State-Owned Enterprises & Statutory Bodies

2019Annual Report

For the Year Ended (December 31, 2019)

Grenada Food and Nutrition Council:

Address: Upper Church Street

St.
George's

Date Submitted: (November 13, 2020):

Contact Person:
Lydia Browne, Executive Secretary,

Phone: 440-2126,
Email: gfnc08@gmail.com

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Corporate Information

The Grenada Food & Nutrition Council was established under the People's Law No. 32 of 1980 and Act No. 5 of 2008 to perform the following duties:

- Make recommendations for a National Food and Nutrition Policy;
- Monitoring Food and Nutrition Programmes throughout the nation;
- Prepare and evaluate Food and Nutrition projects;
- Assist in the implementation of selected projects related to Food and Nutrition;
- Assist in the establishment of food quality throughout the food chain in collaboration the responsible agencies;
- Serve as a specialized technical resource in the field of Food and Nutrition;
- Foster the reduction of the prevalence of nutritional diseases;
- Identify, assess and define the Food and Nutrition problems in Grenada, especially among the vulnerable groups;
- Provide advisory and coordinating services to various multi-sectoral bodies;
- Conduct Food & Nutrition related surveys;
- Provide nutrition counseling;
- Conduct Food & Nutrition related training programme.

MISSION STATEMENT

To promote the nutritional well-being of all segments of the population of Grenada, Carriacou and Petite Martinique through analyzing, managing and preventing nutrition- related problems and to enhance the quality of life of our people through the promotion of good nutrition and healthy lifestyle behaviours.

VISION STATEMENT

The leading provider of accurate and current nutrition information, delivering reliable services that optimally impact the nutritional status of the population of Grenada, Carriacou and Petite Martinique.

OUR PHILOSOPHY

At the Grenada Food and Nutrition Council our philosophy is built on the guided principle of providing the highest quality nutrition care and information, to improve overall quality of life. The science of nutrition is ever evolving with constantly updated information. Therefore we are committed to using the latest research and nutrition knowledge to evaluate, innovate and improve our products and services to meet the needs of the persons we serve.

The Council's work is guided by the following core values:

- **Service Oriented**
- **Reliability**
- **Trust worthiness**
- **Confidentiality**
- **Honesty and integrity**
- **Efficiency and effectiveness**
- **Team work**
- **Embracing change and creativity**
- **Commitment**
- **Accountability**
- **Respect**
- **Discipline**

ADDRESS: *Upper Church Street*

St. George's

Grenada, W.I.

EMAIL: *gfnc08@gmail.com*

WEBSITE: *www.gfnc.gd(under construction)*

TELEPHONES: *(473)440-2126/1(473)440-7991*

(473)415-2126/416-2126/449-4560

PRODUCTS /SERVICES OFFERED

- Nutrition Counseling
- Healthy Food preparation trainings
- Workshops
- Consultations
- Catering
- Home Visits
- Support services for public events
- Food Demonstrations and Displays
- Nutrition Education
- Community Outreach
-Recipe Books, *featuring innovative recipes using local ingredients*
- Specialty, *local products developed from local produce*

Board of Directors

Mr. Elvis Morain (Chairman)	- Ministry of Agriculture
Dr. Francis Martin	- Ministry Of Health
Mrs. Deborah Gilchrist	- Ministry of Education
Mrs. Barbara Frazer	- Grenada Trades Union Council
Mrs. Leonora George-Buckmire	- Ministry of Social Development
Dr. Guido Marcelle	- North East Farmers' Organisation Mrs.
Petopha Lewis-Smith	-Supply and Distribution Sector
Mr. Justin Hazzard	- Ministry of Finance (Replaced Mrs. Lakisha Alexander-Grant
Mr. Kelly Patrick	- Replaced Mr. Selby Henry
Mrs. Lydia Browne	- Executive Secretary(**Ex-officio**)

Number of Staff: 15

Management Team

Mrs. Lydia Browne	- Executive Secretary
Ms. Norma Purcell	- Product Development & Training Officer
Ms. Jessie Douglas	- Community Nutrition Supervisor
Vacant	- Administrative Officer
Ms. Charisse Bristol	- Nutrition Education Promotion Co-ordinator

Support Team

Mrs. Ann Wilson	- Surveillance/Nutrition Officer
Ms. Lishelle Murray	- Communication and Research Officer
Ms. Gardeina Savoury	- Community Nutritionist
Mrs. Wendy Adlam	- Secretary/Accounts Clerk
Ms. Susan Celestine	- Nutrition Officer
Mrs. Jennifer Ashby-Duncan	- Nutrition Officer, Carriacou
Mr. Hilary Paul	- Driver
Ms. Glenda Nelson	- Cleaner

IMANI Trainees

Ms. Hazel Betty-Ann Francois

EXECUTIVE SUMMARY

The year 2019 was another successful year for the Food & Nutrition Council. Though we were short one member of staff due to retirement, at the end of 2018, the Council was able to meet most of the targets set for the year.

