



...together wrong is made right

ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE

AUDITED FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2025.



**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**CORPORATE INFORMATION
CAC/IT/NO 7061964**

Trustees, Professional advisers, etc

Trustees	Name	Designation
	Ms. Asabe Waziri	- Founder / Trustee
	Prof. Olanrewaju Aladeitan	- Board Member
	Henry Kelechukwu Eni-Out Esq.	- Board Member
	Agengowe Chimaobi John, Esq.	- Board Member
	Mr. Thomas Olukayode Abimbola	- Board Member
	Peter Mustapha Waziri	- Board Member

Corporate office address:

3rd Floor, Churchgate Plaza,
AO Cadastral Zone, Constitution Avenue,
Abuja, FCT
Nigeria.

Company Secretary

Eni-Otu Henry Kelechukwu, Esq.

Auditors:

AN AJUOGU & CO.
(Chartered Accountants)
Suite A31 & A32 Melita Plaza,
Plot 599 Gwarjo Close, Off Gimbiya Street,
Garki Area 11,
Abuja, Nigeria

Bankers:

First Bank Plc.

ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Result at a glance

	2025 ₦
Income	33,762,690
Surplus/(Deficit) for the year	(23,756,617)
Total assets	9,511,346
Total Net Assets	(48,148,154)
Capital expenditure	13,706,542
Depreciation of non-current assets	2,444,431
Net liquid fund	52,291

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees have the pleasure in submitting their report and the Financial Statements, prepared in line with the requirement of International Financial Reporting Standards (IFRS), for the year ended 31 December 2025.

1 Legal form

ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE was incorporated in Nigeria under the Companies and Allied Matters Act, Cap C20, Laws of the Federation of Nigeria 2004 (CAMA) as a corporate body on 19th July, 2023. The NGO commenced operations in September 2023.

2 Principal activities

The organization's primary focus is empowering victims of injustice and advocating for reforms within the Nigerian Justice System. This is achieved through the provision of legal aid, representation, and counseling services which empower countless vulnerable individuals affected by injustice. Additionally, AWJAI drives advocacy efforts, facilitate capacity building initiatives, conduct public awareness campaigns, and work towards enhancing accountability within the Nigeria justice system.

3 Auditors

Messrs An Ajuogu & Co have expressed their willingness to continue in office as the Company's auditors in accordance with section 357 (2) of the Companies and Allied Matters Act, CAP C20 LFN 2004. Resolution would be proposed at the Annual General Meeting to authorise the trustees to fix their remuneration.

By order of the Board

Company secretary

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
STATEMENT OF THE RESPONSIBILITIES OF THE TRUSTEES
WITH RESPECT TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

In accordance with the provisions of Sections 334 and 335 of the companies and Allied Matters Act, CAP C20, Laws of the Federation of Nigeria 2004, the trustees are responsible for the preparation of annual financial statements which give a true and fair view of the state of affairs of the Association and of its financial performance for the year. The responsibilities include ensuring that the Association:

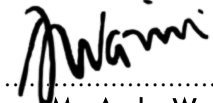
- keeps proper accounting records which disclose, with reasonable accuracy, the financial position of the Association and comply with the requirements of the Companies and Allied Matters Act, CAP C20 Laws of the Federation of Nigeria 2004 and International Financial Reporting Standards;
- establishes adequate internal controls to safeguard its assets and to prevent and detect fraud and other irregularities;
- prepares its financial statements using suitable accounting policies supported by reasonable and prudent judgments and estimates, and are consistently applied.
- the going concern basis is used, unless it is inappropriate to presume that the Association will continue in business.

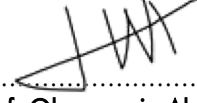
The trustees accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards and the requirements of the Companies and Allied Matters Act, CAP C20, Laws of the Federation of Nigeria 2004 and in compliance with the Financial Reporting Council Act No 6 2011.

The trustees are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the Association and of its financial performance for the year. The trustees further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

Nothing has come to the attention of the trustees to indicate that the Association will not remain a going concern for at least twelve months from the date of this statement.

This statement was approved by the Board of Trustees on and signed on its


.....
Ms. Asabe Waziri
Trustee


.....
Prof. Olanrewaju Aladeitan
Trustee



AN AJUOGU & CO.

