VANGO
ANNUAL REPORT

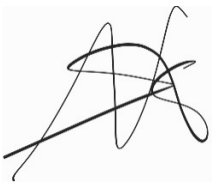
2023

Chairperson's Report

Another year of success has been achieved for VANGO with the implementation of its activities. VANGO has made significant progress in institutionalizing its office operations and is focusing on forging new partnerships with key stakeholders, donor partners, and government entities.

The composition of the governing board, representing various sectors, INGOs, and national organizations, has brought a diverse range of knowledge, skills, resources, and expertise to the board. VANGO remains committed to promoting an inclusive, equitable, and just organization, serving as an umbrella body for all CSOs in Vanuatu.

Moving forward, VANGO will work towards supporting its members to collaborate effectively to address the National Sustainable Development Plan policy areas and, at the regional level, the 2050 Strategy for the Blue Pacific Continent.



William Nasak

VANGO Chairperson

Secretary General's Report

At the secretariat, VANGO is pleased to welcome new partners for 2023. The partnerships with Save the Children and the Vanuatu government through the DSSPAC and FALE office have complemented VANGO's efforts to strengthen its coordination role, enhance the visibility of the organization, and reach out to more rural communities. The collaboration with Save the Children has allowed VANGO to expand its communication resources and gain valuable experience in advocacy and campaigning.

These new partnerships with donors in 2023 have also opened opportunities for recruiting additional staff, acquiring office resources, and enhancing staff capacity for various projects.

We have witnessed growth in VANGO's membership, with new organizations emerging both nationally and at the community level, particularly in response to the impact of the twin cyclones, TC Judy and TC Kevin, in March 2023. The growth of the organisation has been made possible through the strong leadership of the outgoing chairman, Mr William Nasak and his vision to strengthen the institution and gain donors trust and confidence in VANGO.

The VANGO secretariat warmly welcomes new members and advises that our office is open for CSO members seeking advice and assistance with registration and other matters where VANGO may be able to assist.

Shirley Abraham

Secretary General

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1. Organisation Overview

1.1. History

The Vanuatu Association of Non-Governmental Organizations (VANGO) is the national umbrella organisation for all non-governmental organizations (NGOs) and community-based organizations (CBOs) operating in Vanuatu. It was founded in 1991 and registered with the Vanuatu Financial Services Commission (VFSC) in 1995.

1.2. Mission

The mission of VANGO is to serve as an umbrella organization for all CSOs in Vanuatu, championing good governance, accountability, networking, capacity development, and partnerships for and between all stakeholders.

1.3. Core Values

i. VANGO shall support equal opportunities for all, and shall not discriminate on any grounds, including sex, place of origin, sexual orientation, marital status, age, race, religion, political party, language or disability.
ii. VANGO shall abide and require that its members abide by all applicable and relevant national and international legislation, inclusive of those related to human rights, accountability, transparency, and child protection.
iii. VANGO shall also adopt, enforce, and regularly review a Code of Conduct.

1.4. Key Areas of Focus

i. To build and support the organizational and technical capacity of NGOs, for the benefit of the development of communities

ii. To encourage partnerships and networking between NGOs and other charitable organisations through information sharing, dialogue and consultation.

iii. To represent Vanuatu NGOs with a common voice, to coordinate and to advocate on their behalf, and to act as a bridge between NGOs, Government, and partner and donor agencies.

iv. To support and encourage dialogue between government and civil society.

v. To promote the principles of good governance, accountability and transparency.

vi. To advocate for inclusive communities and inclusive governance, promoting and protecting the rights of women, youth, persons with disabilities and other disadvantaged groups.

vii. To build and strengthen VANGO's internal capacity.

1.5. Strategic Goals

2. Organisation Structure

2.1 Board of Directors

The table below provides the Board members who have served during 2023, including those who were on the Board between January to August as well as those elected at the Annual General Meeting in August 2023. The election of members represents the International NGOs, National NGOs and Community Based Organizations. In August 2023, 5 males, and 1 female were elected to serve as a Board of Directors.

