





This CLHEI Annual Report 2022 provides snapshots of the results we achieved together with Partners and Communities in the year 2022.



Community Links and Human Empowerment Initiative (CLHEI) is a nongovernmental organization that seeks to complement government efforts by reaching out to people in communities and grassroots level, with a vision to create a self-reliant society where individuals and groups explore their inner resources with the aim of realizing their full potentials.

ABOUT THE ORGANIZATION

CLHEI was founded in January 2006 and was registered on 18th Oct.2010
with the Corporate Affairs Commission with registration number CAC/IT/N0 41255. The organization's UEI Number is MEDAC5AM11F5.
CLHEI has a working relationship Memorandum of Understanding with the Federal Republic of Nigeria under the ministry of Finance, Budget and National Planning with the registration number MBNP/NGO-IC/1027/1.

CLHEI have worked extensively in the North Central and North East of Nigeria. With her presence in all north central states and offices in FCT, Benue, Nasarawa and Adamawa states, CLHEI has worked with vulnerable persons especially the Internally Displaced Persons (IDPs), Children, widows, and the refugees.



CLHEI envisions a self-reliant society where individuals and groups explore their inner resources and realizing their innate potentials for total well-being and a just society.



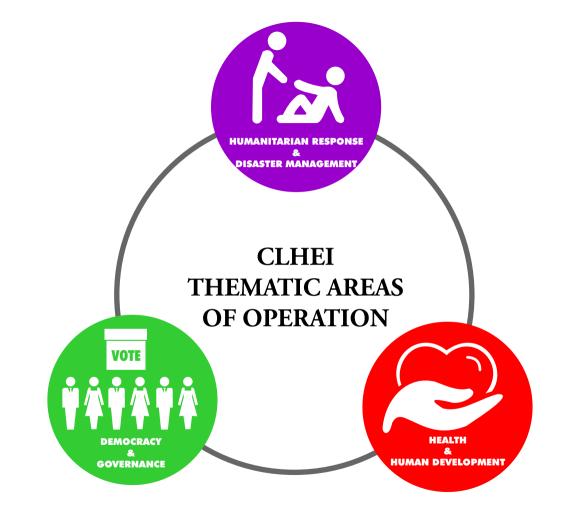
To work with the vulnerable towards advancing, exploring and maximizing their abilities and capabilities for sustainable self- reliance.



To work with the vulnerable towards advancing, exploring and maximizing their abilities and capabilities for sustainable self- reliance.



"Linking Communities-Changing Lives"





The year 2022 tested our resolve globally and particularly Nigeria as a nation and exposed further that the effects of climate change are stark in Nigeria, and the reports coming out of several parts of the country paint a bleak outlook. More than ever as an organization, in the face of scarce resources, we built resilience and strengthened our capacity as we moved swiftly toward providing solutions to difficult humanitarian and Development challenges.

This CLHEI Annual Report provides a glimpse into all that we achieved in communities in Nigeria over the last 12 months. From the over 60 VSLAs established across 4 LGAs of Benue State, with a total of 1131 members, out of which 80% (910)are female members who have saved (1,429,240 naira) after 4 meetings in 1 month to the 1064 Internally Displaced Person's registered to get their PVCs ahead of the 2023 general elections in Benue State, this annual report highlights all the interventions we implemented across communities and amongst vulnerable & displaced populations, the partners we worked with and some of the stories of people we worked with and supported across the various projects.

In the light of the foregoing, we are also excited to in a short while implement sustainable actions through the "Sustainable Action for a Green Planet" Project with support from Women Environmental Programme (WEP) one of the leading climate organizations in Nigeria and funding from Christian Aid which is targeted at implementing actions that will ensure that the population of locals are resilient to the impacts of climate change in different regions of the country. Furthermore, as we journey to the 2023 general elections, we are more than poised to ensure the increased participation of vulnerable & displaced populations in the electoral processes in Nigeria through continued advocacies & stakeholders' engagement toward adequate implementation of the INEC-IDP Voting Framework.

