

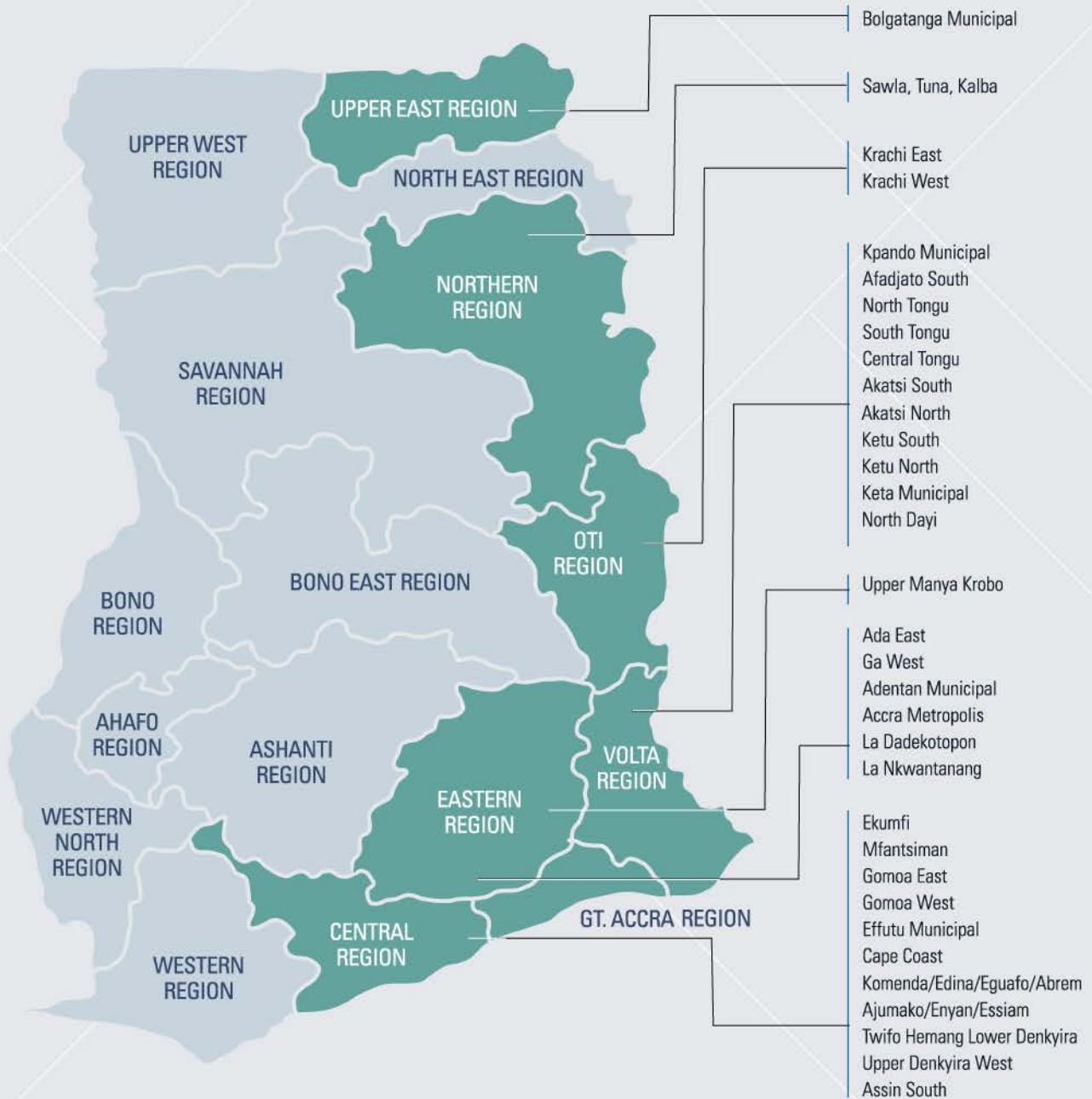
Annual Report 2022



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

Mrs. Awurabena Okrah (Chairman)
Dr. (Mrs) Charity Binka (Vice Chairman)
Mr. Cromwell Awadey (Executive Director)
Mr. Charles Otoo (Treasurer)
Mrs. Zuta Plahar (Member)
Very Rev. Walter Pimpong (Member)
Mr. Alex Leslie Ayeh (Member)
Mrs. Christabel Mills (Member)
Mr. David Quaye Annang (Member)
Prof. Benedict Calys-Tagoe (Member)

AUDITORS

Intellisys Chartered Accountants
No.2 Lardzeh Crescent
North Dzorwulu

SECRETARY

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

SOLICITOR

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

REGISTERED OFFICE

No. 2 Nii Sackey-fio Armarh Street,
North Odorkor, Accra

BANKERS

UMB Ghana Limited
Zenith Bank Ghana Limited
ADB Bank Limited

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2022 at a glance

Work in our five thematic areas touched over

46,016 lives



Child Rights

26,929

persons were reached



Education

5,380

pupils were reached



Gender & Empowerment

2,099

persons were reached



Christian Witness

5,457

persons were reached with the gospel



Health

6,151

people were reached

Board of Directors



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



DR. (MRS) CHARITY BINKA
(Vice-Chair)
Lecturer
Appointed to the Board in 2013



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



MR. CROMWELL AWADHEY
Executive Director



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



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



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



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



MR. DAVID QUAYE ANNANG
(Member)
Agricultural Economist
Appointed to the Board in July 2022



PROF. BENEDICT CALYS-TAGOE
(Member)
Physician Public Health Consultant
Appointed to the Board in July 2022

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN THAT the 14th Annual General Meeting of International Needs Ghana will be held at the Conference Room of International Needs Ghana, No. 2 Nii Sackey-fio Armah Street, North Odorkor (GA-557-6506) on **Saturday 2nd September 2023 at 1.00pm** 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 2022.
2. To authorize the Directors to determine the remuneration of the Auditors.

Dated this 18th day of July 2023

By the Order of the Board

Joseph Gordon-Mensah

Secretary to the Board



Chairperson's Statement

Let all that I am praise the Lord, may I never forget the good things He does for me (Psalm 103:2). Indeed, the Lord has been very good to us and it is marvellous in our sight. The year 2022 has been filled with lots of great transformative activities which has put smiles on the faces of many. All the various intervention areas; Child Rights, Education, Health, Gender & Empowerment and Christian Witness made remarkable strides in creating change in the lives of the vulnerable people in the society.

As an entrepreneur in the fashion industry, I was thrilled that INGH had the opportunity to train fifteen less privileged young women in a six-month intensive project dubbed "Fashion Expressions" in partnership with UNFPA and PRADA Group. The purpose of the project was to mentor and empower the young ladies with skills and help them attain financial freedom. This is a pilot project being implemented in Ghana and Kenya. I am very hopeful that this project will be scaled up after a successful completion of another six months of industrial attachment.

In the year 2022, the Board of INGH witnessed some changes. I assumed the role of Board Chair following the retirement of Professor Kobina Nkyekyer. The year also saw the retirement of the Very Rev'd Naana Dannyame and Mrs. Susan Sabaa. I thank these honourable personalities for their distinguished service to INGH. The Board also welcomed two new members, Mr David Quaye Annang and Professor Benedict Calys-Tagoe. I have no doubts that they will be invaluable replacements for the retired Board Members. While welcoming the new Board members, I say Ayekoo to the entire membership of the Board for their distinguishing role in steering the affairs of the Board.

The Lord has been good to INGH and we are grateful. I am very hopeful that He who has begun a good work with us will take us to the expected end. I also thank the Management and staff of INGH for their untiring efforts. May the good Lord bless us all.

Mrs. Awurabena Okrah

Board Chair

The Executive Director's Statement



Give thanks to the Lord for He is good, and His mercies endure forever. All too soon the year has come to a successful end and it is all by the loving kindness of our Heavenly Father.

It gives me great pleasure to share with you the progress and achievements we have made over the past year in pursuit of our mission to create positive change in vulnerable communities. Our work impacted positively on over 46,000 lives in 2022 in our five programme areas.

In the area of Child Rights, we facilitated the rescue of many children from child labour and trafficking. We also helped to stem the tide of adolescent pregnancy through various advocacy programmes which comprised engagement with traditional and religious leaders, parents as well as adolescent boys and girls.

In Education, we continued with the various assistance programmes to provide quality education to children in less-privileged communities. Beyond the support to over 5,000 pupils from 16 schools, we also refurbished the ICT laboratory at Anawoekope D/A Methodist Basic School.

Our Annual Medical Outreaches were held in the Volta and Oti Regions and beneficiaries had a lot of stories to share. Over 6,100 people were seen by a team of experienced medical personnel from Ghana and our partners in the United States and Canada. Hygiene at the Togbe Aho Memorial D/A Global Basic School at Kebenu was given a big boost with the construction of a seven-unit toilet facility with changing room for girls.

The Gender and Empowerment Programme area touched the lives of over 2,000 people. The Promoting Adolescent Safe Spaces (PASS) Project helped a number of adolescent mothers to return to school. In the year under review, we piloted safe spaces for boys as we identified their unique role in ending child marriage.

The Christian Witness Programme reached 5,457 persons through various evangelism programmes. The year also saw INGH partner with the Chiefs and Elders of the Challa Area, the Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT) and three Accra-based churches of Assemblies of God for the translation of the Bible into the Challa language. It is my prayer that we will soon be having the New Testament in Challa in a few years.

We thank God for equipping us with what it takes to do this work. We are also grateful to the Board for providing the oversight and direction. I cannot forget the invaluable support I have received from the Management team and all staff of INGH. The Lord bless us and grant us strength, wisdom and knowledge to do more in the coming years.

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 No. 2 Sackey-fio Armah 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 Mrs. Awurabena Okrah. The organization is managed on a 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 where our programmes and interventions are located and the Ghana National Coalition Against Child Trafficking (CNACT)

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 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:

- 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.