Team work has been the pride of the Council for many years and this reporting year required the employees to pull together to get the work done. Most of GFNC's activities were highlighted on social media even in the absence of the Communication Officer who needed to be on leave for about four months. In the essence of team spirit, the Communications Officer was able to advance some of her work, in preparation for her leave.

It became difficult to monitor children zero to five years who were underweight and undernourished, and guide their parents while offering no other assistance. A concerted effort was therefore made this year to support our families with a more substantive food basket; with funds obtained through fundraisers.

Some effort was made to support the implementation of the Schools Nutrition Policy, by working with ten (10) schools as a pilot. Nine out of the ten schools were awarded a board that was posted on or near the schools, identifying them as "Healthy School Zones". Work continues as the ban of soda and sweet snacks in schools was announced by the Government in November 2019.

Revision of the 2006 Food Based Dietary Guidelines was completed in October 2019 and a grand launch in February 2020, forming part of the events leading up to the Independence celebration. This was made possible through the support of the Food and Agricultural Organization and the Ministry of Agriculture.

Although the Infant and Young Child Policy remains in draft, the Council sought to carry out some of the activities that was suggested in the document; particularly since there are so many children identified as under/overweight during the 2019 Day Care Survey. Training was done with relevant persons, such as: day care supervisors and workers and nurses in primary health care. It is important that work continues even in the presence of obstacles, particularly when it affects the very young among us.

There are a lot of challenges facing various countries around the world, and Grenada is not immune to any of the possible disasters that can occur; natural or manmade. The development of Nutrition in Emergency Plan is needed in Grenada as Nutrition has not been fully addressed to any extent, in any of the disaster plans from any of the Government departments. There is need for collaboration with other stakeholders in developing this policy as Nutrition is of ought most importance in such times. Effort was made to start the process; however wider stakeholder involvement is necessary and this we hope would be able to be completed in 2020.

Lydia Browne

Lydia Browne (Mrs.)
Executive Secretary

MESSAGE FROM THE CHAIRMAN

We are pleased to once again associate with another year of accomplishments of the Council. During the period under review, we continued to positively impact the lives of many individuals, which manifested we are living true to our mandate. There is no denying these achievements were made possible by our dedicated staff, who continues to display an unwavering passion for their job. The combination of experienced officers and youthful academic talents augur well for the growth and development of the Council. As we continue to leverage the accruing benefits of a culture of knowledge sharing, we wish to assert that we are well poised for greater accomplishments.

The period under review saw devoted attention being given to the monitoring of children from zero to five years, who exhibited certain nutritional deficiencies. The implementation of the Schools Nutrition Policy in the ten pilot schools was one of major focus. As we endeavor to collaborate with these schools, thus rebranding these institutions within the Healthy School Zones, we wish to applaud our ongoing efforts to realize the ban on soda and sweet snacks in our schools. During the latter part of 2019, we completed the revision of the 2006 Food Based Dietary Guidelines. These guidelines are critical to the work of the Council as there is a growing body of evidence to support an increase in the incidences of lifestyle diseases. The noticeable increase among children is also a major concern for us and as such the implementation of the revised guidelines remains a major priority. It must be noted that our efforts in 2019 were inhibited by inadequate staffing brought on by retirements over the years. Additionally, a lack of adequate facilities to accommodate staff and the activities of the Councils remains a major challenge, thus inhibiting our service delivery. We wish to also underscore that a major threat to our work is manifested in the lack thereof to readily secure commitment from implementing partners inclusive of Ministries and Departments.

Notwithstanding the preceding challenges, the hard work and dedicated service of the staff are exemplary, which is worthy of emulation. As we look towards another year, we remain very optimistic that the success of 2019 will be replicated, thus realizing another year's achievements. It will be remiss of us if we did not recognize the commitment of the Board of Directors, the Minister and officers of the Ministry of Agriculture and Lands, the Food and Agricultural Organization and other benefactors. God bless us all.

