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FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

GENERAL INFORMATION

BOARD OF DIRECTORS

Adeolu Oluwole Ogunrombi
Dieudonne Femi Houinsou
Nana Asantewa Afadzinu

MANGEMENT TEAM

Prince Bull-Luseni
Samuel Appiah (WASCI)
Katherine Adarkwa (WASCI)

REGISTERED OFFICE

No. 9 Bamboo Street
East Legon
Accra, Ghana

AUDITORS

PenielStephens
Chartered Accountants
Building No. 5
Parsnip Street, Potato Ave
P. O. Box KA 30383, KIA
Accra, Ghana

BANKERS

Ecobank Ghana Limited

REPORT OF DIRECTORS

The directors have the pleasure in presenting to you their report and the audited financial statements of the West Africa Drug Policy Network (WADPN) for the year ended 31 December 2020.

Statement of directors' responsibilities

The directors are responsible for the preparation of the financial statements for each financial year which gives a true and fair view of the West Africa Drug Policy Network (WADPN) comprising the statement of receipts and expenditures and the statement of financial position for that period. In preparing these financial statements, the directors have selected suitable accounting policies and applied them consistently, made judgements and estimates that are reasonable and prudent.

The directors are responsible for ensuring that they keep proper accounting records that disclose with reasonable accuracy at any time the financial performance of WADPN. The directors are also responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities.

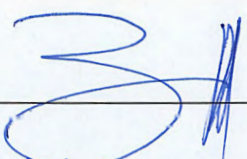
Principal activities

The principal activity of West Africa Drug Policy Network (WADPN) is to help conduct advocacy on drug policy reform in West Africa.

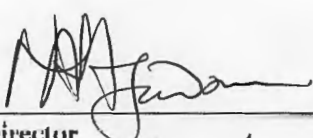
Result of operations

The financial statements on page 6 shows an excess of receipts over expenditure of GH¢ 291,643

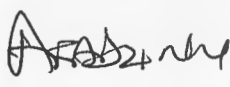
Signed on behalf of Directors:



Director
Date: 23/6/2021
Prince Bull-Usseni
Executive Director
WADPN



Director
Date: 23/06/21
NANA ABANWA
EXECUTIVE DIRECTOR
WADPN



INDEPENDENT AUDITORS' REPORT TO THE DIRECTORS

Opinion

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the West Africa Drug policy Network (WADPN) as at the 31 December 2020, and its income and expenditure then ended and notes in accordance with International Financial Reporting Standards for SME's (IFRSs), and also in agreement with the agreed upon procedures as per the grant management agreement.

What we have audited

We have audited the financial statements of West Africa Drug Policy Network, set out on pages 6 to 16 which comprises the statement of financial position as at 31 December 2020, the statement of receipts and expenditures and statement of financial position for the year then ended, and notes to the financial statement including a summary of significant accounting policies. We have also verified if the grant management and report for the period conforms to the standards set by the grant management agreement.

Basis for opinion

We conducted our audit in accordance with the 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 West Africa Drug Policy Network in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (the Code) issued by the International Ethics Standards Board for Accountants (IESBA) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the West Africa Drug policy Network in accordance with the International Ethics Standards Board for Accountants' code of Ethics for Professional Accountants (IESBA Code) and other independence requirements applicable to performing audits of West Africa Drug policy Network. We have fulfilled our other ethical responsibilities in accordance with the IFAC Code, and in accordance with other ethical requirements applicable to performing the audit of West Africa Drug policy Network.

