Programme Support Officer, based in Abuja

NIDSG (Nigerian IDP Diaspora Support Group)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Emeka Ene & Co
(Chartered Accountants & Tax Practitioners)
Abuja-Nigeria

**NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.**

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NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023.

CORPORATE INFORMATION

THE GROUP:

NIDSG is a UK based charitable organisation, registered in October 2020, by the Charity Commission of England and Wales (Charity number: 1191702). NIDSG was registered as Diaspora IDP Support Initiative in Nigeria as non-profit making organisation on 12th October 2023 (Registration number: 7177679) under the Companies and Allied Matters Act 2004 LFN as amended.

REGISTERED ADDRESS:

UK: 42 West Avenue, London N3 1AX
Nigeria: Suit 115 Deo gratis Plaza Utako,
Abuja, Nigeria.

BANKERS:

Natwest Bank
FirstBank Plc.

TRUSTEES':

Kevin Obi
Mrs Adetutu Asielue
Dr Geoffrey Ijomah
Dr Zainab Imam
Dr Olawale Lagundoye
Dr Olufemi Adedeji Adebajo
Prof Rotimi Jaiyesimi

DESIGNATION

Executive Chairman
Charity Secretary
Member
Member
Member
Member
Member

AUDITORS:

Emeka Ene & Co. (Chartered Accountants & Tax Practitioners)
Alphacell Plaza, Plot 12, Ebitu Ukiwe Street,
Off Mike Akhigbe Way, Jabi District Abuja.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

REPORT OF TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER, 2024

2024 was NIDSG's busiest and most impactful year to date, key achievements include:

- Delivered a Primary Health Centre Worker Capacity building initiative across 8 states in Nigeria
- Worked in partnership with University of Abuja, Teaching Hospital and Neem Foundation to deliver 3 in-person training workshops and several remote follow up seminars.
- BEmONC Train the trainer; trained 83 Nurses and Midwives in Basic Emergency Obstetric and Newborn Care (BEmONC), who in turn "stepped down" their training to upskill 633 frontline primary health workers to reduce mother and baby deaths in childbirth in PHCs
- Delivered MHPSS Counselling training for 83 doctors, nurses and CHEWs to integrate mental health services in primary health centres and address the huge gap in service provision. This work is funded by Global Health Partnerships and the UK Department of Health and Social Welfare
- Delivered Mental Health and Maternal and Child Health interventions for IDP communities
- Treated over 600 for babies and pregnant women in 2 IDP camps in FCT [Durumi Camp and Malaysia Gardens]
- Provided life-saving treatment for 4 critically ill pregnant women and children in hospital treatment @ UATH
- Donated over £10,000 of medical supplies to University of Abuja Teaching Hospital and IDP Camp clinics
- Trained and supported 25 Adult Lay Trauma Counsellors and 15 specialist Child Art and Drama Therapy Trauma Counsellors mostly from trauma impacted IDP communities. This work is mostly self-funded by NIDSG's volunteers, by "Friends of NIDSG" and two local corporate sponsors (NNPC Retail and Scib & Co).

The Trustees' present their report and the audited financial statements for the year ended 31ST DECEMBER 2024.

PRINCIPAL ACTIVITIES

NIDSG (Nigerian IDP Diaspora Support Group) was started to help victims of conflict and internal displaced people (IDPs) in Nigeria. It was founded by Nigerians in diaspora and "friends of NIDSG", who were concerned about the plight of IDPs and felt a moral obligation to give back. In 2023, our work expanded to primary health care system strengthening in Nigeria:

NIDSG focuses on two clinical areas in Nigeria:

- Mental Health and Psycho-social support (MHPSS)
- Maternal and Child Health (MCH)

And supports two key populations in Nigeria

- IDPs and people supporting communities impacted by conflict and traumatic events.
- Nationwide primary health care capacity building, working in collaboration with State and Federal health authorities focused mainly in medically underserved rural areas.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

REPORT OF TRUSTEES' (Continued)

INCORPORATION AND COMMENCEMENT OF BUSINESS

The Group was registered October 2020, by the Charity Commission of England and Wales. NIDSG was registered as Diaspora IDP Support Initiative in Nigeria on 12th October 2023 and commenced operations immediately.

