HELPING HANDS YOUTH POVERTY EMANCIPATION FOUNDATION

Ground to Stand On

A Strategy Playbook for 2027 to 2031

Our work reaches children and young people in Plateau and Kaduna States whose schooling, safety and livelihoods have been broken by poverty and by displacement. This document sets out who we serve, how we work, what we intend to achieve over five years, and what it costs.

151,970
PEOPLE DISPLACED IN PLATEAU AND KADUNA

94,353
SCHOOL-AGE CHILDREN IN THEIR COMMUNITIES

4.7%
OF THEIR COMMUNITIES HAVE ANY PSYCHOSOCIAL SUPPORT

HELPING HANDS NIGERIA
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Registered with the Corporate Affairs Commission, 2024

FROM THE FOUNDER

Why we are widening the circle

Helping Hands began with young Nigerians between fifteen and twenty-four. Poverty was the wall in front of them, and skills, schooling and confidence were the way through it.

Two things have changed since we started, and both belong in writing.

The first is age. A fifteen-year-old who has never held a pencil did not arrive at that point at fifteen. She arrived at six, when nobody paid her levies, and again at nine, when the harvest needed her hands more than the classroom did. Waiting until a child turns fifteen to intervene means meeting her after the loss is already permanent. So our work now begins with children, and young people remain at the centre of it.

The second is the Middle Belt. Between May 2023 and May 2025, Amnesty International recorded 2,630 people killed in Plateau State and 167 rural communities attacked. In Kaduna, 134 kidnappings were recorded in the year to June 2026, and pupils were taken from a school in Chikun in March 2024. Families from those villages are not living in camps with agencies and generators. They are absorbed into other people's homes, in host communities, largely unseen.

> A child does not stop needing to read because the road to school has become dangerous.

I have spent years in pastoral ministry and hospital chaplaincy, sitting with families in the hours when nothing else is left to offer. That work taught me to attend to the whole person: body, mind, spirit, family, and the conditions surrounding all four. My doctoral research at the University of Cape Town examines leadership and social inequality in this same Middle Belt. The pages ahead are where those threads meet.

Our vision and our mission have not moved. What has moved is the ground under the people we serve, and our work moves with it.

This playbook is honest about scale. We start with one local government area and no paid staff. We grow by earning the right to grow. Every figure inside is sourced, and every gap in the evidence is named as a gap.

Joseph Tobias

Founder, Helping Hands Youth Poverty Emancipation Foundation

WHAT THIS DOCUMENT IS FOR

Read it as three things at once. For our volunteers and trustees it is an operating manual. For partner organisations it is a statement of method and standards. For donors it is a five-year plan with costed targets, published unit prices, and the conditions we set ourselves before each stage of growth.

WHO WE ARE

Vision, mission, and the people we serve

Vision

A Nigeria where poverty is no longer a hindrance to the dreams and aspirations of any young person.

Mission

To empower young Nigerians to rise above poverty and create their own futures through skill development, education, and mindset transformation.

What has changed, and what has not

The vision and mission above are unchanged. Two points of scope have widened.

1. Children are now named alongside youth.

Our earlier framing set the age band at fifteen to twenty-four. We now serve children from primary school age upward, with young people continuing at the centre of our skills and livelihoods work. Children sit inside the same commitment, not beside it.

2. Crisis in the Middle Belt is now a named priority.

Displacement, school closure and family separation in Plateau and Kaduna States shape everything else we do there. Crisis response is a programme in its own right rather than an occasional reaction.

WHO WE SERVE

Children, ages 6 to 14

Out of school or at risk of leaving it. Displaced or living in host families. Over-age for their grade after a break in schooling.

Young people, ages 15 to 24

Out of school and out of work, or working without income sufficient to live on. In-school youth needing exam fees and materials to finish.

Families and caregivers

Households hosting displaced relatives. Female-headed and child-headed households. Caregivers carrying children through grief and upheaval.

WHAT WE HOLD OURSELVES TO

Dignity first

People are not case numbers. Assistance is offered in ways preserving a family's standing in its own community.

Need, never identity

We select by circumstance, published in advance. Ethnicity and religion never determine who receives help.

Depth before breadth

One local government area done properly is worth more than five done thinly. Growth follows evidence.

Say what happened

We publish what failed alongside what worked. Attrition and dropout are reported with completion.