We look forward to taking a deeper dive into these insights and interventions more as we round up the year 2022. CLHEI continues to call for meaningful partnership and collaborations to address the issues of climate change, Gender equality & social inclusion and concerted efforts to mitigate the effects of sexual and Gender based violence in our communities.

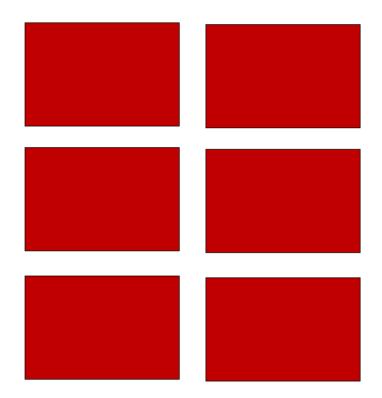
We are thankful to our donors, partners and the over 35 CLHEI personnel across our offices in Nigeria that have made all of this achievements possible. As we journey through the year 2023, CLHEI will stay dedicated and better position herself to working with the vulnerable at the grassroots and in hard-to-reach communities towards advancing, exploring and maximizing their abilities and capabilities for sustainable self- reliance. We encourage you to join us in this journey.

Thank you. Dr. Helen Teghtegh, Executive Director, CLHEI.

Forward



LEADING THE WAY



2022 DONOR-FUNDED PROJECT

TITLE: Support For Social Stability And Security of The Conflict-Affected Communities in North – East And Middle Belt Of Nigeria.

DONOR: UNDP

DURATION: December 2021 – March 2022

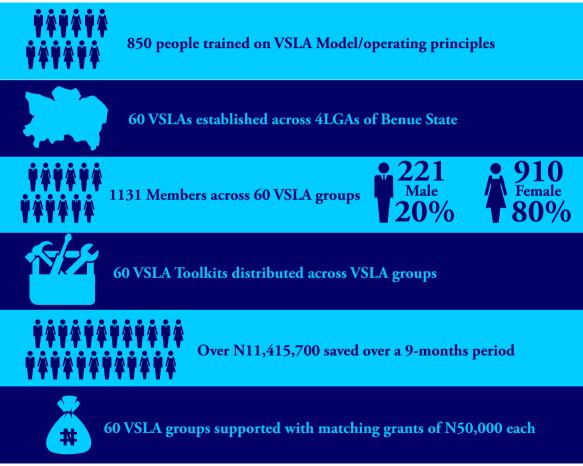
Support for Social Stability and Security of Conflict affected communities in North East and Middle Belt, Nigeria is a United Nation Development Programme (UNDP) intervention in Benue state. UNDP through CLHEI emplaced and strengthened mechanisms for enhancing social cohesion, community security and in turn contributing to the reduction of incidents of sexual and gender based violence against targeted communities.

CLHEI executed her mandate to support Village Savings and Loan Associations (VSLAs) by delivering training for Capacity Development, offering Technical Support and disbursement Matching grants for to each association's revolving funds across the 4LGAs of implementation (Agatu, Buruku, Guma, Kwande) in Benue State, Nigeria.

The VSLA models showed this difference from other saving structures that they have experienced in that it allows them to pool funds & save in the lowest amounts possible; use the funds to boost or startup businesses, and engender social cohesion through meetings.

VSLA Meeting ongoing with participants at Jato-Aka Kwande LGA

KEY HIGHLIGHTS/ACHIEVEMENTS



HUMAN INTEREST STORIES

When people face economic challenges because of conflict and food insecurity, it is often the poorest and most marginalized communities that suffer the most. This is because they are already far behind and have fewer ways to make money. Village Savings and Loans Associations (VSLAs) are very important in these kinds of communities because they help people get loans, save money, and make better money decisions at home.

This is particularly true for Salome Adebo, a widow caring for six children in Obagaji, Benue State.