(Chartered Accountants & Tax Consultants)

AUDIT ■ TAX ■ ADVISORY

Independent Auditor's Report

To the Members of Asabe Waziri Justice Advocacy Initiative

Opinion

We have audited the financial statements of Asabe Waziri Justice Advocacy Initiative which comprise the statement of financial position as at 31 December 2025 and the statement of Income and Expenditure and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as at 31 December 2025, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) in compliance with the Financial Reporting Council of Nigeria Act, No 6, 2011 and with the requirements of the Companies and Allied Matters Act, CAP C20, LFN 2004, the Other Financial Institutions Act, CAP B3, Laws of the Federation of Nigeria 2004.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- "Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. "
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 account have been kept by the Company so as it appears from our examination of those books and the Company's statement of financial position and statement of comprehensive income are in agreements with the books of account.


AN AJUOGU AN CO

(Chartered Accountants)

Abuja, Nigeria

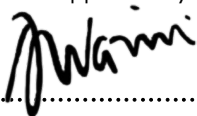
Dated: 12 January 2026



**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2025**

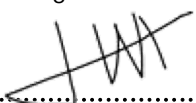
	Notes	2025 ₦	2024 ₦
Assets			
Non-current assets			
Property, plant and equipment	5	<u>9,459,055</u>	<u>4,980,734</u>
Total non-current assets		<u>9,459,055</u>	<u>4,980,734</u>
Current assets			
Other receivables	6	-	-
Cash and cash equivalents	7	<u>52,291</u>	<u>7,937,229</u>
Total current assets		<u>52,291</u>	<u>7,937,229</u>
Total assets		<u>9,511,346</u>	<u>12,917,963</u>
Liabilities			
Current liabilities			
Other payables	11	<u>57,659,500</u>	<u>37,309,500</u>
Total Current liabilities		<u>57,659,500</u>	<u>37,309,500</u>
Total liabilities		<u>57,659,500</u>	<u>37,309,500</u>
Capital & Reserves			
Accumulated fund	8	<u>(48,148,154)</u>	<u>(24,391,537)</u>
Total net assets		<u>(48,148,154)</u>	<u>(24,391,537)</u>
Total Accumulated funds & liabilities attributable to the trust		<u>9,511,346</u>	<u>12,917,963</u>

Financial statements were approved by the board of directors on 12th January 2026 and signed on its behalf by:



.....

Trustee



.....

Trustee

The accompanying notes form integral part of these financial statements.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Share capital KSh	Retained earnings KSh	Total equity KSh
Balance brought forward 1 January, 2025	-	(24,391,537)	(24,391,537)
Surplus for the year	-	-	-
Balance carried forward 31 December 2025	<u>-</u>	<u>(24,391,537)</u>	<u>(24,391,537)</u>
Balance brought forward 1 January, 2025	-	(24,391,537)	(24,391,537)
Surplus for the year	-	(23,756,617)	(23,756,617)
Carried forward as at 31 December 2025	<u>-</u>	<u>(48,148,154)</u>	<u>(48,148,154)</u>

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 KSh	2024 KSh
Income	10	33,762,690	11,077,502
Other Income	11	-	-
		<u>33,762,690</u>	<u>11,077,502</u>
Expenditure			
Programme Expenses	14	33,160,535	9,436,028
Wages to Support Staff	15	-	-
Administrative Expenses	16	21,914,341	21,133,737
Depreciation of Asset	18	2,444,431	984,306
		<u>57,519,307</u>	<u>31,554,071</u>
Surplus/(Deficit) for the year		<u>(23,756,617)</u>	<u>(20,476,569)</u>
Surplus/(Deficit) for the year transferred to accumulated fund		<u>(23,756,617)</u>	<u>(20,476,569)</u>

The accompanying notes form integral part of these financial statements.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	2025 ₦	2024 ₦
Cash flows from operating activities			
Surplus/ (Deficit)		(23,756,617)	(20,476,569)
<i>Adjustments for:</i>			
Depreciation	5	<u>2,444,431</u>	<u>984,306</u>
		(21,312,186)	(19,492,263)
Changes in:			
(Increase)/Decrease in Inventory		-	-
(Increase)/Decrease in Other receivable	6	-	11,852,500
Increase/(Decrease) In Other payable	11	-	17,090,000
Net cash generated from operating activities		<u>(21,312,186)</u>	<u>9,450,237</u>
Cash flows from investing activities			
Acquisition of property, plant and equipment	5	(7,741,502)	(1,714,040)
Proceeds from the issue of shares		-	-
Share Capital		-	-
Net cash from investing activities		<u>(7,741,502)</u>	<u>(1,714,040)</u>
Net increase in cash and cash equivalents		(29,053,688)	7,736,197
Cash and cash equivalents at 1 January		-	-
Cash and cash equivalents at 31 December		<u><u>(29,053,688)</u></u>	<u><u>7,736,197</u></u>
Represented by:			
Cash in Bank		52,291	7,937,229
Cash at Cash	7	-	-
		<u>52,291</u>	<u>7,937,229</u>

The accompanying notes form integral part of these financial statements.

ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. The Association

1.1 Reporting Entity

These financial statements are the financial statements of Asebe Waziri Justice Advocacy. Asebe Waziri Justice Advocacy Initiative was incorporated in Nigeria on 19th July 2023 under the companies and Allied Matters Act as an incorporated Trustee, and is domiciled in Nigeria. The address of its registered office is; 3rd floor, Churchgate plaza, A0 Cadastral zone, Constitution Avenue Abuja-FCT.

1.2 Principal activities

The organization's primary focus is empowering victims of injustice and advocating for reforms within the Nigerian Justice System. This is achieved through the provision of legal aid, representation, and counseling services which empower countless vulnerable individuals affected by injustice. Additionally, AWJAI drives advocacy efforts, facilitate capacity building initiatives, conduct public awareness campaigns, and work towards enhancing accountability within the Nigeria justice system.

2. Basis of preparation

2.1 Statement of compliance

These financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs) as issued by the International Accounting Standard Board (IASB). These financial statements were authorised for issue by the Board of Directors of the Association.

2.2 Basis of measurement

These financial statements have been prepared on the historical cost basis.

2.3 Functional and presentation currency

These financial statements are presented in Naira, which is the Association's functional and presentation currency. All financial information presented in Nigeria Naira has been rounded to the nearest naira except when otherwise stated.

2.4 Use of estimates and judgements

The preparation of the financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The Association have made the critical judgements and estimates in the application of its accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3.0 Significant accounting policies

The accounting policies set out below have been applied consistently to the years presented in these financial statements, unless otherwise indicated.

3.1 Foreign currency transactions

Transactions denominated in foreign currencies are translated and recorded in Naira at the actual exchange rates as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated to the functional currency at the exchange rate at the reporting date. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated to the functional currency at the exchange rate when the fair value was determined. Foreign currency differences are generally recognised in profit or loss.

3.2 Trade and other receivables

Trade receivables are amounts due from customers for services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets.

Trade and other receivables are stated at their original invoiced value, as the interest that would be recognised from discounting future cash receipts over the short credit period is not material enough for discounting. Trade and other receivables are reduced by appropriate allowances for estimated irrecoverable amounts as the case may be.

3.3 Cash and cash equivalents

Cash equivalents comprise short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value. An investment with a maturity of three months or less is normally classified as being short-term.

3.4 Trade and other payables

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities. The Company's accounts payable comprise accrued expenses and other payables. Accounts payable are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3.5 Property, Plant and Equipment

3.5.1 Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditure directly attributable to the acquisition of the assets. When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net within other income in the income statement.

3.5.2 Subsequent costs

The cost of replacing part of an item of property or equipment is recognised in the carrying amount of the item if it is probable that future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in income statement as incurred.

3.5.3 Depreciation

Depreciation is calculated over the depreciable amount, which is the cost of an asset, or other amount substituted for cost, less its residual value.

Depreciation is recognized in income statement on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment which reflects the expected pattern of consumption of the future economic benefits embodied in the asset.

The annual rates of depreciation, which are consistent with those of previous years, are:

	%
Tools and Equipment	10
Furniture and fittings	15
Computer and office equipment	20

Depreciation methods, useful lives and residual values are reviewed at each financial year end and adjusted, if appropriate. Capital work-in-progress (if any) is not depreciated. The attributable cost of each asset is transferred to the relevant asset category immediately the asset is available for use and depreciated accordingly.

3.5.4 De-recognition

An item of property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in income statement in the year the asset is derecognised.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3.6 Taxation

Income tax expense comprises current and deferred tax. Current tax and deferred tax expenses are recognised in profit or loss. Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date.

3.6.1 Withholding tax

Nigerian law subjects certain activities and services to withholding tax. This basically means that where during transactions in any of the specified activities or services, a payment is due from one person to another, the person making the payment is expected to deduct tax at the applicable rate and remit it to the relevant tax authority. This should be done not later than twenty first day of the month following the month of deduction.

