



# 2023 Annual Report

# 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 (Board Chair)  
Dr. (Mrs) Charity Binka (Vice-Chair)  
Mr. Charles Otoo (Treasurer)  
Mr. Cromwell Awadey (Executive Director)  
Very Rev'd Walter Pimpong (Member)  
Mrs. Christabel Mills (Member)  
Mr. Alexander Leslie Ayeh (Member)  
Mrs. Zuta Plahar (Member)  
Mr. David Quaye Annang (Member)  
Prof. Benedict Calys-Tagoe (Member)

## SOLICITOR

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

## BANKERS

UMB Ghana Limited  
Zenith Bank Ghana Limited  
ADB Bank Limited

## AUDITORS

Intellisys Chartered Accountants  
No.2 Lardzeh Crescent  
North Dzorwulu, Accra

## SECRETARY

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

## REGISTERED OFFICE

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

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# 2023 at a glance

**36,568 lives were touched**



**Child Rights**

**8,544**



**Education**

**5,104**



**Health**

**8,034**



**Gender &  
Empowerment**

**3,632**



**Christian  
Witness**

**11,254**

# 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 OTOO**  
(Treasurer)  
Chartered Accountant  
Appointed to the Board in 2011



**MR. CROMWELL AWAHEY**  
Executive Director



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



**MRS. CHRISTABEL 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 15th 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 8th June, 2024 at 1pm** to transact the following business:

## **AGENDA**

1. To receive and adopt the Reports of the Directors and Auditors, as well as the Financial Statements for the year ended 31st December 2023.
2. To approve the remuneration of the Auditors.
3. To accept the resignation of Messrs. Intellisys as Auditors and appoint John Nipah & Associates as new Auditors.

**Dated this 21st day of May 2024**

**By the Order of the Board**

*Joseph Gordon-Mensah*

**Secretary**

# Chairperson's Statement



*What shall we render unto the Lord for all His benefits toward us? (Psalm 116:12)*

The International Needs Ghana (INGH) Board joyfully acknowledges the abundant blessings of the Lord for His provision throughout the year; it is marvelous in our sight. The year 2023 was truly remarkable, as about 37,000 lives were touched through our work in five program areas of operation. During the year under review, the second phase of the innovative empowerment project, Fashion Expressions, was undertaken.

The project beneficiaries who had undertaken a six-month intensive training at the Centre for Empowerment and Enterprise Development (CEED) in Adidome were taken through a further six months of tutelage through internship with eight Fashion Houses in Accra. The internship was climaxed with a fashion show which was attended by experienced Fashion designers and development partners. The project's success offers hope for continued positive impact on the lives of these less privileged women. The Board demonstrated a commitment to adhering to best practices in corporate governance through its deliberations and operations and successfully held its scheduled meetings. I applaud my colleague Board Members for their invaluable contribution to our achievements in 2023. By the grace of

God, INGH successfully renewed its accreditation with the African Council for Accreditation and Accountability (AfCAA) for the fifth consecutive year. The rigorous annual assessments have enhanced INGH's image as a transparent and credible not-for profit organization. By God's grace, in 2023 INGH received over GHC24,000 million an increment of over 30% of funds received in 2022. This is a testament of increased support from our partners on account of their satisfaction and appreciation of our work to see transformed lives and changed communities. At this Annual General Meeting we will be ratifying the appointment of a new auditing firm to replace Intellisys which has served INGH for many years. We extend our heartfelt gratitude to Intellisys for their contribution to the growth of our organization during their tenure. From 28th April to 4th May 2024, a three-member INGH team led by the Board Chair joined other members of the IN partnership in New Zealand for the 8th Biennial Congress and to also commemorate the 50th Anniversary of the founding of International Needs Inc. In a few years, INGH will also be marking four decades of labour of love to see transformed lives and changed communities in Ghana. The Board has approved the writing and publication of the INGH Story of transforming lives and changing communities to be launched during the 40th Anniversary Celebrations. I would like to express my profound gratitude to all partners, members of INGH, colleague board members, management and staff for staying committed to the ideals of International Needs Ghana throughout the year. May the good Lord continue to renew our strength to touch more lives in the coming year.

*Mrs. Awurabena Okrah*

BOARD CHAIR

# The Executive Director's Statement



Ebenezer, this is how far the Lord has brought INGH and it is marvelous in our sight. We give God all the glory for His goodness and mercy. By the grace of God, the year under review saw remarkable impact in the lives of about 37,000 people in less-privileged communities through our intervention in our five programme areas; Child Rights, Education, Health, Gender and Empowerment and Christian Witness. Through the Empowered Youth in Action (TEYIA) project implemented under the Child Rights programme, over 8,000 young people in 50 communities in 6 Districts in the Central and Volta Regions were reached with messages to enable them challenge harmful practices and advocate against child marriage and issues bordering on their development. One of the key features of the seven-month project was a street campaign in the regional capitals of both regions and the presentation of a petition to the Regional Co-ordinating Councils. The International Needs Assistance Programme (INAP) continued to be the main driver of our education programme. Over 5,000 pupils and students were given access to quality education in our programme schools. INGH, in collaboration with partners in USA and Canada, held 3 medical outreaches to provide medical