Elvis Morain (Mr.)
Chairman, Board of Directors

1. Accomplishments during latest period

Revision of Food Based Dietary Guidelines for Grenada. With assistance from FAO; a number
of multi- sectorial consultations were done. Revised graphic and messages were developed and a launch planned for 2020;

Increase in the number of in-office individual nutrition counseling from fifty-nine (59) in 2018 to ninety-five (95) in 2019, and total from six hundred and thirty-three (633) to eight hundred and fifty-six (856);

Promotion of Best Feeding Practices : Another successful completion of GFNC's National Daycare Survey followed by training on infant and young child feeding for supervisors and cooks of government assisted and private centres;

- Survey results and nutrition strategies to prevent/halt childhood obesity presented to nursing staff at the district level;

Increased media appearances: GBN Morning buzz – weekly
"Nutrition & You" MTV Magic FM – weekly

With assistance from NZHCI, Breadfruitmeal, a product developed in 2018 was sent to CARIRI
for nutrient analysis;

Implementation of Schools Nutrition Policy:

- Training on no added sugar snacks done with a number of schools including the pilot schools;
- Healthy school zone board placed in nine (9) of the 10 pilot schools;

Successful execution of Curious Little Hands in the Kitchen summer programme which extended to include three 4-H districts.

2. Issues and Concerns:

Office Space: The current physical space and location of the office is not ideal for the services offered. Efforts to identify a suitable and available government building have been unsuccessful.

Staffing: The position of Administrative Officer became vacant in December 2018 when the previous officer retired. To date, this position which is essential to the operation of the Council remains vacant. **The post was advertised and applicants shortlisted. Interviews should be held soon.**

Board of Directors Meeting: Only six meetings held for the year, most cancellations being due to no quorum. This often resulted in delays in important decision making and the work of the Council. There may be a need to review board member selection and frequency of meetings. **Objectives, KPIs and Performance Targets**

Strategic objective: To educate the public and increase awareness of the Council's work through multi-media.

Key Performance	Performance Targets
Develop and record 2 TV programs per month	Twenty-two (22) programmes recorded for the period under review
Script articles for local newspapers weekly-12-15 articles per quarter (48-60) per year	A total of fifty-one (51) articles on various nutrition related topics were written and sent to four newspapers.
Develop and record two radio programmes per week	Eighty-five (85) Nutrition Hints were recorded and aired on WEE FM radio (93.9)
Produce two (2) Nutriscope and two (2) Nutricator magazines per year	Both magazines were produced and circulated via email.
Update educational material (brochures, pamphlets, booklets) Create new material	Existing brochures were updated to reflect current/ accurate nutrition information; Thirteen (13) new brochures were developed
Produce GFNC in the Kitchen media program quarterly	Four (4) "GFNC in the Kitchen" programs were produced and aired

Comments:
Other media houses reached out to the Council, but their requests were not met due to inadequate staffing.

Strategic objective: To implement and promote the School Nutrition Policy of Grenada.

Key Performance	Performance Targets
Recipe standardization in pilot schools.	Assistant contracted through MOA for training in standardization of recipes in pilot schools. The cooks will continue with this process with support from the GFNC A total of twenty (20) recipes documented for seven of the ten pilot schools. Met with school teams (principals, cooks, teacher responsible for school feeding)
Conduct training for cooks, vendors, tuck shop operators	Thirty-one (31) persons attended training on no sugar snack alternatives
	Held meeting with PAHO and Acting Senior Health Planner at MOH regarding funds to continue the implementation of the SNP in the
Plan for continued events to implement SNP in 10 pilot schools.	10 Pilot school

Anti-obesity presentations made to pilot schools and other interested schools;

Met with Minister of Education to discuss the way forward, which subsequently led to the ban of sodas and ultra-processed snacks in all schools;

Presented an overview and the progress of the implementation process at principals meeting;

Developed criteria and conducted evaluation of 10 pilot schools in preparation for 'Healthy School Zone" billboards;

Boards erected in 9 pilot schools.

Comments:
National Chronic Non-Communicable Disease Commission (NCNCDC) anti-obesity campaign:
GFNC partnered with the Commission to deliver presentations at school assemblies.

Strategic objective: Provide hands-on nutrition education at the household and community levels
(clinics and institutions).