Salome Adebo, frying buns and doughnuts at her business place



Salome mixing flour on a business evening at her business place

"Losing my husband was a very terrible & painful experience that almost shattered me, and leaving me to go through life's hardship alone. I have no children too. Even though I have relatives, most times it is difficult and shameful to go asking them for help to feed or meet my basic needs. Sometimes I go into my room and cry when the pressure becomes very much. Luckily for me, I was able to expand my yam after getting trained on VSLA and learning how to manage the little money I make. This has helped me expand my business from just frying yams now to also frying buns & doughnuts. I am very happy because I make more from what has been my source of livelihood for many years now."

The year 2022, has offered Salome so much hope through the introduction of Village Savings & Loans Association in her community, affording her the opportunity to save and also access loans to further boost her business she loves so much and grow her revenues for a improved life. Rebecca is a widow caring for her six children in Obagaji, Benue State.

"VSLA trainers taught us how to manage the little money we make. They taught us how to do business, how to attract customers and buy goods. And with this money I can take care of my children. It has helped boost my self-confidence. I no longer beg and nobody makes fun of me." As the Chairperson of her VSLA group in Obagaji, Benue State, she explains that what makes this VSLA unique is the "training and practice that accompany the loans and savings which help them to survive and be better savers."



TITLE: Displaced But Present Project

DONOR: National Democratic Institute (NDI)

DURATION: April – June 2022

Benue State has a cumulative total number of 1,587,000 IDPs (BENSEMA 2021) living across seven official camps, eleven (11) unofficial camps and many host communities across the three (3) senatorial zones in the state and the participation of IDPs in electoral processes is necessary to promote engagement, reintegration, and prevent marginalization. The political voice of IDPs, women, youth and other younger voters who have recently reached the voting age is needed for dialogue and to make the government accountable, which can be particularly important in meeting the needs of the vulnerable persons. During the 2019 general elections, many internally displaced persons (IDPs) in Benue State did not vote due to the inadequate implementation of the Independent National Electoral Commission (INEC) framework and regulations for voting by internally displaced persons 2019. In ensuring that internally displaced persons (IDPs) in Benue State participate in the upcoming 2023 general elections, Community Links and Human Empowerment Initiative (CLHEI) is using strategies such as Advocacy to key stakeholders, sensitization and mobilization for the CVR Pre-registration exercise to increase participation of IDPs in Benue State.

KEY HIGHLIGHTS/ACHIEVEMENTS



16 IDP Champions trained to mobilize and support other IDPs to register for their PVCs under the INEC Continuous Voter Registration (CVR)

1064 IDPs directly registered under the CVR Campaign





Recommendations made toward the review of the INEC-IDP Voting Framework

Deepened Stakeholder Engagement with Key Actors in the Electoral Processes in Benue State







Agatha assisting other IDPs fill their registration forms on the INEC portal under the CVR exercise

HUMAN INTEREST STORIES

Agatha Akerenyi is a beneficiary of the Displaced But Present Program who was selected and trained as one of the 16 IDP Youth Champion assisting other IDPs to fill registrations form on the INEC portal under the Continuous Voter Registration Campaign implemented across 3 selected IDP Camps & 5 Host communities in Benue State with support from NDI.

VOTER REGISTRATION Collaborion With C, BECE STA

Gabriel Kaashima recounts that "The Training organized by Community Links in collaboration with INEC Benue gave me the opportunity to utilize myself and my Smart Phone more in the service of other displaced persons living in IDP Camps like myself. With their support, I learnt how to access the INEC CVR Portal and help other IDPs carry out all forms of task including new registration, transfer, and update of information on the portal. I felt so fulfilled supporting other IDPs to complete the processes to enable them get their PVCs.