support in some underserved communities in the Volta and Oti Regions. As part of the WASH project, the team further drilled a borehole at Keri community to provide potable water for the people. The Centre for Empowerment and Enterprise Development (CEED) experienced continued growth in the year under review. Enrolment increased from 122 trainees in 2022 to 177 in 2023. With kind support from our partners in the USA, we were able to refurbish some facilities at the centre. Our work to end child marriage was given a boost in 2023; 1,976 girls and 679 boys were empowered under the Promotion of Adolescent Safe Spaces (PASS) Project which is being implemented in three administrative districts in the Central Region. During the year under review, the gospel was shared with over 11,000 people and 405 of them gave their lives to Christ. We praise God that the translation of the New Testament into Challa language was launched in the course of the year. We are grateful to our partners for the financial support and other stakeholders such as the Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT) religious and traditional leaders in the Nkwanta South Municipality and other stakeholders for their support to this laudable move. We give God all the glory for the good things He has done for us all. A very big thank you to the Management and Staff for all the efforts in bringing us this far. May the good Lord continue bless us all.

*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.



# OPERATIONAL REPORT

The report provides an update on the operations of the five programme areas of International Needs Ghana (INGH) for the year ended 31st December 2023.

The year 2023 ended with a staff strength of sixty (60) with details as follows:

<b>FUNCTIONAL AREAS</b>	<b>No.</b>
CHILD RIGHTS	2
EDUCATION	11
HEALTH	1
GENDER & EMPOWERMENT	13
CHRISTIAN WITNESS	10
FINANCE, PEOPLE AND CULTURE	17
BUSINESS DEVELOPMENT & COMMUNICATIONS	2
MONITORING, EVALUATION AND LEARNING	2
DIRECTORATE	2
<b>TOTAL</b>	<b>60</b>





# Child Rights

The Child Rights programme seeks to build the capacity of families to protect children against trafficking, abuse, and child marriage; the programme provides children and youth with information, skills and tools to make informed decisions and create awareness of child protection violations. Two projects were implemented this year; they include the Safe and Protective Environment for Adolescent Development (SPREAD) and The Empowered Youth in Action (TEYIA) projects. Safe and Protective Environment for Adolescent Development (SPREAD).

## SAFE AND PROTECTIVE ENVIRONMENT FOR ADOLESCENT DEVELOPMENT (SPREAD)

The Safe and Protective Environment for Adolescent Development (SPREAD) project was implemented in partnership with UNICEF. The 24-month project which commenced in April 2021 sought to contribute to the reduction of adolescent pregnancy, abuse and exploitation at the community level by promoting a safe and protective environment for adolescent boys and

girls in 45 communities in 11 districts in the Central, Oti and Volta regions. In 2023, INGH organized a National Advocacy Campaign to commemorate the World Day of Social Justice, centered on the theme of Achieving Equality, Justice, and Rights for Children and Adolescents; this was part of the activities to climax the project. The objective of the forum was to deliberate on the structural, cultural, and individual barriers that prevent children and adolescents from participating and having opportunities to make their voices heard. It also aimed to call on the government to find sustainable solutions and further strengthen strategies for the protection of adolescent girls and boys against violence and abuse and to create a more socially inclusive society. INGH urged the government to remove taxes on sanitary pads and medical fees for victims of rape and defilement. The experience-sharing session saw adolescents and focal persons across the three project regions share how the initiative had positively impacted their lives and communities.

## THE EMPOWERED YOUTH IN ACTION PROJECT (TEYIA)

INGH in partnership with the United Nations Children's Fund (UNICEF) implemented the TEYIA Project from February to September 2023. The goal of the project was to contribute to ending child marriage (ECM) by empowering youth to amplify their voices, demand their rights and challenge harmful traditional norms to enable a safe and just society. The project was implemented in 50 communities in 6 Metropolitan/Municipal and District Assemblies (MMDAs) in the Central and Volta regions of Ghana.





### Key highlights

- 8,044 people (female: 4,909 and male: 3,135 which includes 5,221 youth) have been engaged in policy advocacy to eliminate harmful practices such as child marriage at the community level.
- 50 youth safe spaces were established, serving a total of 3,223 people.
- 23 voices of change agents were trained to advocate for young people in the Central and Volta Region of Ghana.
- 36 youth were enrolled in various apprenticeship trainings as part of economic empowerment initiatives.
- A total of 51 sessions (15 radio sessions, 1 television session and 35 COMPAS sessions) were held in the Central and Volta Regions. The radio/COMPAS engagements comprised discussions on child marriage, adolescent pregnancy, youth empowerment, drug abuse and advocacy against harmful cultural practices.
- Eight cases were referred during the reporting period. The District Social Welfare and

the Police have been notified of these eight cases of child marriage, defilement, sexual assault, sexual abuse, and child protection issues. Psychosocial support has been provided to all survivors.

### Outcomes

- The voices of change agents supported and represented youth from the communities to address issues such as child marriage, scrapping of taxes on menstrual pads, cohabitation, etc. At the community level, there were positive changes in perceptions and attitudes against pushing pregnant adolescent girls into cohabitation with the men responsible for the pregnancy.
- With increased knowledge of their rights and responsibilities, young people have learnt to relate well with one another and to speak confidently whenever they have the platform.





# Education

In 2023, the education programme focused on the holistic development of deprived children and the transformation of their communities. The activities were centered in 16 schools across 9 districts and were geared towards seeing great outcomes in five key areas: Education, Life Skills, Social Development, Health and Physical Well-being, Spiritual Growth, and Infrastructure Enhancement.