PROGRAMME REPORTS



OPERATIONAL REPORT

The report provides an update on the operations of the five programme areas of International Needs Ghana (INGH) for the year ending 31st December 2022. The year 2022 ended with a staff strength of sixty -seven (67) with details as follows:

FUNCTIONAL AREAS	No.
CHILD RIGHTS	14
EDUCATION	9
HEALTH	1
GENDER & EMPOWERMENT	12
CHRISTIAN WITNESS	11
FINANCE, PEOPLE AND CULTURE	16
BUSINESS DEVELOPMENT & COMMUNICATIONS	3
MONITORING, EVALUATION AND LEARNING	1
TOTAL	67



The Child Rights programme seeks to build the capacity of families to protect children against trafficking, abuse, and gender-based violence; providing children with quality education and creating awareness of gender inequalities. The following projects were implemented in the year under review; Safe and Protective Environment for Adolescent Development (SPREAD), Comprehensive Assistance, Reformation and Enhanced Support for Survivors of Trafficking (CARE) and Growing Up Free Project (GUF).

SAFE AND PROTECTIVE ENVIRONMENT FOR ADOLESCENT DEVELOPMENT (SPREAD) PHASE 3

The Safe and Protective Environment for Adolescent Development (SPREAD) is a project being implemented by INGH in partnership with the United Nations Children's Fund (UNICEF). The initiative is to decrease the occurrence of adolescent pregnancies, abuse, and exploitation which aligns with the national policies and frameworks aimed at addressing adolescent pregnancy and child marriage in Ghana. SPREAD was implemented in 45 communities across 11 districts in the Central, Volta, and Oti regions of Ghana,

where adolescent protection issues are prevalent.

In 2022, INGH engaged and empowered project beneficiaries with a variety of context-specific and integrated interventions. These interventions included mentorship sessions that empowered about 9,000 adolescents including those with special needs, pregnant mothers, married girls who dropped out of school and those who have very little access to Adolescent Sexual Reproductive Health and Rights (ASRHR) information and services and are more vulnerable to discrimination, violence, abuse, and exploitation. More adolescents especially girls, have been empowered and reached through education on child and adolescent issues, sexual and gender-based violence and child online protection among others in order to make informed decisions about their holistic development.

The project has facilitated the active engagement of 5,933 community members, which included men, boys, women, girls and community level structures, to challenge harmful gender stereotypes and other unequal disparities that disproportionately affect marginalized groups such as women and girls.

SAFE AND PROTECTIVE ENVIRONMENT FOR ADOLESCENT DEVELOPMENT.
(SPREAD PROJECT)

REGIONAL ADVOCACY CAMPAIGN WITH ADOLESCENTS.

ENDING ADOLESCENT PREGNANCY
FOR A BETTER FUTURE



Football matches were organized to mobilize men and boys to encourage them to rethink and unpack gender roles and support with domestic chores to promote gender equality. The project has also empowered community members to carry out healthier and more equitable behaviours and relationship with girls, specifically to end adolescent pregnancy and abuse.

The project conducted an outreach in 32 communities across all the 11 districts, engaging 2,203 community members on ASRH, gender equality, child marriage, child protection, and SGBV issues. Adolescents and community members were informed about where to access child-friendly services and report adolescent protection violations.

Adolescents were motivated to prioritize education, avoid early and unprotected sexual activities, and raise their future expectations to achieve their goals in life.

The project reached out to 4,208 parents and caregivers in all 45 communities providing insights on positive parenting, as well as adolescent protection concerns. Parents and caregivers acknowledged that parenting is a collective responsibility; they reflected on their parenting roles and concluded to practice positive parenting by prioritizing the needs of their adolescents to protect them from all forms of abuse, violence, and exploitation.

13 out-of-school adolescent girls were placed in apprenticeship training in areas

such as car spraying, tiling, glass fabrication, bead making, and tailoring; challenging gender norms and roles to learn skills in male-dominated jobs. Additionally, 62 adolescents were equipped with skills in sewing reusable pads, beading, and soap production, after

being engaged on menstrual health and hygiene management. The project economically empowered adolescents with skills to help them live responsibly to reduce economic hardship.



TRANSFORMATION STORY

A DREAM COME TRUE

Prince Akyen, a 17-year-old in Bakondidzi had successfully completed his Junior High School education but could not proceed to Senior High School due to financial difficulties.

Like all other JHS leavers, Prince was eager to continue his education after securing admission to Diaso Senior High School in the Upper Denkyira West District. However, his father asked him to venture into apprenticeship since it was less costly.

Fortunately, the SPREAD focal person in the community informed INGH about Prince's situation, the case was referred to the Ghana Education Service (GES). Officials of GES made a strong case for Prince to be admitted at Twifo-Hemang Secondary School as a day student since Diaso Senior High School was a distance away. Prince started school in June 2022 and he is studying General Arts.

For Prince, going back to school is a dream come true, he is thrilled that his aspiration of becoming a professional teacher is back on course.

Comprehensive Assistance, Reformation and Enhanced Support for Survivors of Trafficking (CARE)

The Comprehensive Assistance, Reformation and Enhanced Support for Survivors of Trafficking and SGBV (CARE) Project was a 24-month intervention that commenced on January 2021 and ended in December 2022. The project was implemented by INGH in partnership with United Nations Children’s Fund (UNICEF) and in collaboration with International Justice Mission (IJM) in communities within districts across two (2) regions - Oti and Volta.

The goal of the project is to reduce the high rate of Child Trafficking and Sexual and Gender-Based-Violence (SGBV) within communities along the Volta Lake and enhance case management support for survivors of child trafficking and SGBV.

The project targeted 30 child labour and trafficking cases and 5 cases of SGBV (Defilement) as well as 17 prosecutions and 5 convictions. The following activities were undertaken in the year under review:

- Rescuing children from child trafficking in the fishing industry along the Volta Lake by helping law enforcement agents and anti-trafficking forces to locate children and liberate them into a safe place.
- Bringing criminals to justice by supporting law enforcement partners such as the Anti-Human Trafficking

Unit of the Ghana Police Service and Domestic Violence and Victim Support Unit (DOVVSU) to collect evidence for the prosecution of traffickers and perpetrators of SGBV.

- Restoring survivors by helping them heal from the trauma and finding a safe place where they can thrive—either back home with their families or in a rehabilitation shelter where they will receive rehabilitation support including access to basic education or an employable vocational or technical skills training.
- Strengthen justice systems by equipping Ghana’s Anti-Human Trafficking Unit and law enforcement agencies to investigate and respond to child trafficking and strengthening the coordination between law enforcement and social services that is essential to successfully prosecuting traffickers.

Highlights of the Year

- 68 suspected cases of child trafficking were identified.
- 1 case of child marriage was identified.
- 4 defilement cases and 1 case of domestic violence were identified in Volta and Oti Regions. The cases have been reported to DOVVSU of the Ghana Police Service and DSW for further investigation and action.
- 51 child trafficking cases have been investigated by INGH private investigators.

- 5 cases (all children) of SGBV have been investigated by private investigators.
- 53 cases (48 trafficking, 5 SGBV) were referred to DOVVSU/police for further investigation.
- 19 perpetrators have been arrested by the police for further action.
- 4 perpetrators of child trafficking and 2 perpetrators of SGBV have been arrested and prosecuted by the police.
- 2 perpetrators have been convicted and sentenced to 8 and 7 years jail term respectively.
- 35 children have been assessed by DSW/INGH and 31 have been placed at the shelter for care and protection.
- A total of 33 survivors of trafficking and 6 survivors of SGBV have been provided with case management services.
- 32 survivors of trafficking have been reintegrated with their families. Aside the above, 3 survivors of SGBV have been safely placed at home.
- 4 quarterly monitoring visits were conducted in the Volta and Oti Regions together with District and Regional level stakeholders.

- 8 bunk beds, 18 mattresses, 6 pillows, groceries, and toiletries, were donated to a rehabilitation shelter.
- 3 Families of survivors of trafficking in the Volta Region were provided with livelihood support.

GROWING UP FREE (GUF) PROJECT

The third phase of the Growing Up Free Extension Project commenced in April 2021 and ended in March 2022 with the goal of creating a significant reduction in child trafficking and slavery in 10 fishing communities in two districts namely; (Upper Manya Krobo District (6 communities) in the Eastern Region and Ada West (4 communities) in the Greater Accra Region through a holistic approach involving functional community and district-level anti-trafficking structures and improved individual capacities.

In the second phase of the GUF project, one District Child Protection Committee (DCPC) and 10 Community Child Protection Committees were formed and trained to prevent and respond to trafficking issues when they occurred.

In the third phase of the project, INGH continued to work to create greater awareness on trafficking through (1) rights and risk education of vulnerable community members; (2) the liberation, provision of care, and reintegration of

survivors; (3) strengthening of rule of law; and (4) improving the livelihoods of survivors' families and their neighbours through livelihood services.

Activities implemented under the project included; facilitating the retrieval of victims of trafficking through community sensitization and action; identifying and rescuing enslaved children collaboratively with police (Anti-Human Trafficking Unit) and Department of Social Welfare and Community Development (DSW&CD); facilitating the rehabilitation and reintegration of survivors of trafficking; and coordinating the provision of livelihood support for survivors' families.

Highlights of 2022

- Five (5) victims of child labour trafficking; 4 males and a female were rescued from child labour and trafficking.
- 5,139 people were reached by creating awareness on issues on child labour and sex trafficking including other forms of child protection violations via radio and Community Public Address Systems (COMPAS) discussions as well as community-wide group engagements in eight (8) project communities in the Eastern and Greater Accra Regions.
- 300 community members enhanced their knowledge on issues of child protection violations especially child

labour and sex trafficking via Community Learning Group engagements in 10 project communities.

- INGH supported the activities of 10 Community-Based Child Rights Clubs (CRC) including drama, sports, marathons, debate, quizzes, etc., and mentorship sessions on child protection, child trafficking, legal frameworks and safe reporting in 10 project communities.
- Out of the ten (10) project communities, eight (8) communities have built resistance against child trafficking and were ranked "Well Established" per the community maturity tool administered. The remaining two (2) communities were ranked "strengthening". The results, therefore, mean that there has been a significant reduction in child labour and sex trafficking.
- Seven (7) survivors; 4 males and 3 females who had gained consciousness were reunited with their families and home communities in the Volta and Greater Accra Regions.
- Eight (8) survivors made up of 5 males and 3 females were successfully enrolled in school to access basic education in the Volta and Greater Accra regions respectively.