Name	Position	Organisation representation	Term
William Nasak	Chairman	Island Rock, CBO	Jan – Aug 2023 Re-elected in Aug 2023.
Shirley Abraham	Vice Chair	KOBLE, NNGO	Jan - Apr 2023. Resigned Apr 2023.
Leiwaku Noah	Treasurer	Save the Children, INGO	Jan - Aug 2023
Anita Samana	Member	Oxfam in Vanuatu, INGO	Jan - Aug 2023
Dr Willie Tokon	Member and Treasurer (from Aug 2023)	Transparency International, INGO	Jan – Aug 2023 Re-elected in Aug 2023
Narand Beerbul	Vice Chairman	KOBLE, NNGO	Elected in Aug 2023
Mr Noel Sawia	Board Secretary	Youth Challenge Vanuatu, NNGO	Elected in Aug 2023
Annie Benua	Member	Save the Children, INGO	Elected in Aug 2023
Mr Leniker Thomas	Member	Deaf Association, CBO	Elected in Aug 2023 and resigned in Aug 2024

2.2 Staff

During 2023, VANGO recruited two full time staff for the positions of Secretary General and FALE Vanuatu Coordinator. The Secretary General's role is to oversee the office activities and operations, staff management and to administer the board meetings and function within the VANGO governance. The FALE Vanuatu Coordinator's role is to coordinate the FALE humanitarian activities in Vanuatu. Both staff funding is within two donors funding partnership from Oxfam Vanuatu and FALE Pacific.

2.3 Membership

Despite the ongoing challenges of annual membership registration, coordination and benefits, there were 35 financial members who renewed their membership during 2023 and a total of 24 financial members who attended the AGM in 2023 to vote and participate. The ongoing monthly newsletter has enabled the members to be informed of VANGOs activities and development.

International NGOs	National NGOs	Community Based Organisations
Oxfam in Vanuatu (OiV)	Vanuatu Womens Centre	Nakororiki Youth Association
Save the Children (SCV)	Wan Smol Bag Theatre	Na Vuhu Sule Association
Action Aid	Youth Challenge Vanuatu (YCV)	Tongoa Shepherds Womens Association
World Vision	Vanuatu Society People with Disability (VSPD)	Entany Community Base Association
CARE International	Vanuatu Human Right Council	Women Against Crime and Corruption
Transparency International Vanuatu	The V2 Life Association	Vanuatu Geoscience Association Committee
Isra Aid	Vatu Mauru Consortium	Vanuatu Widows Association
Friends in Action International Committee	Human Capacity Development International	Vanuatu Foresters Association
ADRA Adventist	Kolisen Blong Leftemap Edukesen	Young Women for Change
	Vanuatu Family Health Association	Nakororiki Youth Association
	Further Arts	Southeast Ambrym Port Vila Committee
	Sista	Vanuatu Environmental Law Ass
	Media Association Vanuatu	Island Rock Association
	VANWODS Microfinance Committee	Mitingar Women and Girls Association
		Vanuatu Deaf Association

3. Overview of Activities - Reinvigoration of VANGO

2023 was an important year for VANGO with its reinvigoration through the efforts of a committed Board of Directors and key stakeholders.

3.1 Appointment of Secretary General

The recruitment of the Secretary General position was made in the month of April. The Board of Directors serving in the last terms have worked tirelessly to secure funds and support from donors to institutionalise the office and recruit a fulltime secretariat. As a result, Oxfam in Vanuatu managed to provide funding for the position for which VANGO is very thankful. Shirley Abraham, was recruited to this position, stepping down from her position on the Board of Directors and employment at KOBLE.

3.2 Office Establishment

Following the appointment of the Secretary General, office space was found and leased above the Chuan Store in Freswota. This was made possible through funding from FALE Pacifika, under the umbrella of the Pacific Islands Association of NGOs (PIANGO). Whilst the office is very modest in size and not ideal in terms of accessibility and organisational amenity, it is in a central location and the rent is low. As VANGO continues to become more established, the Board and Secretariat are working towards securing state land and building to enable relocation and the organisational growth of VANGO.

3.3 Institutional Strengthening

Oxfam has been a great partner for VANGO in the last three years, working with the Board and Secretary General on the strengthening of the governance and operations. During 2023, the partnership has included conducting an organisational capacity assessment and working with VANGO and an external consultant to develop a Strategic Plan, Financial Policy and Procedures Manual, Staff Handbook and other key documentation.

The election of a new Board of Directors to guide the newly reinvigorated VANGO was done at the Annual General meeting in August of 2023.