TITLE: Sensitization & Dissemination Of Simplified Versions Of The VAPP Law

DONOR: Education As A Vaccine/IPAS

DURATION: April – June 2022

Gender Based Violence is a menace that has sunk deeply into the urban and rural communities in Benue State. Following local engagements at the grassroots in Agatu & Vandeikya communities, community members established the fact that certain forms of GBV exist in the communities ranging from physical assault, rape, and denial of resources, child abuse, child and forced marriage, emotional and psychosocial trauma.

Most of the causes of gender based violations in the communities were linked to lack and insufficient sensitization, awareness on the provisions of the law, traditional and customary laws, matrimonial and marriage rights as well as religious beliefs. While Children, adolescent boys and girls are the most impacted by these violations, women are also said to experience some of the worse violations perpetrated in the communities represented by the population of participants during the session.

Community Links and Human Empowerment Initiative (CLHEI) in partnership with Education as a Vaccine (EVA) and support from IPAS conducted Sensitization on Gender Based Violence, provisions of the VAPP Law, sensitization and dissemination of the VAPP Law through coordinated narrations and interactive discussions on the offenses, punishments and distribution of copies of the summarized VAPP Law.





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DISSEMINATION OF THE STATE VIOLENCE AGAINST FEERINS PROHIBITION CISCIPLICATION

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TITLE: VSF Benue State 2022 Emergency Support Program

DONOR: Victim Support Fund (VSF)

DURATION: April – June 2022

The crisis in Benue has engulfed 21 out of the 23 LGAs. Official figures had it that over 1.5 million IDPs are presently taking refuge in 8 official and 12 unofficial camps as well as host communities across the State. The immediate needs of the victims are not limited to food, shelter, health care, trauma healing, WASH, and education for their children, income earning but also the need for the Government to support their resettlement so they could pick up the bits and pieces of their lives again.

Responding to the plights of victims of terrorists' attacks in Benue State Nigeria, Community links and Human Empowerment Initiative (CLHEI) with support from VSF implemented a 6 months project in Gwer West (Naka IDP Camp). The project provided 1000 vulnerable households with basic food items, educational materials for out-of-school children, Nutritional support for mal-nourished children, hygiene kits for women in a bid to enhance the recovery of dignity and livelihood of victims of terrorist activities in Benue State.









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TITLE: The APIN iCARES DONOR: APIN

The APIN iCARES (improving comprehensive AIDS response enhanced for sustainability) OVC (orphans and vulnerable children) program funded by CDC is aimed at achieving optimal treatment outcomes of vulnerable children.

CLHEI partnered with APIN and implemented this project in Ushongo LGA in FY 22. The target was to enroll 500 CLHIV resident resident in Ushongo LGA on the OVC program who will be followed up during implementation using the four domains of the OVC which includes the healthy, stable, safe and schooled domains. The overall project goal is to attain suppression of CLHIV and their caregivers using different implementation strategies all aimed at achieving the UNAID 95-95-95 goals

KEY HIGHLIGHTS/ACHIEVEMENTS

Care Givers

Updated in treatment cascade and monitored treatment



Suppressed following optimal treatment outcomes

Linked to Enhanced Adherence Counselling (EAC)



HEI

397 Positive VC

582 Referred for adherence counseling

Enrolled **580**

2655 participants reached via Tuberculosis awareness and sensitization



CLHEI gave 4871 caregivers tips on exclusive breastfeeding and complementary breastfeeding

3922 caregivers were guided as they prepared native bread (moi-moi) using beans, guided as they prepared vegetable soup with locust beans, sweet potatoes and other nutritious diets across the implementing period.

57 vendors where identified and 182 participants were linked to different vocations of their choices

19 caregivers who were enrolled into vocational skills and apprenticeship training Need assessment was done and 350 caregivers were selected after validation and supported with conditional cash transfer to enable them embark on lucrative and market driven business micro businesses in their local communities.