- Two (2) older survivors, a male and a female from Kpekpo-Horme and Goi were enrolled in apprenticeship to acquire an employable skill in Tailoring and Cosmetology.
- 13 (10 males and 3 females) survivors had their National Health Insurance Cards registered/renewed. This enabled these survivors have easy access to holistic medical care coupled with timely detection and treatment for various ailments.
- The livelihoods of three (3) families of survivors have improved because of a skill enhancement program through business management training.
- Three (3) families of survivors were supported financially to commence or improve their economic activities. This will enable them to provide the basic needs of their wards instead of trafficking them.



TRANSFORMATION STORY

Joyful Moments

Smith Portuphy is so excited to be back in school. He was in Primary 5 when he was trafficked to Akosombo alongside his younger brother by his mother to be engaged in fishing and its related activities. The trafficker paid his mother GH¢100 to benefit from the services of the two boys for one year.

Smith was then an executive member of the Child Rights Club. His friends in the Club reported the matter to the Patrons of the Club who informed International Needs Ghana (INGH).

The trafficker was traced and subsequently asked to return the boys. After persistent follow-ups by INGH the trafficker released the boys in September 2021 after 8 months of servitude.

On their return, the two brothers were screened by the Department of Social Welfare (DSW) who recommended rehabilitation support to overcome their trauma. The boys have since been reintegrated into their family and enrolled in school. Smith was so grateful to God and expressed appreciation to INGH for bringing him back to school to realize his dreams.



Education

The Education Programme seeks to contribute to the holistic development of deprived children and the transformation of their communities. The education programme strives to impact beneficiaries in four areas: Education, Health and Physical Development, Life Skills and Social Development, and Spiritual Development

EDUCATION OUTCOME

ACCESS

Access to formal education in the year 2022 saw a significant growth of 3.8%. The year started with 5,272 students (2,717 boys and 2,555 girls) having access to education in INGH schools, by the close of the year in December, the number had increased to 5380 (2748 boys and 2632 girls).

The academic year began in January and ended in December 2022. Although enrolment was low at the beginning, the positive outcomes of the house-to-house visitations championed by CCPC and continuous enrolment contributed to the increase at the end of December 2022.

GENDER PARITY

We attained gender parity in the schools, the GPI for INGH schools was 0.96; UNESCO defines gender parity as having been achieved when the Gender Parity Index (GPI) is between 0.97 and 1.03. This GPI indicates that there were virtually the same number of boys as girls in all the schools put together.

RETENTION RATE AT ALL LEVELS

Retention rate at the primary level in INGH's school has experienced relatively favourable growth over the last three (3) academic years (2020-2022). The retention rate reveals progressive improvement with this year's rate being the highest. The rate indicated that a large percentage of students who enrolled at Grade 1 ended up completing their primary education - Grade 6 – in INGH schools.

Grade 6 to Grade 7 transition rates in INGH schools experienced relatively downward trend in the last three academic years. Compared to 2020-2021 academic year which experienced about 10% reduction in rate, this year's rates marginally decreased by about 1%. The sharp decline in 2020-2021 academic

year's rate was attributed primarily to the negative effects of COVID-19 on education in INGH operational communities.

Over the last three years, the number of students who graduated from INGH school has been impressive. Over 1,000 students have successfully completed their Basic Education Certificate Examination (BECE) and transited into Senior High School, Technical/Vocational Education and Training.

BASIC EDUCATION CERTIFICATE EXAMINATION (BECE)

INGH provided support for the candidates from Dago D/A Basic School to write the BECE since their school was far from the examination centre.

Prior to writing their B.E.C.E, INGH undertook school-based learning-to-learning session for 365 final year JHS students (consisting of 185 boys and 180 girls) in 7 schools in the Volta region.

GRADE APPROPRIATE READERS

For the period under review, INGH provided 4,976 grade-appropriate readers to 5 INGH model and partnership schools in the Volta region – Kuve, Anawoekope, Lasivenu, Agortorme and Kpogede schools. This enhanced students' access to suitable reading materials which will contribute to improved reading, comprehension and writing skills.

EDUCATIONAL MATERIALS

1,135 INCAP participants in partners, model, and public basic schools were supported with exercise, notebooks, textbooks and school uniforms.

LEARNING STYLE ASSESSMENT FOR JHS AND SHS GRADUATES

INGH collaborated with the North Tongu Education Directorate to assess the learning style of 175 INCAP JHS/SHS graduates in the Volta, Greater Accra and Central regions. At the end of the program, the assessment assisted the graduates to appreciate their preferred learning styles. They also learnt various practical approaches that would enhance their learning experience and contribute to improving their learning outcomes.

REFURBISHMENT OF ICT LABORATORY

INGH facilitated the teaching and learning of Information and Communication Technology (ICT) by refurbishing the ICT laboratory at Anawoekope Community Basic School with ultra-modern computers and accessories.

LITERACY TRAINING

INGH trained 37 Kindergarten (1&2) and Grade 1-3 teachers (consisting of 10 males and 27 females) on literacy using Jolly Phonics. This was done in collaboration with 3 District Education Directorates (*North, South and Central Tongu*). Participants were from seven (7) INGH partnership and model schools in the Volta region (*Anawoekope, Lasivenu, Mepe, Kebenu, Kpogede, Kanuwloe and Kuve*).

A rapid pre-test conducted revealed that 19 participants did not know how to use Jolly phonics to engage students. Twenty-three (23) participants knew less than 20 of the 42 recommended sounds and only 14 kindergarten facilitators indicated that they use the sounds to engage students because they had previous training in sound identification and blending.

The rapid post-training test showed an improvement in knowledge and commitment to applying the topics discussed. Participants felt empowered with practical, fun approaches and relevant teaching & learning materials to facilitate effective teaching and learning which will contribute to improved pronunciation, spelling, reading, and comprehension among students.

SHS COMPLETION

104 students in the Senior High Schools who wrote the West Africa Senior Secondary Certificate Examination (WASSCE) in September 2022 completed their secondary education and will continue to the tertiary level, apprenticeship or field of work.

VOCATIONAL TRAINING

39 vocational trainees (dressmaking, hair dressing, auto mechanic, carpentry among others) were supported with stipend. Two trainees in dressmaking received sewing machines to facilitate their practical work. We are happy to announce that two vocational skills students have completed their apprenticeship and have started working.



ACADEMIC IMPROVEMENT SESSION

371 Grade 9 students were engaged on how to set goals and effectively apply them in their learning. After the engagement, students were tasked to set realistic personal and academic goals for themselves. Additionally, each student wrote three activities they will do on the daily to improve their academic performance.

HEALTH AND PHYSICAL DEVELOPMENT

DEWORMING EXERCISE

545 children (277 girls and 268 boys) benefitted from the free screening, deworming, consultation and medication

exercise. This contributed to improved health among participants in the 5 INGH operating communities.

228 students from Aboelato School (113 boys and 115 girls) benefitted from the school-based deworming exercise to reduce the negative effects of soil-transmitted worms on their well-being. This was done with support from the nurses from the health directorate.

SUBSTANCE ABUSE

INGH collaborated with the staff of the Mental Health Unit of Ghana Health Service to interact with and educate 175 grade 9 students on substance abuse.

The Mental Health Practitioners educated participants on the causes and effects of abusing drugs. Participants shared their experiences with common and illicit drugs after we armed them with practical ways to handle drugs and peer influences as they transition to Senior High School.

INGH collaborated with 4 District Health Directorates to educate 1,981 learners (974 boys and 1,007 girls) on personal hygiene (body and oral hygiene) and causes, effects, and prevention of substance abuse. Using a participatory approach, the Health Practitioners engaged participants as they shared experiences on personal hygiene, common and illicit drugs. In the end, participants were supported with effective ways to keep themselves healthy and proper ways of handling drugs and peer influences in school and at home. At the end of the sessions, the learners were excited about the program and were willing to apply the lessons from the session.

NUTRITION

5,380 students benefited from the school feeding programme in INGH Model and partner schools. This contributed to improving their participation in school activities, academic performance, regular attendance and physical development of pupils in INGH operating schools. We observed a drastic positive change in the participation of the students during our monitoring.

GROCERIES SUPPORT

416 INCAP participants at SHS were provided with groceries and toiletries. The item provided complemented their feeding while in school and reduced the burden on their parents.

SPORTS EQUIPMENT

For the year under review, sports equipment was given to 5 INGH model and partner schools in the Volta region (Kuve, Anawoekope, Lasivenu, Agortorme, and Kpogede). The equipment motivated the students to participate in inter-sporting activities at the district level.

WASH FACILITY

INGH with support from International Needs UK (INUK) improved access to WASH facility for 422 students in Togbe Aho Memorial D/A Global Evangelical Basic School in Kebenu. The ultra-modern facility comprised of a 7-seater toilet and changing room for the adolescent girls.

WATER

Water was made available to 5380 children and staff members in all the schools. This prevented students from running home for water when they are thirsty and the kitchen staff had access to potable water for cooking. Teachers reported that students' focus and participation have increased.

PROVISION OF SANITARY PADS

INGH provided 164 INCAP Adolescent girls in Grade 10 with dignity kits (containing a 3-month supply of sanitary towels). Students were engaged during the distribution and they shared the impact of the contribution of the intervention in their lives. They mentioned that the dignity kit helped them have safe menstruation without fear of running out of pads or soiling themselves.

INGH with the support of North Tongu District Health Directorate, empowered 97 adolescent girls with practical approaches to deal with their menstrual hygiene and related issues. The session contributed to demystifying socially constructed menstrual myths. Through their interaction, some girls indicated that they feel empowered to educate other young women and girls in the community/school about Menstrual Hygiene Management (MHM) and personal hygiene.