WHERE WE WORK

Plateau and Kaduna States

Two neighbouring states in Nigeria's Middle Belt, with different crises and a shared consequence. Plateau is driven by recurring armed attacks on rural communities. Kaduna is driven by banditry and kidnapping. In both, children stop going to school.

44,390
People displaced in Plateau, January to February 2026

107,580
People displaced in Kaduna, same period

84.0%
Of Plateau residents are multidimensionally poor

94.4%
Of Plateau children under five live in poverty

Plateau State

Displaced households sit in 151 locations across 15 of the state's 17 local government areas, and 19,598 people have returned to 37 more. Only five of those locations are camps. Everyone else lives inside another family's compound.

Amnesty International recorded 2,630 people killed and 167 rural communities attacked between May 2023 and May 2025. In November 2025 the state closed all primary and day schools over security fears. By August 2026 communities across eight local government areas stood emptied, with Bokkos alone estimated at 15,000 to 19,000 people displaced.

Where we start: Bokkos, then Barkin Ladi and Riyom.

Kaduna State

Displaced households sit in 309 locations across 22 of 23 local government areas, and 61,157 people have returned to 99 more. Not one is a formal camp.

SBM Intelligence counted 134 kidnapping incidents in Kaduna in the year to June 2026, fourth highest of any state. In March 2024 pupils were taken from two schools in Kuriga, Chikun, a figure disputed between the state government at 137 and school and community sources at 287. In July 2026 the state reported taking over meals and approved charges in public boarding schools, starting in Kaura, which begins to shift the barrier toward uniforms, materials and transport.

Where we go next: Chikun, then Kajuru and Kaura.

THE STRUCTURAL REASON A SMALL ORGANISATION BELONGS HERE

Neither Plateau nor Kaduna appears among UNICEF's eight priority states in its 2026 humanitarian appeal, and the United Nations response plan for Nigeria is built around Borno, Adamawa and Yobe. Across all 596 displacement-affected locations assessed in these two states, none reported a site management agency, and 73 per cent in Plateau and 84 per cent in Kaduna had none of the listed protection and support services in the past year. Search for Common Ground's five-year peacebuilding programme in Kaduna and Plateau closed in 2025, leaving trained community peace committees without a funder. This is a gap a rooted local organisation is built to fill.

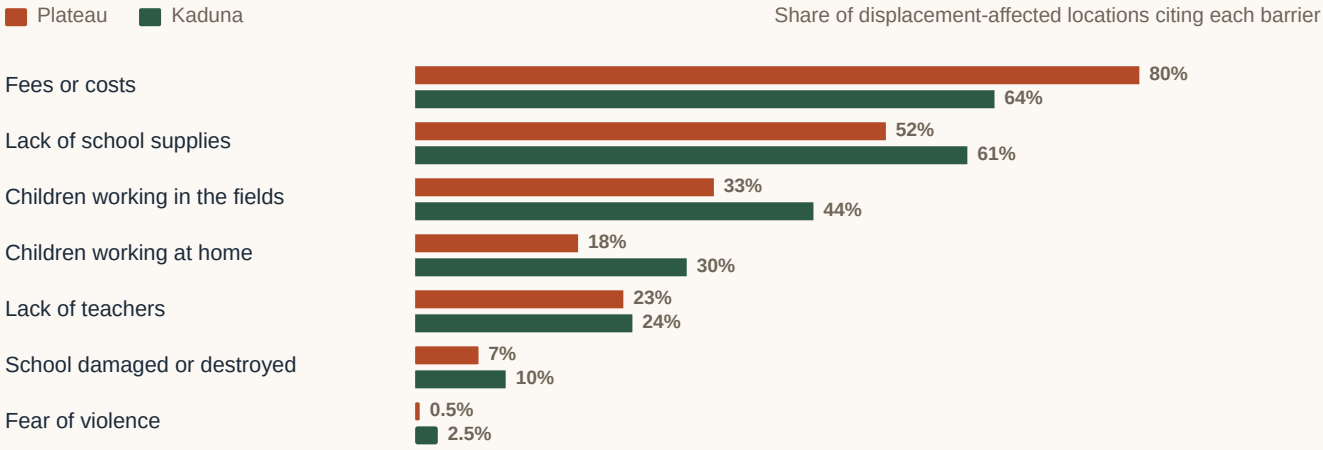
WHY THESE TWO STATES, AND NOT THE NORTH EAST

The north east carries a larger caseload and a far larger response. Plateau and Kaduna carry a comparable need and almost no coordinated presence. Our founder's doctoral research is set in this region, our community relationships are here, and the interfaith peace infrastructure already built in both states gives us partners on day one. Working where we are known is also a safeguarding control: local reference checking is the only vetting method available at this scale, and it works only where people know one another.

