

2019

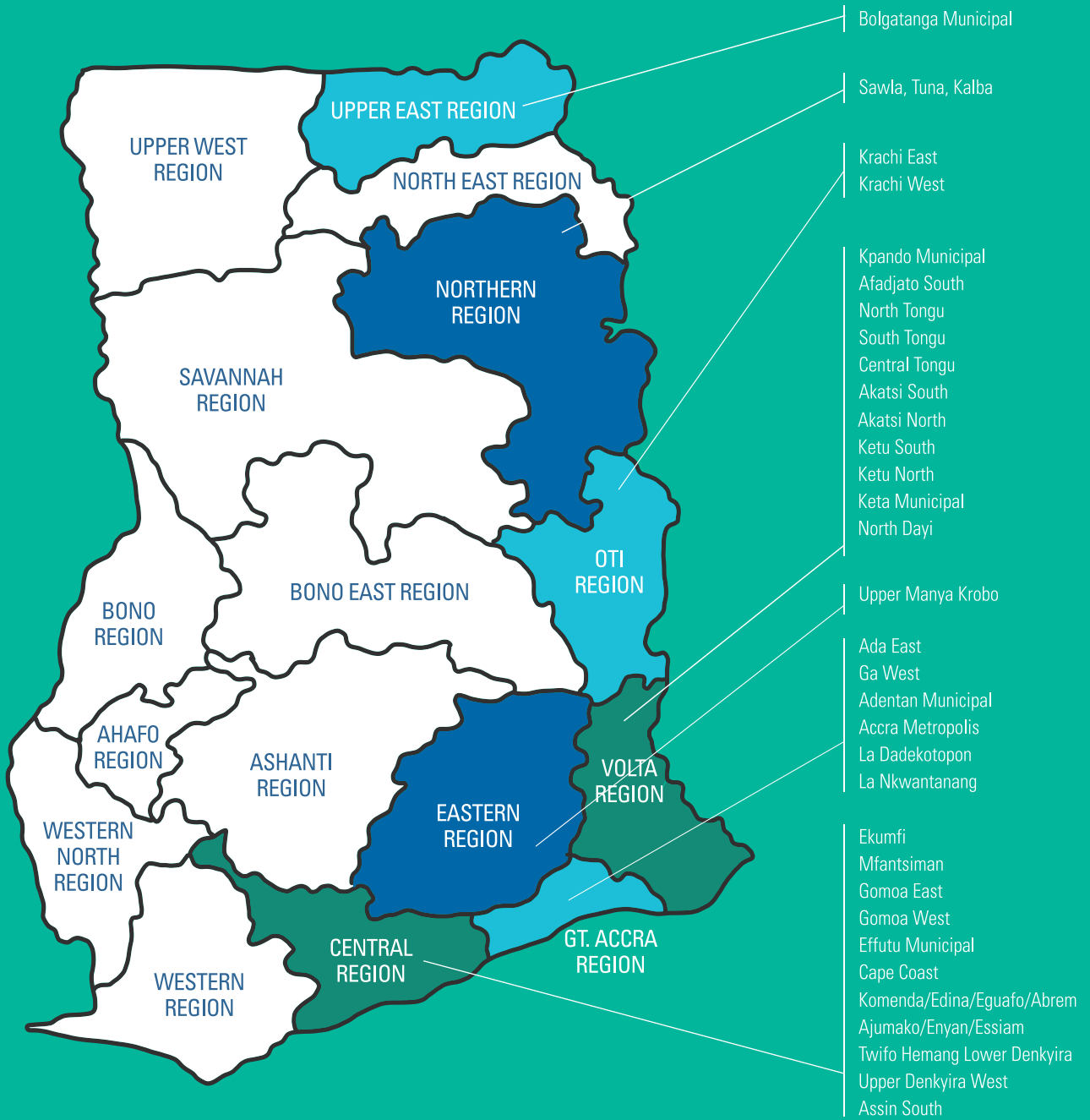
ANNUAL REPORT



international needs

transformed lives, changed communities

INGH Footprints in Ghana | Regions & Districts



PURPOSE STATEMENT

A worldwide partnership of Christian organizations fulfilling the commission of Jesus Christ, supporting each other to see transformed lives, families and communities.

CORE VALUES

We are committed to

- Non-discrimination
- Holistic Development
- Equal Opportunities
- Christian Values

OUR PROGRAMMES

- Child Rights
- Education
- Health
- Gender and Empowerment
- Christian Witness

Corporate Information

BOARD OF DIRECTORS

Prof. Kobina Nkyekyer (Chairman)
Mrs. Awurabena Okrah (Vice Chairman)
Mr. Edmond Vanderpuye (Ex. Dir (Ret'd 30/09/19))
Mr. Cromwell Awadey (Ex. Dir (App'd 01/10/19))
Mr. Charles Otoo (Treasurer)
Mrs. Zuta Plahar (Member)
Mrs. Susan Sabaa (Member)
Very Rev. (Mrs) Naana Danyame (Member)
Very Rev. Walter Pimpong (Member)
Dr. (Mrs) Charity Binka (Member)
Mr. Alex Leslie Ayeh (Member)
Mrs. Christabel Mills (Member)

SOLICITOR

Fred Kwasi Coch
Yeboah Lex & Co
2nd Floor, Zagloul House
Adabraka, Accra

BANKERS

Universal Merchant Bank Ghana Limited
Zenith Bank Ghana Limited
ADB Bank Limited

AUDITORS

Intellisys Chartered Accountants
No.2 Lardzeh Crescent
North Dzorwulu


SECRETARY

Joseph Gordon-Mensah
P. O. Box DS 690
Dansoman, Accra, Ghana

REGISTERED OFFICE

B520/12 Atiwiredu Street,
North Odorkor, Accra
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2019 at a glance

Work in our five thematic areas touched over

36,000 lives



Child Rights

8,800

persons were reached



Education

5,200

pupils were reached



Gender & Empowerment

196

persons were reached



Health

9,700

people were reached



Christian Witness

12,800

persons were reached with the gospel

Board of Directors



PROF. KOBINA NKYEKYER
(Chairman)
Obstetrics /Gynaecology Consultant
Appointed to the Board in 2008



MRS. SUSAN SABAA
(Member)
Development Consultant
Appointed to the Board in 2009



MRS. AWURABENA OKRAH
(Vice Chairman)
Fashion Consultant
Appointed to the Board in 2013



VERY REV. (MRS) NAANA DANNYAME
(Member)
Educationist and Clergywoman
Appointed to the Board in 2009



MR. EDMOND VANDERPUYE
(Ex. Dir (Ret'd 30/09/19))
Chartered Accountant
Appointed to the Board in 2014



VERY REV. WALTER PIMPONG
(Member)
Development Consultant & Clergy Man
Appointed to the Board in 1987



MR. CROMWELL AWAHEY
(Executive Director (App'd 01/10/19))



DR. (MRS) CHARITY BINKA
(Member)
Lecturer
Appointed to the Board in 2013



MR. CHARLES KOBINA OTOO
(Treasurer)
Chartered Accountant
Appointed to the Board in 2011



MR. ALEXANDER LESLIE AYEH
(Member)
Civil Engineer
Appointed to the Board in 2017



MRS. ZUTA PLAHAR
(Member)
Legal Practitioner
Appointed to the Board in 2018



MRS. CHRISTABEL MIRABEL MILLS
(Member)
Human Resources Professional
Appointed to the Board in 2017

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN THAT the 11th Annual General Meeting of International Needs Ghana will be held virtually via zoom on Saturday 22nd August 2020 12.30pm to transact the following business:

AGENDA

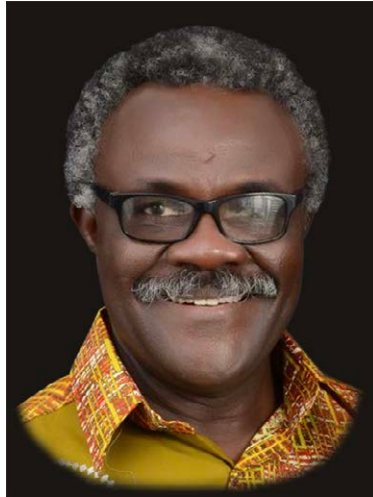
1. To receive and adopt the Reports of the Directors, Auditors and Financial Statements for the year ended 31st December 2019.
2. To authorize the Directors to determine the remuneration of the Auditors.
3. To amend the Constitution of International Needs Ghana to change the name of the organization from International Needs Ghana to "International Needs Ghana Limited by Guarantee" with the abbreviated suffix International Needs Ghana LBG" in order to comply with Section 21 (1) (c) of the Companies Act, 2019 (Act 992)
4. To transact any other business that is transacted at Annual General Meetings.

Dated this 11th day of August 2020

By the Order of the Board

Joseph Gordon-Mensah

SECRETARY TO THE BOARD




CHAIRMAN'S STATEMENT

What shall I render unto my God for all the favour shown International Needs Ghana? By His grace and providence through these wonderful partnerships, we have been able to impact over 35,000 lives. It is amazing to note that significant transformations have been made in very critical areas in the lives of individuals, and communities and the nation as a whole.

INGH has kept its focus by working in the areas of Christian Witness, Education, Health, Child Rights as well as Gender & Empowerment, to see transformed lives and changed communities. In 2018 we undertook two medical outreaches; in 2019 the Lord was gracious to us and enabled us to undertake three. Through God's providence, INGH was able to make a joyous entry into some least reached people-group communities in the Nkwanta South Municipality in the Oti Region (one of the newly-created regions of Ghana) with a three-day medical outreach.

The many beneficiaries of the Growing Up Free (GUF) and Promoting Adolescent Safe Spaces (PASS) projects under our Child Rights Programmes are ample demonstration of God's unfailing love and favour to man.