FOOD BASKET

1637 Christmas food basket and birthday gifts were distributed to INCAP participants in all INGH operating communities. Through our interaction with participants and their families, they shared that the food basket received supplemented their nutritional needs and made the festive season a wonderful one.

LIFE SKILLS AND SOCIAL DEVELOPMENT.

CAPACITY BUILDING TRAINING FOR SAFE SPACE FACILITATORS

22 facilitators (6 facilitators, 10 adolescent girls and 6 CCPC members) were trained to deepen their understanding of the concept of safe space and forge a relationship between the facilitators and district state child protection institutions.

SKILLS TRAINING

INGH collaborated with Ghana Enterprises Agency (GEA) to provide entrepreneurship training for 41 INCAP vocational trainees consisting of 28 females and 13 males in the Volta and Greater Accra regions. The training equipped participants with a deepened understanding on client care and financial management (with a focus on saving and investment). The training provided participants with an opportunity to network and share industry experience as well as innovative ideas.



SAFE SPACE MEETINGS

250 adolescent girls in 4 communities (Kuve, Kanuwloe, Kebenu and Agortome) were empowered with adequate information and skills to enable them take positive decisions related to their sexuality, relationships, marriage and child birth.

CCPC COMMUNITY ENGAGEMENT

Community Child Protection Committee (CCPC) members in 5 communities engaged parents through house-to-house, faith-based education and a one-on-one counselling on practical positive parenting practices and child protection and participation.

10 safe space meetings were organized in 3 communities; Kanuwloe, Kuve, and Kebenu. With the guidance of mentors, adolescents discussed issues related to Menstrual Hygiene Management, Sexual and Gender Based Violence (SGBV), and Adolescent Sexual Reproductive Health and Rights (ASRH&R).

CCPCs in 7 communities organized reflection meetings to discuss their work plan for the first and second half of the year

INGH with support from nurses of the District Health Directorate in Central Tongu and Korle-Bu engaged the 175 Grade 10 students on adolescent Pregnancy. Using a participatory

approach, the nurses discussed with participants the community-specific drivers of adolescent pregnancy, the causes and effects of pregnancy on their lives, and education. In the end, the nurses led participants to discover practical preventive methods to adopt in this critical stage of their lives.

CCPC in 7 communities continued to organize community-wide sensitization programme, home & family visits and had a one-on-one interactions on Menstrual Hygiene Management, Adolescent Sexual Reproductive Health and Rights (ASRH&R).

ENGAGEMENT WITH PARENTS

INGH engaged with 280 parents and community members on positive parenting approaches using the boys' and girls' role analysis flashcards from the child protection toolkits. Parents shared that they feel more empowered with alternative ways to care for their children. They agreed to equitably share daily house chores between boys and girls to reduce stress on children (especially the girl child) in order to increase the study time which in the long run contribute to improved academic performance and learning outcomes. The program was held in 7 communities in the Volta Region (Lasivenu, Kpogede, Kuve, Anawoekope, Mepe, Kuve and Agortome) and one (1) in the Upper East Region (Aboelato).

CAREER COUNSELLING FOR JHS/SHS GRADUATES

INGH with support from the North, Central and South Tongu Education Offices, empowered JHS and SHS graduates with prerequisite skills to enable them make informed decisions about courses leading to fulfilled career choices.

MENTORSHIP AND COACHING PROGRAM

The self-confidence of 885 students (425 boys and 460 girls) was enhanced using the “Perfect Body Type” flashcards from the Child Protection Toolkit. Students better appreciated the negative impact of “body shaming” on their esteem and others.

SPIRITUAL DEVELOPMENT

SCHOOL-BASED DISCIPLESHIP

The morning devotion and worship that is organized in INGH schools contribute significantly to the spiritual and moral development of the children in all the TV schools.

490 Grades 10, 11&12 and all INGH partnership and public schools were provided with daily devotionals to guide their personal study and daily reading of the word of God in school respectively. Some students also shared with the team that the devotionals contributed to their personal, and detailed bible studies which have enhanced their understanding of the word of God and given them confidence to share the word of God with their friends.

INGH trained 25 teachers and INGH staff in 10 partnership and model schools on discipleship. The day’s training was facilitated by Bible League. Each school received relevant teaching and learning materials to engage the students. Using the “Operation Philip” approach, the teachers were equipped with practical and age-appropriate approaches to disciple students.

Two hundred and forty-seven (247) Grade 4-6 students in Agortorme Basic School participated in a school-based spiritual clinic. Participants were assigned to groups led by a facilitator to discuss various scenarios of salvation using stories from the bible as references. Participants shared their salvation journey and the challenges faced so far. The experiences shared enabled students better understand salvation. Others also mentioned that they have been equipped to use these stories in engaging others. The facilitators provided support to the students' challenges where necessary. In the end, the facilitator led 132 students to rededicate their lives to Christ while 20 accepted Jesus as their Lord and personal Saviour. The new converts in the various schools were assigned to a teacher to disciple them.

As part of the One Child, One Bible Project, two hundred and fifty-three (253) Grade 4 pupils in INGH and public schools were provided with Holy Bibles.

The facilitators equipped them with practical ways to study the bible on the daily basis. All the students who received the bible were excited to own one. Furthermore, INGH organized an inter-class bible quiz in 7 schools in the North and South Tongu District of the Volta region.

281 Grade 5 and 8 students engaged in a one-day school-based bible clinic on living and growing stronger as a Christian. The facilitators assisted participants with practical ways of nurturing their faith as Christians. INGH organized a bible clinic for 173 students in ACS and Dago D/A Basic School.

A bible quiz was organized for 575 (316 boys and 259 girls) students in Dago and Amrahia. The students were also engaged in activities like word puzzles and sword drills. At the end of the session, students attained greater comprehension of the scripture and enhanced knowledge of the word of God. Students were able to swiftly locate books of the Bible with so much joy. They promised to practice and study the very so that they will be able to gain more knowledge



TRANSFORMATION STORY

FAVOUR ADZO ABOTSI "THE UP-AND-COMING MEDICAL DOCTOR"

She was a shy, sluggish girl who was not punctual and often wore worn-out uniform to school. Although she was a good student, she was at risk of dropping out of school until she enrolled on the International Needs Child Assistance Program at Basic Four.

Favour, the third daughter of a kente weaver and a petty trader mentioned that the INCAP intervention programme came at a time when her father had been involved in an accident and his left hand had been amputated and therefore unable to work to support the family.

She mentioned that there has been a drastic change in her life ever since she joined the INCAP programme. She attested to the fact that the benefits she enjoyed under the four outcome areas had helped her to become who she is today – intelligent, neat, outspoken, confident, morally upright and many more.

She transitioned from Basic school to Senior High School where she studied General Science at Klikor Senior High. At Senior High School, Favour faced so many challenges but believed in God and pressed on due to the encouragement and material provision from International Needs. Her determination and hard work paid off; she has completed SHS successfully with good grades and awaiting admission to the Medical School.

"My dream is to become a medical doctor someday to be able to save lives and also join INGH medical outreaches. I am grateful to God and everyone who have been my support in my journey of life. I will make you all proud."



MEDICAL OUTREACHES

The Medical Outreach Program is the major intervention through which International Needs Ghana (INGH) in collaboration with some partners extend curative health services to her programme communities and a few control communities (where INGH does not have major interventions running).

In the year under review, three medical outreaches were held. The first outreach was held in February in the Oti Region. 2,018 people at Odormi, Keri, Kue and Old Agou Communities in the South Nkwanta Municipality were reached. This medical outreach was held in collaboration with International Needs USA.

The second outreach saw 1,433 people in four communities (Kanuwloe, Lasivenu, Kebenu and Mafi-Avedo) in the North and Central Tongu Districts of the Volta Region.

2,700 people were reached during the third medical outreach which was held in November 2022. It was held in collaboration with International Needs Canada. Eight communities, (Anawoekope, Mepe, Agortorme, Kuve, Vome, Bakpa Kpokope, Avakpedome and Kpogede) were reached. Participants benefitted from free screening, deworming, medication and consultation with doctors.

SANITATION FOR DIGNITY PROJECT

A seven-unit toilet facility with changing room for girls was built for the Togbe Aho Memorial DA Global Basic School at Kebenu. The facility replaced a dilapidated toilet facility which posed great danger to students. This prevented girls from changing sanitary pads in a dignified manner while in school.

The facility which was completed in August 2022 has three cubicles each for boys and girls and one cubicle for staff members. There is a demarcation of the staff, boys' and girls' sections to enhance privacy. Each section has its own hand washing basin to promote hand washing right after using the toilet.

The Parent Teacher Association, represented by staff and executives of the Association were engaged on best ways to ensure sustainability of the project. They shared means by which they intend to ensure proper maintenance of the facility. They made a commitment to channel some resources from the PTA coffers towards maintenance of the facility when the need arises and to also ensure that the facility is well kept. Students were also engaged on facility usage and the need for positive hygiene and sanitation practices. This was to discourage them from practicing open defecation and other negative sanitation practices.

NANANKOR WATER PROJECT

A nine-member Water and Sanitation Committee was established to manage the Nanankor Water Project trained on the effective discharge of their responsibilities. The community was also engaged on water management and hygiene practices. The training was facilitated in partnership with the Suhum Municipal Community Water and Sanitation Agency. Members of the committee received training on their roles and how to sustainably manage the water system and engage community members on appropriate hygiene practices.





NUAXORVE WATER PROJECT

International Needs Ghana in partnership with International Needs USA implemented a water project for the Nuaxorve Community, located in the Akatsi-North District of the Volta Region. This was in response to an expressed need for drinking water by the community to INGH during the implementation of an adolescent

protection and development project. Their source of drinking water, a borehole, had stopped yielding water and they had to resort to surface water which dried up during dry seasons.

Following a successful geophysical survey, the drilling and development of borehole, and fixing of hand-pump construction of retaining walls and suck-away were completed in December, 2022.