## Key highlights

### Education Outcomes

The year 2023 saw a steady enrolment in all INGH schools, with a total of 5,104 students (2,578 boys and 2,526 girls), achieving a Gender Parity Index of 0.98. This consistent enrolment figure throughout the year is a testament to our programme's stability and appeal.

#### Activities and Outcomes:

- Mentorship and Coaching: SHS graduates received vital guidance, preparing them for future challenges and opportunities.
- Bursary Support: Vocational trainees received financial support, fostering continuity in their education.

- Educational Materials: Distribution of school bags, exercise books, and uniforms aided in alleviating the financial burden on families.
- Student Support: SHS students received groceries and toiletries, ensuring their basic needs were met for a conducive learning environment.
- Vocational Training Stipend: 75 trainees in various fields received stipends, aiding their skill development.
- Educational Engagement: Over 365 students participated in sessions stressing the importance of education, utilizing creative tools like the child protection toolkit for effective learning.
- Teacher Training: The jolly phonics approach helped to enhance teachers' literacy teaching skills, receiving positive feedback from educational directors and peers.

### Health and Physical Development Outcome

#### Nutritional Support and Hygiene

Management: We provided balanced and subsidized daily meals to 5,104 students across 11 schools, ensuring their regular attendance and active participation in school activities.

#### Water and Sanitation Facilities:

Over 5,104 children and staff in all schools had access to potable water, crucial for their health and well-being. The construction of ultra-modern WASH facilities offered adequate sanitation, particularly benefiting adolescent girls during menstruation.

#### Empowerment through Education and Support:

365 INCAP participants were reached through engagement sessions which covered topics like teenage pregnancy, menstrual hygiene, personal grooming, personal hygiene and empowerment.





## Life Skills and Social Development Outcome

### Mentoring and Substance Abuse Awareness:

A total of 190 grades 4-10 students were engaged on critical issues such as teenage pregnancy and substance abuse.

### Safe Space Meetings and Skills Training:

10 safe space meetings were held in three communities (Kanuwoe, Kuve, and Kebenu), providing a secure environment for open discussions and learning. These meetings included 'Who does what' sessions with SHS 1 and Basic 4 to 9 students, focusing on dismantling gender stereotypes and promoting role sharing in household chores.

Follow-up visits to the schools revealed encouraging results, with 40 students who had previously been irregular now regularly attending school.

## Spiritual Development Outcome

### Devotional and Discipleship Activities:

234 Senior High School students were provided with daily devotionals. This resource guided their personal study and enhanced their understanding

and engagement with the Bible. 25 teachers and INGH staff from 10 partnership and model schools underwent a one-day training on discipleship, facilitated by the Bible League. The "Operation Philip" approach, introduced during this training, equipped teachers with practical strategies for mentoring students on their spiritual journey.

### School-Based Spiritual Clinics and Bible Quizzes:

185 grade 4 to 6 pupils of Agortome D/A Methodist Basic Schol were engaged in a school-based spiritual clinic. This activity saw 132 students rededicating their lives to Christ, with 20 accepting Jesus as their Savior for the first time. Additionally, inter-class bible quizzes were organized in seven schools within the North and South Tongu Districts of the Volta region, further promoting biblical literacy and enthusiasm among students.

### Discipleship and Life Applications:

2,972 students from grades 5 to 9 in 11 INGH Model/Partnership schools were discipled on effective Bible study techniques, using 2 Timothy 2:15 as a foundation.



265 SHS students and Vocational Trainees were engaged in a discipleship session focused on 'Living a life that pleases God'. In collaboration with Child Evangelism Fellowship (CEF), participants explored biblical teachings, particularly from 2 Timothy 2:3-6, to understand how to align their lives with God's expectations.

### **International Needs Group Assistance Programme (INGAP)**

The International Needs Group Assistance Programme (INGAP) successfully progressed towards its goal of providing comprehensive, Christ-centered education. The programme's multi-faceted approach positively impacted participants' educational, nutritional, social, spiritual, and moral development. Some of the activities organised in the year under review include:

- Organizing bible camps and clinics, along with life skills training for participants.
- Providing termly school fees, meal subsidies, and health education on personal hygiene, menstrual hygiene, and toxic masculinity.
- Conducting health screenings at ACS and KCS, and building capacities of mentors.
- Educating parents and participants on rights and protection, offering grocery support and sanitary pads.

### **Outcomes:**

- Parents showed increased engagement and commitment to their children's education and the program's activities.
- The subsidy for meals and school fees led to regular attendance, reduced truancy, and enhanced parental involvement. The provision of nutritious meals and food baskets, as noted by a participant, significantly relieved the financial burden on families.
- INGAP facilitated deeper relationships with God among participants and fostered teamwork.
- Mentors developed enhanced knowledge and skills, while students gained practical self-care knowledge, such as sanitary hygiene practices.

## **International Needs Students Assistance Programme (INSAP)**

49 persons (34 female and 15 male) benefitted from the International Needs Students Assistance Programme (INSAP) in 2023. There were 12 students at CEED and 1 in community apprenticeship

### **The Edudeo Project**

INGH enriched the lives of 10 children through holistic Christian education, health support, and mentorship. The beneficiaries were provided with age-appropriate Bibles, exercise books, textbooks and story books to promote their spiritual and academic progress. Bible clinics were organized for all the beneficiaries, facilitating deeper understanding and engagement with biblical teachings. Other assistance included bursary support as well as school-based health education programs for all 10 students, promoting awareness and healthy practices, counselling and life skills coaching.