THE EVIDENCE

What keeps these children out of class

The International Organization for Migration asks every displacement-affected location why its children are not in school. The answers reorder most assumptions about this crisis.



Source: IOM Displacement Tracking Matrix, North Central and North West Site Assessment Round 19, data collected 6 January to 7 February 2026. Percentages are shares of assessed locations naming each barrier, 188 in Plateau and 408 in Kaduna. Lack of parental or caregiver support, named by 49 and 38 per cent, is not charted.

Schools exist. Money does not.

Formal education is reachable from 587 of 596 assessed locations. The binding constraint is household cost, not distance and not the absence of a building.

Repair, do not rebuild.

72 per cent of Plateau locations and 60 per cent of Kaduna locations report a slightly damaged school. Only 2 and 6 per cent report one destroyed. The need is modest rehabilitation.

Kaduna's children attend least.

In 68 per cent of Kaduna's displacement-affected locations, half or fewer of the children attend school. In Plateau the same figure is 34 per cent.

What nobody has measured

There is no published figure for out-of-school children in Plateau or Kaduna. No state-level child malnutrition prevalence. No learning-outcome data for displaced children in either state. No credible estimate of trauma prevalence among conflict-affected children in the Middle Belt. We treat these gaps as work: simple baselines collected at enrolment produce evidence nobody currently holds, at almost no extra cost, and that evidence becomes a service to the whole sector.

HOW WE WORK

Eight operating principles

Our practice sits on the Core Humanitarian Standard, with specialist standards mapped underneath it. Each principle below names the standard behind it, so a donor's due diligence team knows where to look.

1. Selection criteria are published before selection happens

Criteria describe circumstance: out of school for twelve months or more, displaced since a stated date, child-headed household, a child with a disability. Criteria never describe identity. Posting them publicly turns "why them and not us" from a grievance into a checkable fact. *Do No Harm framework, CDA Collaborative.*

2. Every team crosses the divide

Facilitator rosters, volunteer teams and the board carry deliberate representation from both sides of the community line. A visibly mixed team does more for access and legitimacy than any statement of neutrality. *Do No Harm, and CHS Commitment 4.*

3. Assistance is never conditioned on religious participation

No prayer, worship or religious content forms part of a programme activity, and attendance at any religious event is never a condition of receiving help. This is written into policy, not left to good intention. *Sphere Protection Principle 2.*

4. Two adults, always

No volunteer works alone and unobserved with a child. Where formal vetting is thin, supervision is the control. This protects children, and it protects volunteers from false allegation. *International Child Safeguarding Standards.*

5. Nothing starts without a referral pathway

Before any psychosocial activity opens, we hold a named, telephoned list of the clinicians, hospitals and social welfare offices we refer into. Identifying distress without a route to help causes harm. *IASC MHPSS Guidelines.*

6. Learning ends in a certificate the system recognises

Catch-up and accelerated classes are aligned with the State Universal Basic Education Board before enrolment opens, so completing children are placed into formal grades. *Accelerated Education Working Group, Principles 9 and 10.*

7. Trades are chosen by the market, not by our equipment

A market assessment precedes trade selection in every location. Training another cohort of tailors into a saturated market is not a livelihood intervention. *Women's Refugee Commission Market Assessment Toolkit.*

8. Complaints reach us through channels we do not control

Multiple routes, including a suggestion box, a phone line, and trusted focal points matched to the community by gender. Any allegation involving a child leaves the feedback log immediately and enters the safeguarding procedure. *IASC Commitments on Accountability, CHS Commitment 5.*

A NOTE ON FACILITATOR PAY

Where a payment functions as a wage, we call it a wage. Facilitator incentives are set at a defined rate benchmarked against what state Non-Formal Education Centres pay locally, budgeted for the full cycle before a single child enrols, and paid on a fixed date. Undercutting local rates distorts the labour market, and facilitator attrition part-way through a cycle is the most common cause of collapse in programmes of this kind.

PROGRAMMES

Five pillars of work

01 Learning Restored

CHILDREN 6 TO 14 · IN-SCHOOL YOUTH · FORMERLY EDUCATIONAL SUPPORT

Household cost is named as a barrier in 80 per cent of Plateau locations, more than any other. We attack it directly, and we bring back the children already lost.