The Board continued with its oversight responsibilities through its policy making and counselling role and thankfully these have yielded immense benefits for INGH partnership. In 2019, INGH's reputation in the International Needs Community was greatly enhanced with the nomination and overwhelming endorsement of Mr. Edmond Vanderpuye, immediate past Executive Director, as the first General Secretary of International Needs Inc. at the IN Congress held in Slovakia in May. As Executive Director of INGH, Mr. Vanderpuye also served as the Treasurer to the Executive Council for about five years. We pray for God's direction and blessings for him in this new role.



Mr. Vanderpuye has subsequently been succeeded as Executive Director of INGH by another competent hand, the former Head of Programmes, Mr. Cromwell Awadey who has been with INGH since 2002. We are very confident that Cromwell will build on and consolidate the successes of his predecessors and take INGH to even higher levels of achievement.

A Member of the Board, Mrs. Zuta Plahar was also elected a member of the Governance Council of International Needs Inc. at the Congress held in May 2019. Another Board Member, Mrs. Christabel Mills has been nominated to serve on the Governance Capacity Building Committee. Indeed, INGH has held aloft the flag of Ghana and the organization is a highly respected member of the International Needs Partnership.

In the year under review, INGH renewed its accreditation with the African Council for Accreditation and Accountability (AfCAA) and reaffirmed its commitment to promote transparency and accountability among Christian organizations in particular and the corporate world as a whole. Two highly placed officials of AfCAA, The Executive Director of AfCAA and a Board member visited Ghana in May 2019 to present the accreditation certificate to INGH.

We are grateful to God for a very successful 2019 and trust Him for his strength and grace to pursue the assignment of demonstrating the love of Jesus Christ by working to see transformed lives and changed communities. I am very grateful to my colleague Board Members for their immense support. I very much appreciate the efforts of the Management and Staff of INGH who have worked tirelessly to enable us achieve our aims and objectives and I urge them to work even harder in the coming years to enable us move INGH further forward.

May our faithful Lord God bless us all, as we labour in His vineyard.

PROFESSOR KOBINA NKYEKYER

BOARD CHAIRMAN



EXECUTIVE DIRECTOR'S STATEMENT

With a heart full of gratitude to God, I report on the state of International Needs Ghana (INGH) as at the close of December 2019. It is always a joy to share with you what the Lord used us to achieve with your support and partnership. Our interventions touched the lives of over 36,000 people to the glory of God.

We began two new projects under our Child Rights programme; Safe and Protective Environment for Adolescent Development (SPREAD) being implemented in partnership with UNICEF and an 18-month extension of the four-year project to combat Child trafficking in Ghana (Growing Up Free Project) which was implemented between September 2015 and September 2019. The phase two of GUF has seen INGH operating in the Upper Manya Krobo District and in the Eastern Region for the very first time. In 2019, the Promoting Adolescent Girls' Safe Spaces (PASS) Project made a huge impact on over 1,900 adolescent girls living in the Cape Coast Metropolis and the Komenda Edina /Eguafo/ Abrem Municipality.

Over 5,200 children were provided with a subsidized lunch every school day during the period under review. 9 schools were provided with over 6,500 library books. 2 of these schools, Doblogonno Methodist Basic School and Anawoekope United Methodist Basic School were also provided with library furniture. It is hoped that these efforts will help to improve the reading culture among pupils.

We are grateful to God that three medical outreaches were held during the year, reaching about 9,000 people in very remote and less privileged communities. While two of the outreaches were undertaken in familiar territories; the third served as a major launch pad for INGH as we send the gospel to some least reached people groups in the Nkwanta South Municipality of the Oti Region.



The Centre for Empowerment and Enterprise Development (CEED) continued its growth trajectory in 2019 with enrolment exceeding 100. Some equipment was procured to further enhance the training experience at the Centre. CEED successfully hosted the training of 80 master craftsmen and apprentices under the Ghana TVET Voucher Project, an initiative of the Government of Ghana to promote vocational training, skills development and productivity. The selection of CEED as a training provider attests to the fact that the Centre is on course to becoming the destination of choice for technical and vocational education and training in Ghana.

In obedience to the great commission, INGH sent the Gospel to 50 communities including nine new ones. Our first urban church, an ultra-modern chapel was built at Sogakope and dedicated to the glory of God. In furtherance of the plan to formalise the operations of the established churches, a comprehensive programme to train seven church leaders as pastors took off during the year. Experienced Ministers of the Gospel took the trainees through a wide array of topics to prepare them for the task.

We thank God for his providence which enabled INGH to bring transformation to many individuals and communities. To God be the glory. We are also grateful to the Board of Directors, Management and staff, global partners within the International Needs Network as well as other institutions that supported us for their unflinching support. We will continue to count on their commitment and sacrifice to enable INGH reach out to bring hope to many more people.

Thank you

CROMWELL AWADEY
EXECUTIVE DIRECTOR



CORPORATE GOVERNANCE REPORT

ORGANISATIONAL PROFILE OF INTERNATIONAL NEEDS GHANA

International Needs Ghana (INGH) was incorporated in October 1987 as a company limited by guarantee and formally recognized by the Department of Social Welfare (Ghana) in 1991 as a voluntary non-governmental and not-for-profit organization (NGO). INGH is a global partner of the global not-for-profit Christian development organization called the International Needs Inc. headquartered in New Zealand and the Ghana Office is located at B520/12 Atiwiredu Street, North Odorkor, Accra.

PROGRAMMES & INTERVENTIONS

The goal of INGH is to promote human and community development for the relief of socio-economic problems and cultural injustice. In furtherance of this goal, INGH has collaborated with various agencies to undertake projects for the development of communities. Agencies which have supported INGH include; European Union (EU), The United Nations Children's Emergency Fund (UNICEF), Danish International Development Agency (DANIDA), Canadian International Development Agency (CIDA), International Labour Organisation (ILO), United Nations Fund for Population Activities (UNFPA), New Zealand Agency for International Development (NZAID), Geneva Global, UN Systems Gender Programme, Comic Relief, Laing Trust, Australia Agency for International Development (AusAID), Peterson Foundation, World Vision as well as International Needs partners in Canada, United States of America, United Kingdom, New Zealand and Australia.

GOVERNANCE & MANAGEMENT

INGH is managed by a Board of Directors with varying backgrounds from the world of business, law, education, finance and development. The Board meets quarterly to review organisational policies, performance and financial management. The Board is currently chaired by Professor Kobina Nkyekyer, an Obstetrics /Gynaecology Consultant. The organization is managed on day to day basis by a management team headed by the Executive Director and assisted by heads of departments.

AFFILIATIONS & NETWORK PARTNERS

INGH is a member of Ghana Association of Private Voluntary Organizations in Development (GAPVOD), International Non-Governmental Organizations (INGO) Forum in Ghana, Partners Working to Eliminate the Worst Forms of Child Labour in Ghana, Network for Women's Rights in Ghana (NETRIGHT), Ghana NGO Coalition on the Rights of the Child (GNCRC). INGH maintains very close collaboration with District Assemblies and the Ghana National Coalition Against Child Trafficking (GNACT) where our programmes and interventions are located.

Internationally, we collaborate with 38 other global partners across the world to promote social change and impact lives of the vulnerable and underprivileged in society. INGH believes in the holistic development of the individual.

ACHIEVING THE PURPOSE

The Board's primary role is to ensure that INGH's activities are directed towards achieving its purpose of contributing to the worldwide partnership of Christian organizations in fulfilling the commission of Christ, of supporting each other to see transformed lives, families and communities. The Board ensures that the purpose is achieved in the most efficient and effective way possible, while preserving and promoting INGH's reputation and objectives as identified in our regulations and purpose statement.

SPECIFIC RESPONSIBILITIES OF THE BOARD

The Board fulfils its primary role by:

- Formulating INGH's strategic plan in conjunction with the Executive Director and the management team.
- Selecting, appointing, guiding and monitoring the performance of the Executive Director.
- Developing and maintaining INGH's ethical standards.
- Ensuring optimal succession planning.
- Approving operating and capital budgets formulated by the Executive Director and the management team.
- Monitoring management's progress in achieving the strategic plan

- Monitoring INGH's financial performance, including management's adherence to operating capital budgets.
- Identifying significant operational risk and ensuring effective strategies are in place to manage these risks
- Ensuring that there are adequate systems of internal control to address risk management together with appropriate monitoring of compliance activities
- Putting in place a suite of delegations, policies and procedures
- Ensuring INGH's financial viability, solvency and sustainability
- Ensuring stakeholders receive regular reports, including financial reports
- Ensuring that the efforts of volunteers and staff are properly recognized
- Ensuring the company complies with relevant legislation and regulations
- Acting as an advocate for INGH whenever and wherever necessary

These responsibilities are set out in the Board's Governance Manual.

MANAGEMENT RESPONSIBILITY

The Board has formally delegated responsibility for INGH's day to day operations and administration to the Executive Director and the management team. INGH's management team comprises the Executive Director and a team of Senior Managers and Managers. The Executive Director provides leadership to the management team and the organization.

The Executive Director is also responsible for achieving the results set out in the strategic plan and is authorized by the Board to put in place policies and practices, take decisions and actions and initiate activities to achieve those results.

The Board is responsible for setting the Executive Director's remuneration and guidelines for the remuneration of the management team. Details of executive management personnel remuneration for the year can be found in the notes to the financial statements.

BOARD OVERSIGHT

The Board oversees and monitors management's performance by:

- Meeting at least 4 times during the year besides emergency meetings
- Receiving detailed financial and other reports from management at these meetings
- Receiving additional information and input from management when necessary
- Assigning to the Finance & Audit as well as Programmes, Projects and Resource Mobilization Committees of the Board, the responsibility to oversee particular aspects of INGH's operations and administration.

Each Board committee operates under the Governance Manual approved by the Board.

BOARD MEMBERS

All Board members are non-executive directors and receive no remuneration for their services. They may be reimbursed for reasonable costs and expenses incurred in connection with Board activities.

The company's regulations specify:

- There must be no less than 2 and not more than 15 directors
- Directors are appointed for a maximum of two terms of five years each.