STATE OF AFFAIRS

In the opinion of the Trustees, the state of the Group's affairs is satisfactory.

FINANCIAL SUMMARY

NDSG (Nigerian IDP Diaspora Support Group)

2 years Financial Summary

	2024	2023
	£	£
Property, Plant and Equipment	2,554.69	-
Net Current Assets	11,214.81	7,179.55
Total Assets	13,769.50	7,179.55
Total Income	58,135.56	27,179.77
Less Total Expenses	50,985.90	20,710.69
Surplus/(Deficit) of Income	7,149.66	6,469.08
Over Expenditure		

TRUSTEES:

The names of the directors who have held office during the year and at the date of this report are as follows:

Kevin Obi	Executive Chairman
Mrs Adetutu Asielue	Charity Secretary

EMPLOYMENT POLICIES

NIDSG mainly works through volunteers. Our volunteers are highly experienced doctors, nurses, psychologists and healthcare professionals, in UK, USA, Qatar, UAE, South Africa and Nigeria; offering their expertise at no cost and most people even pay their own travel costs. Group continues to maintain effective communication with all employees who, subject to practical consideration, are consulted on and involved in decisions that affect their current jobs or future's prospects.

It is the policy of the Group to eradicate or minimize the exposure of its employees, customers or the public to unnecessary or unacceptable health or safety risks in the course of its operations.

AUDITOR

Emeka Ene & Co. was appointed Auditor in accordance with section 357(2) of the companies and Allied Matters Act, 1990, having indicated their willingness will continue in office as the Group's Auditor.

**NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024.**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024.**

The Trustees accept responsibility for the preparation and fair presentation of the financial statements which comprise of the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes, financial summary as set out on pages 8 to 15 in accordance with accounting policies determined by the Trustees and in the manner required by the Companies and Allied Matters Act of Nigeria

The Trustees further accept responsibility for maintaining adequate accounting records as required by the Companies and Allied Matters Act of Nigeria and to maintain, in line with international best practices, such internal controls as the Trustees determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

The Trustees have made an assessment of the Group's ability to continue as a going concern and have no reason to believe the Group will not remain a going concern in the year ahead.

Signed on behalf of the Trustees' by:

The Executive Chairman



RC002684(MD)

EMEKA ENE & Co.

Chartered Accountants & Consultants

Suite B7, Alphacell Plaza,
Plot 12, Ebitu Ukiwe Street,
Jabi District, FCT - Abuja
Tel: +234 (0) 803 3784 308
Website: www.eeconsulting.com.ng
E-mail: info@eeconsulting.com.ng
eneelemeka@yahoo.com

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NIGERIAN IDP SUPPORT GROUP

Opinion

We have audited the accompanying financial statements of The Nigerian IDP Support Group which comprises the statements of financial position as at 31 December 2024, the statement of financial performance, statement of changes in equity, statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information set out on pages 12 to 15.

In our opinion, the financial statements present fairly, in all material respects, the financial position of NIDSG (Nigerian IDP Support Group) as at 31 December 2024 and the financial performance and cash flow for the year then ended in accordance with the International Financial Reporting Standards, Companies and Allied Matters Act CAP C20 LFN 2004 and the Financial Reporting Council of Nigeria Act No 6, 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditors' responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the requirements of the Institute of Chartered Accountants of Nigeria Professional Code of Conduct (ICAN Code) and other independent requirements applicable to performing audits in Nigeria. The ICAN Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Trustees' Responsibility

The Trustees are responsible for the preparation of these financial statements in accordance with accounting policies as set out on pages 12 to 15 and in the manner required by the Companies and Allied Matters Act of Nigeria, for determining the acceptability of the basis of accounting, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial statements that gives a true and fair view to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

Compliance with the Requirements of Schedule 6 of the Companies and Allied Matters Act of Nigeria.

In our opinion, proper books of accounts have been kept by the organization, as far as it appears from our examination of those books and the organization's statement of financial position and statement of financial performance agree with the books of account.

FRC / 2016 / ICAN / 00000015619
For:



Emeka Ene & Co. (Chartered Accountants)
ABUJA – NIGERIA

....., 2025.