Key Performance Indicators:	Performance Targets
Provide Nutrition Education sessions to target groups: children and adults	**Presentations :** A number of presentations made to various target groups including - Grenada Carifta team, professionals at a diabetes symposium, Grenville SDA Church Sandals La Source, faculty and staff TAMCC, cricketers, coaches, Grenada Kidney Foundation – symposium, Sickle Cell 1-day camp for affected parents and children, UPCI Youth Camp, Republic Bank staff, Pomme Rose Pentecostal Church, Brotherhood at St. George's Anglican Church, Beacon Insurance Company; Anti-obesity presentations made at school assemblies –PTA/ class& general assembly done at 21 schools;

	An additional fifty (50) presentations catering to different population, demographics, addressing existing nutrition related issues were done by the staff.
Visits and nutrition education to persons in various communities in each parish (e.g. Schools, churches, workplaces, households, etc.	Cumulative monthly home visits to vulnerable households amounted to four hundred & thirteen (413). At each visit, officers shared relevant nutrition information and made recommendations or referrals when necessary. One hundred and eighty-eight (188) food parcels distributed to families.
Submission of draft Infant and Young Child Feeding Policy to Cabinet for ratifying	Submitted IYCF policy to Ministry of Health representative for submission to Cabinet; Conduced training with health care staff and other stakeholders on Infant and Young Child Feeding as indicated in the draft Policy.
Conduct group education sessions for identified target populations in: disease management, food selection, purchase, meal planning and preparation	8 training sessions held with 4-H groups/Districts – one hundred and forty-seven (147) participants; Community group sessions –four (4) Chronic disease self-management sessions – sixty-one (61) participants.

Comments: Some of the community work was scaled back to accommodate surveillance programmes, like day care and Geriatric surveys and school health assessment. One staff member was on extended leave.

Strategic objective: To disseminate accurate food and nutrition information to the population through practical and theoretical training using various strategies that would influence food choices.

Key Performance Indicators:	Performance Targets
Develop three meals per parish monthly based on the nutrient cost diet selected (4 parishes)	one hundred and sixty-two (162) meal ideas developed and submitted for publishing during GFNC's media programs.
Promote healthy food choices and label reading in supermarkets and communities monthly	Fourteen (14) sessions done. Two Hundred and Twenty-two (222) persons were trained in proper label reading.
Execute one two-week "Curious Little Hands in the Kitchen" children's food preparation session	One (1) two-week session plus Six (6) one-day sessions held. Total of One Hundred and Three (103) children participated.
Conduct quarterly GFNC Evening in the Kitchen food preparation sessions	Three sessions done, Thirty-one (31) participants.

Strategic objective: To monitor nutritional status of the population.

Key Performance Indicators:	Performance Targets
Quarterly visits to all government & government-assisted geriatric homes to observe meals served and advise on improvements where necessary	Nineteen (19) visits done
Conduct Geriatric Assessment	Nine (9) homes – two hundred and sixteen (216) residents assessed
Monthly visits to various DMO, chronic disease, child health and ante natal clinics	A total of 295 visits were done – 2,887 clients seen; There were fourteen (14) hospital visits.
Follow up children at risk who are not on the register	One hundred and fifty-one (151) children seen Weight monitored monthly Height/length monitored quarterly
Monthly visits to daycares to observe feeding practices and monitor children's development	Fifty (50) daycare visits done by nutrition officers in their area

AUDIT DEPARTMENT

Report of the Director of Audit, Grenada
on the Financial Statements of the

Grenada Food and Nutrition Council

For the year ended 31 December 2019

The Director of Audit
Audit Department

Report of the Director of Audit, on the Financial Statements of the Grenada Food and Nutrition Council for the year ended 31 December 2019.

Jeanelle Andrew
Director of Audit (Ag.)

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FOR THE YEAR ENDED 31 DECEMBER 2019

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Ref. No. .....
In replying the above Number and date of this letter should be quoted.

AUDIT DEPARTMENT
ST. GEORGE'S
GRENADA, W.I.

Tel. Nos.: (473) 440-2264/6518
Fax: No.: (473) 435-0079

12 February 2021

Hon. Gregory Bowen
Minister of Finance, Economic Development,
Physical Development and Energy
Ministry of Finance
Financial Complex
Carenage
ST. GEORGE'S

Dear Sir,

In accordance with Section 82 (4) of the Grenada Constitution Order 1973 and the Audit Act CAP 22A of the Laws of Grenada, I hereby submit my Report on the accounts of the Grenada Food and Nutrition Council for the year ended 31 December 2019. This report is for laying before the House of Representatives.