THE CHAIR

The chair of the Board is elected by the Board. The key internal roles of the chair are to:

- Ensure the Board provides vision and guidance to INGH
- Ensure Board meetings are effective
- Ensure Board considers matters in a timely, transparent manner
- Guide the effectiveness and development of the Board and individual directors.

- Externally, the Chair acts as spokesperson for INGH in conjunction with the Executive Director and consults and communicates with stakeholders.

ETHICAL STANDARDS AND CODE OF CONDUCT

Board members, senior executives and staff are expected to comply with relevant laws and codes of conduct of relevant professional bodies and to act with integrity, compassion, fairness and honesty at all times when dealing with colleagues, beneficiaries and others who are stakeholders in our mission. Board and committee members and staff are made aware of INGH's ethical standards, code of conduct and conflicts of interest policy during their induction to the organization and are provided with copies of both documents

INVOLVING STAKEHOLDERS

INGH involves many stakeholders, including our donors and beneficiaries, our staff and volunteers, the broader community, the government agencies that regulate our operations, and our suppliers.

Externally, the Chair acts as spokesperson for INGH in conjunction with the Executive Director and consults and communicates with stakeholders.



OPERATIONAL REPORT

INTRODUCTION

The report provides an update on the operations of International Needs Ghana (INGH) for the year ended 31st December 2019. It provides highlights on People and Culture and Programmes which focuses on Child Rights, Education, Health, Gender & Empowerment as well as Christian Witness.

PEOPLE AND CULTURE

The year ended with a staff strength of sixty.

TABLE 1: STAFF DISAGGREGATION BY FUNCTIONS

FUNCTIONAL AREAS	2019	2018	+/-
Child Rights	12	7	+5
Education	10	11	-1
Health	1	1	-
Gender & Empowerment	12	8	+4
Christian Witness	9	7	+2
Finance, People and Culture	11	13	-2
Business Development & Communications	4	2	+2
Monitoring, Evaluation and Learning	1	1	-
Total	60	50	+10





Programme Reports

CHILD RIGHTS

Three Projects were undertaken in the Child Rights Unit during the year.

GROWING UP FREE: AN EFFECTIVE RESPONSE TO CHILD TRAFFICKING IN GHANA

The Growing Up Free (GUF) Project was a 4-year intervention undertaken under the Ghana Government and the USA Government Child Protection Compact, to strengthen national efforts at addressing child trafficking and other forms of modern-day slavery. INGH collaborated with Free the Slaves to implement the project. The first phase of the project came to term in September 2019. Highlights of activities and achievements for 2019 are as follows:

- 98 children were freed from trafficking and 10 children were prevented from being trafficked. They received support ranging from psychosocial, educational/vocational to medical.
- 4,673 people were reached through rights and risks education or awareness programmes (including media engagements and durbars) in 34 communities

across 6 districts in the Central, Greater Accra, Oti, Volta and Eastern Regions.

- 3 arrests were made.
- 14 Village Savings and Loans Associations (VSLAs) with a membership of 420 were formed.
- 341 members from the various anti-slavery groups (CCPC, CRC, CF, DCPC) in the 34 communities across the 6 districts participated in refresher training programmes.
- 6 training sessions were organized for 98 government officials (Assembly members and officers with the Department of Social Welfare and Planning and Budget Officers) at the district level on Budget advocacy.
- 70 families of child trafficking survivors and children at risk to trafficking were trained on business management.
- 43 families (whose businesses were in distress) out of the 70 were supported with supplies for petty trading, inputs for crop farming and livestock rearing, veterinary services and handicraft.
- Exit meetings were held in 21 Communities across 6 districts (Central Tongu, North Tongu, Ada West, Ekumfi, Gomoa West and Krachi West) in the Volta, Greater Accra, Central and Oti Regions.





Prior to engaging the communities, districts exit meetings were held with the District Child Protection Committees (DCPCs) and other stakeholders in the 6 districts. INGH shared with stakeholders the project gains in combating child trafficking and other forms of child protection violations. The district stakeholders pledged their support and assurance of periodic monitoring and follow-up on the anti-slavery groups. These stakeholders indicated some sustainable exit strategies such as incorporating the DCPC as a subset of the district child panel specifically in the Gomoa West District in the Central Region. In Krachi West, the DCPC also committed to scale up interventions of the GUF project communities to other non GUF communities.

SUSTAINABLE SUPPORT FOR SURVIVORS AND THEIR FAMILIES

INGH in the quest to provide sustainable support for survivors of child trafficking beyond the project closure in the 34 implementing communities partnered with “Breaking the Chain Through Education (BTCTE)”, a non-governmental organization. 9 selected families were introduced to BTCTE.

MONITORING VISIT BY CONGRESSIONAL TEAM FROM THE UNITED STATES OF AMERICA

INGH and its partner hosted a congressional team from the State Department of the United States of America as part of monitoring the GUF project activities. The team interacted with the District officials, traditional rulers and the anti-slavery groups within the Ekumfi District and community level stakeholders to deepen their understanding on child trafficking in Ghana and efforts being made to address the menace.

CPC TECHNICAL WORKING COMMITTEE MEETING

INGH participated in the quarterly Child Protection Compact (CPC) Technical Working Committee (TWC) meetings facilitated by the Ministry of Gender, Children and Social Protection. These meetings were held for stakeholders to discuss and update themselves on progress of work done in responding to child trafficking issues in Ghana.

GUF PHASE 2

Following a successful implementation of the first phase, INGH received approval for an extension from October 2019 to March 2021. The second phase of the project seeks to respond to child trafficking and slavery through a holistic approach involving the establishment of functional community and district level anti-trafficking structures. INGH is working in 21 communities (11 old and 10 new communities) in the Volta, Central, Greater Accra and Eastern Region.

BELOW ARE HIGHLIGHTS OF THE FIRST PHASE (SEPTEMBER 2015 – SEPTEMBER 2019) OF THE ENTIRE PROJECT

NO.	DESCRIPTION	TARGET	ACHIEVEMENTS
1.	Children freed from trafficking	350	317
2.	Children prevented from being trafficked	-	213
3.	Communities receiving support	34	34
4.	Survivors/family members/person at risk trained	255	359
5.	Village Savings and Loans Associations established	30	43
6.	Arrests	12	19
7.	Prosecutions	4	5
8.	Convictions	1	2
9.	Traditional Rulers, government officials and Assembly members trained	280	260
10.	District Child Protection Committees Established	4	6
11.	Community Child Protection Committees Established or Strengthened	34	34
12.	Child Rights Club Established or Strengthened	30	34





PROMOTING ADOLESCENT GIRLS' SAFE SPACES (PASS)

International Needs Ghana, in partnership with the United Nations Children's Fund (UNICEF), implemented a 16-month intervention titled "Promoting Adolescent Girls' Safe Spaces" (PASS) under the Global Programme to Accelerate Action to End Child Marriage. The PASS project which ended in December 2019 was implemented in 12 communities in the Cape Coast Metropolis and Komenda-Edina-Eguafo-Abrem Municipality. The project sought to contribute to girls fully enjoying their childhood free from the risk of marriage; Girls experience healthier, safer and more empowered life transitions when they are in control of their own destiny. The project was targeted at reaching 1,200 out of school adolescent girls in the 12 communities.

To achieve the overall objective, safe spaces for adolescent girls were created at the community level reaching 1,390 adolescent girls. The safe spaces were made up of mainly pregnant adolescent girls, adolescent mothers, child marriage victims, school dropouts, girls with special needs and school girls among others. These safe spaces were groups where the girls met to discuss issues that affected them as adolescents and found ways to mitigate the risks or solutions to their problems. It was also a place where the adolescent girls spent time once a week to play and learn. With supervision from their community facilitators and collaborations with the Ghana Health Service, Department of Social Welfare, Ghana Education Service among other key institutions with protection mandate, the adolescent girls were engaged on issues of Adolescent Sexual and Reproductive Health and Rights (ASRH&R), Menstrual Health Management (MHM), Sexual and Gender-based Violence (SGBV), child rights, life skills among others during their meetings. Over 250 safe space meetings were held with a maximum of 50 hours of contact with the girls on the issues mentioned above.



Child Rights

More than 800 adolescent girls have been engaged in mentorship programmes to inspire, motivate and empower them to be responsible adults in the future and prevent child marriage. Twenty-nine (29) adolescent girls were also equipped with skills in soap making and beaded slippers making, as part of economic empowerment activities to reduce their vulnerabilities to end child marriage in the communities.

The project also collaborated with state institutions to provide adolescent friendly services as well as support referral of cases to ensure adolescent girls are protected and participate in their own protection. Capacity building meetings on ASRH&R, SGBV among others were also held to support the implementation of the project and also ensure quality delivery by selected state institutions with adolescent protection mandates.

More than 1,600 parents and caregivers were engaged through community-wide sensitization programmes to educate them on child marriage, positive parenting skills among others, using the Child Protection Community Facilitation Tools developed by Government of Ghana, UNICEF, INGH and other partners. Consultative meetings were also held with traditional and religious leaders, assembly members and dominant social groups in the project communities.

A joint monitoring meeting by UNFPA, UNICEF, Ministry of Gender, Children and Social Protection (MoGCSP) and other stakeholders was also held to monitor activities and results of the Project. Some of the key results were:



- Negative stigma associated with out of school girls within the safe spaces and communities had reduced. Communities were more supportive of out of school dropouts and worked to reduce protection issues and more conscious about removing stigma and stereotypes associated with out of school adolescent girls.
- Adolescent girls with special needs became more comfortable within the safe spaces. They began to show signs of belongingness and participated in discussions through verbal and non-verbal gestures.
- Adolescent girls expressed themselves more through the safe space meetings, sharing very personal experiences on abuse.
- The adolescent girls had become confident to say no to sexual advances and reported cases of abuse independently. Adolescent girls were more inspired and motivated to make healthy life choices through mentorship programmes. Through these programmes, girls in cohabitation voluntarily returned home to their caregivers while others returned to school and learnt a skill.
- Parents and caregivers' knowledge increased about positive parenting skills, child marriage and other protection issues.
- Community leaders and members appreciated the importance of safe spaces and were working to sustain the gains on involving children in decision making.
- Deepened collaborations with state agencies resulted in effectively responding and preventing child marriage among other protection issues. Six cases involving defilement, child marriage and school dropout were referred to various state agencies.