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter	How the matter was addressed in the audit
<p>Revenue recognition</p> <p>Grant Revenue is recognized when there is reasonable assurance that the entity will comply with the conditions attached to them and the grants will be received.</p> <p>Revenue is disclosed in Note 3</p>	<p>Our audit procedures incorporated a combination of test of the West Africa Drug policy Network controls relating to revenue recognition and substantive procedures in respect of revenue with a significant risk of material misstatement on occurrence of sales in the financial period. Our substantive procedures to address this risk included the following;</p> <ul style="list-style-type: none"> • Reviewed OSIWA agreements for conditions precedent to receipt of funds to ensure they were in line with the provisions of IAS 20 Accounting for Government Grants and Disclosure of Government Assistance. • Obtained schedule of receipts from OSIWA and agreed the total to the general ledger. • Agreed donor schedule to the disbursement advice and agreement received from the OSIWA and noted any differences. We found the operation of the controls relating to revenue recognition to be effective. Our substantive testing did not reveal any material misstatements as revenue recognized were in line with IAS 20 since the conditions in the donor agreements were in line with the provisions of IAS 20 and funds were duly received.

Other information

The directors are responsible for the other information in the financial statements. The other information comprises the report of the directors, statement of the directors' responsibilities and corporate information. Other information does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon. In connection with our audit of the financial statements of the organisation, our responsibility is to read the other information and in doing so consider whether the other information is materially inconsistent with the audited financial statements of the organisation or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard. When we read the other information like the directors' report, and we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of the directors for financial statements

The directors are responsible for the preparation and fair presentation of these financial reports that give a true and fair view in accordance with International Financial Reporting Standards (IFRSs for SME's), and in a manner required by donor agreement and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. The directors are responsible for overseeing the company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

The objectives of our audit are to obtain reasonable assurance about whether the organisation financial statements as a whole are free from material misstatements, 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 it's 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 planning and performance of the audit. We also:

- Identify and assess the risks of material misstatements of the organisation 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 the 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 entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Evaluate the overall presentation, structure and content of the organisation financial statements, including the disclosures, and whether the organisation financial statements represent the underlying transactions and events in a manner that achieves fair presentation;
- Obtain sufficient appropriate audit evidence regarding the organisation financial information of the organization and its organisation activity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the organisation audit. We remain solely responsible for our audit opinion.

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.

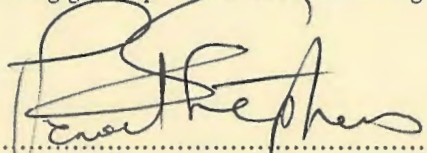
We are also required to provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulations precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefit of such communication.

Other matters

There were no other matters for the period ended 31 December 2020.

The engagement partner on the audit resulting in this independent auditor's report is **Stephen Kwame Omame**



Signed by Stephen Kwame Omame (ICAG/P1464)
For and on behalf of PenielStephens (ICAG/F/2021/308)
Chartered Accountants

Accra, Ghana

Date 8/07/2021

WEST AFRICA DRUG POLICY NETWORK

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2020

Income	Note	Budget 2020 USD	Actual 2020 USD	Actual 2020 GHS
Grant from OSIWA	3	262,000	261,978	1,460,236
Exchange gain		-	-	<u>9,779</u>
Total income		<u>262,000</u>	<u>261,978</u>	<u>1,470,015</u>
Programme Cost				
Sub-Grant	4	123,968	85,350	479,049
Consultancy	5	17,950	17,933	102,035
Outside Contract Services	6	14,900	14,822	81,920
Communication	7	1,350	966	5,449
Staff Cost	8	87,123	72,475	404,084
Conference, Convention and Meeting	9	4,700	4,411	24,971
Transport	10	5,594	5,538	30,729
Administrative Expenses	11	4,615	8,807	50,135
Fixed Asset Purchased	12	<u>1,800</u>	-	-
Total cost		<u>262,000</u>	<u>210,302</u>	<u>1,178,372</u>
Surplus for the year		<u>-</u>	<u>51,676</u>	<u>291,643</u>

Note 11 relates to the purchase of laptops which have been classified as property plant and equipment (non-current assets) in the statement of financial position.

The notes 1 to 20 form an integral part of these financial statements.