CLHEI established four VSLA groups (cohorts) for her caregivers in Utange, Ikov, Mbagwaza and Mbabiom communities to bolster the savings culture of her caregivers with 117 beneficiaries and also provided agriculture inputs to 323 participants to bolster agricultural production of their households in order to ensure continued food availability for their households throughout the year.

CLHEI conducted need assessment and supported 157 participants with homestead gardening inputs ranging from maize, amaranthus, garden eggs, tomato seeds, chickens, goats, improved cassava stem.

Constructed four communal farms for OVC in Utange and Mbagba council wards respectively in the past 4 years. 214 households with 317 vulnerable children benefited from the proceeds from the communal farms across 11 communities in the implementating Local Governments.

CLHEI established food banks in Utange and Food items harvested from the communal farm were also stored in the food bank and subsequently disbursed to the most vulnerable households.



HUMANITARIAN RESPONSE & DISASTER MANAGEMENT

Distribution of non-food items at Gbatse, Ushongo LGA

CLHEI with support from United Helping Hearts Texas, carried out an outreach to the Gbatse Community in Ushongo LGA to distribute clothes to Women & Children and also, carry out a sensitization campaign on Trafficking & Gender-Based Violence. 98 Women received clothing and participated in the sensitization Meeting.











VISIT TO DIVINE CHARITY WORKS CHILDREN'S HOME

CLHEI with the support of United Helping Hearts, Texas distributed food and non-food items to orphan children living in the Divine Charity Works Children's Home in Makurdi, Benue State. 17 Happy Children (11 Female, 6 Male) received clothes and food items and were super excited for the new items.

Along clothes given to the orphanage was food items including rice, peanut butter and biscuits, diapers, bathing soaps, cream, shoes and playing items were shared among the children.





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CHRISTMAS KITCHEN

Christmas Kitchen over the many years of existence has been one of CLHEIs many ways of reaching out to vulnerable and indigent persons in different locations where we share food and non-food items with identified persons. Since the inception of the organization, it has been a yearly practice to share together in the spirit of Christmas; a humanitarian response for 16 years running now.

As part of activities to mark the 2022 Christmas Kitchen Project, CLHEI distributed food and non-food items to support 100 vulnerable Internally Displaced Persons (IDPs) targeting lactating mothers, Pregnant Women and PWDs households drawn across two camps; Nepa Quarters and Baka IDP Camps respectively. Each household received condiments (Maggi, salt and tomato paste) and Non-food Items (clothes and sanitary kits).

Hunger is quickly becoming the biggest problem faced by scores of women and children living in IDP Camps. Even during the yuletide season, IDPs do not enjoy the satisfaction of a good meal. We need to continue to take action to reach out to them. You can also get involved by simply donating in cash or kind as we continue to strive to share in the spirit of Christmas with vulnerable and displaced populations.

All cash donations can be made in favor of: Account Name: COMMUNITY LINKS & HUMAN EMPOWERMENT INITIATIVE Account Number: 1217552430 Bank: Zenith















HEALTH

Sensitization on Mental Health

The WHO postulates that mental health is more than just the absence of mental disorders or disabilities, peak mental health is not only about managing active conditions but also ongoing wellness and happiness. This is a fact most people are not aware of and people need to be more deliberate about their health.

Often, because of misconceptions about mental health and mental fitness, people often suffer in silence and their conditions go untreated. Mental health awareness is an important social movement to both improve understanding and increase access to healthcare.

CLHEI on her part carried out a sensitization on mental health at Salem Academy Secondary School on the 19th of October 2O22. The activity was conducted during the assembly period highlighting the cause and effects of mental health disorders. Substance abuse has been one of the major causes of mental health issues among adolescents and youths as such the team streamlined its sensitization focus to CANNABIS also known by different names such as Igbo, ghanja, kush, green leaf, weed, marijuana, choko, skunk, taba, blaze, Indian hemp,etc.