School support package. Levies, uniform, books and writing materials, a bag, and a transport contribution, for one child for one full year. In Kaduna, where the state now covers meals and approved charges in public boarding schools, the package weights toward uniform, materials and transport.

Catch-up and accelerated classes. Nine-month cycles for over-age children out of school for a year or more, condensed against the national curriculum, aligned with the State Universal Basic Education Board so completers are placed into formal grades. Two trained facilitators per centre, forty learners.

Also: exam fee support for WAEC, NECO and JAMB candidates. Note the WAEC and NECO fee rises to ₦50,000 per candidate from 2027, an 85 per cent increase, which our budget carries.

02 Skills and Livelihoods

YOUNG PEOPLE 15 TO 24 · FORMERLY SKILL ACQUISITION

Standalone vocational training has a weak record. The evidence points to certification, market fit, and follow-up money as the three things making the difference.

- **Market assessment first.** Local demand decides which trades open, before any trainee is recruited.
- **Apprenticeship placement with certification.** The Nigerian apprenticeship model gives embedded market access at low cost. Its weakness is the missing certificate, so every placement ends in a recognised trade test or a documented competency record.
- **Tools plus coaching plus consumption support.** A starter kit handed over alone gets sold. The evidence from six-country trials of the graduation approach is clear: the coaching visits and the short consumption bridge are what make the asset stick. Where we cannot afford all three, we fund fewer young people properly.
- **Savings groups as the platform.** Village savings and loan associations reliably build savings behaviour and shift household decision-making toward women. They do not by themselves raise household income, and we will not claim otherwise. Their value here is as a recurring, financially binding meeting point across community lines.
- **Income measured at six and twelve months** after completion, never at graduation.

03 Mindset and Wellbeing

CHILDREN, YOUTH AND CAREGIVERS · FORMERLY MINDSET TRANSFORMATION

Only about one in twenty displacement-affected locations has any psychosocial support: 6 per cent in Plateau and 4 per cent in Kaduna. We work in layers two and three of the standard model, and never beyond them.

Trained volunteers deliver:

Structured group activities for children, social and emotional learning inside learning centres, caregiver support groups, psychological first aid, safe spaces with registers and supervision ratios, and referral of children in distress.

Trained volunteers never deliver:

Diagnosis, counselling or psychotherapy of any kind, trauma narration exercises, single-session debriefing, or the management of a child who is suicidal, psychotic or self-harming beyond immediate safety and referral.

One design decision from the evidence: pooled results across five humanitarian settings show child-friendly spaces give small, inconsistent benefits to children aged six to eleven and no measurable benefit to adolescents. We therefore run separate programming for teenagers, built around skills, peer leadership and sport rather than play.

04 Middle Belt Crisis Response

NEW PILLAR · DISPLACED CHILDREN AND HOST FAMILIES IN PLATEAU AND KADUNA

Displacement here is absorbed into households, not concentrated into camps. Five camps in Plateau, none in Kaduna. Camp-shaped assistance does not reach these families, which is exactly why the work suits an organisation living in the same communities.

Emergency learning and dignity package. Within thirty days of a displacement, a package covering learning materials, a hygiene and dignity kit, and replacement of the school items burned or left behind, so a child's schooling breaks for weeks rather than years.

Host household support. Recognition that a family taking in eleven relatives has become a humanitarian actor without funding. Support flows to the host household, not only to the displaced family inside it, which protects the arrangement holding both.

School rehabilitation, small and fast. Roofs, doors, windows, latrines and desks. The damage in these states is overwhelmingly minor, and minor damage sits within a small organisation's reach.

A standing response fund. Held unallocated, released by trustee decision within seventy-two hours of a verified incident in a local government area where we already work. We respond where we are known. We do not chase incidents into places we do not understand.

05 Partnership and Advocacy

COMMUNITIES, GOVERNMENT BODIES, AND PEER ORGANISATIONS · FORMERLY COMMUNITY COLLABORATION AND POLICY ADVOCACY

A large non-formal education programme in north-east Nigeria, reaching more than 80,000 learners through 56 local organisations and 67 community coalitions, reported that genuine devolved decision-making drove its results. Communities chose their own centre locations, schedules and facilitators. We copy that.