Gender & Empowerment

Centre for Empowerment and Enterprise Development (CEED)

The Centre for Empowerment and Enterprise Development (CEED) continued with training of young women in Fashion, Hospitality and Cosmetology. One hundred and twenty-Two (122) trainees were enrolled in the year under review. The breakdown of enrolment is as follows:

No	Trade Area	Number of students
1	Fashion	86
2	Hospitality	34
3	Cosmetology	2
4	Total	122

NVTI Examinations

During the year, trainees at CEED wrote various examinations organized by the National Vocational Training Institute (NVTI) in Fashion and Hospitality. The units participated in the NVTI Certificate and Proficiency Examination. A total of 68 trainees participated in the

examinations and 23 Out of this number have fully completed their skills training at CEED and have started working. 6 trainees who participated in the Certificate 2 examinations will have the opportunity to further their education at the Technical University if they are successful. The table below provides a breakdown of trainees and examinations written.

No	Type of examination	Hospitality	Fashion	Total
1	Proficiency 1	7	18	25
2	Proficiency 2	6	11	17
3	Foundation	2	10	12
4	Certificate 1	1	7	8
5	Certificate 2	0	6	6
6	Total	16	52	68

Business Start Tools and Equipment Support

In the course of the year, 7 trainees were supported with business start-up tools and equipment to enable them start their own enterprises. The 7 beneficiaries were selected following a rigorous assessment undertaken on a number of CEED graduates.

Graduation

CEED organized a graduation ceremony for trainees in November 2022. A total of Eighty (80) trainees graduated from CEED.

The breakdown of graduates is as follows:

No	Unit	Number
	Fashion	43
	Hospitality	23
	Cosmetology	14
	Total	80

Partnership with Northbrook Church

The year under review saw the continuation of the partnership with the Northbrook Church in the USA. The trainees were equipped with skills in event décor, make-up artistry, life skills, social skills and entrepreneurship. Within the year under review, a team from Northbrook Church and International Needs USA, visited and empowered trainees and facilitators with both soft and technical skills. The hospitality unit was equipped with skills on fruit bars, bouquet making and therapeutic paintings. The Fashion group were taught fascinator making, grommet curtains making and therapeutic painting while cosmetology was taught how to fix acrylic nails.

In the areas of soft skills training trainees were taken through;

- Customer service training.
- Networking

The training sessions equipped both CEED facilitators and trainees with skills and knowledge to thrive in every aspect of life.

Health Education and Programme Support

The trainees were also engaged on a number of health issues to empower them to make informed decisions concerning their health and well-being. Topics treated included:

- Menstrual Cycle.
- Awareness on Menstrual care.
- Sexually Transmitted Infections (STIs).
- Proper Disposal of Sanitary pads.
- Myths Surrounding Menstruation.
- Birth Control Methods and Pregnancy related issues.

Coaching and Mentorship Programmes

Fashion Trainees engaged by Fashion Entrepreneur, Lecturer and Consultant Ms. Patience Dedume exposed the trainees to the levels of educational qualifications, and career opportunities in the fashion industry.

Fashion Expressions Project

A six-month intensive project to train 15 less privileged young women in Fashion was implemented at the Centre for Empowerment and Enterprise

Development (CEED) The Fashion Expressions Project is a partnership between International Needs Ghana (INGH), UNFPA, and Prada Group. The project which is being piloted in Ghana and Kenya, aims to leverage the social and economic power of fashion as a vehicle to promote women's empowerment and sexual and reproductive health.

Apart from dress making the project beneficiaries acquired skills in:

- Millinery
- Batik and tie-dye
- Event Decoration
- Curtain Crotchet

The 15 young women also wrote Proficiency 1 exams of the National Vocational Training Institute (NVTI). A graduation ceremony was held in December at CEED in Adidome. Excelling trainees were given special awards.

PROMOTING ADOLESCENT SAFE SPACES (PASS)



The Promoting Adolescent Girls' Safe Spaces (PASS) project is a partnership between INGH and UNFPA-UNICEF under the Global Program to End Child Marriage. The PASS project was implemented in 15 new communities during the year while follow-ups were done in old communities as well. The project seeks to contribute to girls fully enjoying their childhood free from the risk of marriage; These include making choices and decisions about their relationship formation/marriage, childbearing, and education. In view of this, a holistic approach is taken to reach marginalized girls, especially in selected communities to engage these girls through safe spaces which results in the below.

In the year 2022, INGH engaged adolescent girls over a 48-hour period delving into issues that affect their well-being and finding lasting solutions to them.

- 1,748 adolescent girls were reached during safe space meetings in the 15 communities. The safe space seeks to provide adolescent girls with the platforms to express their concerns and challenge harmful traditional norms, practices and stereotypes in their communities while finding sustainable ways to deal with the issues to enhance their lives. Topics adolescents were engaged on were: ☒ Child marriage, Adolescent pregnancy, Adolescent sexual and reproductive health, adolescent risks and opportunities, child abuse,

personal and menstrual hygiene, sexually transmitted diseases, negotiating safe sex, gender, self-actualization, and SGBV among others.

- 357 persons were engaged during parenting sessions held in the 15 PASS communities. These sessions were to enlighten parents on the issue of adolescent pregnancy, child marriage, positive parenting, discipline and communication. Again, the sessions allowed parents to share their challenges as parents that influence adolescent well-being and development, promote gender equitable norms, challenge harmful practices, and promote positive parenting to improve the relationship between adolescent girls and their parent/caregivers in households to support the holistic development of the adolescent girl. The activity was carried out in collaboration with key stakeholders including Ghana Health Service, DOVVSU, Ghana Education Service and the Department of Social Welfare.
- 450 adolescent girls in the 15 PASS communities were equipped with skills in making reusable sanitary pads as part of activities to end child marriage and cohabitation in PASS communities. Prior to sewing the pads, adolescent girls were re-engaged on Menstrual Health and Hygiene Management.

- INGH piloted the boys' safe spaces in 3 communities that sought to enlighten adolescent boys. 134 boys and young men were reached out to during the engagement. Topics that informed, reformed and enlightened their way of thinking to make healthy choices were toxic masculinity, child rights, child marriage, adolescent pregnancy, menstrual and personal hygiene, SGBV, Adolescent Reproductive Health and Rights and healthy boy-girl relationship.
- There was follow-up on 5 old safe spaces to ensure results achieved over the years were still making an impact and that from time-to-time safe space meetings were being carried out.





Christian Witness

MEDICAL OUTREACHES

The report covers activities carried out under community outreaches, discipleship programs, school outreaches and Ministry to the Least Reached People Groups.

Community Outreaches

5457 persons heard the salvation message of Jesus Christ through house-to-house witnessing, Jesus' film show evangelistic outreaches, revival meetings and open-air crusades during the year in review. 460 souls publicly made a decision to give their life to Christ and they were disciplined. 252 of them were baptized.

New Communities

The gospel message was sent to 9 new communities (Yevuyiborkope, Suglokofe,

Agblikpota, Homadikope, Detsawome, Kwashiekuma, Srekpe Waya and Lokokope). 150 non-believers were given the chance to come to Christ. 38 people were saved.

New Fellowship started

One (1) new fellowship was started at Norviade near Kpezeglo.

Easter Convention

A 3-day Easter convention brought together 167 members of the churches in Wlorto, Sogakope, Akatsi and Kuigba. This allowed members to have a reflection on the death and the resurrection of the Lord Jesus Christ and the sacrifice He made for our sake. The Holy Saturday was dedicated to house-to-house evangelism. We were able to reach out to 83 people in various communities with the Gospel. The program was climaxed with a Thanksgiving service and a fun game on Easter Sunday after church service.

Gospel Outreach / Health Education

We organized a 2-day Mission Medical Outreach at Kuve in the South Tongu District of the Volta Region from June 16th – 17th, 2022. Over 200 people from Kuve and surrounding villages participated. A team of nurses from the

Adidome Hospital and Akplale Health Post conducted general health screening for seventy-five (75) elderly persons with hypertension. The youth were educated on the dangers of substance abuse.

Women's Camp Meetings

The Annual Youth and Women Camp meetings were from Tuesday 23rd to Sunday 28th August 2022 at Bakpa-Kebenu in the Central Tongu District of the Volta Region.

70 women from the various branches of the EFC also participated in the annual Women Camp which took place at Bakpa-Kebenu. The women were taken through Biblical teachings on becoming a living stone for the Lord (1 Peter 2: 4-6). The resource person spoke on the topics "Communication in marriage and the importance of regular health walks and medical checkups". A free health screening on HIV was conducted.

Youth Camp

340 youth participated in the Annual Youth Camp at Bakpa-Kebenu. This was climaxed with a thanksgiving service on Sunday. Additionally, 3 branches of the Evangelical Family Church organized a joint -youth Camp at Sogakope for the youth in Wlorto, Dendo, and Sogakope Evangelical Family Churches (EFC). Two hundred and twenty-four (224) youth were reached.

Pastor's and Church Planters' training

INGH collaborated with a 6-member team from Christ Church Lake Forest, USA and INUSA to organize a 2-day training for Pastors and Church Planters in Adidome. The training was facilitated by Jamie Morrison from Christ Church, USA. Among the topics treated included Spiritual Practices, Introduction to Study, Inductive Bible Study, Personal introduction to Prayer etc. A total of

twenty – one (21) Pastors and Church Planters participated and were excited to undergo such training.

Sunday School Teachers Training

Training session was held for Sunday school teachers from the various branches of the Evangelical Family Church at Sogakope. A total of twenty-eight (28) Teachers participated. The topics treated included Learning



Styles, Teaching Styles, Demonstration (David and Goliath), Wordless Book (The bridge). The session was facilitated by the team from the Christ Church, USA.

Ministry to the Least Reached People Groups

690 men and women in four communities (Keri, Kue, Odormi and Old Agou) in Nkwanta South District of the Oti Region were reached with the gospel through house-to-house evangelism, open air-crusade and Jesus film evangelistic outreach. 10 people publicly responded to the message and accepted Jesus Christ and are fellowshipping with churches.

Partnership with Churches

INGH collaborated with the True Vine Church to plant a new church at Jabal-Akura, a village next to Yajakum near Old Agou. We again partnered with the Assemblies of God Church in Nkwanta to organize an evangelistic crusade and a house-to-house evangelism at Keri. This was done to help grow the membership of the Assemblies of God Church we have planted in Keri.