An estimate of over 200 students and teachers in the school was sensitized on substance abuse (cannabis intake) as a cause of mental illness such as changes in mood, difficulty with thinking and problem-solving, impaired memory, hallucination, delusions, and psychosis. Other aspects of the sensitization captured the treatment, dependency ratio, source of Schizophrenia – a mental disorder involving a breakdown in the relation between thought, emotion, and behavior; and withdrawal syndrome from cannabis.











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HUMAN DEVELOPMENT CLHEI VOLUNTEER WEEK

Community Links and Human Empowerment Initiative (CLHEI) in partnership with Gender and Advocacy for Justice Initiative (GAJI) hosted the 2022 Volunteer week program in Makurdi Local Government Area of Benue state, with a total of 109 applications received electronically, out of which 71 participants across Benue, Nasarawa, Abuja, Cross River and other neighboring states registered during the program.

The participants were led through an intensive training which was focused on exposing participants to understanding the concept of volunteering and leveraging opportunities in the development sector. The program was implemented in two segments bearing an intensive training where participants expressed a significant gain in knowledge on key areas including perceptions, attitudes and best practices towards volunteering in the development sector; a look into CLHEI structures in WASH, EiE, mainstreaming climate change and Disaster Risk Reduction; safeguarding; Prevention of sexual exploitation and Abuse, elementary reporting skills and GBV referral pathways.







HUMAN DEVELOPMENT

VSLA MODEL – KASEV KYOSUN VSLA GROUP

CLHEI charged with the mandate to support Village Savings and Loan Associations (VSLAs) by UNDP across the 4LGAs of implementation (Agatu, Buruku, Guma, Kwande) of Benue State established 60 VSLA groups, with a total of 1,131 members, out of which 80% Milestone Report (910) are female members who have saved a combined sum of 1,429,240.00 naira after 4 meetings in 1 month. CLHEI seeks social cohesion rebuilt and community security reestablished, culminating to contribute to UNDPs project objectives in the North East and Middle Belt of Nigeria, to strengthen the resilience of the targeted communities and its affected populations, especially women, girls and the elderly against future vulnerabilities.

In a bid to strengthen the economic resilience of widows outside the UNDP Project framework, and add up to their savings to serve as revolving funds through which members can loan from to either strengthen their existing businesses or start new ones, CLHEI Team provided targeted follow up and training support to bring the women to a common understanding of the VSLA best practices, principles & procedures, all relevant issues surrounding the operation of VSLAs. CLHEI presented a 50,000 conditional grant to the "Kasev Kyosun" savings association having successfully imbibed and practiced a savings culture for 6months following technical support.





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SAFE SCHOOL ENVIRONMENT DECLARATION

Schools at the basic level are uniquely placed to serve as platforms for inculcating in learners, such values as respect and tolerance for individual differences, non – discrimination, conflict resolution, communication and other foundational life skills. Findings from various studies have shown that preventing and responding to violence in schools have not received the desired attention in our education policies. As a result of this gap, schools have virtually become breeding grounds for different patterns of violence against learners. Such violence includes abductions, attacks on schools, separation or harassment on the way to school, suicide bomber, School bombing, attack in communities either within or outside school premises amongst others.

The need to introduce the safe school environment declaration (SSD) Policy in Benue state to key stakeholders and policy makers, seeking consent, collaboration and support to the prioritization of safe school and learning environment; to ensure that stakeholders are equipped with evidence-based knowledge for informed decision making and actions to promote safe schools and learning environments in Benue state was prioritized by Community Links and Human Empowerment Initiative (CLHEI) in collaboration with Selu Afrique Community Development Initiative for Women Empowerment (SACDIWE) with support of DRPC & Ford Foundation.

Community Links and Human Empowerment Initiative (CLHEI) in partnership with Selu Afrique Community Development Initiative for Women Empowerment (SACDIWE) held a 1day sensitization and step-down workshop on school safety Declaration (SSD). This is in partnership with Development Research Projects Center (DRPC) and support from FORD FUNDATION, with the aim to roll out of the SAFE SCHOOL ENVIRONMENT DECLARATION (SSD) Policy, support the prioritization of safe school and learning environment; to ensure that stakeholders are equipped with evidence-based knowledge for informed decision making and actions to promote safe schools and learning environments in Benue state.