- **Community coalitions decide.** Where a centre opens, when classes run, and who facilitates are community decisions, not ours.
- **State bodies engaged before we start, not after.** SUBEB and the Agency for Mass Education on curriculum and certification. The Plateau State Peace Building Agency and the Kaduna State Peace Commission on context and early warning. The Plateau State Resettlement Task Force on returns.
- **Peace infrastructure sustained.** The interfaith peace committees built in Kaura and elsewhere between 2021 and 2025 still exist and have lost their funder. Working through structures already tested costs a fraction of building new ones.
- **Evidence published.** Learning gain and transition into formal school are the two things that programme did not measure. We measure both and publish the results, including where they disappoint.
- **Advocacy grounded in our own data,** directed at state education and child protection budgets, and at the recognition of host-community displacement in national planning.

SAFEGUARDING

Children come first, before our reputation

A written policy approved by the trustees, applying to everyone: volunteers, partners, drivers and visitors. A named safeguarding focal point in every location. A code of conduct covering adult behaviour toward children and children's behaviour toward one another.

Recruitment: three references spoken to by phone or in person, never by email alone, with a direct question about any concern involving children. A signed self-declaration, which makes concealment an offence in itself. Character references drawn from both sides of the community line. Probation during which nobody works unsupervised.

Two separate reporting pathways: one for the conduct of our own people, one for abuse disclosed by or about a child in the community. Multiple channels, published response times, a register recording and closing every item.

We will never present an absence of reported cases as evidence of safety. Under-reporting indicates weak systems. We report the number of concerns raised and how each was handled, and we commission an external safeguarding review every three years.

FIVE-YEAR GOALS

What we intend to achieve by 2031

We begin with no paid staff, one local government area, and a founder-led volunteer team. These targets are built upward from that, not downward from an ambition.

MEASURE	2027	2028	2029	2030	2031	BY 2031
Local government areas of operation	1	2	3	4	5	**5**
Children carried through a school year	60	150	300	500	800	**800**
Catch-up learning centres running	1	2	4	6	9	**9**
Learners completing a catch-up cycle	40	80	160	240	360	**880**
Young people completing the skills pathway	15	35	60	95	140	**345**
Children in group psychosocial activities	150	400	800	1,300	2,000	**4,650**
Trained volunteers on the roster	12	25	45	70	100	**100**
Paid staff	0	0	1	3	5	**5**
Annual budget, naira	**₦18.4m**	**₦47.0m**	**₦102.0m**	**₦191.8m**	**₦336.2m**	**₦695.4m**
Annual budget, US dollars	**$13,902**	**$35,633**	**$77,246**	**$145,289**	**$254,732**	**$526,802**

Children carried through a school year is a live enrolment figure with children retained year to year, so the 2031 column is the number of unique children reached across five years rather than a sum. Catch-up learners, skills graduates and psychosocial participants are cumulative. Budget conversions use ₦1,320 to US$1, the Central Bank of Nigeria official closing rate on 7 September 2026.

GROWTH GATES

Each year's expansion is conditional. If a gate is not met, we hold at the current scale and fix what is broken rather than adding a location. This is written here so a donor is able to hold us to it.

Before opening a second local government area

First annual return filed. Twelve months of bookkeeping with reconciled monthly bank statements reviewed by a trustee. Baseline and endline data collected on every year-one participant. At least 70 per cent of catch-up learners completing the cycle.

Before the first paid hire, in 2029

First audited accounts complete. Twelve months of verified outcome data including transition into formal school. Six to twelve months of salary held in reserve before an offer is made. The first hire is a finance and administration officer, not a programme officer.

Before crossing into Kaduna

A completed market assessment and school-cost survey in the target local government area. A named referral pathway with confirmed telephone contacts. At least one trustee and two volunteers resident in the state.

Before the 2030 and 2031 scale-up

At least one multi-year institutional grant or sub-grant secured. External safeguarding review passed. Published evidence report covering learning gain and formal-school transition. Volunteer attrition below 25 per cent a year.

THE MONEY

What it costs, line by line

UNIT COSTS, SEPTEMBER 2026 PRICES

WHAT IT BUYS	NAIRA	US$
One child through a full school year: levies, uniform, books and materials, bag, transport	₦60,000	$45
One catch-up learning centre for a nine-month cycle, forty learners, two facilitators	₦1,750,000	$1,326
The same, expressed per learner	₦43,750	$33
One young person through the full skills pathway: training, certification, tools, six months of coaching	₦450,000	$341
One child through a ten-session group psychosocial cycle	₦12,000	$9
One emergency learning and dignity package for a newly displaced child	₦75,000	$57
Training one volunteer in safeguarding and psychological first aid	₦50,000	$38

Built from published sources: UNICEF school-in-a-box at US$153.33 for forty learners, UNFPA basic dignity kit at US$26.25, National Bureau of Statistics transport and fuel data for 2026, a Jos venue quoted at ₦26,250 a day, and current WAEC, NECO and JAMB fees. School uniform, textbook and Plateau State levy figures have no reliable published source and will be replaced by three local market quotes each before any budget goes to a donor.