## Health

The health programme exists to contribute to improved health among underserved populations. This is achieved through curative health interventions and also projects that seek to prevent disease and promote health. These interventions are carried out across school and community settings.

### Medical Outreaches

Over 8,000 lives were touched under the Health Programme during the year under review. INGH in collaboration with International Needs USA (INUS) and International Needs Canada (INCA) extended curative health care services to underserved communities across the Volta and Oti Regions of Ghana.

The first medical outreach was held in January, 2023 in partnership with INUS in the Nkwanta South Municipality of the Oti Region. A total of 2,460 people were reached across five communities. (Odormi, Keri, Kue, Old Agou and Kabiti).

The second medical outreach followed closely in February, 2023, also in partnership with INUS. A total of 2,264 people were reached across the Kanuwloe, Lasivenu, Mepe Degorme, Kebenu and Metsirikasa communities located in the North Tongu, Central Tongu and Akatsi North Districts of the Volta Region respectively.

The third and last medical outreach was held in November, 2023 in partnership with INCA. A total of 1,052 people were reached across 4 communities namely: Anawoekope, Kpogede, Agbetikpo and New Bakpa. At Agbetikpo and New Bakpa, the medical team targeted victims of the floods resulting from spillage of the Akosombo dam.



### Nutrition Project

The school-based nutrition project took off in November, 2023 alongside the medical outreach. The project schools are, Lasivenu DA Global Basic School in the North Tongu District, and Mawoekpor DA Basic School in the Central Tongu District. The project mainly seeks to screen and identify malnourished school children and provide nutritional supplements among other forms of support for them and their families (such as livelihood support), if deemed relevant. 589 under-five children and school children were screened in the 2 Basic Schools. The anthropometric data was collated and analyzed using the World Health Organization (WHO) Growth Standards Children who fell below the standards were identified and referred to doctors who examined, requested for laboratory tests, prescribed medication and referred to District Nutrition Officers (DNO) who were present during the outreach. They offered counseling and took the address and contact of parents for follow-up purposes.

The second phase of the project shall focus on community engagements on nutrition, school-based engagements on nutrition, providing support for school fruit/vegetable

farming, providing livelihood support for selected households who are financially challenged and as a result are unable to cater for the nutritional needs of their children accounting for their malnourishment among other activities.

## Deworming

INGH in partnership with the Ghana Health and Education Services (GES) administered albendazole to students across 7 schools: (Kpogede Community School, Togbe Aho Memorial DA Global Basic School-Kebebu, Kanuwloe DA Global Basic School, Lasivenu DA Global Basic School, Mepe Holy Christ DA Global Basic School, United Methodist Basic School, Anawoekope and Bla DA Basic School). With the exception of Bla DA Basic School, all other participating schools are INGH programme schools.

A total of 2,258 students were reached across these schools. The team efficiently administered

medication by moving from class to class, reducing overcrowding and minimizing loss of student-teacher contact hours during the deworming exercise. Students without parental consent were exempted. Trash was collected for safe disposal, and first aid medications were readily available for any potential side effects.

## Keri Water Project

International Needs Ghana facilitated the drilling of one borehole at Keri community in the Nkwanta South Municipality in the Oti Region. Previous boreholes in the area had stopped yielding water, necessitating longer walks for clean water. The project aimed to address this need by increasing access to safe water. Through community engagement and geophysical survey, a borehole was drilled and equipped with a hand pump. Retaining walls were constructed around the pump connected to a suck-away system.







# Gender & Empowerment

## Promoting Adolescent's Safe Spaces (PASS)

2023 marked the end of the second phase of Promoting Adolescent Safe Spaces (PASS) project. The project has been innovative in its implementation approach since its inception. Two key highlights in 2023 are mentorship sessions for boys with a visually-impaired PhD student from the University of Cape Coast and the composition of songs by boys and girls to advocate against child marriage. The activities were implemented in 18 new communities and 10 old communities from previous years in three districts in the Central Region - Mfantseman Municipal Area (MMA), Cape Coast Metropolitan Area (CCMA), and Komenda-Edina-Eguafo-Abrem Municipal Area (KEEAMA).

The PASS project, which is a partnership between International Needs Ghana and UNFPA under the Global Programme to End Child Marriage, seeks to contribute to girls fully enjoying their childhood free from the risk of marriage. The project further seeks to empower girls to make choices and decisions about their relationship formation/marriage, childbearing and education. Through the safe space approach, girls and boys, especially the most marginalized, are holistically engaged using the 48 and 20-hour contact schedules respectively to delve into issues that affect their wellbeing and finding lasting solutions to them.

### Key Achievements:

- The project reached 1,976 adolescent girls in all 18 communities. The girls were educated on child marriage, menstrual hygiene, adolescent sexual and reproductive health and rights (ASRHR), sexual and gender-based violence (SGBV). They were also equipped with life skills for their optimum development.

This has led to increased knowledge and changes in attitudes and behaviors. Girls are more assertive, have improved relations with their parents and also able to make reusable sanitary towels for their periods. No case of adolescent pregnancy was recorded in schools in selected communities during the year.