Section 82 (4) of the Constitution stipulates that every report made by the Director of Audit should be submitted to the Minister for the time having responsibility for Finance, who shall after the receipt of the report, no later than seven days, lay the report before the House of Representatives after the House first meets.

Yours respectfully,

.....Andrew.....
Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

Acknowledgement

I would like to thank the staff of the Grenada Food and Nutrition Council for their courtesies and co-operation during the audit and to the Government Printer for his assistance in publishing this report.

DIRECTOR OF AUDIT REPORT TO THE HOUSE OF REPRESENTATIVES ON THE FINANCIAL STATEMENTS OF GRENADA FOOD AND NUTRITION COUNCIL FOR YEAR ENDED 31 DECEMBER 2019

Opinion

I have audited the accompanying financial statements of Grenada Food and Nutrition Council, which comprise the Statement of Financial Position as at 31 December 2019, Statement of Income and Expenditure, Cash Flow Statement and Notes to the Financial Statements for the year ended 31 December 2019, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements have been prepared, in all material respects, in accordance with International Financial Reporting Standards for Small and Medium Enterprises (IFRS for SME's).

Basis for Opinion

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in Grenada and I have fulfilled other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and those charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs and for such internal control as management determines 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, management is responsible for assessing the statutory body's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the statutory body or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

My 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 and auditors' report that includes my opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Organization of Supreme Audit Institutions (INTOSAI) and the Government's policies, procedures and applicable legislations

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 ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to those risks and obtain evidence that is sufficient and appropriate to provide a basis for their 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.

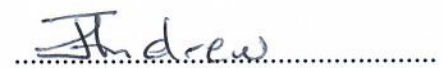
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists relate to events or conditions that may cast significant doubt on the statutory body's ability to continue as a going concern. If I conclude that a material uncertainty exists; I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the statutory body to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that are identified during my audit.



Jeanelle Andrew
DIRECTOR OF AUDIT (AG.)

12 FEBRUARY 2021

AUDIT OFFICE
GRENADA

GRENADA FOOD AND NUTRITION COUNCIL
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

	Notes	31-Dec-19	31-Dec-18
ASSETS			
NON CURRENT ASSETS			
Motor Vehicle		90,862	90,862
Furniture, Fixtures & Equipment		119,370	94,255
Computers		37,911	37,911
		248,143	223,029
Less: Accumulated Depreciation		(191,149)	(166,276)
		56,995	56,752
CURRENT ASSETS			
Inventory - Books		6,177	6,900
Prepayments	4	7,016	7,218
Accounts Receivables	5	390	390
Cash at bank		244,659	165,392
Cash in hand		105	68
		258,347	179,968
TOTAL ASSETS		**315,341**	**236,720**
ACCUMULATED FUNDS AND LIABILITIES			
Accumulated Fund			
Accumulated Surplus		297,518	208,953
		297,518	208,953
LONG TERM LIABILITIES			
Loan for vehicle		16,053	25,997
		16,053	25,997
Current Liability			
Unearned Revenue	6	1650	1650
Accounts Payable and Accruals		120	120
		1,770	1,770
TOTAL ACCUMULATED FUND & LIABILITIES		**315,341**	**236,720**

Approved by: .....
Chairman

.....
Executive Secretary

INCOME AND EXPENDITURE STATEMENT
FOR THE PERIOD ENDED DECEMBER 2019

	Notes	31-Dec-19	31-Dec-18
INCOME:			
Subvention - MOA		722,406	653,926
Other Income	7	14,721	16,686
Total		**737,127**	**670,612**
EXPENDITURE:			
Administrative and General Expenses	8	26,724	19,135
Board member stipend		8,900	6,550
Depreciation		24,872	23,008
Fund Raiser Expense		329	1,515
General Travel & Subsistence		8,776	11,023
Sundries	9	5,672	7,398
Office Supplies/stationeries		7,482	6,683
Overheads	10	50,407	54,134
Salaries/wages		424,487	453,373
Staff Salary Cost	11	32,187	34,932
Past Service Benefit		58,727	-
Government one off		-	6,750
Total Expenditure		648,564	624,501
Net Surplus/Deficit for period		**88,563**	**46,111**