FIVE-YEAR BUDGET

LINE, NAIRA THOUSANDS	2027	2028	2029	2030	2031
School support packages	3,600	9,000	18,000	30,000	48,000
Catch-up learning centres	1,750	3,500	7,000	10,500	15,750
Skills and livelihoods pathway	6,750	15,750	27,000	42,750	63,000
Mindset and wellbeing	1,800	4,800	9,600	15,600	24,000
Volunteer training	600	650	1,000	1,250	1,500
Crisis response fund, held unallocated	1,500	3,000	5,000	8,000	12,000
Operations, compliance, audit and staff	2,350	4,200	9,500	18,000	28,000
Subtotal at 2026 prices	**18,350**	**40,900**	**77,100**	**126,100**	**192,250**
Price adjustment, 15 per cent compounding	0	6,135	24,865	65,682	143,996
Total, naira	**18,350**	**47,035**	**101,965**	**191,782**	**336,246**
Total, US dollars	**$13,902**	**$35,633**	**$77,246**	**$145,289**	**$254,732**

Nigerian headline inflation stood at 15.43 per cent and food inflation at 20.31 per cent in July 2026, as reported by the National Bureau of Statistics. We apply a single 15 per cent compounding adjustment and hold food-linked lines under review at 20. The naira has strengthened roughly 8 per cent against the dollar since January 2026, so a dollar grant now buys less naira over time, not more. A 10 per cent foreign exchange contingency sits inside the operations line.

FOR PARTNERS AND DONORS

What your giving buys

Every amount below is a real unit cost from the previous page, not a marketing figure. Naira first, because that is the currency the work is paid in.

₦5,000 about US$4	**A term of exercise books and pens for one child** The second most-named barrier in Kaduna is the absence of school supplies, reported in 61 per cent of displacement-affected locations.
₦12,000 about US$9	**Ten sessions of group psychosocial support for one child** Only about one in twenty affected communities in these two states has any such support at all.
₦60,000 about US$45	**One child in school for a full year** Levies, uniform, books and materials, a bag, and transport. This single item removes the barrier named most often in Plateau.
₦75,000 about US$57	**An emergency package for one newly displaced child** Delivered within thirty days, so schooling breaks for weeks rather than years.
₦450,000 about US$341	**One young person through the full skills pathway** Market-matched training, a recognised trade certificate, tools, and six months of coaching after graduation.
₦1,750,000 about US$1,326	**One catch-up learning centre for a nine-month cycle** Forty over-age children, two paid facilitators, materials, supervision, and placement into formal grades at the end.
₦5,000,000 about US$3,788	**A named local government area for a full year** Recognised as a founding partner of that location, with direct reporting on every child in it.

MONTHLY PARTNERSHIP

Recurring gifts are worth more than their face value, because they let us commit to a nine-month teaching cycle before the money is in the account.

₦5,000 a month	about US$4. One child in school each year.
₦25,000 a month	about US$19. Five children in school, or one skills graduate every eighteen months.
₦100,000 a month	about US$76. Most of a catch-up centre's annual cycle.

WHAT PARTNERS RECEIVE

- A half-yearly report giving numerator and denominator, with attrition and dropout reported alongside completion.
- Named disclosure of which assumptions failed and what changed as a result.
- Our safeguarding policy, financial controls summary, and trustee register on request, at any time.
- An open invitation to visit a learning centre, subject only to a security check.

HOW FUNDING SHIFTS OVER FIVE YEARS

Year one is funded entirely by individual, diaspora and congregational giving. Our target for 2031 is roughly 55 per cent institutional grants and sub-grants, 25 per cent individual and diaspora giving, 12 per cent Nigerian corporate partnership, and 8 per cent in-kind. The first institutional money realistically arrives as a sub-grant through an international organisation already working in Plateau or Kaduna.

MEASUREMENT

What we count, and what counting proves

Outputs are what we produced. Outcomes are the change in a child's life. Reporting the first as though it were the second is the most common failure in documents of this kind, so we separate them on the page.