- A total of 679 boys have been reached in all 12 communities selected for this intervention. Education sessions on menstruation, toxic masculinity, drug abuse, child marriage and SGBV have led to changes in behaviors, attitudes and perceptions about gender-based roles and norms. Boys are more supportive with household chores, especially when their sisters are menstruating. Some boys' safe spaces embarked on "Boys Can Cook Too" campaigns where boys cooked meals (banku with okro soup, jollof rice with chicken, plain rice with kontomire stew) from start to finish. The rationale was to change gender stereotypes about male involvement in household chores, especially cooking.

- Twenty adolescent girls have received direct ASRHR services, including family planning and the use of contraceptives. The services were delivered by health workers volunteering as safe space facilitators.

- Mentorship sessions with a visually-impaired PhD student from UCC has improved boys' understanding of the needs of persons with disability and encouraged them to aim high and stay focused on their goals for the future.

- Mentorship sessions with a female SGBV survivor has also helped boys to understand the effect of sexual abuse on victims, influencing them to make commitments to stand against all forms of sexual and gender-based violence against girls.

- Parenting sessions have reached 800 parents with information on positive parenting, sexually transmitted infections (STIs), SGBV and

communication, thus improving parent-child relationships in all communities.

- 5 girls and 6 boys have been enrolled in apprenticeship training in hairdressing, fashion designing, catering, building construction, welding, auto mechanics and carpentry. This intervention will equip them with skills to be economically empowered.

- Safe space facilitators and the parent-teacher association in Abonko (a community in Mfantseman Municipal Assembly) have collaborated to establish an emergency pad bank in the school. The bank, which started with one pack of disposable sanitary pads has increased its stock to 3 boxes of disposable

sanitary pads. The initiative is aimed at providing emergency pads to vulnerable girls who experience their period while in school.

- Girls in Essuekyir safe space and boys in Ankwanda safe space composed songs to advocate against child marriage and other forms of abuse. The girls' song highlights the importance of protecting girls from child marriage and all forms of abuse and empowering them to achieve their dreams to contribute to nation building. The boys' song also highlights the need to protect girls from child marriage and cautions boys and men about the criminality of child marriage and forced sex.

## Centre for Empowerment and Enterprise Development (CEED)

### Enrolment

One hundred and seventy-seven students were enrolled in 2023;

Unit	Enrolment
Fashion	112
Hospitality	51
Cosmetology	14
<b>TOTAL</b>	<b>177</b>

### NVTI Examinations

43 students from CEED participated in the NVTI Certificate 2 (14 students) and Proficiency 2 (29 students) examinations. All 43 students have completed their training and have begun their journey in the world of work. Students who wrote the NVTI Certificate 2 examinations have also qualified to pursue further education in a Technical University.

Below is the breakdown of graduates from the various units:

Type of Examination	Number of Students per Unit			
	Hospitality	Fashion	Cosmetology	Total
Proficiency 2	12	16	1	29
Certificate 2	1	13	0	14
<b>TOTAL</b>	<b>13</b>	<b>29</b>	<b>1</b>	<b>43</b>

## Business Start-up Tools and Equipment Support

International Needs Ghana has supported 7 graduates from CEED with business start-up tools and equipment for their enterprises. The graduates were supported based on their assessed needs. The items include industrial sewing machines, refrigerators and hair dressing equipment and accessories.



## Fashion Expressions Project

*After six months of intensive training at the Centre for Empowerment and Enterprise Development (CEED) at Adidome, the 18 trainees under the Fashion Expressions Project enrolled in industrial attachments in eight fashion houses in Accra and Tema to enhance their skills and deepen their knowledge through hands-on experience from the niches of the various fashion houses.*

Two (2) of the trainees have been engaged by their respective fashion houses while majority have started their fashion businesses. A fashion show was held at Accra to enable the trainees to showcase their creative talents. Each trainee modelled three (3) garments at the fashion show. At the end of the attachment, each trainee was supported with an industrial sewing machine and start-up capital for their fashion businesses. The trainees were also empowered on how to gain a competitive edge through creating niches, product design and pricing. They were also guided to develop business names and how to manage their finances. Some beneficiaries reported that they were settling well in their communities and have been able to win and execute some sewing contracts to the delight of their customers. A few boasted about being able to employ others that they are currently training.

## Partnership with Nana Afrakoma Vocational Training Institute

INGH collaborated with UNFPA to impact the lives of twelve (12) young women graduating from the Nana Afrakoma Vocational Training Institute in Akwamufie with start-up equipment and capital. A three-day career development training programme was also held for trainees and facilitators of Nana Afrakoma Vocational Training Institute, at CEED, Adidome. Topics treated includes setting up a fashion business, financial management, women empowerment, sexual and gender-based violence as well as sexual and reproductive health and rights.





# Christian Witness

## INTRODUCTION

The report covers activities carried out by Christian Witness Unit in 2023, it includes School and Community Outreaches, Evangelical Family Church (EFC) and Ministry to the Least Reached People Groups (The Gospel, My Life, My All).

## Community Outreaches

5256 persons heard the salvation message of Jesus Christ through house-to-house witnessing, Jesus' film shows evangelistic outreach, revival meetings and open-air crusade in 5 districts (Ketu, Akatsi, North, South and Central Tongu,) of the Volta region and Ga West Municipal of the Greater Accra Region. 395 people gave their lives to Christ and were disciplined. 49 people were baptized.