NIDSG (Nigerian IDP Diaspora Support Group)
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	Note	2024 £	2023 £
Non-Current Assets			
Property, plant and equipment	1	2,554.69	-
		<u>2,554.69</u>	<u>-</u>
Current Assets			
Cash and Cash equivalents	2	8,763.83	3,737.21
Receivables	8	2,450.98	3,442.34
		<u>11,214.81</u>	<u>7,179.55</u>
Total asset		<u><u>13,769.50</u></u>	<u><u>7,179.55</u></u>
Equity			
Accumulated fund	3	10,886.87	3,737.21
Current liabilities			
Payables	7	245.10	-
Differed Income		2,637.53	3,442.34
Total equity		<u><u>13,769.50</u></u>	<u><u>7,179.55</u></u>

The financial statements were approved by the Board of Trustees on2025
and signed on its behalf by:

The Executive Chairman

The notes on pages 12 to 15 forms integral part of this financial statements.

NIDSG (Nigerian IDP Diaspora Support Group)**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024**

		2024	2023
Income;	Note	£	£
Revenue	4	58,135.56	27,179.77
Less Project execution cost	5	42,676.13	20,710.69
		<u>15,459.43</u>	<u>6,469.08</u>
Expenditure:			
Less Administrative and general expense	6	8,309.77	-
Surplus/(Deficit)		<u>7,149.66</u>	<u>6,469.08</u>

The notes on pages 12 to 15 forms integral part of this financial statements.

NIDSG (Nigerian IDP Diaspora Support Group)

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED 31st DECEMBER 2024

	Accumulated Fund £	Total Equity £
Deficit Balance as at 1st January 2023	- 2,731.87	- 2,731.87
Surplus/(Deficit) for the year	6,469.08	6,469.08
Balance as at 31st December 2023	<u>3,737.21</u>	<u>3,737.21</u>
2024		
Balance as at 1st January 2024	3,737.21	3,737.21
Surplus/(Deficit) for the year	7,149.66	7,149.66
Balance as at 31st December 2024	<u>10,886.87</u>	<u>10,886.87</u>

CASH FLOWS FROM OPERATING ACTIVITIES

Administrative expenses 2,572.45

Interest income

Net cash generated from operating activities

CASH FLOWS FROM FINANCING ACTIVITIES

Dividends

Exchange difference

Net cash generated from financing activities

Net increase/decrease in cash and cash equivalents

Cash and cash equivalents at 1st January

Impairment

Cash and cash equivalents at 31st December

The notes on pages 32 to 35 forms integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED DECEMBER 31, 2024.

		2024	2023
	Note	£	£
CASH FLOW FROM OPERATION			
Surplus/(deficit)		7,149.66	6,469.08
Adjustment:			
Depreciation		1,277.34	-
		<u>8,427.00</u>	<u>6,469.08</u>
Changes in Working Capital			
(Increase)/Decrease in Inventory		-	-
(Decrease)/Increase in Receivable		-	-
(Decrease)/Increase in Payable		245.10	-
Interest Income		-	-
Net cash flows from operating activities		<u>8,672.10</u>	<u>6,469.08</u>
CASHFLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant and Equipment		-3,832.03	-
Interest on Investment		-	-
Net cash absorbed/provided		<u>-3,832.03</u>	<u>-</u>
CASHFLOWS FROM FINANCING ACTIVITIES			
Deficit 2022		-	- 2,731.87
Exchange difference		186.55	
Net cash absorbed/provided		<u>186.55</u>	<u>- 2,731.87</u>
Net Increase/(decrease) in cash and cash		5,026.62	3,737.21
Cash and cash equivalent as at 1st January		3,737.21	-
Impairment		-	-
Cash and cash equivalent as at 31st December		<u>8,763.83</u>	<u>3,737.21</u>

The notes on pages 12 to 15 forms integral part of this financial statements.

NIGERIAN IDP DIASPORA SUPPORT GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

Notes to the Financial Statements for the year ended 31 December 2024.

GENERAL INFORMATION

Reporting Entity

The is a UK based Charitable organisations that is registered with the Charity Commission and approved recognised by HM Revenue and Customs. Therefore, it does not pay tax on donation and grant income, since and gains if this is used for charitable purposes ("charitable expenditure).