WEST AFRICA DRUG POLICY NETWORK

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Notes	2020	2019
		GHS	GHS
NON-CURRENT ASSETS			
Property, plant and equipment	12	<u>9,320</u>	-
Current Asset			
Cash and cash equivalent	13	<u>374,204</u>	<u>1,047,449</u>
Total assets		<u>383,524</u>	<u>1,047,449</u>
Current Liabilities			
Deferred Income	14	-	1,047,449
Accounts payable	15	<u>(91,881)</u>	-
Net Assets		<u>291,643</u>	<u>1,047,449</u>
ACCUMULATED FUND			
Opening fund balance		-	-
Excess of receipts over expenditure		<u>291,643</u>	-
Total accumulated fund	16	<u>291,643</u>	-

Director

Date: 23/01/2021 Prince Ball-woi
Executive Director
WADPN

The notes 1 to 20 form an integral part of these financial statements.

Director

Date: 22/06/21

~~ATANKA ABANTONWA ASABZINKU~~
Exec. Director
WADPN

1. Corporate Information

WADPN is an Organisation limited by guarantee, registered and incorporated in Ghana to enhance the capacity of Civil Society Organizations in the sub-region to serve as a resource centre engaged in training, research, documentation and policy dialogue for the Civil Society Organizations (CSOs) in West Africa.

2. Significant accounting policies

2.1 Basis of preparation

The financial statements of WADPN have been prepared in accordance with International Financial Reporting Standards for Small and Medium-sized Entities (IFRS for SME's) as issued by the International Accounting Standards Board (IASB). The financial statements have been prepared on a historical cost basis. The financial statements are presented in Ghana Cedis, except when otherwise indicated.

2.2 Current versus non-current classification

WADPN presents assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:

- ▶ Expected to be realised or intended to be sold or consumed in normal operating cycle.
 - ▶ Held primarily for the purpose of trading.
 - ▶ Expected to be realised within twelve months after the reporting period.
- Or
- ▶ Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

A liability is current when:

- ▶ It is expected to be settled in normal operating cycle.
 - ▶ It is held primarily for the purpose of trading.
 - ▶ It is due to be settled within twelve months after the reporting period.
- Or
- ▶ There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

WADPN Organisation classifies all other liabilities as non-current.

? 3 Donor funds

Donor funds are recognized when funds transferred are received.

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when control is gained, economic benefits are probable and the amount of the donation can be measured reliably.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
31 DECEMBER 2020

2.4 Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash on hand and short-term deposits in banks that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, with original maturities of three months or less.

Short-term investments that are not held for the purpose of meeting short-term cash commitments and restricted margin accounts are not considered as 'cash and cash equivalents'.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts when applicable.

2.5 Employee benefits

The Organisation contributes to the defined contribution scheme (Social Security Fund) on behalf of employees.

Social security contributions

This is a national pension scheme under which the Organisation pays 13% of qualifying employees' basic monthly salaries to a state managed Social Security Fund for the benefit of the employees. All employer contributions are charged to the income statement as incurred and included under staff costs. The employees contribute 5.5% to the fund.

2.6 Foreign exchange transactions

The financial statements are presented in Ghana cedi. The functional currency of the Organisation is however the US Dollars.

Transactions and balances

Transactions in foreign currencies are initially recorded by the Organisation at their respective functional currency spot rates at the date the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. All differences are taken to the statement of profit or loss and other comprehensive income.

2.7 Property, plant and equipment

Property, plant and equipment are stated at cost, less accumulated depreciation and accumulated impairment losses. The initial cost of an asset comprises its purchase price or construction cost, any costs directly attributable to bringing the asset into operation, the initial estimate of any decommissioning obligation, if any, and, for qualifying assets, the borrowing costs. The purchase price or construction cost is the aggregate of the amount paid and the fair value of any other consideration given to acquire the asset.