4. Overview of Activities – Facility Aiding Locally-Led Engagement (FALE)

4.1 Program Overview

The Facility Aiding Locally-Led Engagement was established in early 2023 as part of the humanitarian response following the two category four cyclones, Judy and Kevin that impacted Vanuatu. It was established as part of the broader FALE Pasifika that is facilitated by the Pacific Islands Association of NGOs (PIANGO). It is an initiative of the Start Network with funding received by VANGO through PIANGO from the Vitol Foundation.

FALE Vanuatu aims to enhance community resilience through providing effective solutions to socio-economic and environmental challenges across the country. This is achieved through working in collaboration with Government and complementing VANGOs broader work through the provision of locally-led action, innovation and early and rapid financing directly to communities at times of crisis. It aspires to provide timely support and responses to community-based organisations within 72 hours of disaster for rapid assessment and a maximum of three months for quick recovery and response.

4.2 2023 Achievements

FALE Vanuatu was in its establishment phase during 2023, with a number of key milestones achieved:

- FALE Vanuatu was established under the umbrella of VANGO following a meeting with 43 civil society representatives. This resulted in the establishment of a Steering Committee to guide the project
- A FALE Coordinator was appointed
- 5 community-based organisations were selected to receive sub-grants for recovery projects, with an Organisational Capacity Assessment Tool delivered to guide capacity building work. First payments were provided once key criteria were met.
- Capacity building support was provided to the five organisations by way of accountability workshops and individualised support
- A contingency plan was developed to reflect the collective commitment to enhancing preparedness and response strategies to guide response to future weather-related crises.
- FALE Vanuatu commenced efforts to become embedded in the disaster response activities and systems in Vanuatu. This was through being represented at relevant networks and forging relationships with key stakeholders.

4.3 Next Steps

Moving into 2024, FALE Vanuatu's key priorities included:

- Finalisation of projects that received sub-grants, with continued support provided to the respective community-based organisations.
- To further embed into the disaster response mechanisms and systems operating in Vanuatu, including the further development of partnerships with key stakeholders such as the National Disaster Management Office
- To investigate further initiatives and opportunities for FALE Vanuatu to become involved
- To commence scoping and identifying potential donors and partners to support continuation of the program; and
- To undertake a review of the program and identify recommendations for its future.

5. Overview of Activities - Partnerships, Collaborations and Initiatives

5.1 VANGO Strategic Partnership Overview

During 2023, VANGO has actively been seeking and forging strategic partnerships to support its goal and the implementation of its strategic plan. In particular, it has sought partners to assist it to progress the following strategic initiatives:

1. Capacity strengthening for its member organizations, especially Community-Based Organizations (CBOs) and small NGOs.
2. Grant writing workshops and grant writing support for its member organizations.
3. Operating support for VANGO
4. Funding for special projects

Whilst much of this work is ongoing, 2023 has been productive in terms of identifying potential opportunities and laying the foundations for the future. To achieve these ends, as well as optimising the extent to which VANGO is able to fulfil its mission statement, much time has been dedicated to pursuing courtesy visits and meetings and identifying other opportunities for which VANGO is able to enhance its visibility and contribution to civil society.

5.2 Partnership with the Pacific Islands Association of Non-Governmental Organisations (PIANGO)

The partnership with PIANGO has strengthened during the year and it has been integral in its support to VANGO as a parental association. VANGO has been well supported by PIANGO through grant projects such as the Public Finance Management – Citizens Budget Guide, the FALE initiative, and the policy and advocacy capacity support. PIANGO has also been very supportive is sourcing funding to fund VANGO members to attend workshops and forums regionally and internationally.