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies, which have been adopted by the Foundation:

1.General

1.1. Basis of preparation

The financial statements are presented in UK pound sterling. The Financial statements of the Group are prepared under the modified cash basis convention, and in accordance with generally accepted accounting principles.

No adjustments have been made to reflect the impact on the financial statements of specific price changes or changes in the general level of prices.

1.2 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investment, readily convertible to known amounts of cash, and subject to insignificant risk of changes in value.

1.3 Non-Current Assets

Depreciation is provided to write off the cost of the assets in equal annual instalments over their estimated useful lives at the following annual rates.

Computer Equipment	-	3 years
Office Equipment	-	5 years
Furniture	-	10 years
Motor Vehicles	-	10 years
Leasehold property	-	Over the life of the lease
Freehold property (Building)	-	30 years

1.4 Receivables

Bad debts are written off and specific provisions are made for debts considered doubtful of recovery as need arise.

1.5 Payables

Payables are disclosed at their book values.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.
STATEMENT OF SIGNIFICANT ACCOUNTING POLIES CONT'D

1.6 Taxation

The Nigerian IDP Diaspora Support Group is a non-governmental organisation involved in Provision of provision of medical aid, relief and assistance to disadvantaged people in Nigeria and West Africa. As such, its income is exempted (except commercial activities) from income Tax under section 23 of the Companies Income Tax Act (CITA) CAP 60 LFN, as amended till date.

1.7 Income Recognition

Income from donor funds is recognised in the statements of financial activities only when there is certainty that all the conditions for receipt of the funds have been complied with, and that the relevant expenditure which is expected to follow has been incurred and charged to the statement of financial activities.

Interest income is recognised on cash basis.

1.8 Expenditure Recognition

Expenses incurred in carrying out the projects and other activities of the group are recognised in the statement of financial activities during the period in which they are incurred.

1.9 Cash Flow Statement

The cash flow statement has been prepared using the Indirect method.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

NOTE TO THE FINANCIAL STATEMENT CONTD

1 Property, Plant and Equipment Schedule 2024

Cost	Furniture and Fitting £	Computer Equipment £	Total £
As at 1st January	-	-	-
During the year	-	-	-
As at 31st December	-	3,832.03	3,832.03
Depreciation	-	3,832.03	3,832.03
As at 1st January	-	-	-
Charge	-	-	-
As at 31st December	-	1,277.34	1,277.34
Net Book Value	-	1,277.34	1,277.34
As at 31st December	-	2,554.69	2,554.69
As at 1st January	-	-	-

2 Cash and Cash equivalent

	2024 £	2023 £
Cash at hand	-	-
Bank balance	8,763.83	3,737.21
	8,763.83	3,737.21

3 Accumulated fund

As at 1st January	3,737.21	-	2,731.87
Surplus/(Deficit) for the year	7,149.66		6,469.08
	10,886.87		3,737.21

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.
NOTE TO THE FINANCIAL STATEMENT CONTD

	2024	2023
	£	£
4 Revenue;		
Grant		
THET(restricted fund)	47,470.00	-
Total grant	47,470.00	-
International income		
Benefit in kinds(flights/experts)	-	10,876.91
Donations from friends NIDSG"	4,708.12	7,365.44
Other	313.30	-
Total international income	5,021.42	18,242.35
Local Income		
Sponsorship from NNPC Retail Ltd and Scib & Co Nigeria Lt	4,901.96	6,880.00
Donations from friends NIDSG"	742.18	2,057.42
Total local income	5,644.14	8,937.42
	58,135.56	27,179.77
5 Project execution cost		
Project implementation	23,346.42	-
Project management	7,335.28	-
Transportation	11,994.43	-
	42,676.13	-
6 Expenditure		
International travel/expense	1,690.41	10,676.91
Training of lay mental trauma counsellors	1,492.83	5,444.00
General admin expense	3,289.55	3,404.00
Pregnant women and babies clinics	300.19	826.27
Legal fee/tax relief	-	359.51
Audit fee	245.10	-
Depreciation	1,277.34	-
Bank charged	14.35	-
	8,309.77	20,710.69
7 Payables		
Audit fee	245.10	-
	245.10	-
8 Receivables		
NNPC	2,450.98	3,442.34

NIDSG (Nigerian IDP Diaspora Support Group)

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

Emeka Ene & Co
(Chartered Accountants & Tax Practitioners)
Abuja-Nigeria

**NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.**

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NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023.