## New Communities

The gospel message was sent to two (2) new communities; Sasekope and Avikope in the South Tongu District of the Volta Region.

## Evangelical Family Church (EFC) Training for Pastors / Church Planters & Church Leaders

INGH collaborated with International Needs USA (INUS) to organize a 2- day training workshop for pastors, church planters and church leaders at the Centre for Empowerment and Enterprise Development (CEED), Adidome. The workshop focused on the theme "Building a strong church" and aimed to equip 25 participants with foundational skills necessary for developing robust congregations capable of transforming their communities. Topics treated include: The complete gospel, equipping believers to be Salt and light, the resurrection, money stewardship, and the Bible's dependability.

## Training for Sunday School Teachers

A one-day training workshop was conducted for fifty-three (53) Sunday School teachers from different branches of EFC in Sogakope. Educating instructors on how to properly tell Bible stories to children was the main goal of the program. After being given the chance to demonstrate what they had learned, participants shared the gospel with kids using the proper techniques and vocabulary. The training programme was organized in partnership with Christ Church in the USA.

## Annual Youth and Women Camp Meetings

The EFC Annual Youth and Women Camp Meetings took place at Dzoglokope. Nine hundred and fifty-nine (959) women and youth participated. The theme for the camp was "Fresh oil" (Psalm 92:10)



## EFC Annual Convention

EFC held its Annual Convention in December 2023 at Mawoekpor in the Volta region to climax the activities for the year. During the convention, thirty-nine individuals were baptized, and ten people made the decision to accept Christ.

## Construction of Pavilion

INGH constructed a pavilion for Kuigba EFC, providing the church with a decent place of worship.

## SCHOOL OUTREACHES

### Spiritual Life Clinic

A school-based spiritual life clinic was organized for 3,567 basic four to nine students in both INGH Model and Partner schools across the Central, Greater, and Volta Regions. The students were engaged on topics related to sin and effective study practice. Additionally, INGH and Child Evangelism Fellowship worked together to discuss the subject of "Living a life that pleases God" with 357 Senior High and Vocational

Students. We preached the message to the CEED students through weekly church services.

## Re-Launching of INGH Bible Club

The Bible Club at the Kpogede Community School was relaunched. New executives were elected to run the affairs of the club

## Discipling Students

To foster Christian maturity among students, 357 copies of the Daily Power devotional guide were distributed to senior high school and vocational students. They were instructed on the significance of connecting with God and how to utilize the guide for meaningful personal reflection time. Additionally, 73 copies of Daily Power were provided to teachers in partner and model schools to aid them in their own devotional and worship practices during school hours.



## **Bible Quiz**

Bible quizzes were organized in 8 INGH partner and model schools (Agortorme, Anawoekope, Lasivenu, Kuve, Mepe, Kebenu, Kpogede and Kanuwloe). It was done to assess and evaluate the impact of the spiritual life clinics organized in these schools. The quiz competitions created excitement and healthy competition in the pupils.

## **One Child One Bible Project**

INGH provided four hundred and forty-two (442) copies of NIV Bibles to grade four students in the INGH model and partner schools. The purpose was to foster spiritual growth and promote bible literacy.

## **MINISTRY TO THE UNREACHED PEOPLE GROUPS (THE GOSPEL, MY LIFE, MY ALL PROJECT)**

### **Partnership with Churches**

INGH's collaboration with Assemblies of God and True Vine Church continues to yield positive results in spreading the gospel and advancing the work of God in communities. For the period under review, three hundred and three (303) men and women were engaged through house-to-house evangelism in Keri, Odormi and Old Agou in Nkwanta South District of the Oti Region.

Nineteen (19) people publicly responded to the message and accepted Jesus Christ, while the others joined churches of their choice. The Keri Church is experiencing tremendous growth in its membership. On Sundays, 82 kids and 21 adults attend church services. The children's ministry has grown rapidly because of the training sessions for Sunday school teachers to improve their instruction.

## **Child Evangelism**

We reached out to children with the message of salvation through Bible clubs in 4 communities namely Old Agou, Odormi, Kerri and Kue. During the outreach activities, various engaging events such as drama performances, Bible quiz competitions, Bible verse recitations, and fun games were organized. 556 children participated in these activities.

15 INGH Bible club volunteers, 2 Sunday school teachers, and 4 church leaders attended a training program that was organized by International Needs Ghana in partnership with the Child Evangelism Fellowship in the Oti Region. 256 children participated in the Challa literacy classes in 3 different communities (Keri, Old Agou and Odormi). Participants were introduced to God's sovereignty and the power found in God's word through the use of Bible stories. Due to this, children can recite a few Bible verses in the Challa language.

## **Bible Translation in to Challa Language**

The Bible Translation project was initiated in Odormi and began in November of 2023. Given that Odormi is Challas' principal town, the location of the launch was significant since it showed that the initiative had the support of the traditional authorities. Stakeholders present at the occasion included the Field Director of Ghana Institute of Linguistics Literacy and Bible Translation (GILLBT), representatives from International Needs Ghana, Christian Council and Local Council of churches in Nkwanta and traditional rulers from the Challa communities.