3.6.2 Value Added Tax (VAT)

The VAT is a consumption tax levied at each stage of the consumption chain, and is borne by the final consumer. It requires a taxable person upon registering with the Federal Inland Revenue Service (FIRS) to charge and collect VAT at a flat rate of 7.5% of all invoiced amounts of taxable goods and services.

VAT paid by a business on purchases is known as input tax, which is recovered from VAT charged on company's sales, known as output tax. If output exceeds input in any particular month the excess is remitted to the FIRS but where input exceeds output the taxpayer is entitled to a refund of the excess from FIRS. Only manufacturing companies are allowed to set off input and output VAT in Nigeria.

3.7 Share capital

Ordinary shares are classified as equity. Incremental external costs directly attributable to the issue of new ordinary shares or share options are recognised as a deduction from equity, net of any tax effects from the proceeds.

3.8 Finance income and cost

Finance income comprises interest income on funds invested. Finance costs comprise interest expense on borrowings and bank charges. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognised in profit or loss using the effective interest method.

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

5 Property, plant & equipment

	Tools & Equipment	Furniture & Fittings	Computer & Office equipment	Total
		₦	₦	₦
Cost				
As at 1 January 2025		4,174,040	1,791,000	5,965,040
Additions during the year	-	1,763,502	5,978,000	7,741,502
As at 31 December 2025	<u>-</u>	<u>5,937,542</u>	<u>7,769,000</u>	<u>13,706,542</u>
Depreciation				
As at 1 January 2025	-	626,106	358,200	984,306
Charge for the year	-	890,631	1,553,800	2,444,431
As at 31 December 2025	<u>-</u>	<u>1,516,737</u>	<u>1,912,000</u>	<u>3,428,737</u>
Carrying amounts				
As at 31 December 2025	<u>-</u>	<u>3,888,615</u>	<u>5,570,440</u>	<u>9,459,055</u>
As at 31 December 2024	<u>-</u>	<u>3,547,934</u>	<u>1,432,800</u>	<u>4,980,734</u>

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	₹	₹
6 Other receivables		
Refundable deposit	-	-
Withholding tax	-	-
Loan to staff		
Others	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
7 Cash and cash equivalents		
Cash in Bank	52,291	7,937,229
Cash at hand	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
8 Accumulated fund		
Balance at 1 January	(24,391,537)	(3,914,968)
Surplus/(Deficit)	(23,756,617)	(20,476,569)
At 31 December	<u>(48,148,154)</u>	<u>(24,391,537)</u>

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025 ₹	2024 ₹
9 Trade and other payable		
Trustee's current account	57,419,500.00	37,069,500.00
Due to related parties		
Accrued Audit fee	240,000.00	240,000.00
Others payables	0.00	0.00
	57,659,500.00	37,309,500.00
10 Income		
Supports / Donations / Paystack	33,762,690.00	11,077,502.00
Others		
	33,762,690.00	11,077,502.00
11 Other income		
Exchange difference	0.00	0.00
Interest income	0.00	0.00
	0.00	0.00
12 Capital Commitments		
There was no capital commitment contracted by the Trust as at 31/12/2025.		

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
NOTES TO THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	₦	₦
14 Programme Expense		
Legal / Professional Servises	20,618,450	6,542,803
Promotional Expenses	2,061,105	1,281,125
Transport & Logistics	10,480,980	1,612,100
Water and electricity	-	-
Medical expenses	-	-
Training & Empowerment	-	-
Education support	-	-
Campaign against gender based violence	-	-
	<u><u>33,160,535</u></u>	<u><u>9,436,028</u></u>
 15 Staff cost		
Wages to support staff	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>

**ASABE WAZIRI JUSTICE ADVOCACY INITIATIVE
FINANCIAL SUMMARY
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025		2024
	₦		₦
Assets Employed			
Non-current assets	9,459,055		4,980,734
Net current assets/(Liability)	-	57,607,209	- 29,372,271
Net assets/(Liability)	<u><u>(48,148,154)</u></u>		<u><u>(24,391,537)</u></u>
Capital And Reserve			
Accumulated Fund	-	48,148,154	- 24,391,537
Total Accumulated Fund		<u><u>(48,148,154)</u></u>	<u><u>(24,391,537)</u></u>
Financial Activities			
Surplus/(Deficit) for the year	-	23,756,617	- 20,476,569
Surplus/(Deficit) for the year transferred to accumulated fund		(23,756,617)	(20,476,569)