CORPORATE INFORMATION

THE GROUP:

NIDSG is a UK based charitable organisation, registered in October 2020, by the Charity Commission of England and Wales (Charity number: 1191702). NIDSG was registered as Diaspora IDP Support Initiative in Nigeria as non-profit making organisation on 12th October 2023 (Registration number: 7177679) under the Companies and Allied Matters Act 2004 LFN as amended.

REGISTERED ADDRESS:

UK: 42 West Avenue, London N3 1AX
Nigeria: Suit 115 Deo gratis Plaza Utako,
Abuja, Nigeria.

BANKERS:

Natwest Bank
FirstBank Plc.

TRUSTEES':

Kevin Obi
Mrs Adetutu Asielue
Dr Geoffrey Ijomah
Dr Zainab Imam
Dr Olawale Lagundoye
Dr Olufemi Adedeji Adebajo
Prof Rotimi Jaiyesimi

DESIGNATION

Executive Chairman
Charity Secretary
Member
Member
Member
Member
Member

AUDITORS:

Emeka Ene & Co. (Chartered Accountants & Tax Practitioners)
Alphacell Plaza, Plot 12, Ebitu Ukiwe Street,
Off Mike Akhigbe Way, Jabi District Abuja.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

REPORT OF TRUSTEES

FOR THE YEAR ENDED 31ST DECEMBER, 2024

2024 was NIDSG's busiest and most impactful year to date, key achievements include:

- Delivered a Primary Health Centre Worker Capacity building initiative across 8 states in Nigeria
- Worked in partnership with University of Abuja, Teaching Hospital and Neem Foundation to deliver 3 in-person training workshops and several remote follow up seminars.
- BEmONC Train the trainer; trained 83 Nurses and Midwives in Basic Emergency Obstetric and Newborn Care (BEmONC), who in turn "stepped down" their training to upskill 633 frontline primary health workers to reduce mother and baby deaths in childbirth in PHCs
- Delivered MHPSS Counselling training for 83 doctors, nurses and CHEWs to integrate mental health services in primary health centres and address the huge gap in service provision. This work is funded by Global Health Partnerships and the UK Department of Health and Social Welfare
- Delivered Mental Health and Maternal and Child Health interventions for IDP communities
- Treated over 600 for babies and pregnant women in 2 IDP camps in FCT [Durumi Camp and Malaysia Gardens]
- Provided life-saving treatment for 4 critically ill pregnant women and children in hospital treatment @ UATH
- Donated over £10,000 of medical supplies to University of Abuja Teaching Hospital and IDP Camp clinics
- Trained and supported 25 Adult Lay Trauma Counsellors and 15 specialist Child Art and Drama Therapy Trauma Counsellors mostly from trauma impacted IDP communities. This work is mostly self-funded by NIDSG's volunteers, by "Friends of NIDSG" and two local corporate sponsors (NNPC Retail and Scib & Co).

The Trustees' present their report and the audited financial statements for the year ended 31ST DECEMBER 2024.

PRINCIPAL ACTIVITIES

NIDSG (Nigerian IDP Diaspora Support Group) was started to help victims of conflict and internal displaced people (IDPs) in Nigeria. It was founded by Nigerians in diaspora and "friends of NIDSG", who were concerned about the plight of IDPs and felt a moral obligation to give back. In 2023, our work expanded to primary health care system strengthening in Nigeria:

NIDSG focuses on two clinical areas in Nigeria:

- Mental Health and Psycho-social support (MHPSS)
- Maternal and Child Health (MCH)

And supports two key populations in Nigeria

- IDPs and people supporting communities impacted by conflict and traumatic events.
- Nationwide primary health care capacity building, working in collaboration with State and Federal health authorities focused mainly in medically underserved rural areas.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

REPORT OF TRUSTEES' (Continued)

INCORPORATION AND COMMENCEMENT OF BUSINESS

The Group was registered October 2020, by the Charity Commission of England and Wales. NIDSG was registered as Diaspora IDP Support Initiative in Nigeria on 12th October 2023 and commenced operations immediately.