Child Evangelism (International Needs Bible Club Meetings)

Four hundred and fourteen (414) children participated in the child evangelism activities we organized. Among the activities we undertook included Bible quiz competition, drama, bible verses recitation and fun games.

Challa Literacy Class

297 children participated in the Challa literacy classes in 3 communities (Old Agou -85, Odormi- 115, Keri-97). The facilitators used Bible stories to teach the children focusing on Genesis chapter six (6). Children had the opportunity to learn the names of animals in Challa language and the importance of names in our society.

Bible translation into the Challa Language

INGH collaborated with the Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT) and three Accra-based churches of the Assemblies of God Church, Ghana to engage the chiefs and elders of the Challa area on the translation of the Bible into the Challa language. The traditional authority responded positively and pledged to support Bible translation. Subsequently, a two-day church leaders training was organized for 25 Challa church leaders drawn from the various churches in 4 communities (Keri, Kue, Odormi and Old Agou). The facilitators exposed participants to the status of Challas Christians in Ghana, how to reach the Challas for Christ and the processes in translating the Bible into the Challa language was made known to the participants.

Livelihood Support Program

INGH rolled up the livelihood support program in the year under review. INGH conducted needs assessment on socio-economic status of 103 families (31 males and 72 females) in 4 communities (Keri, Kue, Old Agou and Odormi). After screening 75 of them were provided support with an average cash support of eight hundred Ghana Cedis to enable them acquire the relevant inputs to expand or sustained their businesses. A 20-member business advisory committee, was established to liaise between INGH and the 75 beneficiaries of the livelihood support program and report on the performance of members' businesses to INGH for action. The committee members were trained to better position them to discharge their duties effectively and efficiently.

Mission Medical Outreach

INGH collaborated with INUSA, Partners Patterson Park Church and Center Pointe Christian Church both from Ohio, USA to organize mission medical outreach from 11th – 17th February 2022 among the Least Reached People Groups, in four communities (Odormi, Old Agou, Keri, and Kue) in the Oti Region. 2,017 people were diagnosed, dewormed, and given free medication. People with serious health conditions were referred to St. Joseph Hospital, Nkwanta. The team performed minor surgery for a boy who had serious wounds.

Mentorship and coaching sessions in Schools

In the year in under review, we organized mentorship and coaching session for students who were preparing to enter into either senior high, vocational, technical schools, or apprenticeship. The students were exposed to some of the challenges they are likely to encounter as they progress in the education ladder or in life and how best to manage such challenges. Among the topics treated included "The Life of Joseph: Resisting Seduction" Genesis 39: 7-20.

108 students in 11 communities (Amrahia, Doblogonno, Bubiashie, Agortorme, Anawoekope, Kanuwloe, Kebenu, Kuve, Mepe, Lasivenu and Kpogede) benefitted from the sessions.

Discipling Students

279 senior high school students were given devotional guides, Daily Power to facilitate their Bible Study and Discipleship. They were taught the importance of fellowship with God and how to use the daily devotional guide for effective quiet time. INGH also Provided 60 copies of Daily Power to teachers in our partner and model schools to guide them in their devotions and worship sessions during school hours.

Spiritual Life Clinic

INGH organized a spiritual life clinic for two thousand four hundred and fifty-one (2451) Senior High students and students of INGH model and partner schools. (Senior high school students 365 and basic school students 2086) the topics discussed were; "How do I live and grow stronger as a Christian" and "understanding God's salvation".

Bible Quiz

Bible quizzes were held in nine (9) INGH partner and model schools: (Agortorme, Anawoekope, Lasivenu, Kuve, Mepe,

Kebenu, Kpogede, Amrahia and Dago D/A Basic School). This activity was intended to evaluate the impact of the word of God on the lives of the students and to arouse the interest of students in Bible reading and also promote healthy competition among students.

One Child One Bible Project

INGH provided 434 copies of NIV Bibles to grade four students in the INGH model and partner schools. They were also taught the benefits of reading the Bible and applying the words to their lives.

OUR PROJECTS HAVE BEEN SUPPORTED AND FUNDED BY:

CURRENT PARTNER ORGANIZATIONS



PRADA Group

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Empowered lives.
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FINANCIAL
STATEMENTS
2022

Report of the Directors

The Directors present their report for the year ended 31 December 2022.

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 statement of financial position, results of operations and business of the Organisation, and explain the transactions and financial position of the business of the Organisation at the end of the financial year. The annual financial statements are based on appropriate accounting policies consistently applied throughout the Organisation 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 Organisation and place considerable importance on maintaining a strong control environment. To enable the Directors to meet these responsibilities, the Board of Directors 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 Organisation and all employees are required to maintain the highest ethical standards in ensuring the Organisation's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the Organisation is on identifying, assessing, managing and monitoring all known forms of risk across the Organisation. While operating risks cannot be fully eliminated, the Organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour 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 control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going concern basis has been adopted in

International Needs Ghana

Annual Report and Financial Statements for the year ended 31 December 2022

preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the organisation will not be a going concern in the foreseeable future. The financial statements support the viability of the organisation.

Review of activities

Main business and operations

International Needs Ghana is a not for profit development organisation limited by guarantee, incorporated and domiciled in Ghana under the Companies Act, 2019 (Act 992). The address of its registered office is No. 2 Nii Sackey-fio Armah Street, North Odorkor, Accra. International Needs Ghana is a Global Partner of International Needs Incorporated, a worldwide partnership of Christian organisations with the principal activity of fulfilling the commission of Jesus Christ, supporting each other to see transformed lives, families and communities. There were no major changes herein during the year.

Operating Results

The Surplus of the Organization for the financial year ended 31 December 2022 amounted to GHS 2,987,237 (2021: Surplus GHS 494,005).

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

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.

Directors' Interest in contracts

To our knowledge none of the Directors had any interest in contracts entered into during the year under review.

International Needs Ghana

Annual Report and Financial Statements for the year ended 31 December 2022

Directors

The Directors of the Organization during the year and up to the date of this report are as follows:

Mrs. Awurabena Okrah, *Chairperson*
Dr. Charity Binka, *Vice Chairperson*
Mr. Charles Otoo, *Treasurer*
Mr. Cromwell Awadey, *Executive Director*
Very Rev. Walter Pimpong, *Member*
Mrs. Zuta Plahar, *Member*
Mrs. Christabel Mills, *Member*
Mr. Alex Leslie Ayeh, *Member*
Mr. David Quaye Annang, *Member*
Prof. Benedict Calys-Tagoe, *Member*

The Directors of the Organization who retired during the year are as follows:

Prof. Kobina Nkyekyer, *Chairperson (Retired - July 2022)*
Mrs. Susan Sabaa, *Member (Retired - July 2022)*
Very Rev. Mrs. Naana Dannyame, *Member (Retired - July 2022)*

Secretary

The Organization's designated secretary is Joseph Gordon-Mensah.

Independent auditors

Intellisys were the independent auditors for the period under review. The audit fee payable for the year under review is GHS25,000 (2021 :GHS22,000)

Capacity of directors

Relevant training and capacity building programmes are put in place to enable the Directors to discharge their duties. There was no training for Directors for the period under review.

Approval of financial statement

The annual financial statements set out on pages 57 to 76 were approved by the Directors and were signed on their behalf by

Cromwell Awadey

Dr. Mrs Charity Binka

30th June 2023

To the Guarantors of International Needs Ghana

Opinion

We have audited the financial statements of International Needs Ghana set out on pages 9 to 28, which comprise the statement of financial position as at 31 December 2022, and the statement of income and expenditure, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements give a true and fair view of the financial position of the Organization as at 31 December 2022 and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard (IFRS) for Small and Mediumsized 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 Organisation 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), we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA 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 and will 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.

International Needs Ghana

Annual Report and Financial Statements for the year ended 31 December 2022

Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements that give a true and fair view in accordance with the International Financial Reporting Standard (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 misstatement, 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 intend to liquidate the Organization or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with

ISAs will always detect a material misstatement when it exists.

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

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

- Identify and assess the risks of material misstatement 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

International Needs Ghana

Annual Report and Financial Statements for the year ended 31 December 2022

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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.
- We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings,

including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal Requirements

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

- we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- in our opinion proper books of account have been kept by the Organization, so far as appears from our examination of those books; and
- the Organization's statement of financial position and statement of income and expenditure are in agreement with the books of account.

The engagement partner on the audit resulting in this independent auditor's report is Theresa Ampadu-Boateng (ICAG/P / 1050).

Intellisys - S-(3 (ICAG/F/2023/078)
Chartered Accountants No. 2 Lardzeh
Crescent North Dzorwulu, Accra.