5.3 Universal Periodic Review

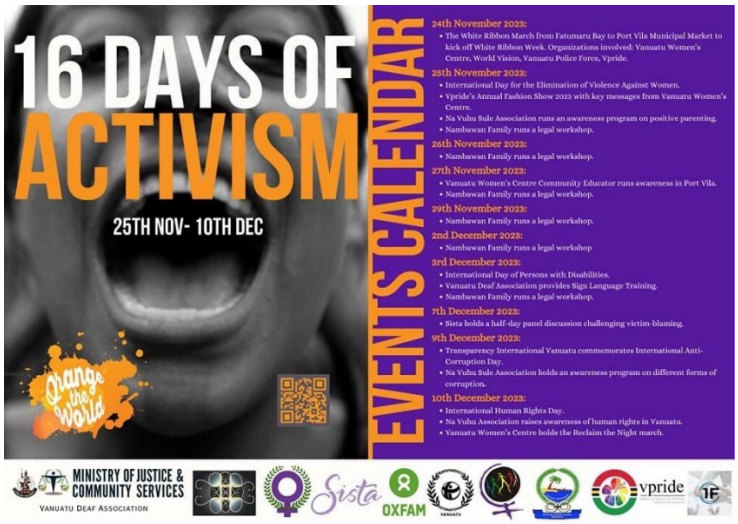
The UPR review was facilitated by VANGO through a partnership with the South Pacific Community (SPC). The series of activities included conducting a writing workshop to building the capacity of CSOs to understand the process of submission writing and providing training on how to draft a UPR CSO statement. The 8 days workshop was held over two separate weeks during September to November 2023. The CSO thematic report submission was on Women's Political representation, Child Protection and Education, Climate Change, SOGIES and Gender Based Violence.

5.4 Civil Society Mapping Project

The collaboration with the Department of Strategic Policy, Planning and Aid Coordination (DSPPAC) has strengthened during the year, predominantly through funding provided to VANGO (from the European Union) to progress a Civil Society Mapping Project. This project consists of provincial visits and CSO consultation with organisations across the country. The agreement was signed in June 2023 by the director of DSSPAC Mr John Esra, with the second half of 2023 dedicated to undertaking planning and preparations and completing many of the provincial visits.

5.5 16 Days of Activism

In collaboration with the Ministry of Justice, VANGO has coordinated the CSO 16 days of activism which is held annually over November to December 2023 with series of international days. It is the first time for VANGO to take on these roles and to ensure that role is within the coordination of the CSO, so it does not overlap with some CSO working on advocating for specific areas like the Women's centre advocating on the Gender Based Violence or Sista working on the women's employment program.



5.6 Child Led Advocacy Campaign

The Partnership with Save the Children has been a new journey for the Secretariat to pursue the Child-led Advocacy Campaign. The opportunity has boosted VANGOs visibility in creating and venturing into innovative ideas to campaign and influence policy makers through digital campaign and submissions. The partnership was signed in December 2023.

6. Looking Forward – 2024 Priorities

Following a successful and proactive 2023, VANGO has moved into 2024 with enthusiasm and optimism. Key priorities for the year are diverse but include the following:

- Finalization of the CSO Mapping Project
- Continued successful delivery of FALE Vanuatu
- Successful delivery of the Child-Led Advocacy Program including the campaign for the Child Protection Bill
- Implementation of the Public Financial Management (PFM) Program and support the development of an updated Citizens Budget Guide
- Review VANGO membership
- Identify and progress additional funding opportunities to ensure the sustained and enhanced operations of VANGO
- Commence development of an NGO Annual Development Report template
- Scope the development of a Localisation Policy
- Scope development of an NGO Salary Pay Structure
- Enhance advocacy efforts on behalf of members and civil society
- Continue to identify and implement other opportunities to support members and build capacity of civil society organisations.

7. Acknowledgement of VANGO Partners & Supporters

VANGO's achievements during 2023 would not have been possible without the support of a broad range of partners. VANGO would like to particularly thank the following organisations:

OXFAM

Save the Children

FALE-PASIFIKA

FACILITY AIDING LOCALLY-LED ENGAGEMENT (FALE) IN THE PACIFIC REGION

PIANGO

Pacific Islands Association of Non-governmental Organisations | Association Des Ongs Desiles Du Pacifique

Department of Strategic Policy, Planning and Aid Coordination

MINISTRY OF JUSTICE & COMMUNITY SERVICES

Vitol Foundation

Funded by the European Union

Pacific Community

Communauté du Pacifique

FINANCIAL STATEMENTS FOR

VANUATU ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION

For the year ended 31 December 2023

Prepared Under IPSAS: Financial Reporting Under the Cash Basis Accounting

VANUATU ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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VANUATU ASSOCIATION OF NON-GOVERNMENTAL ORGANISATIONS

Secretary general's report to the board members
For the year ended 31 december 2023

The Secretary General presents this report on the financial statements of the organisation for the year ended 31 December 2023.