The straight-line method is adopted to depreciate the cost of items of property, plant and equipment less any estimated residual value of the assets over their expected useful lives. The Organisation estimates the useful lives of other assets in line with their beneficial periods. Where parts of an item of property, plant and equipment have different useful lives and is significant to the total cost, the cost of that item is allocated on a component basis among the parts and each part is depreciated separately.

	Rate (%)
Computers and internet	20

Residual values, useful lives and the depreciation method are reviewed and, adjusted if appropriate at each reporting date. Changes are accounted for prospectively.

Expenditure on major maintenance or repairs comprises the cost of replacement assets or parts of assets and overhaul costs. Where an asset or part of an asset that was separately depreciated and is now written off or is replaced and it is probable that future economic benefits associated with the item will flow to the Organisation, the replacement expenditure is capitalized. Where part of the asset was not separately considered as a component, the replacement value is used to estimate the carrying amount of the replaced assets which is immediately written off. All other maintenance costs are expensed as incurred.

The carrying amount of property, plant and equipment is reviewed for impairment whenever events or changes in circumstances indicate the carrying value may not be recoverable.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. 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 item) is included in the profit or loss in the period in which the item is derecognized.

2.8 Impairment of non-financial assets

Property, plant and equipment are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For the purpose of measuring recoverable amounts, assets are grouped at the lowest levels for which there are separately identifiable Cash Generating Units (CGUs). The recoverable amount is the higher of an asset's fair value less costs to sell and value in use (being the present value of the expected future cash flows of the relevant asset or CGUs). An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable amount.

The Organisation evaluates impairment losses for potential reversals when events or circumstances may indicate such consideration is appropriate. The increased carrying amount of an asset shall not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognized for the asset in prior years.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3. FUNDS RECEIVED FROM OSIWA

	BUDGET 2020 USD	ACTUAL 2020 USD	ACTUAL 2020 GHS
December 18, 2019	189,600	189,589	1,047,449
October 19, 2020	25,000	25,000	<u>142,559</u>
October 28, 2020	<u>47,400</u>	<u>47,389</u>	<u>270,229</u>
	<u>262,000</u>	<u>261,978</u>	<u>1,460,237</u>

4. SUB - GRANT

	BUDGET 2020 USD	ACTUAL 2020 USD	ACTUAL 2020 GHS
Support don't punish 2019	19,968	19,968	110,320
WADPN COVID 19 emergency response/Drug policy advocacy	<u>104,000</u>	<u>65,382</u>	<u>368,729</u>
	<u>123,968</u>	<u>85,350</u>	<u>479,049</u>

5. CONSULTANCY

	BUDGET 2020 USD	ACTUAL 2020 USD	ACTUAL 2020 GHS
Translation fee for newsletters/other documents	600	602	3,375
Desktop research in licensing, harm reduction and alternative development	1,800	1,831	10,255
Development of communication strategy and plan	3,200	3,200	18,231
Drafting legislative instrument on drugs	10,850	10,800	61,611
IDPC Africa Narcotic Organisation	<u>1,500</u>	<u>1,500</u>	<u>8,563</u>
	<u>17,950</u>	<u>17,933</u>	<u>102,035</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. OUTSIDE CONTRACT SERVICES

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Institutional support Jan – Dec (WACSI)	<u>14,900</u>	<u>14,822</u>	<u>81,920</u>

7. COMMUNICATION

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Communication expenses	<u>1,350</u>	<u>966</u>	<u>5,449</u>

8. STAFF COST

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Communication officer - salary	12,000	12,000	66,298
Finance officer - salary	5,400	5,400	29,834
Fringe benefits	19,323	17,241	32,844
Staff Cost – executive director	36,000	36,000	764,831
Program assistant cost	<u>14,400</u>	<u>1,834</u>	<u>10,277</u>
	<u>87,123</u>	<u>72,475</u>	<u>404,084</u>