## **Formation of Village Savings and Loans Association (VSLA)**

Village Savings and Loans Association in Old Agou was formed by INGH in partnership with the Business Advisory Centre (BAC) of Ghana Enterprises Agency (GEA) in the Nkwanta South Municipal Assembly. Before the association was



established, the community members were informed about the concept, methodology, and advantages of the scheme, which they enthusiastically embraced. At Old Agou, two VSLA groups are now under formation. Members of VSLA have access to low-interest loans that have been approved by the group in order to grow their businesses. Peasant farmers who are members of the VSLA were able to cultivate their farms with minimal difficulty after the organization was operationalized.

### Livelihood Support Program

INGH disbursed GH¢48,000.00 as interest free loans to 75 people in 4 communities (Odormi, Old Agou, Keri and Kue) to help them diversify their source of livelihood. Prior to the provision of the support, INGH engaged Ghana Enterprise Agency in the Nkwanta South Municipality to provide technical support to participants. Within the space of 12 months, 73 out of the number repaid their loans. INGH engaged some of the

participants on the livelihood support program and they reported that with the support they were able to plough their farmlands without much struggle and some were able to expand their businesses.

### Community Child Protection Committee formed

INGH worked with the Department of Social Welfare & Community Development (DSW & CD) in the Nkwanta South Municipality to form and train Community Child Protection Committee (CCPC) members at Old Agou. The 9-member committee together with personnel from Department of Social Welfare & Community Development educated five parents on issues related to Child Care. The CCPCs are empowered to identify child protection concerns and where to seek redress.

A refresher course was organized for CCPCs members in Keri and Odormi to awaken their interest in handling child protection concerns.





# Financial Statements 2023

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Report of the Directors

The Directors present their report for the year ended 31 December 2023.

### 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 preparing the financial statements. Based on forecasts and available cash

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

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.

### 1. Review of activities

#### Main business and operations

International Needs (Ghana) LBG 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) LBG 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 2023 amounted to GHS 476,992 (2022: Surplus GHS 2,987,237).

### 2. 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.

### 3. Events after reporting date

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires 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 organisation.

### 4. 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) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### 5. Directors

The Directors of the organisation 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*

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*

### 6. Secretary

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

### 7. Independent auditors

Intellisys were the independent auditors for the year under review. The audit fee payable for the year under review is GHS 31,000 (2022: GHS 25,000).

### 8. 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.

### 9. Approval of financial statement

The annual financial statements set out on pages 40 to 59 were approved by the Directors and were signed on their behalf by

*Awurabena Okrah*

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*Cromwell Awadey*

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17th May 2024

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### To the Guarantors of International Needs (Ghana) LBG



#### Opinion

We have audited the financial statements of International Needs (Ghana) LBG set out on pages 40 to 59, which comprise the statement of financial position as at 31 December 2023, 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 organisation as at 31 December 2023 and its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) 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) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### 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 International Public Sector Accounting Standards (IPSAS) 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 organisation'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 organisation 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 organisation's internal control.

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

- 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 organisation'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 organisation 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 organisation, so far as appears from our examination of those books; and
- the organisation'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).



Intellsys - (ICAG/F/2024/078) Chartered Accountants No. 2 Lardzeh Crescent North Dzorwulu, Accra

Date: 20th May 2024

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Statement of Income and Expenditure

Figures in GHS	Notes	2023	2022
<b>Income</b>			
Grants	4.1	21,207,234	15,438,656
Donations	4.2	1,154,247	953,433
Social Enterprise	4.3	704,906	245,157
Other Income	4.4	1,159,935	144,023
<b>Total Income</b>		<b>24,226,322</b>	<b>16,781,269</b>
<b>Expenditure</b>			
<b>Programs and Projects Cost</b>			
Child Rights Program	5.1	(2,517,268)	(985,954)
Gender and Empowerment Program	5.2	(4,173,783)	(2,321,535)
Education Program	5.3	(9,241,159)	(5,539,732)
Christian Witness Program	5.4	(1,147,672)	(549,591)
Health Program	5.5	(563,501)	(647,648)
		<b>(17,643,383)</b>	<b>(10,044,460)</b>
<b>Project Management Cost</b>			
Monitoring, Evaluation and Learning	6	(312,781)	(196,828)
Business Development and Communication	7	(575,131)	(436,823)
Estate Management	8	(1,314,485)	(792,706)
Accountability and Administration	9	(3,903,550)	(2,323,215)
		<b>(6,105,947)</b>	<b>(3,749,572)</b>
<b>Total Expenditure</b>		<b>(23,749,330)</b>	<b>(13,794,032)</b>
<b>Surplus for the year</b>		<b>476,992</b>	<b>2,987,237</b>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Statement of Financial Position

Figures in GHS	Notes	2023	2022
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	6,935,815	7,141,401
Investment in Walter Pimpong Educational Foundation	11	6,508,094	-
<b>Total non-current assets</b>		<b>13,443,909</b>	7,141,401
<b>Current assets</b>			
Receivables	12	450,250	5,646,996
Cash and cash equivalents	13	2,444,266	3,435,003
<b>Total current assets</b>		<b>2,894,516</b>	9,081,999
<b>Total assets</b>		<b>16,338,425</b>	16,223,400
<b>Fund and liabilities</b>			
<b>Fund</b>			
<b>Restricted funds</b>			
Designated fund	14a	1,522,224	3,403,484
<b>Unrestricted funds</b>			
General fund	14b	9,199,589	6,841,337
Revaluation reserve		4,846,514	4,846,514
<b>Total fund</b>		<b>15,568,327</b>	15,091,335
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	15	770,098	1,132,065
<b>Total fund and liabilities</b>		<b>16,338,425</b>	16,223,400