Authority

The Secretary General of the organisation at the date of this report, and the board members who served throughout the year, are:

Organisation	Representative	Position	Appointed
Island Rock Association	Mr. William Nasak	Chairperson	2023
KOBLE	Mr. Narand Beerbul	Vice Chairperson	2023
VANGO	Ms. Shirley Abraham	Secretary General	2023
Transparency International Vanuatu	Mr. Willie Tokon	Treasurer	2023
Save the Children Vanuatu	Ms. Annie Benua	Member	2023
Deaf Association Vanuatu	Mr. Leniker Thoman	Member	2023
Youth Challenge Vanuatu	Mr. Noel Sawia	Secretary to the Board	2023

Principal activities

The Vanuatu Association of Non-Governmental Organisations (VANGO) is nationally recognised umbrella organisation of all non-governmental organizations in Vanuatu.

VANGOs activities focus on working to build the capacity of NGOs, encouraging partnerships and collaborations and advocating for inclusive and just communities.

The objective is to build a vibrant NGO sector which accurately represents the interests of Ni-Vanuatu people and disadvantaged groups and promotes important local development issues.

State of affairs

In the opinion of the Secretary General, there were no significant changes in the state of affairs of the organisation that occurred during the financial year not otherwise disclosed in this report or the financial statements. Further, it is the opinion of the Secretary General that there are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable and the going concern presumption is therefore appropriate.

Result

The report showed that, in 2023, the Vanuatu Association of NGO's:

- Collected membership fees of 445,993vt
- Received grants and aids of 16,509,573vt
- Spent 2,606,000vt on personnel expenses, 6,414,134 vt on operating expenditure and 905,531vt was incurred on capital expenditure, and
- Had 10,289,701vt of cash holdings as at 31 December 2023

Statement of Responsibility

It is the responsibility of the Secretary General to prepare the Financial Statements for each period which present fairly, in all material respects the financial affairs of the entity as at the end of each period and its operating results. In the Secretary General opinion, the financial statements for the year ended 31 December 2023 have been drawn up so as to give a true and fair view.

The Secretary General is ultimately responsible and is required to ensure that proper accounting records are kept which disclose with reasonable accuracy at any time, the financial operation of the Office. The financial statements have been prepared on a cash basis of accounting in accordance with International Public Sector Accounting Standards. It is comprised of:

a) The Statement of cash receipts and payments, and
b) Significant accounting policies and notes to the financial statements.

These statements represent the financial activities of the VANGO for the year ended 31 December 2023.

We hereby certify that the financial statements are a full and true representation of the financial activities of the VANGO.

Approval of the financial sstatements

The financial statements of the Office were approved for issue on the …… 2024 and signed on its behalf by:

Shirley ABRAHAM	**William NASAK**
Secretary General, VANGO	Chairperson, VANGO

INDEPENDENT AUDITORS' REPORT

To the Board of Vanuatu Association of Non-Government Organisations

Opinion

We have audited the financial statements of Vanuatu Association of Non-Government Organisations (VANGO), which comprise the statement of cash receipts and payments of VANGO, and the statement of comparison of budget and actual, the statement of accounting policies and notes to the accounts for the period from 1 January 2023 to 31 December 2023. These financial statements are the responsibility of the council. Our responsibility is to express an opinion on these financial statements based on our audit.

In our opinion, in all material respects:

a) The attached financial statements give a true and fair view of the financial position of VANGO as at 31 December 2023, and of its financial performance for the period then ended in accordance with the accounting policies as outlined in Note 1; and
b) Programme funds have been used in accordance with the conditions of the relevant financing agreements.

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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Vanuatu, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Directors for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organisation's financial reporting process.

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 the International Auditing Standards, we exercise professional judgement and maintain professional scepticism through the audit. We also:

- 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 organisation's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors;
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation;

We communicate with the directors 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.