HEALTH

WORLD AIDS DAY

"World Aids Day remains as relevant today as it have always been, reminding people and governments that HIV has not gone away; there is still a critical need for increased funding for the AIDS response. Awareness creation is still key as its transmission mode has not deflated. The inequalities still stand as a barrier, we must equalize, in this fight against HIV/AIDS.

CLHEI embarked on a sensitization campaign to NYSC CDS Groups, Secondary Schools, Motorcyclist Association and Market Women.

To ensure a hands-on approach, the volunteers/ participants were further deployed to four locations [Makurdi township, Federal Housing IDP camp, BAKA IDP camp and NEPA Quarters IDP camp] in two thematic areas of Water Sanitation and Hygiene [WASH] and Education in emergencies for field and practical experience.

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CLIMATE & ENVIRONMENT RESPONSES

CLIMATE SMART AGRICULTURE

As an organization, CLHEI have reached several milestones in supporting marginalized and vulnerable populations, IDPs and persons with disabilities with Food items and building their capacities around Climate SMART and alternative farming techniques. This has been our intentional efforts to leave no one behind as we tackle land and food shortages in an unfavorable climate and humanitarian crisis.

CLHEI trained IDPs on farming yams in bags technique as an innovation that is cost effective and sustainable. 50 IDPs from the NEPA Quarters IDP Camp in Makurdi received yam seedlings to start their farms. This will help guarantee their food sufficiency and consequently improve upon their wellbeing.

















GENDER

16 DAYS OF ACTIVISM AGAINST GBV

Violence against women is a destructive pandemic that not only limits social and economic progress and undermines development, but also harms children, families, communities, and the whole nation. The chilling effects of violence is stopping women from taking an active role and participate in public and political life," said a soup item seller Hajia jummai Kabiru.

To commemorate the 2022 16 Days of Activism against GBV, CLHEI held sensitization campaigns both offline and online to sensitize women and to promote collective responsibility in the fight to eradicate violence against women and girls.

The CLHEI 16 days of activism Against Gender-Based violence journey raised awareness and generated action to end violence against women and girls in communities around Benue State. The CLHEI team took the campaign to the grassroot communities, market places and virtually to encourage the women to know that violence against women and children is not a government and criminal justice system problem, but a societal problem, and that failure to view it as such results in efforts failing to eradicate this scourge in our communities. Together, our message will be amplified and our voices heard.











INTERNATIONAL DAY OF THE GIRL CHILD

In commemoration of the 2022 International Day of the Girl Child organized by Heritage Performance Troupe, CLHEI represented by the Human Resource/Communications Officer charged girls from all participating schools on the theme "Our Rights, Our Future."

As an organization, CLHEI continues to build the capacities of young girls and women and shed the beam-lights on issues that natter to girls and the opportunities to have their voices heard one girl at a time at the local, National and Global stage.





INTERNATIONAL WOMEN'S DAY CELEBRATION

The theme for the 2022 International Women's Day was declared as "Gender Equality today for a sustainable tomorrow" and there has been noticeable efforts by action coalitions helping to drive global action and investment with a focus on financing for gender just climate solutions, increasing women's leadership in the green economy, building women's resilience to climate impacts and disasters and increasing the use of data on gender equality.

To mark the International women's day 2022, CLHEI in collaboration with United Helping Hearts commemorated the IWD with the women in Ortese IDPs camp to pass the message of breaking the Gender Bias for a sustainable tomorrow and the need for women to participate in decision making gatherings and strong participation in the electoral processes in Benue State.

To saturate the key messages for the day, there was informative talk on the importance of educating the girl child, dance competition and fashion parade. NFIs (clothe items) were also distributed to 100 beneficiaries.