STATE OF AFFAIRS

In the opinion of the Trustees, the state of the Group's affairs is satisfactory.

FINANCIAL SUMMARY

NDSG (Nigerian IDP Diaspora Support Group)

2 years Financial Summary

	2024	2023
	£	£
Property, Plant and Equipment	2,554.69	-
Net Current Assets	11,214.81	7,179.55
Total Assets	13,769.50	7,179.55
Total Income	58,135.56	27,179.77
Less Total Expenses	50,985.90	20,710.69
Surplus/(Deficit) of Income	7,149.66	6,469.08
Over Expenditure		

TRUSTEES:

The names of the directors who have held office during the year and at the date of this report are as follows:

Kevin Obi	Executive Chairman
Mrs Adetutu Asielue	Charity Secretary

EMPLOYMENT POLICIES

NIDSG mainly works through volunteers. Our volunteers are highly experienced doctors, nurses, psychologists and healthcare professionals, in UK, USA, Qatar, UAE, South Africa and Nigeria; offering their expertise at no cost and most people even pay their own travel costs. Group continues to maintain effective communication with all employees who, subject to practical consideration, are consulted on and involved in decisions that affect their current jobs or future's prospects.

It is the policy of the Group to eradicate or minimize the exposure of its employees, customers or the public to unnecessary or unacceptable health or safety risks in the course of its operations.

AUDITOR

Emeka Ene & Co. was appointed Auditor in accordance with section 357(2) of the companies and Allied Matters Act, 1990, having indicated their willingness will continue in office as the Group's Auditor.

**NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024.**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024.**

The Trustees accept responsibility for the preparation and fair presentation of the financial statements which comprise of the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes, financial summary as set out on pages 8 to 15 in accordance with accounting policies determined by the Trustees and in the manner required by the Companies and Allied Matters Act of Nigeria

The Trustees further accept responsibility for maintaining adequate accounting records as required by the Companies and Allied Matters Act of Nigeria and to maintain, in line with international best practices, such internal controls as the Trustees determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

The Trustees have made an assessment of the Group's ability to continue as a going concern and have no reason to believe the Group will not remain a going concern in the year ahead.

Signed on behalf of the Trustees' by:

The Executive Chairman



RC002684(MD)

EMEKA ENE & Co.

Chartered Accountants & Consultants

Suite B7, Alphacell Plaza,
Plot 12, Ebitu Ukiwe Street,
Jabi District, FCT - Abuja
Tel: +234 (0) 803 3784 308
Website: www.eeconsulting.com.ng
E-mail: info@eeconsulting.com.ng
eneelemeka@yahoo.com

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE NIGERIAN IDP SUPPORT GROUP

Opinion

We have audited the accompanying financial statements of The Nigerian IDP Support Group which comprises the statements of financial position as at 31 December 2024, the statement of financial performance, statement of changes in equity, statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory information set out on pages 12 to 15.

In our opinion, the financial statements present fairly, in all material respects, the financial position of NIDSG (Nigerian IDP Support Group) as at 31 December 2024 and the financial performance and cash flow for the year then ended in accordance with the International Financial Reporting Standards, Companies and Allied Matters Act CAP C20 LFN 2004 and the Financial Reporting Council of Nigeria Act No 6, 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditors' responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the requirements of the Institute of Chartered Accountants of Nigeria Professional Code of Conduct (ICAN Code) and other independent requirements applicable to performing audits in Nigeria. The ICAN Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Trustees' Responsibility

The Trustees are responsible for the preparation of these financial statements in accordance with accounting policies as set out on pages 12 to 15 and in the manner required by the Companies and Allied Matters Act of Nigeria, for determining the acceptability of the basis of accounting, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the financial statements that gives a true and fair view to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Trustees, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

Compliance with the Requirements of Schedule 6 of the Companies and Allied Matters Act of Nigeria.

In our opinion, proper books of accounts have been kept by the organization, as far as it appears from our examination of those books and the organization's statement of financial position and statement of financial performance agree with the books of account.

FRC / 2016 / ICAN / 00000015619
For:



Emeka Ene & Co. (Chartered Accountants)
ABUJA – NIGERIA

....., 2025.