Port Vila, ____/_____/ 2024

AJC – SAINT HILAIRE ET ASSOCIES LIMITED

(Qualified auditors under Section 130
of the Companies Act No.25 of 2012
of the Republic of Vanuatu)

VANUATU ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION
STATEMENT OF CASH RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Expressed in Vatu (Vt)

		2023			2022		
	Notes	Receipt/Payment Entity controlled	Receipts/Payment 3rd party controlled	Receipts/Paymens Total	Receipts/Payment Entity controlled	Receipts/Payment 3rd party controlled	Receipts/Payments Total
Cash Receipts							
Membership Fees	2	445,993	-	445,993	52,000	-	52,000
Grants and Aids	2	16,509,573	-	16,509,573	2,748,548	-	2,748,548
Other Revenue		350	-	350	-	-	-
Total Cash Receipts		**16,955,916**	**-**	**16,955,916**	**2,800,548**	**-**	**2,800,548**
Cash Payments							
Personnel expenses	3	861,970	1,744,030	2,606,000	-	-	-
Operating expenses	4	5,783,330	630,800	6,414,130	202,065	-	202,065
Capital expenses	5	905,531	-	905,531	-	-	-
Total Cash Payments		**7,550,831**	**2,374,830**	**9,925,661**	**202,065**	**-**	**202,065**
Total Cash Receipts less Total Cash Payments		9,405,085	(2,374,830)	7,030,255	2,598,483	-	2,598,483
Add Opening Cash Balance as at 1 January 2023	10	3,259,446	-	3,259,446	660,963		660,963
Closing Cash Balance as at 31 December 2023	10	**12,664,531**	**(2,374,830)**	**10,289,701**	**3,259,446**		**3,259,446**

This statement is to be read in conjunction with the accompanying notes and accounting policies.

Shirley Abraham
Secretary General
Date:

William Nasak
Chairperson
Date:

VANUATU ASSOCIATION OF NON-GOVERNMENTAL ORGANISATION

STATEMENT OF ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

Expressed in Vatu (Vt)

#	Accounting Policies & Notes

1 Accounting Policies

The Vanuatu Association of Non-Governmental Organisation (VANGO) was founded in 1991, originally known as the National Komunity Development Trust (NKDT), functioning as a voluntary coordinating body providing advice to NGOs operating within the country. Since its establishment, the organization has largely focused on empowering local NGOs and community-based organisations (CBOs) in an effort to make a difference in the development process and engage in poverty alleviation initiatives in Vanuatu.

The significant policies which have been adopted in the preparation of these financial statements are:

1a Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards and the requirements of the Charitable Associations (Incorporation) Act [CAP.140]

The financial statements comply with IPSAS "Financial Reporting under the Cash Basis of Accounting" for the year ended 31 December 2023.

The accounting policies have been applied consistently throughout the period.

1b Reporting entity

VANGO is the nationally recognised umbrella organisation of all non-governmental organisation in Vanuatu. Its mission objective is to build a vibrant NGO sector which accurately represents the interests of Ni-Vanuatu people and disadvantaged groups and promotes local development issues.

VANGO' s vision is to create a vibrant and inclusive network of all Civil Society Organisations (CSOs) in Vanuatu working collaboratively and proactively to contribute to the prosperity of all Vanuatu people.

Its mission is to serve as an umbrella organization for all CSOs in Vanuatu by championing good governance, accountability, networking, capacity development and partnership building for and between all.

1c Authorization Date

The financial statements of VANGO are for the year ended 31 December 2023 and were authorized on _____ by Mr. William Nasak, Chairman of VANGO

1d Presentation currency

The presentation currency is Vanuatu Vatu (VT).

1e Foreign currency

The payments made in foreign currency and reported in these financial statements have been converted by the Commercial Bank's at the rate of the day of transaction.

1f Revenue Recognition

Revenue is recognised when payment is received.

Revenue includes membership fees, other fees and grant income from the Vanuatu Government and other non-governmental organisations.

1g Expenditure Recognition

Expenditure is recognised on the date when payment is made.

1h Property, Plant and Equipment

Purchases of fixed assets have been included in the statement of cash receipts and payments under capital expenses. A separate disclosure has been made in Note 5 to these accounts.

There are no assets purchased on hire purchase schemes and no depreciation is being charged.

1i Employee entitlements

Annual leave

Staff annual leave is accrued at the end of the financial period, at the current rate of remuneration.

Severance allowance

Severance allowance is calculated at the rate of one month's salary for each year of service.

Vanuatu national provident fund (VNPF)

Contributions to VNPF are charged as incurred.

1j Changes in accounting policies

There have been no changes in accounting policies during the financial year.

2 Revenue

VANGO' s main sources of revenue are membership fees, project management fees and grants.