PILLAR	OUTPUTS, WHICH WE CONTROL	OUTCOMES, WHICH WE INFLUENCE
Learning	Children enrolled, disaggregated by sex, age, displacement status and community of origin. Facilitators trained. Sessions delivered.	Share attending 80 per cent or more of sessions. Share completing the cycle. Reading fluency and numeracy gain from enrolment to endline. **Share transitioning into formal school, verified at three months.**
Skills	Young people completing training. Apprenticeships placed. Savings groups formed. Starter kits issued.	Share earning an income at six and twelve months. Share holding a recognised certificate. Savings balance at cycle share-out. Change in who decides household spending.
Wellbeing	Children attending group activities. Volunteers trained in psychological first aid. Referrals made.	**Share of referrals actually reaching a service, verified.** Caregiver-reported change in a child's daily functioning. Change on a validated instrument, translated and piloted locally.
Crisis	Packages delivered within thirty days. Schools rehabilitated. Host households supported.	Days between displacement and a child's return to any form of learning. Share of supported children still enrolled six months later.

Baseline data is collected at the moment of enrolment, on one page, because enrolment is the only moment every participant is in front of us. Follow-up uses a tracked sample of thirty to fifty households rather than a poorly tracked census. Two contact numbers are recorded for every participant at enrolment.

GOVERNANCE, COMPLIANCE AND MONEY

The board

Five to seven trustees, an odd number, with defined and staggered terms. At least one with financial competence, one with a child protection or education background, and one wholly independent of the founder's family, congregation and social circle. Deliberate representation across the community divide and meaningful representation of women. A register of interests, and no payment to trustees beyond documented expenses.

Compliance calendar

Annual returns filed with the Corporate Affairs Commission between 30 June and 31 December every year, with a statement of affairs while we are small and audited accounts as income grows. Tax identification number and annual returns to the Federal Inland Revenue Service regardless of exempt status. SCUML certificate held, since banks continue to ask for it. Accounting records retained six years. Beneficiary data handled under the Nigeria Data Protection Act 2023.

Financial controls with very few people

Dual signatories, with the founder not among the two required above a set threshold. Two people count any cash together and both sign. Bank statements reach a trustee unopened, before the bookkeeper sees them. No cash payments above a low threshold, so an audit trail exists automatically. Organisational money is held entirely separately from any personal or congregational account.

Why the small filings matter

Persistent non-filing turns the CAC portal status inactive, which blocks the corporate bank account and fails the first screen of nearly every institutional donor's due diligence. The filing fee is a few thousand naira. It is the cheapest and highest-leverage action available to us, and we treat it that way from year one.

RISK

What is most likely to go wrong

RISK	OUR RESPONSE
A security incident closes a location	Programmes are designed to pause and resume rather than collapse. Learning materials stay with children, not in the centre. Facilitator payments are honoured through a closure. Two locations run at all times from 2028.
Volunteer burnout and attrition	The main operational risk of a model with no paid staff. A named supervisor for every volunteer, rotation and rest built into rosters, and attrition tracked with a 25 per cent annual ceiling written into our growth gates.
Being read as a partisan actor	Public accounts of what drives the violence here are contested, and taking a side in that argument would put staff, partners and families at risk. Our public language describes people by circumstance. Mixed teams, published criteria, no religious content in activities.
Founder concentration	Founder syndrome is structural rather than personal, and the board's independence is the variable to change. Independent trustees, a documented performance review of the founder, and succession planning that does not quietly preserve a role.
Currency and price movement	A 15 per cent compounding price adjustment sits in the budget, with food-linked lines held under review at 20 per cent. Dollar gifts carry a 10 per cent foreign exchange contingency. The minimum wage is under federal review, so a wage revision is anticipated in the 2028 budget.
A programme fails to produce results	Assumptions are written down at design and monitored as risks: caregivers permitting girls over fourteen to attend, SUBEB recognising our completion certificate, facilitators staying a full nine-month cycle. When one fails, we report it, and the growth gate holds us at current scale until it is fixed.

THREE THINGS WE HAVE CHOSEN NOT TO DO

Cash transfers, for now. Cash is the most visible, most divertible and most conflict-sensitive thing a new organisation could distribute, and targeting read as favouring one community generates grievance faster than a learning centre would. If we use it later, it will be a small, single-purpose, school-linked transfer through a financial service provider, never physical cash.

Expansion beyond five local government areas. Coverage without systems is what causes small organisations to fail their first donor audit.