Date: 4th July 2023

Statement of Income and Expenditure

Figures in GHS	Notes	2022	2021
Income			
Grants	4.1	15,438,656	9,463,730
Donations	4.2	953,433	664,674
Social Enterprise	4.3	245,157	232,682
Other Income	4.4	144,023	316,401
Total Income		16,781,269	10,677,487
Expenditure			
Programs and Projects Cost			
Child Rights Program	5.1	(985,954)	(1,503,856)
Gender and Empowerment Program	5.2	(2,321,535)	(1,203,857)
Education Program	5.3	(5,539,732)	(3,964,019)
Christian Withness Program	5.4	(549,591)	(465,064)
Health Program	5.5	(647,648)	(247,378)
		(10,044,460)	(7,384,174)
Project Management Cost			
Monitoring, Evaluation and Learning	6	(650,025)	(358,288)
Business Development and Communication	7	(436,823)	(348,829)
Estate Management	8	(339,509)	(259,992)
Accountability and Administration	9	(2,323,215)	(1,832,199)
		(3,749,572)	(2,799,308)
Total Expenditure		(13,794,032)	(10,183,482)
Surplus for the year		2,987,237	494,005

Statement of Financial Position

Figures in GHS	Notes	2022	2021
Assets			
Non-current assets			
Property, plant and equipment	10	7,141,401	7,282,417
Long term receivable		-	-
Total non-current assets		7,141,401	7,282,417
Current assets			
Receivables	11	5,646,996	2,694,208
Cash and cash equivalents	12	3,435,003	2,923,502
Total current assets		9,081,999	5,617,710
Total assets		16,223,400	12,900,127
Fund and liabilities			
Fund			
Restricted funds			
Designated fund	14a	3,403,484	2,372,843
Unrestricted funds			
General fund	14b	6,841,338	4,884,742
Revaluation reserve		4,846,514	4,846,514
Total fund		15,091,336	12,104,099
Liabilities			
Current liabilities			
Payables	14	1,132,064	796,028
Total fund and liabilities		16,223,400	12,900,127

The annual financial statements set out on pages 57 to 76 were approved by the Directors and were signed on their behalf by:

Cromwell Awadey
Director

Dr. Mrs Charity Binka
Director

Date 30th June 2023

Statement of Changes in Funds

Figures in GHS	Designated funds	Revaluation reserve	General fund	Total
Balance at 1 January 2022	2,372,843	4,846,514	4,884,742	12,104,099
Surplus for the year	1,030,641	-	1,956,596	2,987,237
Balance at 31 December 2022	3,403,484	4,846,514	6,841,338	15,091,336
Balance at 1 January 2021	3,000,850	4,846,514	3,762,730	11,610,094
Surplus for the year	(628,007)	-	1,122,012	494,005
Balance at 31 December 2021	2,372,843	4,846,514	4,884,742	12,104,099

Statement of Cash Flows

Figures in GHS	Notes	2022	2021
Cash flows (used in) / from operations			
Surplus for the year		2,987,237	494,005
Adjustments to reconcile surplus			
(Increase)/Decrease in Receivables	12	(2,952,788)	(2,468,586)
(Increase)/Decrease in Payables	16	336,036	(1,103,673)
Depreciation charge for the year	13	419,314	364,518
Profit on disposal of property, plant and equipment	13	-	(42,000)
Total adjustments to reconcile surplus		(2,197,438)	(3,249,741)
Cash flows used in investing activities			
Proceeds from sales of property, plant and equipment	13	-	42,000
Purchase of property, plant and equipment	13	(278,298)	(538,931)
Cash flows used in investing activities		(278,298)	(496,931)
Net increase / (decrease) in cash and cash equivalents		511,501	(3,252,667)
Cash and cash equivalents at beginning of the year		2,923,502	6,176,169
Cash and cash equivalents at end of the year	12	3,435,003	2,923,502

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 34 countries and headquarters in New Zealand. The address of its registered office and principal place of business is No.2 Nii Sackey-fio Armah 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 have been prepared in accordance with the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs) and the Companies Act, 2019 (Act 992). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of

investment property, certain property, plant and equipment, biological assets and derivative financial instruments at fair value. They presented in Ghana Cedi.

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 management to exercise judgement in the process of applying the firm's accounting policies. 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 principal accounting policies applied in the preparation of these financial statements are set out below. These accounting policies have been consistently applied to all years presented, unless otherwise stated.

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.

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 as 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

2.2.1 Functional and presentation currencies

Items included in the financial statements of the Organisation is measured using the currency of the primary economic environment in which the Organisation operates (functional currency). The financial statements are presented in Ghana Cedis (GHS), which is the Organisation's presentation currency.

2.2.2 Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of surplus or deficit and other comprehensive income.

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 donators 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 Property, plant and equipment

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.

Costs include Costs incurred initially to acquire or construct an item of property, plant and equipment and Costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Depreciation

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following rates are used for the depreciation of property, plant and equipment:

The residual value, depreciation method and useful life of each asset are reviewed at each annual reporting period if there are indicators present that there has been significant change from the previous estimates.

Asset class	Depreciation rate
Buildings	2%
Motor vehicles	25%
Fixtures and fittings	25%
Office equipment	25%
Computer and Accessories	25%
New Office Complex	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.

2.3. 1 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.

2.4 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 noncurrent.

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.

2.5 Employee benefits

The liability for employee benefit obligations relates to government-mandated payments under the National Pensions Act, 2008 (Act 766). All full-time employees are covered by the programme. The Bureau makes a contribution of 13% of employee's basic salary in addition to 5.5% contribution by the employee towards pension as defined under the National Pensions Act.

3. 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.

3.1.1 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

3.1.2 Receivables

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

Notes to the Financial Statements

Figures in GHS	2022	2021
4. Income Summary		
4.1 Grants		
Centre for Empowerment and Enterprise Development	319,545	286,112
GUF/JTIP Project-Growing Up Free	53,624	223,696
Medical Outreach	443,570	-
IN Group Assistance Program (INGAP)-Global Partners	1,457,424	1,436
Nuoxorve water project	127,908	-
PRADA Project	292,522	-
IN Student Assistance Program (INSAP)-Global Partners	341,890	-
CEED Bathroom Project	182,168	-
IN Child Assistance Program (INCAP)-Global Partners	4,848,971	2,769,062
Adzake and Nanakor Water Project	-	241,250
Church Project	125,094	210,313
Hygiene, Toilet and Deworming Project	-	70,340
Northbrook-Off Farm	1,000	-
CEPSMC	187,613	-
Accounting Services-International Office	92,850	69,750
The Gospel My Life My All Project	288,440	341,704
Monitoring Services-International Office	92,850	69,750
Management Fees (Gifts)	77,773	37,672
Management Fees (INCAP)	1,399,955	1,077,770
Management Fees (Projects)	2,491,040	1,930,838
Contributions from INCAP Beneficiaries	40,508	45,907
Partnership for transformational growth	482,941	502,482
IN Child Assistance Program (INCAP) - In Country	42,758	28,355
SPREAD Project	590,018	571,360
PASS Project	517,857	418,172
Ghana TVET Project	100,816	117,030
CARE Project	839,521	450,731
	15,438,656	9,463,730
4.2 Donations		
Personnal Support	202,669	142,859
Church planters support	750,764	521,815
	953,433	664,674
4.3 Social Enterprise		
Sale of Vocational Products	62,086	21,342
Returns from Guest House Operations	40,320	38,287
Training Fees (CEED)	78,951	50,683
Utility income/sale of INGH branded files	11,754	16,146
Project vehicle income	43,078	96,547
Church contribution	5,234	5,224
Fruits and vegetables income	3,734	4,453
	245,157	232,682

Notes to the Financial Statements

Figures in GHS	2022	2021
<i>Income Summary continued...</i>		
4.4 Other Income		
Interest Income	144,023	70,288
Exchange Gain	-	204,113
Gain-Disposal of fixed assets	-	42,000
	<u>144,023</u>	<u>316,401</u>
Total income	<u>16,781,269</u>	<u>10,677,487</u>

Notes to the Financial Statements

Figures in GHS	2022	2021
5. Programs and Projects Expenditure		
5.1 Child Rights Program		
J/TIP Project - Growing Up Free	78,623	284,465
SPREAD Project	453,179	768,660
CARE Project	454,152	450,731
	<u>985,954</u>	<u>1,503,856</u>
5.2 Gender and Empowerment Program		
Centre for Empowerment and Enterprise Development	644,082	318,387
Ghana TVET voucher project	39,182	139,038
Partnership for transformation growth	830,928	342,994
PASS Project	504,233	403,438
PRADA project	303,110	-
	<u>2,321,535</u>	<u>1,203,857</u>
5.3 Education Program		
IN Child Assistance Program (INCAP)	4,712,753	3,383,693
IN Group Assistance Program (INGAP)	638,066	237,064
Micro Projects	-	8,760
Partnership for Transformational Growth	187,613	334,502
IN Student Assistance Program (INSAP)	1,300	-
	<u>5,539,732</u>	<u>3,964,019</u>
5.4 Christian Witness Program		
Church Planters Support	327,372	249,361
Akatsi Church Project	68,865	91,671
The Gospel, My Life, My All Project	98,596	35,113
Sogakope Church Project	54,758	88,919
	<u>549,591</u>	<u>465,064</u>
5.5 Health Program		
Micro Project (Schistosomiasis treatment)	1,041	247,378
Medical Outreaches to Communities and Schools	435,506	-
Nuaxorve Water Project	60,350	-
Sanitation for Dignity Project	150,751	-
	<u>647,648</u>	<u>247,378</u>
Total Programs and Projects Cost	<u>10,044,460</u>	<u>7,384,174</u>

Notes to the Financial Statements

Figures in GHS	2022	2021
<i>Programs and Projects Expenditure continued...</i>		
Project Management Cost		
6. Monitoring, Evaluation and Learning		
Staff cost	196,828	175,365
Vehicle running expenses	453,197	182,923
	<u>650,025</u>	<u>358,288</u>
7. Business Development and Communication		
Staff cost	163,325	174,842
Fruits and vegetables expenses	19,280	530
Global Partner Membership Fees	211,342	137,738
Branding & Resource Development	42,876	35,719
	<u>436,823</u>	<u>348,829</u>
8. Estate Management		
Electricity and water	52,847	41,243
Rent, rates and insurance	132,375	99,898
Repairs and maintenance	154,287	118,851
	<u>339,509</u>	<u>259,992</u>
9. Accountability and Administration		
Staff cost	1,433,581	1,040,703
Stationery and telecommunication	86,096	47,856
Travelling and transport - local	46,770	43,067
Bank charges	18,119	23,095
Medical expenses	195,900	145,773
Audit fee	25,000	22,000
Donations	-	8,120
Health and fitness	7,200	-
Staff training and development	26,367	57,919
Meetings and protocol	30,911	45,483
Professional and consultancy fees	30,000	33,665
Depreciation	419,314	364,518
Exchange loss	3,957	-
	<u>2,323,215</u>	<u>1,832,199</u>
Total Project Management Cost	<u>3,749,572</u>	<u>2,799,308</u>
Total expenditure	<u>13,794,032</u>	<u>10,183,482</u>

Notes to the Financial Statements

Figures in GHS

10. Property, plant and equipment

	Land	Buildings	Motor vehicles	Fixtures and fittings	Office equipment	Computer and Accessories	New Office Complex	Total
Balance at 1 January 2022								
At cost	1,152,000	3,719,000	1,350,226	268,480	168,505	344,510	2,259,999	9,262,720
Accumulated depreciation	-	(223,140)	(936,908)	(252,978)	(163,639)	(268,039)	(135,599)	(1,980,303)
Net book value	1,152,000	3,495,860	413,318	15,502	4,866	76,471	2,124,400	7,282,417
Movements for the year ended 31 December 2022								
Additions from acquisitions	-	-	245,599	-	5,730	26,969	-	278,298
Depreciation	-	(74,380)	(255,990)	(4,970)	(3,055)	(35,719)	(45,200)	(419,314)
Property, plant and equipment at the end of the year	1,152,000	3,421,480	402,927	10,532	7,541	67,721	2,079,200	7,141,401
Closing balance at 31 December 2022								
At cost	1,152,000	3,719,000	1,595,826	268,480	174,235	371,479	2,259,999	9,541,019
Accumulated depreciation	-	(297,520)	(1,192,899)	(257,948)	(166,694)	(303,758)	(180,799)	(2,399,618)
Net book value	1,152,000	3,421,480	402,927	10,532	7,541	67,721	2,079,200	7,141,401

International Needs Ghana

Annual Report and Financial Statements for the year ended 31 December 2022

Notes to the Financial Statements

Figures in GHS

Property, plant and equipment continued...