	2023	2022
Membership fees	445,993	52,000
Oxfam Projects	1,550,000	2,184,000
PIANGO Projects	9,004,273	564,548
Save the Children Projects	1,464,800	-
Vanuatu Govt	4,490,500	-
Other revenue	350	-
Total Revenue	**16,955,916**	**2,800,548**

Membership fees

NGOs in Vanuatu may become members of VANGO, paying an annual membership fee to support VANGOs core operating costs. Membership is renewed annually.

VANGO's the application process has been reviewed to reflect the new NGO policy launched by the Government. It includes affiliation fee structures and will require additional information to support member' s existence and intention in Vanuatu. It encourages applicants to identify categories in which the organisation fits well.

The categories are described below:

- **Category 1**: Refers to international and regional NGOs where headquarters are overseas, capacity to absorb large and multiple grants and employ more than 20 personnel
- **Category 2**: Refers to national NGOs registered and based in Vanuatu with medium capacity to absorb funding and employ up to 10 personnel.
- **Category 3**: Refers to faith-based organisation and CBO' s affiliated with churches and have limited access to resources, limited capacity and employ less than 5 personnel.

Despite the different categories, the constitution provides rights including those of voting at VANGO events and the AGM.

Membership fees received during the year is 445,993vt (2022: 52,000vt)

Assistance provided by Non-Governmental Organisations (NGOs)

Assistance to VANGO would generally fall into the following three categories:

- Grants for "core funding" which cover a portion of VANGO's operational costs
- Grants for projects which cover in their entirety specific projects carried out by VANGO
- Other donations may be donated for specified or general purposes

	2023		**2022**	
	US$	VT	US$	VT
Assistance by NGOs				
Oxfam	-	1,550,000	-	2,184,000
PIANGO	75,000	9,004,273	-	564,548
Safe the Children		1,464,800	-	-
Total	**75,000**	**12,019,073**	**-**	**2,748,548**

Oxfam

This year VANGO received 3,100,000vt (2022: 3,120,000vt) from Oxfam for the Organisational Strengthening project. Total funds disbursed this financial year is 1,550,000vt (2022: 2,184,000vt). Amounts undrawn from this project is 1,550,000vt (2022: 936,000vt). Unspent funds from financial year 2022-2023 still held by VANGO will be deducted from the total grant for FY2023-2024.

PIANGO

VANGO received a grant of US$100,000 through the Vitol Foundation Grant to PIANGO, for the purpose of setting up Facility Aiding Locally Led Engagement (FALE) in Vanuatu called FALE Vanuatu. FALE Vanuatu will sub-grant to 5 local community-based organizations doing response work post TC Judy/Kevin. Total funds received this financial year is US$ 75,000. The amount undrawn from this grant is US$ 25,000. The grant is valid until 31 March 2024.

Save the Children

The Save the Children Vanuatu approves the allocation of AUD$80,455 for VANGO to undertake the project for the 'Bildemap Bren blong Pininini (BBbP) program, which works to address factors impacting the early childhood development, including children's exposure to violence. The primary objective of the subgrant is to implement a Child led Advocacy communication strategy meetings with civil society and government for reducing children exposure to violence wellbeing. The first tranche received was AUD$20,113.

Vanuatu Government

VANGO received during the year a grant of 4,490,500(2022: Nil) from the Vanuatu Government (DSSPAC), to conduct a provincial mapping exercise in all the 6 provinces of Vanuatu. The funding of this project is provided by the European Union and the mapping exercise aims to support the visibility of all NGOs in Vanuatu which are categorized under the community-based organisation (CBO), National NGOs (NNGOs) and International NGOs (INGOs).

3 Employee entitlements

During the year, VANGO paid 2,606,000vt for 2 staff (2022: Nil). A breakdown of personnel expenses is as follows:

	2023	2022
Severance	50,000	-
VNPF Contribution	145,600	-
Wages and Salaries	2,410,400	-
Total personnel expenses	**2,606,000**	

The staff of VANGO are appointed by the Secretary General. The Secretary General is appointed by the Chairperson of VANGO. All staff including the Secretary General are entitled to 21 days sick leave (non-accumulating) and severance pay is 1 month for every period of 12 months employment and in pro-rata for additional months.