Claiming attribution for population-level change. We report what we delivered and contributed to. Uniform success across every indicator is itself a signal in the wrong direction.

STANDARDS WE WORK TO

- Core Humanitarian Standard on Quality and Accountability, 2024
- Sphere Handbook and the four Protection Principles
- International Child Safeguarding Standards, Keeping Children Safe, 2024
- IASC Six Core Principles on sexual exploitation and abuse
- INEE Minimum Standards for Education, 2024, and its Nigeria contextualisation
- Accelerated Education Working Group, Ten Principles for Effective Practice
- IASC Guidelines on Mental Health and Psychosocial Support
- Minimum Standards for Child Protection in Humanitarian Action
- Do No Harm framework, CDA Collaborative Learning Projects
- CALP Network minimum standards for cash assistance

PARTNER WITH US

We are seeking partners for the first learning centre in Bokkos, for the 2028 entry into Kaduna, and trustees with financial, child protection and education backgrounds.

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NOTES ON THE EVIDENCE

Sources, and where they are contested

Every figure in this playbook carries a source and a date. Several of the most-quoted numbers about Nigeria are disputed, and a document intended for donors is stronger for saying so.

Figures we present with both numbers

The Kuriga school abduction of March 2024 is given as 137 by the Kaduna State Government and 287 by school and community sources. Out-of-school children of primary-school age number 10.2 million in UNICEF's most recent published figure, from its Nigerian Child 2025 Report, while UNICEF puts the total at about 18.3 million once junior-secondary age is included. Displacement in Plateau appears as 44,390 in the January 2026 assessment round, and higher in press reports that count returnees alongside displaced people.

Figures we decline to use

Nigeria's official youth unemployment rate of 6.5 per cent (ages 15 to 24, second quarter of 2024) counts anyone working one hour a week as employed, and quoting it here would mislead. The informal employment rate of 93 per cent, from the same survey table, describes the labour market these young people actually enter. We also decline to publish a trauma prevalence figure: the two available studies differ almost twentyfold, and neither is current and local. Our case for psychosocial work rests on documented service absence instead.

PRINCIPAL SOURCES

IOM Displacement Tracking Matrix, Nigeria North Central and North West Site Assessment, Round 19, collected 6 January to 7 February 2026, and Round 18 Atlas, October 2025. State and barrier figures are aggregated from the site-level dataset published on the Humanitarian Data Exchange.

National Bureau of Statistics and OPHI, Nigeria Multidimensional Poverty Index 2022, fieldwork November 2021 to February 2022. This is the most recent national MPI published, and it is now more than four years old.

National Bureau of Statistics, Consumer Price Index July 2026, released 18 August 2026; Labour Force Survey Q2 2024; transport fare and fuel price releases, April and May 2026.

Amnesty International, reporting on Plateau State killings and displacement, May 2025 and April 2025; reporting on school abductions and closures in northern Nigeria, November 2025.

SBM Intelligence, The Economics of Nigeria's Kidnap Industry, 2025 and 2026 editions.

UNICEF, Humanitarian Action for Children, Nigeria 2026; Nigerian Child 2025 Report; UNICEF Supply Division catalogue. **UNFPA** Global Supply catalogue.

UN OCHA, Nigeria Humanitarian Needs and Response Plan 2025 and 2026. **WHO Africa**, post-attack assessment of Bokkos, Barkin Ladi and Mangu, January 2024.

ACAPS, Conflict dynamics and humanitarian implications in North East, North West and North Central Nigeria, 18 November 2025.

Central Bank of Nigeria closing rate, 7 September 2026. **JAMB** 2026 fee announcement, January 2026. Federal Government memorandum on WAEC and NECO fees, June 2026.

Journal on Education in Emergencies, evaluation of the USAID Education Crisis Response programme in northern Nigeria. **BMC Public Health**, pooled analysis of child friendly spaces across five humanitarian settings. **Science**, six-country randomised evaluation of the graduation approach, 2015.

Conciliation Resources and **Search for Common Ground** on peacebuilding in Plateau and Kaduna. **Corporate Affairs Commission** and **SCUML** guidance on incorporated trustees.

This playbook was prepared in September 2026, and its figures were checked and updated in October 2026. It is scheduled for review in September 2027, and annually thereafter. Where a figure is marked as requiring a local survey, that survey will be completed before the relevant budget line is submitted to any donor. Corrections are welcome at hello@helpinghandsnigeria.org.