NIDSG (Nigerian IDP Diaspora Support Group)
STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER 2024

	Note	2024 £	2023 £
Non-Current Assets			
Property, plant and equipment	1	2,554.69	-
		<u>2,554.69</u>	<u>-</u>
Current Assets			
Cash and Cash equivalents	2	8,763.83	3,737.21
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Differed Income		2,637.53	3,442.34
Total equity		<u><u>13,769.50</u></u>	<u><u>7,179.55</u></u>

The financial statements were approved by the Board of Trustees on2025
and signed on its behalf by:

The Executive Chairman

The notes on pages 12 to 15 forms integral part of this financial statements.

NIDSG (Nigerian IDP Diaspora Support Group)**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31ST DECEMBER 2024**

		2024	2023
Income;	Note	£	£
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		<u>15,459.43</u>	<u>6,469.08</u>
Expenditure:			
Less Administrative and general expense	6	8,309.77	-
Surplus/(Deficit)		<u>7,149.66</u>	<u>6,469.08</u>

The notes on pages 12 to 15 forms integral part of this financial statements.

NIDSG (Nigerian IDP Diaspora Support Group)

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED 31st DECEMBER 2024

	Accumulated Fund £	Total Equity £
Deficit Balance as at 1st January 2023	- 2,731.87	- 2,731.87
Surplus/(Deficit) for the year	6,469.08	6,469.08
Balance as at 31st December 2023	<u>3,737.21</u>	<u>3,737.21</u>
2024		
Balance as at 1st January 2024	3,737.21	3,737.21
Surplus/(Deficit) for the year	7,149.66	7,149.66
Balance as at 31st December 2024	<u>10,886.87</u>	<u>10,886.87</u>

CASH FLOWS FROM OPERATING ACTIVITIES

Administrative expenses

Interest on bank loans

Net cash generated from operating activities

CASH FLOWS FROM FINANCING ACTIVITIES

Dividends

Exchange differences

Net cash generated from financing activities

Net increase/decrease in cash and cash equivalents

Cash and cash equivalents at start of period

Impairment

Cash and cash equivalents at end of period

The notes on pages 32 to 35 form an integral part of these financial statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED DECEMBER 31, 2024.

		2024	2023
	Note	£	£
CASH FLOW FROM OPERATION			
Surplus/(deficit)		7,149.66	6,469.08
Adjustment:			
Depreciation		1,277.34	-
		<u>8,427.00</u>	<u>6,469.08</u>
Changes in Working Capital			
(Increase)/Decrease in Inventory		-	-
(Decrease)/Increase in Receivable		-	-
(Decrease)/Increase in Payable		245.10	-
Interest Income		-	-
Net cash flows from operating activities		<u>8,672.10</u>	<u>6,469.08</u>
CASHFLOWS FROM INVESTING ACTIVITIES			
Acquisition of Property, Plant and Equipment		-3,832.03	-
Interest on Investment		-	-
Net cash absorbed/provided		<u>-3,832.03</u>	<u>-</u>
CASHFLOWS FROM FINANCING ACTIVITIES			
Deficit 2022		-	- 2,731.87
Exchange difference		186.55	
Net cash absorbed/provided		<u>186.55</u>	<u>- 2,731.87</u>
Net Increase/(decrease) in cash and cash		5,026.62	3,737.21
Cash and cash equivalent as at 1st January		3,737.21	-
Impairment		-	-
Cash and cash equivalent as at 31st December		<u>8,763.83</u>	<u>3,737.21</u>

The notes on pages 12 to 15 forms integral part of this financial statements.

NIGERIAN IDP DIASPORA SUPPORT GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

Notes to the Financial Statements for the year ended 31 December 2024.

GENERAL INFORMATION

Reporting Entity

The is a UK based Charitable organisations that is registered with the Charity Commission and approved recognised by HM Revenue and Customs. Therefore, it does not pay tax on donation and grant income, since and gains if this is used for charitable purposes ("charitable expenditure).

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies, which have been adopted by the Foundation:

1.General

1.1. Basis of preparation

The financial statements are presented in UK pound sterling. The Financial statements of the Group are prepared under the modified cash basis convention, and in accordance with generally accepted accounting principles.