GRENADA FOOD & NUTRITION COUNCIL
CASH FLOW STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2019

	31-Dec-19	31-Dec-18
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Operating Surplus/deficit	**88,563**	**46,111**
ADJUSTMENT TO RECONCILE NET SURPLUS TO NET CASH PROVIDED BY		
Non-Cash Items		
Depreciation	24,872	23,008
Changes in Working Capital		
(Decrease)/Increase in inventory Asset	723	918
Accounts Receivable	-	417
Prepayment	202	198
Unearned Revenue	-	-
Accruals and Accounts Payable	-	-
Net cash provided by Operating Activities	**114,361**	**70,652**
FINANCING ACTIVITIES		
Loan for Vehicle	(9,944)	(9,270)
Net cash provided by Financing Activities	(9,944)	(9,270)
Investing Activities		
Fixed Assets: Furniture, Fixtures & Equipment	(25,115)	(2,578)
Fixed Assets: Computer	-	(2,215)
Fixed Assets: Vehicle	-	-
Unidentified sum	2	-
Net cash provided by investing activities	**(25,113)**	**(4,793)**
Net cash outflows/inflows for the period	79,304	56,590
Cash at beginning of period	165,460	108,870
Cash on Hand and at Bank at end of the period	**244,764**	**165,460**

GRENADA FOOD & NUTRITION COUNCIL

NOTES FOR THE 2019 FINANCIAL STATEMENTS

These notes form part of the financial statements.

1. INCORPORATION AND PRINCIPAL ACTIVITY

The Council was established by the People's Law No.32 of 1980 (CAP 111 of the Revised Laws of Grenada 1990) and is responsible for a national food and nutrition policy for the state of Grenada, Carriacou and Petit Martinique.

2. ACCOUNTING POLICIES

The financial statements have been prepared in compliance with International Financial Reporting Standard for Small and Medium-sized Entities. The financial statements are expressed in Eastern Caribbean Dollars.

3. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are shown at cost less depreciation. Depreciation is provided for on the straight-line basis. The rates are:

Motor Vehicles	20%
Furniture, fixtures and equipment	10%
Computer	33.3%

The policy is to charge full year's depreciation regardless of the date of acquisition and disposal on assets.

Asset	2018	2019	Dep'n for 2019	Acc. Dep'n	Net Book Value 2019
			$	$	$
Motor Vehicle @ cost	90,862.00	90,862.00			
Addition					
Dep'n @ 20%			18,172.40	72,689.60	
NBV					18,172.40
Furniture, Fix & Equip @ cost	94,255.28	94255.28			
Addition		25,114.64			
Dep'n @ 10%			4,958.48	81,291.49	
NBV					38,078.43
Computer @ cost	37,911.22	37,911.22			
Addition					
Dep'n @ 33.3%			1,741.53	37,167.38	
NBV					743.84
Total	**223,302.85**	**248,143.14**	**24,872.41**	**191,148.47**	**56,994.67**

4. PREPAYMENT

$	Details	Prepayments
1,516.20	Vehicle insurance	January to June, 2020
5,500.00	Rent	Deposit of $2,700.00 and rent for January 2020 $2,800.00
7,016.20	**Total**	

5. ACCOUNTS RECEIVABLES

$	Details	Prepayments
390.00	GFNC Carriacou	Three Cooking the Grenadian Way recipe books @ $45.00 each , 9 Sweet Potato @ $15.00 each and 10 Banana books @ $12.00 each
390.00	**Total**	

6. UNEARNED REVENUE

One thousand, six hundred forty-nine dollars and ninety-nine cents remained from donations for 'Remember Those Day'.

7. OTHER INCOME

Description	Amount
Recipe Book	-206.89
Fund Raisers	2,689.00
Programmes	4,222.50
Nutrition Counseling	4,030.00
Training	3,986.56
Total	**$14,721.17**

8. ADMINISTRATIVE & GENERAL EXPENSES

Description	Amount
Programmes	11,770.33
Repairs and Maintenance	4002.16
Vehicle Expenses	7,716.99
Vehicle Insurance	3,234.42
Total	**26,723.90**

9. SUNDRIES

Description	Amount
Bank Interest and Charges	3,064.86
Sundries- Staff end of year social	1,222.85
Sundries- other	1,384.65
Total	**5,672.36**

10. OVERHEADS

Description	Amount
GRENLEC	8,834.36
TELEPHONE	7,660.16
NAWASA	312.84
RENT	33,600.00
Total	**50,407.36**

11. STAFF SALARY COST (GFNC's contributions)

Description	Amount
PWU contribution	1,425.96
NIS contribution	20,985.20
PSCCU	9,775.65
Total	**32,186.81**