Reconciliation for the year ended 31 December 2021	Land	Buildings	Motor vehicles	Fixtures and fittings	Office equipment	Computer and Accessories	New Office Complex	Total
Reconciliation for the year ended 31 December 2021								
Balance at 1 January 2021	1,152,000	3,719,000	912,772	268,480	162,017	249,521	2,259,999	8,723,789
At Cost	-	(148,760)	(742,318)	(248,008)	(158,287)	(228,013)	(90,399)	(1,615,785)
Accumulated depreciation	1,152,000	3,570,240	170,454	20,472	3,730	21,508	2,169,600	7,108,004
Net book value								
Reconciliation for the year ended 31 December 2021								
Balance at 1 January 2021								
At Cost	-	-	437,454	-	6,488	94,989	-	538,931
Additions from acquisitions	-	(74,380)	(194,590)	(4,970)	(5,352)	(40,026)	(45,200)	(364,518)
Depreciation								
Property, plant and equipment at the end of the year	1,152,000	3,495,860	413,318	15,502	4,866	76,471	2,124,400	7,282,417
Closing balance at 31 December 2021								
At Cost	1,152,000	3,719,000	1,350,226	268,480	168,505	344,510	2,259,999	9,262,720
Accumulated depreciation	-	(223,140)	(936,908)	(252,978)	(163,639)	(268,039)	(135,599)	(1,980,303)
Net book value	1,152,000	3,495,860	413,318	15,502	4,866	76,471	2,124,400	7,282,417

International Needs Ghana

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Notes to the Financial Statements

Figures in GHS

Property, plant and equipment continued...

Disposal Schedule

	2022	Cost	Accumulated depreciation	Carrying value	Proceeds from disposal	Gain/Loss
Motor Vehicle		-	-	-	-	-
		-	-	-	-	-
	2021	Cost	Accumulated depreciation	Carrying value	Proceeds from disposal	Gain/Loss
Motor Vehicle		98,350	98,350	-	42,000	42,000
		98,350	98,350	-	42,000	42,000

Notes to the Financial Statements

Figures in GHS	2022	2021
11. Receivables		
Sundry debtors	217,478	394,009
Prepaid expenses	37,585	36,669
Walter Pimpong Educational Foundation (WAPEF)	5,391,933	2,263,530
	<u>5,646,996</u>	<u>2,694,208</u>
Movement in Walter Pimpong Educational Foundation (WAPEF):		
Opening balance as at 1 January 2021	2,263,530	(866,398)
Addition	3,887,062	4,133,175
Repayment	(758,659)	(1,003,248)
Closing balance as at 31 December 2022	<u>5,391,933</u>	<u>2,263,530</u>
12. Cash and cash equivalents		
Balances with banks	2,742,745	1,907,287
Short term deposits	692,258	1,016,215
	<u>3,435,003</u>	<u>2,923,502</u>

Notes to the Financial Statements

Figures in GHS 2022 2021

13. Schedule of Funds Analyzed by Designated and General Funds

4a Restricted Funds

Designated Funds (Current projects)	At January	Received	Utilized	At December
Child Right Program				
J/TIP Project-Growing Up Free	24,999	53,624	78,623	-
SPREAD Project	560	590,018	453,179	137,399
CARE project	-	839,521	454,152	385,369
	<u>25,559</u>	<u>1,483,163</u>	<u>985,954</u>	<u>522,768</u>
Gender & Empowerment Program				
Centre for Empowerment & Enterprise Development	19,127	624,955	644,082	-
PASS project	14,734	517,857	504,233	28,358
PRADA project	-	292,522	303,110	(10,588)
Ghana TVET	13,678	100,816	39,182	75,312
Partnership for transformational growth	262,419	666,110	830,928	97,601
	<u>309,958</u>	<u>2,202,260</u>	<u>2,321,535</u>	<u>190,683</u>
Educational Program				
IN Child Assistance Program (INCAP)	955,882	4,348,971	4,712,753	592,100
IN Group Assistance Program (INGAP)	37,627	1,457,423	638,066	856,984
CEPSMC Project	-	187,613	187,613	-
IN Student Assistance Program (INSAP)-Global Partners	-	341,890	1,300	340,590
	<u>993,509</u>	<u>6,335,897</u>	<u>5,539,731</u>	<u>1,789,674</u>
Christian Witness Program				
Church Planters Support	432,731	50,764	327,372	156,123
Church Projects	38,355	125,094	123,623	39,826
The Gospel, My Life, My All Project	364,701	288,440	98,596	554,545
Church Planters Motor Cycles	25,665	-	-	25,665
	<u>861,452</u>	<u>464,298</u>	<u>549,591</u>	<u>776,159</u>
Health Program				
Medical Outreach	47,429	443,570	435,506	55,493
Nanankor water project	2,190	-	1,041	1,149
Nuaxorve water project	-	127,908	60,350	67,558
Sanitation for dignity project	132,746	18,005	150,751	-
	<u>182,365</u>	<u>589,483</u>	<u>647,648</u>	<u>124,200</u>
Total Designated funds	<u>2,372,843</u>	<u>11,075,101</u>	<u>10,044,459</u>	<u>3,403,484</u>

Notes to the Financial Statements

Figures in GHS	2022		2021	
<i>Schedule of Funds Analyzed by Designated and General Funds continued...</i>				
14b Other Funds				
General Fund	4,884,742	5,706,167	3,749,571	6,841,338
Total Funds	<u>7,257,585</u>	<u>16,781,268</u>	<u>13,794,030</u>	<u>10,244,822</u>
14. Payables				
Sundry payables			990,425	725,225
Accruals			141,639	70,803
			<u>1,132,064</u>	<u>796,028</u>

Notes to the Financial Statements

Figures in GHS 2022 2021

15. Schedule of funds received from partner countries and other sources

15.1 From Partner Countries:

Designated Projects and Personal Support	Remitted	Equivalent	Equivalent
	2022	2022	2021
	US\$	GHS	GHS
IN-Australia	3,377	22,564	46,309
IN-Canada	352,685	3,223,460	1,192,422
IN-Netherlands	-	-	-
IN-New Zealand	26,405	211,028	167,598
IN-United Kingdom	22,276	189,560	242,716
IN-United States of America	819,917	6,675,929	3,972,334
	<u>1,224,660</u>	<u>10,322,542</u>	<u>5,621,379</u>

15.2 From Funding Partners:

Free The Slaves-GUF/J-TIP Project	-	53,624	223,696
UNFPA-PASS Project	-	517,857	418,172
UNICEF-PRADA Project	-	292,522	-
UNICEF-SPREAD Project	-	590,018	571,360
UNICEF-CARE Project	-	839,521	450,731
GTVP/COTVET Project	-	100,816	-
CEPSMC Project	-	187,613	-
	-	<u>2,581,971</u>	<u>1,663,959</u>

Total from Partner Organizations

1,224,660 12,904,512 7,285,338

15.3 From IN Ghana Sources:

Management fees	4,154,468	3,004,126
Social Enterprises	285,664	224,343
Other Income	144,023	316,401
Grants	42,758	191,292
	<u>4,626,913</u>	<u>3,736,162</u>

Total received from Partner Organizations and Ghana

17,531,425 11,021,500

Less: Receipts on behalf of other beneficiaries transferred

(750,156) (352,352)

Total income for operations

16,781,269 10,669,148

16. Contingent liabilities and contingent assets

The Organisation had signed as a guarantor to a five-year loan amounting to GHS2,300,000 from Universal Merchant Bank on behalf of Walter Pimpong Educational Foundation effective October 2022 to October 2025 at a rate of 42.89% per annum. The loan is to aid the construction of a school building at Amrahia Community School. The loan balance as at 31 December 2022 amounted to GHS1,581,069.

Notes to the Financial Statements

Figures in GHS

17. Events after the reporting date

No events occurred between 31 December 2022 and the date the Directors approve the Financial Statements that would have a material impact on the results as disclosed in the Financial Statements set out on pages 57-76 or the continued existence of the organisation as a going concern.

18. Related parties

The Directors of International Needs Ghana and Walter Pimpong Educational Foundation was identified as the related party of the Organisation as at end of year 31 December 2022.

A number of transactions entered into with related parties in the normal course of business and at arms length are detailed below:

18.1 Directors Compensation

The Directors act in an honorary capacity and received no compensation for their services. During the year expenses amounting to GHS30,911 (2021: GHS9,121) incurred by the Directors in fulfilling their role was reimbursed.

Executive Management Compensation

	2022	2021
Gross remuneration	154,098	102,355
Pension related cost	33,600	33,189
Total compensation	187,698	135,544

18.2 Long term receivable

Walter Pimpong Educational Foundation	5,391,933	2,263,530
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19. 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 realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

20. Approval of annual financial statement

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

30th June 2023

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

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