SAFE AND PROTECTIVE ENVIRONMENT FOR ADOLESCENT DEVELOPMENT (SPREAD) PROJECT

Safe and Protective Environment for Adolescent Development (SPREAD) Project is a 16-month intervention being implemented by International Needs Ghana (INGH) in partnership with UNICEF in fifty-five (55) communities within eleven (11) districts across three (3) regions in Ghana.

The goal of the project is to contribute to the reduction of adolescent pregnancy, abuse and exploitation at the community level by promoting a safe and protective environment for adolescent boys and girls.

To help achieve the goal of the Project, district entry and reconnaissance visits were undertaken in all the 11 Districts to gain support and buy-in and get first-hand information on adolescent pregnancy, exploitation and abuse at the community level.

Stakeholders in all the selected Districts made up of Health, Education and Social Welfare Department officials welcomed the project and pledged their commitment to support INGH for a successful intervention.



TRANSFORMATION STORY

Economic Empowerment Through Enhanced Livelihood

“Business has been very good so far and I feel very enthusiastic about the future prospect of my petty trading. This I can confidently attribute to the application of the knowledge gained from the business training programme, I participated in. Business is much better and my financial position has improved. I am excited about my situation because am able to provide adequately for my grandchildren and ensure that they attend school regularly”.

Stella Abrokwah lives in Arkra with her five (5) grandchildren, in the Ekumfi District of the Central Region. Stella is a petty trader and has a small shop located close to her house. Prior to her new and improved business, Stella sold charcoal and ‘iced water’ in small quantities. She could not make any significant returns on sales and found it tough providing the basic needs of all her five grandchildren. She hardly received remittance from her children to support their upkeep.

“My grandchildren hardly attended school and eventually became prone to child abuse and trafficking.”

Stella participated in a two-day business training organized at Arkra in order to improve on her business to be able to adequately take care of her small business. She was also advised to join the VSLA established in Arkra. She accepted the challenge and made weekly share purchase contributions. Stella reinvested funds from her savings into her business expanding it into a mini shop with a variety of items.

EDUCATION

The goal of the Education Program is to contribute to the holistic development of deprived children and the transformation of their communities. The program has five outcome areas namely;

EDUCATION OUTCOME

This outcome focuses on the education of the child as well as the initial changes that the education of the child induces. The range of activities under this outcome area encompass all efforts at educating the child from pre-school through Senior High School.

Access

Access to formal education in the year 2019 saw a 3.7% growth. At the close of the year in December 2019, there were 5,242 pupils made up of 2,659 boys and 2,586 girls.

Vocational Training

37 trainees were assisted to continue their vocational training. This number was made up of 13 boys and 24 girls. 28 of the trainees were understudying master craft persons within the communities while 10 were in formal vocational schools.

Basic Education Certificate Examination (BECE)

310 students wrote the BECE in June. INGH provided boarding and lodging support for 50 candidates from three schools (Kanuwloe D/A Global Basic School, Togbe Aho Memorial D/A Global Basic School and Lasivenu D/A Global Basic School) to enable them to write the BECE; these schools are far from the examination centres.

Reading Clinic

A reading clinic was held at Anawoekope United Methodist Basic School for 264 children in grades one to six. The clinic was to improve reading skills, vocabulary, spelling and to boost the confidence of the children in reading and speaking English. The clinic was for a month. Various story books were sent to the school, and teachers were educated on how to use the books during the clinic. There was a quiz at the end of the clinic with good outcomes; a lot more children could pronounce words and read better than before.

Library Books

Nine (9) schools were provided 6,500 library books; the books were on various subjects. There were story books, textbooks and other books such as adventure, history and Christian literature. In two of the schools, the books were used to set up a library and reading space for the schools; these schools were Doblogonno Methodist Basic School and Anawoekope United Methodist Basic School.



Education



Improved Teaching and Learning

Lasivenu D/A Global Basic School was provided with a TV set to enable them receive visuals from the 'Asanka'. Asanka is an information storage device loaded with educational material for basic schools. The senior grades were able to receive information from the Asanka through the computers in their laboratory. The kindergarten pupils were provided with a 50" smart TV and this helped to improve teaching and learning especially at the kindergarten level.

School Uniforms

School uniforms were provided for 88 school children at Lasivenu D/A Global Basic School, Mepe Holy Christ D/A Global Basic School and Kuve Global Evangelical Basic School. The new uniforms were sewn at the Centre for Empowerment and Enterprise Development (CEED).

HEALTH AND PHYSICAL DEVELOPMENT

The health and physical development area seeks to promote a range of development issues which together with education result in human capital formation. It deals with nutrition, health as well as water, sanitation and hygiene (WASH).

5,242 children in all INGH schools benefited from one hot meal a day which was made available on each school day in all 11 schools. Over 704,000 plates of hot meals were served in the schools during the period under review. 4,019 children also received food baskets.

Over 150 teenage girls in Anawoekope United Methodist Basic School were educated on menstrual health and hygiene.

LIFE SKILLS AND SOCIAL DEVELOPMENT

This outcome area seeks to promote an environment that strengthens and sustains the systems that support the welfare and protection of children and their families within their communities. This will allow for the communities to play their roles in reducing social exclusion, poverty and vulnerability using the education of the child as the catalyst. It will also



Education



allow for the confidence of the children to be built and sustained.

Counselling Support was provided to students who were at risk of dropping out of school.

42 community members from Kuve, Torve, Anawoekope, Agortorme, Kebenu and Kpogede were trained on how to protect children by creating safe environments for them. 8 student leaders and their club patrons from child rights clubs in Kuve and Agortorme schools were trained on the rights of the child and how to speak up to defend their rights.

SPIRITUAL DEVELOPMENT OUTCOME

The spiritual development outcome focuses on promoting positive behaviour and value formation

among children on the program. Three hundred and ten (310) copies of 'Daily Power' a devotional, were procured and supplied to all the schools and the assisted JHS students. 410 Bibles were distributed to grade 4 pupils in INGH schools.

INFRASTRUCTURE DEVELOPMENT OUTCOME

This outcome deals with the provision and maintenance of requisite infrastructure and associated services needed for the development of the child within the school and the community. 2 schools namely Doblogonno Methodist Basic School and Anawoekope United Methodist Basic School were provided with library furniture. The furniture was made up of 8 bookshelves, 8 reading tables and 40 chairs.

Renovation work was done on the windows and doors of the Primary Section of Mepe Holy Christ D/A Basic School. The damaged doors and windows were replaced with galvanized metal doors and windows.



TRANSFORMATION STORY

Incap Keeps Christian's Dream Alive

Christian's dream of becoming a chartered accountant is on course. He is presently studying accounting at the University of Professional Studies in Accra, following a brilliant performance at the West Africa Senior Secondary Certificate Examination (WASSCE).

Recalling his struggles through schooling, Christian noted that he relocated to Agave-Kuve in South Tongu District of the Volta Region to live with his grandmother, who had 15 other dependents. Christian was enrolled into class three in a basic school, the Kuve Global D/A Basic School.

Life was difficult for him; he most often came to school on an empty stomach. There were times he had to miss lessons because he left school for home to get food. All these affected his academic performance.

However, after a year in school his situation began to change. He received support from INCAP and was therefore entitled to educational aid which included school supplies and a hot meal each school day. His academic performance began to improve greatly. He excelled in his Basic Education Certificate Examination (BECE) and proceeded to Senior High School still supported by INCAP.

With his educational needs catered for, Christian had the peace of mind to study. His academic experienced a steady rise culminating in very impressive results at the West Africa Senior School Certificate Examination (WASSCE). His sponsors are so thrilled with his performance that they have decided to continue to support him even at the tertiary level. (INCAP usually terminates after Senior High School)

Prior to enrolling at the University, Christian regularly visited his former school Kuve D/A Global Basic School to teach.



Health

The Health Unit of International Needs facilitates improved health of INGH programme communities and other deprived communities. This is done through a number of school-based and community preventive and curative health interventions. Discussed below are details of programmes implemented by the Health Unit in 2019.

MEDICAL OUTREACHES

Medical Outreaches are INGH's major curative health intervention, through which people with various morbid conditions receive free treatment and medication. This is done in collaboration with some partners mainly International Needs USA (INUS) and International Needs Canada (INCA). Three medical outreaches were held in 2019 in collaboration with INUS and INCA with over 6,500 people seen.

Two of the medical outreaches were held in collaboration with International Needs USA (INUS). The first, held between the 18th and 22nd February, 2019 reached a total of about 2,686 people across the Kpogede, Kanuwloe, Toklokpo, Agortorme and Adzrovitame communities and the students of the Centre for Empowerment and Enterprise Development (CEED) in Adidome.

A second medical outreach was held in collaboration with INUS between the 11th and 13th November, 2020 in the Nkwanta-South Municipality of the Oti Region. It was the maiden medical outreach in the area. The communities reached were Old Agou, Kue and Keri. A total of about 1,471 people were reached in the three communities.

The third Medical Outreach was held in collaboration with INCA, held between 14th and 25th October, 2019. About 2,390 people were seen and treated for various conditions across 6 communities (Mepe, Lasivenu and Anawoekope in the North Tongu District of the Volta Region and Kebenu, Mafi Mawekpo and Mafi Zongo Communities in the Central Tongu District of the Volta Region).

ADZROVITAME WATER EXTENSION PROJECT

During the period under review, two additional water fetching points were constructed in Adzrovitame community in the Ketu-South Municipal Assembly of the Volta Region.