The amount of leave each employee is entitled to varies based on the length of service and is currently set as follows:

Length of service	Leave entitlement	No of employees
1 – 6 years	1.25 per month or 15 days leave per year	2
7-19 years	1.75 days per month or 21 days per year	0

The current employee entitlements are calculated at current rates of pay and is payable at such time an employee ceases employment with VANGO. The amounts provided for are as follows:

	2023	2022
Provision for annual leave	165,986	-
Provision for severance pay	-	-
Total employee provisions	**165,986**	**-**

All staff have been employed for less than one year and have no liability for severance provision as at 31 December 2023.

4 Operating expenses

Operating expenses are the ongoing cost incurred by VANGO to maintain day to day operations. 6,414,130vt (2022: 202,065vt) was spend on operating expenditures. A breakdown of 2023 and 2022 operating expenditures are as follows:

	2023	2022
Audit Fees	142,600	-
Bank Fees	19,904	-
Cleaning	5,660	-
Consulting & Accounting	2,072,150	-
Grant Expense	1,341,000	-
Light, Power, Heating	11,625	
Meals & Entertainment	61,775	-
Office Expenses	128,105	82,940
Other Allowances	153,530	-
Printing & Stationery	93,779	10,000
Rent	338,100	-
Telephone & Internet	262,617	-
Travel – International	290,395	-
Travel – National	269,550	-
Travel Allowances	216,000	-
Workshop & Trainings	1,007,340	109,125
Total operating expenses	**6,414,130**	**202,065**

Third party payments

During the year, KOBLE made third party payments on behalf of VANGO. A breakdown of payments for personnel and operating expenses are as follows:

	2023	2022
Personnel expenses		
Severance	50,000	-
Wages and Salaries	552,000	-
VNPF Contribution	28,800	-
Total personnel expenses (third party)	**630,800**	**-**

Operating expenses		
Audit Fees	57,040	-
Bank Fees	800	-
Consulting & Accounting	1,114,900	-
Meals & Entertainment	39,110	-
Office Expenses	172,000	-
Other Allowances	24,030	-
Telephone & Internet	133,975	-
Workshop & Trainings	202,175	-
Total operating expenses (third party)	**1,744,030**	**-**

5 Capital Expenditure

These are expenses incurred to purchase assets that provide benefits beyond the current accounting period. 905,531vt (2022: Nil) was spend on capital expenditure.

	2023	2022
Office furniture	341,836	-
Office equipment	204,895	-
Computer equipment	358,800	-
Total capital expenses	**905,531**	**-**

6 Petty Cash Account

There were no outstanding petty cash as at 31 December 2023 (2022: Nil)

7 Creditors, payables and accruals

As at 31 December 2023, there were no outstanding payables and accruals (2022: Nil)

8 Statement of commitments

As at 31 December 2023, the Vanuatu Association of NGOs had signed up for operational leases which extend beyond the balance date, as follows:

	2024
Rental agreements due within 1 year	289,000

9 Debtors and Receivables

There were no outstanding receivables as at 31 December 2023 (2022: Nil)

10 Closing cash balance

	2023	2022
ANZ Bank A/c 1882515	-	3,259,446
VANGO Bred Admin A/c 001284611010027	8,104,962	-
VANGO Bred Operational A/c 001284611010016	2,184,739	-
Closing cash balance	**10,289,701**	**3,259,446**

Statement of Responsibility

It is the responsibility of the Secretary General to prepare the Financial Statements for each period which present fairly, in all material respects the financial affairs of the entity as at the end of each period and its operating results. In the Secretary General opinion, the financial statements for the year ended 31 December 2023 have been drawn up so as to give a true and fair view.

The Secretary General is ultimately responsible and is required to ensure that proper accounting records are kept which disclose with reasonable accuracy at any time, the financial operation of the Office. The financial statements have been prepared on a cash basis of accounting in accordance with International Public Sector Accounting Standards. It is comprised of:

a) The Statement of cash receipts and payments, and
b) Significant accounting policies and notes to the financial statements.

These statements represent the financial activities of the VANGO for the year ended 31 December 2023.

We hereby certify that the financial statements are a full and true representation of the financial activities of the VANGO.

Approval of the financial sstatements

The financial statements of the Office were approved for issue on the ..... 2024 and signed on its behalf by:

VANGO, PO BOX 1336, Phone No. 24679

Shirley ABRAHAM
Secretary General, VANGO

William NASAK
Chairperson, VANGO