9. CONFERENCE, CONVENTION AND MEETING

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Narcotic Organisation activity	2,000	2,000	11,417
Temporary accommodation Exc. Director	500	421	2,200
Accommodation for IDCHS training – Sierra Leone	1,000	990	5,645
Accommodation for parliamentary advocacy - Liberia	<u>1,200</u>	<u>1,000</u>	<u>5,709</u>
	<u>4,700</u>	<u>4,411</u>	<u>24,971</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. TRANSPORT

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Transportation expenses and incidentals	<u>5,594</u>	<u>5,538</u>	<u>30,729</u>

11. ADMINISTRATIVE EXPENSES

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
Audit Fee	-	6,400	36,604
Bank Charges	4,000	1,606	9,121
Business Registration	615	384	2,330
Depreciation	<u>-</u>	<u>417</u>	<u>2,080</u>
	<u>4,615</u>	<u>8,807</u>	<u>50,135</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. PROPERTY, PLANT AND EQUIPMENT

	BUDGET	ACTUAL	ACTUAL
	2020	2020	2020
	USD	USD	GHS
COMPUTERS			
Laptop for Executive, Director	1,200	1,437	7,500
Laptop for Program Officer	<u>600</u>	<u>795</u>	<u>4,150</u>
	<u>1,800</u>	<u>2,232</u>	<u>11,650</u>
DEPRECIATION			
Charge for the year			<u>2,330</u>
Total Accumulated Depreciation			<u>2,330</u>
Net Book Value at 31 December 2020			<u>9,320</u>

13. CASH AND CASH EQUIVALENT

	ACTUAL	ACTUAL
	2020	2019
	GHS	GHS
Cedis Account	1,710	-
Dollar Account	<u>372,494</u>	<u>1,047,449</u>
	<u>374,204</u>	<u>1,047,449</u>

14. DEFERRED INCOME

	ACTUAL	ACTUAL
	2020	2019
	GHS	GHS
First tranche from OSIWA	<u>-</u>	<u>1,047,449</u>

Deferred income relates to the first tranche of revenue receivable from OSIWA. This amount was deferred as it was to be used for project activities commencing in January 2020.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. ACCOUNTS PAYABLE

	ACTUAL 2020 GHS	ACTUAL 2019 GHS
Audit fees payable	36,604	-
Consultancy fee payable	50,011	-
Withholding tax payable	4,266	-
PAYE payable	<u>1,000</u>	-
	<u>91,881</u>	<u>-</u>

16. FUND BALANCE

This represents the organisation fund balance as at 31 December 2020.

	31 December 2020 GHS
Beginning balance	-
Receipts for the year	1,470,015
Expenditure for the year	<u>(1,178,372)</u>
Period-end balance	<u>291,643</u>

17. COMMITMENTS

At the year end WADPN was committed to completing the under-stated activities;

ACTIVITIES TO BE COMPLETED WITH FUND BALANCE IN 2021

	AMOUNT GHS
Sub grants to WADPN chapters	148,382
Institutional support	84,675
Consultant to draft legislative instrument (NCC Bill)	43,621
Transport cost for NCC bill	35,918
Media engagement	20,990
Institutional support	4,004
Ghana chapter outstanding bill (committed cost)	<u>36,774</u>
Total	<u>374,204</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. CONTINGENT LIABILITIES

There were no contingent liabilities for the year ended 31 December 2020(31 December 2019: Nil)

19. CAPITAL COMMITMENT

There were no capital commitments as at 31 December 2020(31 December 2019: Nil).

20. GOING CONCERN

The Directors of West Africa Drug Policy Network will continue to support the company's operational activities and scaling its activities for effective and efficient use of resources.

The financial statements have been prepared on the going concern basis of accounting, which assumes that the company will and can continue to exist as a going concern. Assets and liabilities are therefore included at values in the company's statement of financial position, which assume that the assets will be turned to account in the normal course of the company's business for at least the values contained in the financial statements and the cash realized will be sufficient to settle the company's outstanding liabilities.



WEST AFRICA DRUG POLICY NETWORK

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**