The community had just one potable piped water fetching point, about a kilometre from the centre of the community, creating a distance barrier for a considerable number of households. Many households therefore resorted to the usage of water from the community well which is not a safe source of drinking water. INGH in collaboration with





INUSA extended water to the 2 new points. To ensure access to potable water even when water supply is temporarily interrupted by the service providers, each pipeline was connected to 7,000-litre water storage containers mounted on platforms with retaining walls and 'U' drains to promote hygiene.

INTEGRATED SCHISTOSOMIASIS CONTROL PROJECT

The Schistosomiasis Control Project seeks to contribute to a reduction in the schistosomiasis disease burden in Lasivenu, Dekpoe, Bla and Dikakope communities, through school and community engagements on the disease and the mass administration of praziquantel medication (preventive chemotherapy).

Praziquantel is a medication that is used to treat schistosomiasis. A mass administration of the medication is recommended to reduce the disease burden among endemic communities. The project is funded by Northbrook Church through International Needs USA.

About 600 people from Lasivenu, Bla, Dikakope and Dekpoe communities participated in the mass preventive chemotherapy exercise, specifically the administration of praziquantel. The exercise is the curative component of an integrated approach adopted to reduce the schistosomiasis disease burden. Prior to the preventive chemotherapy, households were engaged by volunteers trained by the Ghana Health Service (GHS) on the schistosomiasis disease cycle over a period of one year. Officers of the GHS also engaged the community members to reinforce the message of the risks associated with schistosomiasis and how to prevent the disease and the relevance of the preventive chemotherapy.



Health

Gender & Empowerment

The Unit’s report focuses on the regular training programme at the Centre for Empowerment and Enterprise Development (CEED) and the Ghana TVET Voucher Project.

CEED experienced a remarkable increase in enrolment in 2019. At the close of year, the total number of trainees had increased from 40 to 107. The breakdown by Units is as follows:

No.	UNIT	TRAINEES
1.	Fashion & Garment Construction	65
2.	Hospitality	30
3.	Cosmetology	12
4.	TOTAL	107

Capacity of staff was improved tremendously in the year 2019. 7 facilitators and 2 administrators were taken through a series of training sessions which has improved and strengthened staff capacity in the areas of lesson delivery, the use of Information Communication Technology (ICT) and also shaping the lives of trainees through Christ- Centered Education.

Ten new industrial machines, 6 cutting tables, ironing boards and steam irons were added to the stock of equipment at the Fashion unit.

This has enhanced the potential of CEED as a Centre of excellence in technical and vocational training. The Hospitality Unit was also equipped with new shelves for storing tools and equipment. The Resource Centre was also furnished with shelves and books. Trainees can now access textbooks for their research and practical work.

A 4-day mentoring, and coaching session aimed at imparting business ethics, customer-centredness and other critical life skills to trainees at CEED was held during the year. This forms part of the “Partnership for Community Transformation and Growth”, being implemented by International Needs Ghana in partnership with International Needs USA and Northbrook Church, USA.

Guidance and Counselling programs were designed to respond to health, interpersonal and social issues of the trainees. Topics treated included: Sharing same spaces with others, Family Planning, Decision making, Values, Personal hygiene and Adolescent On-line Safety.



GHANA TVET VOUCHER PROJECT (GTVP)

The first phase of a series of training programmes to sharpen the skills of master craftsmen and apprentices was held during the year under review. 80 master craft persons from the North, South and Central Tongu

Districts of the Volta Region of Ghana enhanced their skills in cosmetology and fashion design & garment construction under the Ghana TVET Voucher Project (GTVP). The Project, an initiative of the Government of Ghana is funded by the German-Ghanaian Financial Cooperation through the German Development Bank, KfW and implemented by the Council for Technical and Vocational Education and Training (COTVET).



Christian Witness

Over 12, 800 lives were touched in 2019.

EVANGELISM

- 50 communities including 9 new communities were reached with the Gospel.
- 11,023 people were reached through revival meetings, Jesus Film outreaches and open – air crusades.
- 967 people publicly confessed Christ while 160 were baptized.
- 88 revival meetings were held.
- Three mission trips were undertaken to the Least reached people groups in 3 communities in the Nkwanta South Municipality (Old Agou, Kue and Keri) They included a three-day medical outreach which saw over about 1,500 receiving free medical care. Two church planters have been engaged to provide literacy training in Challa and soul winning.



**Christian
Witness**

CHURCH PLANTING

- A new Church was planted at Akatsi. A Fellowship was started at the end of December 2019
- The Sogakope Chapel building of Evangelical Family Church (EFC) was constructed and dedicated. The ultra-modern edifice was built with support from Christ Church through the partnership with International Needs USA.
- 501 new believers participated in 88 sessions of new convert classes.

- 71 leadership meetings were conducted for 233 church leaders. Eight church leaders who successfully went through the first phase of training for pastors were dedicated.

- Over 400 people attended the Annual Convention of EFC at Akatsi. The Convention was held under the theme: BORN OF GOD - A new Beginning

- 783 students in INGH schools were disciplined through school-based camps.

ONE BIBLE, ONE CHILD PROJECT

- 1,160 Bibles were distributed to pupils of INGH schools and students of CEED.



OUR PROJECTS HAVE BEEN SUPPORTED AND FUNDED BY:

CURRENT PARTNER ORGANIZATIONS



PAST PARTNER ORGANIZATIONS



Empowered lives.
Resilient nations.





K →

Reading
Develops the
Imagination.



M →

not sign
death
warrant!
to Read.



N →

P →





FINANCIAL
STATEMENTS

2019

INTERNATIONAL NEEDS GHANA

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

DIRECTORS' REPORT

In accordance with the requirements of section 136 of the Companies Act, 2019 (Act 992), we the Board of Directors of International Needs Ghana submit our report together with the Audited Financial Statements of the organization for the year ended 31 December 2019.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are required to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards as to form and content and present fairly the statements of financial position, results of operations of the organization, and explain the transactions and financial position of the organization at the end of the financial year. The annual financial statements are based on appropriate accounting policies consistently applied throughout the organization and supported by reasonable and prudent judgements and estimates.

The Directors acknowledge that they are ultimately responsible for the system of internal controls established by the organization and place considerable importance on maintaining a strong control environment. To enable the Directors to meet these responsibilities, the board sets standards for internal controls aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organization and all employees are required to maintain the highest ethical standards in ensuring the organization's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the organization is on identifying, assessing, managing and monitoring all known forms of risk across the organization. While operating risk cannot be fully eliminated, the organization endeavors to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behavior are applied and managed within predetermined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by management that the system of internal controls provide reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The going-concern basis has been adopted in preparing the annual financial statements. Based on forecasts and available cash resources the Directors have no reason to believe that the organization will not be a going concern in the foreseeable future. The annual financial statements support the viability of the organization.

International Needs Ghana is a not-for-profit development organization and Global Partner of International Needs Incorporated, a worldwide partnership of Christian organizations fulfilling the commission of Jesus Christ, supporting each other to see transformed lives, families and communities.

FINANCIAL RESULTS

THE FINANCIAL RESULT OF THE ORGANISATION ARE SET OUT BELOW:

	2019	2018
	GHC	GHC
Accumulated Fund as at 1 January	8,904,152	5,173,128
Excess of income over expenditure	994,018	710,836
Revaluation surplus		3,020,188
Accumulated Fund as at 31 December	9,898,170	8,904,152

GOING CONCERN

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realization of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

EVENTS AFTER REPORTING DATE

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework require adjustment or disclosure have been adjusted or disclosed.

The Directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the organization.

AUDIT FEES

The audit fees payable as at 31/12/2019 is GHS 20,000 (31/12/2018: GHS 15,000)

INDEPENDENT AUDITORS

Intellisys were the independent auditors for the period under review.

The annual financial statements as set out on pages 45 to 60 were approved by the Board of Directors and were signed on their behalf by:

DIRECTOR: CROMWELL AWADEY

DATE: 26TH JUNE 2020

DIRECTOR: KOBINA NKYEKYER

DATE: 26TH JUNE 2020

INTERNATIONAL NEEDS GHANA REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS



OPINION

We have audited the financial statements of International Needs Ghana set out on pages 45 to 60, which comprise the statement of financial position as at 31 December 2019, the statement of comprehensive income, statement of changes in funds, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the organization as at 31 December 2019, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) for Small and Medium-Sized Entities (SMEs) and the requirements of the Companies Act, 2019 (Act 992).

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation 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.

OTHER INFORMATION

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but 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 any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

RESPONSIBILITIES OF DIRECTORS AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The Directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standards (IFRS) for Small and Medium-sized Entities (SMEs), and the requirements of the Companies Act, 2019 (Act 992), 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.

In preparing the financial statements, the Directors are responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intends to liquidate the organization or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing the organization's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material 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 is not a guarantee that an audit conducted in accordance with ISAs

will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls 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 controls.
- 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 related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization 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.

- Communicate with the directors, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

The Companies Act, 2019 (Act 992) requires that in carrying out our audit we consider and report to you on the following matters. We confirm that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(ii) In our opinion:

- proper books of accounts have been kept by the organization so far as appears from our examination of those books
- the examination and explanations given us, were in a manner required by Act 992 and give a true and fair view of the:

1. statement of financial position of the company at the end of the financial year, and

2. statement of profit or loss and other comprehensive income for the year.

(iii) The Statement of financial position (Balance sheet) and Statement of Comprehensive Income are in agreement with the books of account and returns. We are independent of the company, pursuant to section 143 of Act 992.