No adjustments have been made to reflect the impact on the financial statements of specific price changes or changes in the general level of prices.

1.2 Cash and Cash Equivalents

Cash and cash equivalents are defined as cash in hand, demand deposits and short-term highly liquid investment, readily convertible to known amounts of cash, and subject to insignificant risk of changes in value.

1.3 Non-Current Assets

Depreciation is provided to write off the cost of the assets in equal annual instalments over their estimated useful lives at the following annual rates.

Computer Equipment	-	3 years
Office Equipment	-	5 years
Furniture	-	10 years
Motor Vehicles	-	10 years
Leasehold property	-	Over the life of the lease
Freehold property (Building)	-	30 years

1.4 Receivables

Bad debts are written off and specific provisions are made for debts considered doubtful of recovery as need arise.

1.5 Payables

Payables are disclosed at their book values.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.
STATEMENT OF SIGNIFICANT ACCOUNTING POLIES CONT'D

1.6 Taxation

The Nigerian IDP Diaspora Support Group is a non-governmental organisation involved in Provision of provision of medical aid, relief and assistance to disadvantaged people in Nigeria and West Africa. As such, its income is exempted (except commercial activities) from income Tax under section 23 of the Companies Income Tax Act (CITA) CAP 60 LFN, as amended till date.

1.7 Income Recognition

Income from donor funds is recognised in the statements of financial activities only when there is certainty that all the conditions for receipt of the funds have been complied with, and that the relevant expenditure which is expected to follow has been incurred and charged to the statement of financial activities.

Interest income is recognised on cash basis.

1.8 Expenditure Recognition

Expenses incurred in carrying out the projects and other activities of the group are recognised in the statement of financial activities during the period in which they are incurred.

1.9 Cash Flow Statement

The cash flow statement has been prepared using the Indirect method.

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.

NOTE TO THE FINANCIAL STATEMENT CONTD

1 Property, Plant and Equipment Schedule 2024

Cost	Furniture and Fitting £	Computer Equipment £	Total £
As at 1st January	-	-	-
During the year	-	-	-
As at 31st December	-	3,832.03	3,832.03
Depreciation	-	3,832.03	3,832.03
As at 1st January	-	-	-
Charge	-	-	-
As at 31st December	-	1,277.34	1,277.34
Net Book Value	-	1,277.34	1,277.34
As at 31st December	-	2,554.69	2,554.69
As at 1st January	-	-	-

2 Cash and Cash equivalent

	2024 £	2023 £
Cash at hand	-	-
Bank balance	8,763.83	3,737.21
	8,763.83	3,737.21

3 Accumulated fund

As at 1st January	3,737.21	-	2,731.87
Surplus/(Deficit) for the year	7,149.66		6,469.08
	10,886.87		3,737.21

NIGERIAN IDP DIASPORA SUPPORT GROUP
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024.
NOTE TO THE FINANCIAL STATEMENT CONTD

	2024	2023
	£	£
4 Revenue;		
Grant		
THET(restricted fund)	47,470.00	-
Total grant	47,470.00	-
International income		
Benefit in kinds(flights/experts)	-	10,876.91
Donations from friends NIDSG"	4,708.12	7,365.44
Other	313.30	-
Total international income	5,021.42	18,242.35
Local Income		
Sponsorship from NNPC Retail Ltd and Scib & Co Nigeria Lt	4,901.96	6,880.00
Donations from friends NIDSG"	742.18	2,057.42
Total local income	5,644.14	8,937.42
	58,135.56	27,179.77
5 Project execution cost		
Project implementation	23,346.42	-
Project management	7,335.28	-
Transportation	11,994.43	-
	42,676.13	-
6 Expenditure		
International travel/expense	1,690.41	10,676.91
Training of lay mental trauma counsellors	1,492.83	5,444.00
General admin expense	3,289.55	3,404.00
Pregnant women and babies clinics	300.19	826.27
Legal fee/tax relief	-	359.51
Audit fee	245.10	-
Depreciation	1,277.34	-
Bank charged	14.35	-
	8,309.77	20,710.69
7 Payables		
Audit fee	245.10	-
	245.10	-
8 Receivables		
NNPC	2,450.98	3,442.34