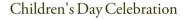








OTHER INTERNATIONAL DATES



FATHER'S DAY CELEBRATION

International Father's Day is a global holiday celebrated on June 19, annually to commemorate the cultural, political, and socio-economic achievements and to celebrate the role of fathers and forefathers. They act not only as parents but take on the mantle of mentor, guide, friend and cheerleader, pillars of strength in the society. Fathers are bedrock in the society therefore; their values and impact cannot be over-emphasized.

To commemorate the 2022 Father's Day, 45 fathers were reached with non-food items which include; 45 pieces of clothes, and 15 pairs of brand new shoes. 45 packs of pads were distributed to their daughters at the camp. During the event, CLHEI Team conducted sensitization on Child Early Forced Marriage to help mitigate early marriage and frequent pregnancy and child-birth of young and under-aged girls.







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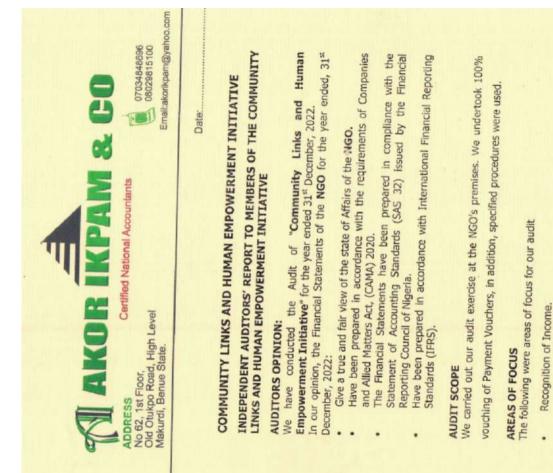
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AUDIT REPORT



- Receipts impact on Payments.
- Management override of controls
- Compliance with laws and regulations
- Compliance with Agreements signed by UNDP, NDI, APIN and NAPAC

COMMUNITY LINKS AND HUMAN EMPOWERMENT INITIATIVE

HOW OUR AUDIT ADDRESSED THE AREAS OF FOCUS

We conducted substantive and compliance tests to fully understand the operations of the Company. We held interviews with some Staff handling specific assignments and issued observations and obtained responses issued Draft Financial Statements, discussed with Staff, We interfaced with some key management utilized the outcome. Management.

Trese measures substantially guided us to arrive at forming an opinion on the Financial Statements.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express independent opinion on these Financial Statements besed on our audit. We conducted our audit in accordance with applicable law and International standards on auditing (ISA) 700. Those Standards require us to comply with Auditing Practices Board's Esthetical Standards for Auditors.

and disclosures in the Financial Statements. The procedures selected depend on the An audit involves performing procedures to obtain audit evidence about the amounts Auditor's Judgement, including the assessment of the risks of material misstatement of Statements, whether due to fraud or error. In making these risk assessment, the Auditor considers Internal Control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion or the effectiveness of the Entity's Internal Control. the Financial

Ain audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the council, as well as evaluating the overall presentation of the Financial Statements.

W3 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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SIN

Sir Akor Ikpam mu, rcna, riica, crc, mimc, kss, ksi mazananwwwwana Managing Partner For and on Behalf of: Alcor Ikpam & Co. Fd. 231 (Certified National Accountants) Makurdi, Nigeria.

27th February, 2023.

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INVALUABLE PARTNERS





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SOCIAL MEDIA HANDLES

OFFICE ADDRESS

No. 2 Gordon Esa Street, Off Atom Kpera Road, Ankpa Quarters Makurdi, Benue State, Nigeria

FIELD OFFICE

Community Links & Human Empowerment Initiative, Opposite Ostragum Hospital Junction, Ushongo Town, Benue State.

NASARAWA SATE OFFICE

No. 2 Alhaji Godanga Shopping Complex, Tudun-Kaure, Lafia, Nasarawa State.