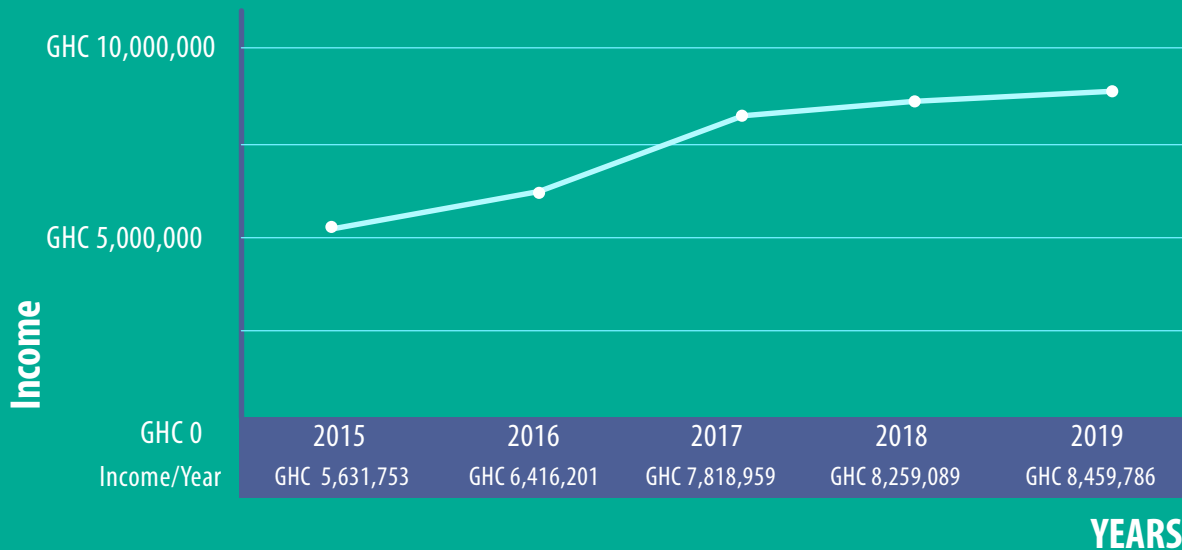


INTELLISYS (ICAG/F/2020/078)
CHARTERED ACCOUNTANTS
NO. 2 LARDZEH CRESCENT
NORTH DZORWULU, ACCRA
DATED: 17TH JULY, 2020

INCOME OVER THE PAST FIVE YEARS

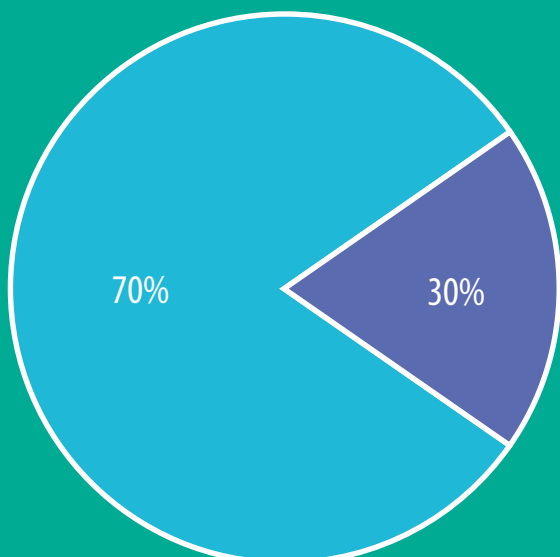
	2019	2018	2017	2016	2015
Total Income (GH)	8,459,786	8,259,089	7,818,959	6,416,201	5,631,753

TOTAL INCOME



TOTAL EXPENDITURE FOR 2019

Description	GHC	%
Direct Program Cost	5,194,400	70
Program Support Cost	2,271,368	30
	7,465,768	100



- **Direct Program Costs** support the five program areas of INGH. We are committed to transforming lives and changing communities through our interventions. In 2019, 70% of our total expenditure was invested in our programs supported by our partners.
- **Program Support Costs** represents amount associated with project design and monitoring and accountability and administration. This is a necessary part of development expenditure to ensure sustainability and maximum impact of our projects. At International Needs we try to keep these costs to a minimum.

INTERNATIONAL NEEDS GHANA				
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019				
Statement of Income and Expenditure				
Figures in GH¢		Notes	2019	2018
			GH¢	GH¢
Income				
	Grants	4.1	7,505,863	7,490,549
	Donations	4.2	474,964	332,438
	Social Enterprise	4.3	184,949	199,468
	Other Income	4.4	294,010	236,634
Total Income			8,459,786	8,259,089
Expenditure				
Programs and Projects				
	Child Rights Program	5.1	1,102,135	726,902
	Gender and Empowerment Program	5.2	555,364	614,104
	Education Program	5.3	2,342,913	2,800,867
	Christian Witness Program	5.4	901,266	617,487
	Health Program	5.5	292,722	302,593
			5,194,400	5,061,953
	Project Management Cost			
	Monitoring, Evaluation and Learning	6	420,205	324,330
	Business Development and Communication	7	339,189	458,571
	Estate Management	8	124,126	215,376
	Accountability and Administration	9	1,387,848	1,488,023
			2,271,368	2,486,300
Total Expenditure			7,465,768	7,548,253
Net surplus for the year			994,018	710,836

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of Financial Position

Figures in GH¢	Notes	2019	2018
		GH¢	GH¢
Assets			
Current assets			
Cash and cash equivalents	11	2,729,351	1,945,886
Receivables	12	416,206	836,042
		3,145,557	2,781,927
Non-current assets			
Property, plant and equipment	13	7,359,202	7,317,970
Total assets		10,504,759	10,099,897
Non-current liabilities			
Capital Grant	15	3,367	12,218
Borrowings	16	-	80,912
		3,367	93,130
Current liabilities			
Payables	17	603,223	1,102,617
Total liabilities		606,590	1,195,747
Funds			
Restricted funds			
Designated fund	10a	2,528,462	1,588,734
Development fund		185,866	185,866
Unrestricted funds			
General fund	10b	2,337,327	2,283,037
Revaluation reserve		4,846,514	4,846,514
		9,898,169	8,904,150
Total funds and liabilities		10,504,759	10,099,897
The annual financial statements were approved by the Board of Directors and were signed on their behalf by:			
CHAIRMAN: KOBINA NKYEKYER		DIRECTOR: CROMWELL AWADEY	
DATE: 26TH JUNE 2020		DATE: 26TH JUNE 2020	

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of Changes in Funds

Figures in GH¢

Restricted Funds	Development Fund	Designated Funds	Total Restricted Funds
	GH¢	GH¢	GH¢
2019			
Balance at 1 January 2019	185,866	1,588,736	1,774,602
Net surplus for the year	-	939,728	939,728
Balance at 31 December 2019	185,866	2,528,464	2,714,330
2018			
Balance at 1 January 2018	185,866	987,208	1,173,074
Net surplus for the year	-	601,528	601,528
Balance at 31 December 2018	185,866	1,588,736	1,774,602
Unrestricted Funds	General Fund	Revaluation Reserves	Total Unrestricted Funds
2019			
Balance at 1 January 2019	2,283,037	4,846,514	7,129,550
Net surplus for the year	54,290	-	54,290
Balance at 31 December 2019	2,337,327	4,846,514	7,183,840
2018			
Balance at 1 January 2018	2,173,729	1,826,326	4,000,055
Net surplus for the year	109,308	3,020,188	3,129,496
Balance at 31 December 2018	2,283,037	4,846,514	7,129,550
Total Funds 2019			9,898,170
Total Funds 2018			8,904,152

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Statement of Cash Flows

	Notes	2019	2018
Cash flows from operating Activities			
Excess of income over expenditure		994,018	710,836
Adjustment for non-cash income and expenses			
Release of Deferred Income		(8,851)	(8,851)
Prior Year Adjustment		-	-
Depreciation charge for the year	13	340,469	267,834
Profit on disposal of Property, Plant and Equipment	14	(39,000)	(62,000)
Changes in operating assets and liabilities		1,286,636	907,819
(Increase)/Decrease in Receivables	12	419,836	(334,721)
Increase in Payables	17	(499,394)	512,561
Net Cash generated from/(used in) operating activities		1,207,078	1,085,660
Cash flow from investing activities			
Purchase of Property, Plant and Equipment	13	(381,701)	(59,120)
Proceeds from sale of Property, Plant and Equipment	14	39,000	62,000
Net Cash (used in) investing activities		(342,701)	2,880
Cash flow from financing activities			
Loan Repayment	16	(80,912)	(300,142)
Net decrease in cash and cash equivalents		783,465	788,398
Cash and cash equivalents at January		1,945,886	1,157,489
Cash and Cash Equivalents at December	11	2,729,351	1,945,886

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

ACCOUNTING POLICIES

1. GENERAL INFORMATION

International Needs Ghana is an organization limited by guarantee, incorporated and domiciled in Ghana. The organization is a global partner of the worldwide partnership of International Needs Incorporated in 37 countries and headquarters in New Zealand. The address of its registered office and principal place of business is B 520/12 Atiwiredu Street, North Odorkor, Accra.

The nature of the operations and principal activities of the organization are as follows:

- a. To undertake projects for social and spiritual development with concern for the relief of poverty and economic distress both in the case of individuals and communities.
- b. To support Christian workers engaged in Christian Work.
- c. To reach out to the youth of the world with the Gospel of Jesus Christ.
- d. To be involved in Christian outreach programmes and evangelism which are the main task of the Church.
- e. To encourage and challenge people to live a balanced Christian life with a responsibility to engage in church and community development and growth and to be involved in evangelism. and in addressing social concerns world-wide.

2. BASIS OF PREPARATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization for the year ended 31 December 2019 have been prepared in accordance with the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs) issued by the International Accounting

Standards Board (IASB) and adopted by the Institute of Chartered Accountants Ghana.

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRS) for Small and Medium-sized Entities (SMEs) requires the use of certain critical accounting estimates. It also requires Directors to exercise judgement in the process of applying the firm's accounting policies and reported amounts of assets, liabilities, income and expenses. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in Note 3. The significant accounting policies adopted by International Needs Ghana for the preparation of these financial statements are set out below. These accounting policies have been used throughout all periods presented in the financial statements.

2.1 GRANTS

The organization received grants through some of the global partners of International Needs Incorporation during the year. Grants are recognized once the organization has been notified of the successful outcome of a grant application and a specific grant agreement is signed where necessary.

2.1.1 DONATIONS

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

2.1.2 SALE OF VOCATIONAL PRODUCTS

Revenue from sale of vocational products are recognized net of returns, discounts and allowances and when the control over the goods sold passes to the customer.

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ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

2.1.3 INVESTMENT INCOME

Investment income relates to interest on short-term bank deposits. Interest income is recognized as it accrues, using the effective interest method.

2.1.4 GAIN OR LOSS ON DISPOSAL

The gain or loss on disposal of all non-current assets is determined as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal.

2.1.5 IN-KIND DONATIONS

In-kind donations are included at fair value to the organization; where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

2.2 FOREIGN CURRENCY TRANSLATION

The financial statements are presented in Ghana cedis which is the functional currency of the primary economic environment in which International Needs Ghana operates.

2.2.1 FUNCTIONAL AND PRESENTATION CURRENCY

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organization operates (functional currency). The Organization's functional currency is the Ghana Cedis (GH¢)

2.2.2 TRANSACTIONS AND BALANCES

Other currency transactions are accounted for at the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in currencies other than Ghana Cedis

at the reporting date are translated into Ghana Cedis at the exchange rates ruling at that date. Gains and losses resulting from these translations are recognized in profit or loss.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the thematic area. Where costs cannot be directly attributed to a particular thematic area they have been allocated to activities on a basis consistent with the use of the resource. Fundraising costs are those incurred in seeking voluntary contributions by donors and do not include costs of disseminating information relating to the activities carried on by the organization.

Support costs are those costs directly incurred in supporting the objects of the organization and include project management carried out by central administration. Management and administration costs are those incurred in connection with administration and compliance with regulatory and statutory requirements.

2.3 EXPENDITURE

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the thematic area. Where costs cannot be directly attributed to a particular thematic area they have been allocated to activities on a basis consistent with the use of the resource. Fundraising costs are those incurred in seeking voluntary contributions by donation and do not include costs of disseminating information relating to the activities carried on by the organisation.

Support costs are those costs directly incurred in supporting the objects of the organisation and include project management carried out by central administration. Management and administration costs are those incurred in connection with administration and compliance with regulatory and statutory requirements.

2.4 CASH AND CASH EQUIVALENTS

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less where the investment is convertible to known amounts of cash and is subject to insignificant risk of changes in value. For the purposes of the statement of cash flow, cash and cash equivalents consist of cash and cash equivalents as defined above, net of any outstanding bank overdrafts.

2.5 RECEIVABLES

Receivables comprise amounts due from prepayments for services yet to be consumed, and for staff advances released for project implementation activities. The carrying amount of the receivable is deemed to reflect fair value. An allowance for doubtful debt is made when there is objective evidence that the organization will not be able to collect the debt. Bad debts are written off when identified.

2.6 PROPERTY, PLANT AND EQUIPMENT

2.6.1 BASIS OF MEASUREMENT OF CARRYING AMOUNT

Items of property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. An impairment loss is recognized whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of assets is the greater of their net selling price and value in use. Impairment losses are recognized in the statement of comprehensive income. Property, plant and equipment donated to the organization or acquired for nominal cost are recognized at fair value at the date the organization obtains control of the assets.

2.6.2 DEPRECIATION

Depreciation is recognized so as to write off the cost of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The annual rates of depreciation used for depreciating property, plant and equipment are;

Motor vehicles	25%
Furniture and fittings	25%
Computers and accessories	25%
Land and Building	2%

An item of property, plant and equipment is derecognized upon disposal, when the item is no longer used in the operations of the organization or when it has no sale value. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the year the asset is derecognized. Any part of revaluation reserve attributable to the asset disposed of or derecognized is transferred to general funds at the date of disposal.

2.6.3 The development fund has been set up to finance items of capital expenditure and is funded by annual allocation of not more than 20% of net surplus from the General fund.

2.7 PAYABLES

Payables represent liabilities for goods and services provided to the organization before the end of the financial year that are unpaid. These amounts are usually settled within 7 to 15 days. The carrying amount of the payables is deemed to reflect their fair value.

INTERNATIONAL NEEDS GHANA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2019

2.8 DEFERRED INCOME

The liability for deferred income is the unutilized amounts of grants received on the condition that specified services are delivered or conditions are fulfilled. The services are usually provided or the conditions usually fulfilled within 12 months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability is discounted and presented as non-current.

Donations of capital nature are treated as deferred income and released in tandem with depreciation charges on related assets or the entry of related expenditure into the income statement.

2.9 EMPLOYEE BENEFIT OBLIGATIONS

The liability for employees benefit obligation relates to government-mandated payments under the National Pensions Act. All full time employees are covered by the programme. A payment is made by the organization of 13% of employees basic salary in addition to a 5.5% contribution by the employee towards pension as defined under the Pensions Act.

3.0 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The Directors of the organization are required to make judgements and estimates about the carrying amounts of assets and liabilities that are not readily apparent from the sources. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events believed to be reasonable under the circumstances.

3.1 CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

The organization makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

USEFUL LIVES OF PROPERTY, PLANT AND EQUIPMENT

The organization determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The directors will increase the depreciation charge where useful lives are less than previously estimated lives, or it will write-off or write-down technically obsolete or non strategic assets that have been abandoned or sold. The rates used are set out in note 2.6.2 of the accounting policies

RECEIVABLES

Critical judgements is made by the directors in determining the recoverable amount on receivables.

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢		2019	2,018
4	Income Summary		
4.1	Grants		
	Centre for Empowerment and Enterprise Development	270,533	564,827
	GUF/JTIP Project - Growing Up Free	584,390	699,184
	Medical Outreach	154,777	96,949
	IN Child Assistance Program (INCAP)-Global Partners	2,797,811	2,455,810
	Micro Projects	707,827	1,122,959
	Accounting Services-International Office	53,025	45,625
	Management Fees (Gifts)	57,385	103,856
	Management Fees (INCAP)	1,009,990	836,492
	Management Fees (Projects)	584,167	1,106,612
	Contributions from INCAP Beneficiaries	21,783	25,164
	Partnership for Community Development	376,908	358,512
	IN Child Assistance Program (INCAP) - In Country	59,428	64,061
	SPREAD Project	517,365	-
	PASS Project	310,474	10,499
		7,505,863	7,490,549
4.2	Donations		
	Personal Support	474,964	332,438
4.3	Social Enterprise		
	Sale of Vocational Products	19,579	26,025
	Net Returns from Guest House Operations	88,351	-
	Training Fees (CEED)	48,688	27,019
	Facility User Fee	2,200	22,729
	Net Returns from Photography	2,317	-
	Other Receipts	23,814	123,695
		184,949	199,468
4.4	Other Income		
	Interest Income	77,368	49,792
	Exchange Gain	168,791	115,991
	Gain - Disposal of Fixed Assets	39,000	62,000
	Transfer from Deferred Income	8,851	8,851
		294,010	236,634

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢		2019	2,018
5	Expenditure		
	Programs and Projects		
5.1	Child Rights Program		
	J/TIP Project - Growing Up Free	640,401	642,726
	Protection Environment and Community Action Against Child Marriage	-	39,666
	SPREAD Project	150,910	-
	My Life My All	-	33,250
	Gain or Loss on Disposal	PASS Project	310,824
		1,102,135	726,902
5.2	Gender and Empowerment Program		
	Centre for Empowerment and Enterprise Development	427,751	568,734
	Ghana TVET Voucher Project	127,613	-
	Micro Project - Livelihood Empowerment Project	-	45,370
		555,364	614,104
5.3	Education Program		
	IN Child Assistance Program (INCAP)	2,285,853	2,492,011
	Micro Project - Doblogonno ICT Lab and Library	-	122,707
	Partnership for Community Development - Lasivenu	57,060	186,149
		2,342,913	2,800,867
5.4	Christian Witness Program		
	Church Planters Support	194,956	141,644
	Partnership for Community Development	8,296	37,817
	One Child, One Bible Project	20,639	8,059
	The Gospel My Life My All Project	95,660	-
	Micro Projects	581,715	429,967
		901,266	617,487
5.5	Health Program		
	Micro Project(Schistosomiasis treatment)	95,360	244,617
	Medical Outreaches to Communities and Schools	197,362	57,977
		292,722	302,593
	Total Programs and Projects Expenditure	5,194,400	5,061,953

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢		2019	2,018
	Project Management Cost		
6	Monitoring, Evaluation and Learning		
	Staff Cost	356,995	274,072
	Vehicle Running Expenses	63,210	50,258
		420,205	324,330
7	Business Development and Communication		
	Staff Cost	175,484	117,468
	Media & Public Relations	5,139	10,273
	Fruits and vegetables	21,778	104,454
	Global Partner Membership Fees	114,019	101,166
	Branding & Resource Development	22,769	125,210
		339,189	458,571
8	Estate Management		
	Electricity and Water	18,131	13,741
	Rent, rates and insurance	36,678	93,134
	Net Returns from Guest House Operations	-	43,633
	Repairs and Maintenance	69,317	64,868
		124,126	215,376
9	Accountability and Administration		
	Staff Cost	639,318	692,499
	Stationery & Telecommunication	63,876	30,709
	Travelling & Transport-Local	19,309	17,819
	Bank Charges	23,638	21,588
	Finance Charges	-	290,333
	Medical Expenses	93,446	52,311
	Audit Fees	20,000	15,000
	Donation	37,242	8,700
	Health and Fitness	7,800	-
	Staff Training & Development	61,579	25,356
	Meetings & Protocol	42,869	26,294
	Professional & Consultancy Fees	38,301	39,580
	Depreciation	340,470	267,834
		1,387,848	1,488,023
	Total Project Management Cost	2,271,368	2,486,300

INTERNATIONAL NEEDS GHANA					
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019					
Notes to the Annual Financial Statements					
Figures in GH¢					
10	Schedule of Funds Analyzed by Designated and General Funds				
	Restricted Funds	At January	Received	Utilized	At December
10a	Designated Funds (Current projects)				
	Child Right Program				
	J/TIP Project - Growing Up Free	91,697	584,390	640,401	35,686
	PASS Project	(762)	310,474	310,824	(1,112)
	SPREAD Project	-	517,365	150,910	366,455
		90,935	1,412,229	1,102,135	401,029
	Gender & Empowerment Program				
	Centre for Empowerment and Enterprise Development	27,111	390,533	416,071	1,573
	Ghana TVET	-	117,200	127,613	(10,413)
	Micro Project - Livelihood Empowerment	14,345	5,996	11,680	8,661
		41,456	513,729	555,364	(179)
	Education Program				
	IN Child Assistance Program (INCAP)	154,531	2,857,239	2,285,853	725,917
	Partnership for Community Development	519,494	185,794	57,060	648,228
	Micro Projects-Doblogonno library,Post Education etc.	182,372	47,273	-	229,645
		856,397	3,090,306	2,342,913	1,603,790
	Christian Witness Program				
	Church Planters Support	97,201	354,615	194,956	256,860
	Partnership for Community Development	16,719	71,114	8,296	79,537
	One Child, One Bible Project	22,040	-	20,639	1,401
	Church Projects	196,313	385,922	581,511	724
	The Gospel, My Life My All Project	-	105,825	95,660	10,165
	Church Planters Motor Cycles	90,165	-	204	89,961
		422,437	917,476	901,266	438,647
	Health Program				
	Medical Outreach	39,776	154,777	186,318	8,235
	Partnership for Community Development	31,467	-	-	31,467
	Micro Projects (Schistosomiasis, Water Projects)	106,267	45,611	106,404	45,474
		177,509	200,388	292,722	85,175
	Total Designated funds	1,588,734	6,134,128	5,194,400	2,528,462
10b	Other Funds				
	General Fund	2,283,037	2,325,658	2,271,368	2,337,327
	Total Funds	3,871,771	8,459,786	7,465,768	4,865,789

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Figures in GH¢					2019	2,018	
11	Cash and Cash Equivalents						
	Cash and Bank Balances				2,087,112	1,069,129	
	Short-term Deposit				642,239	876,756	
					2,729,351	1,945,886	
12	Receivables						
	Sundry Receivables and Advance				416,206	836,042	
13	Property, Plant and Equipment						
		Cost	Accumulated depreciation	2019 Carrying value	Cost	Accumulated depreciation	2018 Carrying value
	Land and Buildings	4,871,000	(74,380)	4,796,620	4,871,000	-	4,871,000
	Furniture and Fittings	268,480	(226,451)	42,029	248,601	(161,964)	86,637
	Computer & Accessories	249,521	(207,908)	41,613	228,604	(160,806)	67,798
	Motor Vehicles	912,772	(657,092)	255,680	571,864	(571,864)	-
	Office Equipment	162,017	(153,557)	8,460	162,017	(129,483)	32,534
	New Office Complex	2,259,999	(45,199)	2,214,800	2,260,000	-	2,260,000
		8,723,789	(1,364,587)	7,359,202	8,342,087	(1,024,117)	7,317,970
The carrying amounts of property, plant and equipment can be reconciled as follows:							
			Carrying value at 01/01/2019	Additions	Disposals	Depreciation	Carrying value at 31/12/2019
	Land and Buildings		4,871,000	-	-	(74,380)	4,796,620
	Furniture and Fittings		86,637	19,879	-	(64,487)	42,029
	Computer & Accessories		67,798	20,915	-	(47,100)	41,613
	Motor Vehicles		-	340,907	-	(85,227)	255,680
	Office Equipment		32,534	-	-	(24,075)	8,459
	New Office Complex		2,260,000	-	-	(45,200)	2,214,800
			7,317,970	381,701	-	(340,469)	7,359,202
			Carrying value at 01/01/2018	Additions	Revaluation	Depreciation	Carrying value at 31/12/2018
	Land and Buildings		2,534,574	-	2,336,426	-	4,871,000
	Furniture and Fittings		148,787	-	-	(62,150)	86,637
	Computer & Accessories		80,748	44,199	-	(57,151)	67,798
	Motor Vehicles		108,028	-	-	(108,029)	0
	Office Equipment		58,117	14,920	-	(40,504)	32,534
	New Office Complex		1,576,240	-	683,762	-	2,260,001
			4,506,494	59,120	3,020,188	(267,834)	7,317,970

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢		2019	2,018
14	Disposal of Property, Plant & Equipment		
	Cost	83,336	86,224
	Accumulated Depreciation	(83,336)	(86,224)
	Net Book Value	-	-
	Sales Proceeds	39,000	62,000
	Profit on Sale	39,000	62,000
15	Capital Grant		
	At 31 December	177,017	177,017
	Amortization		
	At 1 January	164,799	155,948
	Transfer to Income	8,851	8,851
	At 31 December	173,650	164,799
	Net Capital Grant	3,367	12,218
	This represents donations for capital expenditures. The income is written off over the life of the asset by the transfer of an amount equivalent to the depreciation charge for the year.		
16	Borrowings		
	Loan drawn-down	80,912	381,054
	Repayment	(80,912)	(300,142)
	At 31 December	-	80,912
	The tenure of the loan is 36 months at an interest of 11.25% per annum. It is secured by a legal mortgage over the office building at Odorkor, Accra		
17	Payables		
	Sundry Payables	520,700	1,002,262
	Accruals	82,523	100,355
		603,223	1,102,617
18	Confirmation of Partner Remittance		
	INGH received remittances for the year 2019 amounting to US\$1,172,470 (2018: US\$1,527,054) from its partners equivalent to GH¢5,967,513 (2018: GH¢6,066,887).		

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢

		Remitted	Equivalent	Equivalent
		2019	2019	2018
		US\$	GH¢	GH¢
19	Schedule of Funds Received from Partner Countries and Other Sources			
19.1	From Partner Countries:			
	Designated Projects and Personal Support			
19.1.1	IN - Australia	12,670	71,804	82,309
19.1.2	IN - Canada	246,596	1,020,145	935,787
19.1.3	IN - Netherlands	129	494	1,037
19.1.4	IN - New Zealand	43,744	171,954	139,464
19.1.5	IN - United Kingdom	36,006	144,542	136,630
19.1.6	IN - United States of America	833,324	3,150,759	4,061,979
		1,172,470	4,559,698	5,357,207
19.2	From Funding Partners:			
19.2.1	Free The Slaves - GUF / J-TIP Project	-	584,390	699,184
19.2.2	UNFPA - PASS Project	-	310,474	10,499
19.2.3	UNICEF - SPREAD Project	-	517,365	-
		-	1,412,229	709,683
	Total from Partner Organizations	1,172,470	5,971,927	6,066,889
19.3	From IN Ghana Sources:			
19.3.1	Management fees		1,713,418	2,092,585
19.3.2	Social Enterprises		224,719	224,632
19.3.3	Other Income		285,159	236,634
19.3.4	Grants		176,628	64,061
19.3.5	Donations		474,964	7,315
			2,874,888	2,625,227
	Total received from Partner Organizations and Ghana		8,846,815	8,692,117
	Less: Receipts on behalf of other beneficiaries transferred		(387,029)	(433,027)
	Total income for operations		8,459,786	8,259,090

INTERNATIONAL NEEDS GHANA

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

Notes to the Annual Financial Statements

Figures in GH¢

20 Contingent Liabilities

No known contingent liabilities existed at 31 December 2019 that would have a material effect on the results of the financial statements as set out on pages 45 to 60 or the continued existence of the organization as a going concern.

21 Events after the Reporting Date

No events occurred between 31 December 2019 and the date the Directors approved the financial statements that would have a material impact on the results as disclosed in the financial statements set out on pages 45 to 60 or the continued existence of the organization as a going concern.

22 Related Parties and Related Party Transactions

22.1 Directors Compensation

The Directors act in an honorary capacity and receive no compensation for their services. During the year expenses totaling GH¢17,281.50 (2018: GH¢ 13,639) incurred by the Directors in fulfilling their role was reimbursed.

22.2	Executive Management Compensation	2019	2,018
		GH¢	GH¢
	Gross remuneration	169,658	105,139
	Pension related cost	25,813	17,971
	Total compensation	195,471	123,110

22.3 Going concern

The Directors believe that the organization will be a going concern in the year ahead. For this reason we continue to adopt the going concern basis in preparing the annual financial statements.

23 Approval of the financial statements

These financial statements were approved by the Board of Directors and authorized for issue on

26th June 2020

Management Team



MR. CROMWELL AWAHEY
Executive Director



MR. FRED HARLEY
People & Culture
Manager



EV. ISAAC QUARCOO
Education Manager



REV. PROSPER KUMADO
Christian Witness Manager



MR. JOSEPH GORDON-MENSAH
Business Development &
Communications Manager



MRS. PRISCILLA APPIAH
Finance Manager



List of Abbreviations

PASS:

Promoting Adolescent Girls' Safe Spaces

SPREAD:

Safe and Protective Environment for Adolescent Development

CCPC:

Community Child Protection Committee

DSW:

Department of Social Welfare

DOVVSU:

Domestic Violence and Victim Support Unit

JHS:

Junior High School

SHS:

Senior High School

WAPEF:

Walter Pimpong Educational Foundation

INCAP:

International Needs Child Assistance Programme

CEED:

Centre for Empowerment and
Enterprise Development

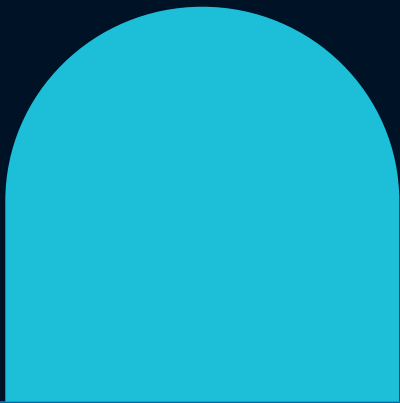
CLTS:

Community Led Total Sanitation

SLTS:

School Led Total Sanitation





ANNUAL REPORT 2019



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