The annual financial statements set out on pages 40 to 59 were approved by the Directors and were signed on their behalf by:

*Awurabena Okrah*

Director

*Cromwell Awadey*

Director

Date 17th May 2024

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Statement of Changes in Funds

Figures in GHS	Other equity interest	Other non-distributable reserve	General fund	Total
Balance at 1 January 2023	3,403,484	4,846,514	6,841,337	15,091,335
Surplus for the year	(1,881,260)	-	2,358,252	476,992
<b>Balance at 31 December 2023</b>	<b>1,522,224</b>	<b>4,846,514</b>	<b>9,199,589</b>	<b>15,568,327</b>
Balance at 1 January 2022	2,372,843	4,846,514	4,884,741	12,104,098
Surplus for the year	1,030,641	-	1,956,596	2,987,237
Balance at 31 December 2022	3,403,484	4,846,514	6,841,337	15,091,335

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Statement of Cash Flows

Figures in GHS	Notes	2023	2022
<b>Cash flows from operations</b>			
<b>Surplus for the year</b>		<b>476,992</b>	2,987,237
<b>Adjustments to reconcile surplus</b>			
(Increase)/Decrease in Receivables	12	<b>5,196,746</b>	(2,952,788)
(Increase)/Decrease in Payables	16	<b>(361,967)</b>	336,036
Depreciation charge for the year	13	<b>370,774</b>	419,314
<b>Total adjustments to reconcile surplus</b>		<b>5,205,553</b>	(2,197,438)
<b>Cash flows used in investing activities</b>			
Purchase of property, plant and equipment	13	<b>(165,188)</b>	(278,298)
Investment in Walter Pimpong Educational Foundation (WAPEF)		<b>(6,508,094)</b>	-
<b>Cash flows used in investing activities</b>		<b>(6,673,282)</b>	(278,298)
<b>Net (decrease) / increase in cash and cash equivalents</b>		<b>(990,737)</b>	511,501
Cash and cash equivalents at beginning of the year		<b>3,435,003</b>	2,923,502
<b>Cash and cash equivalents at end of the year</b>	13	<b>2,444,266</b>	3,435,003

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Accounting Policies

#### 1. General Information

International Needs (Ghana) LBG is an Organisation limited by guarantee, incorporated and domiciled in Ghana. The Organisation is an 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 Organisation 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 International Needs (Ghana) LBG have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) and the Companies Act, No 992 of 2019. 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 are presented in Cedi.

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Organisation'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 annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### 2.1 Grants

The Organisation received grants through some of the global partners of International Needs Incorporation during the year. Grants are recognised once the Organisation 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 recognised as revenue when the organisation gains control, economic benefits are probable and the amount of the donation can be measured reliably.

#### 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.

## International Needs (Ghana) LBG

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### 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 donors and do not include costs of disseminating information relating to the activities carried on by the organization.

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

### 2.3 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

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

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.

### 2.4 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 non-current.

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

### 2.5 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.

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS	2023	2022
<b>4. Income Summary</b>		
<b>4.1 Grants</b>		
Centre for Empowerment and Enterprise Development	398,850	319,545
GUF/JTIP Project-Growing Up Free	-	53,624
Medical Outreach	503,914	443,570
IN Group Assistance Program (INGAP)-Global Partners	1,380,118	1,457,424
Nuaxorve water project	-	127,908
PRADA Project	1,118,964	292,522
IN Student Assistance Program (INSAP)-Global Partners	-	341,890
CEED Bathroom Project	-	182,168
IN Child Assistance Program (INCAP)-Global Partners	5,956,056	4,848,971
Slide project - UK	130,800	-
Keri water project	108,520	-
Flood Disaster Response	63,922	-
Hope for Hadi	38,150	-
Jean Wunder Support	6,378	-
Challa Bible Project	600	-
Church projects	36,832	125,094
Hygiene, toilet and deworming	13,125	-
Northbrook-Off Farm	-	1,000
CEPSMC	-	187,613
Accounting Services-International Office	148,170	92,850
The gospel my life my all	397,467	288,440
Monitoring Services-International Office	148,170	92,850
Management Fees (Gifts)	133,253	77,773
EDUDEO Project	110,193	-
Management Fees (INCAP)	3,954,236	1,399,955
Management Fees (Projects)	2,587,633	2,491,040
Contributions from INCAP Beneficiaries	59,575	40,508
Partnership for transformational growth	522,797	482,941
IN Child Assistance Program (INCAP) - In Country	32,338	42,758
SPREAD Project	-	590,018
PASS Project	1,294,342	517,857
Kuve Evangelism	68,331	100,816
TEIYIA Project	1,994,500	839,521
	<b>21,207,234</b>	<b>15,438,656</b>
<b>4.2 Donations</b>		
Personnel Support	265,900	202,669
Church planters support	888,347	750,764
	<b>1,154,247</b>	<b>953,433</b>

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

Figures in GHS	2023	2022
<i>Income Summary continued...</i>		
<b>4.3 Social Enterprise</b>		
Sale of Vocational Products	45,512	62,086
Returns from Guest House Operations	151,470	40,320
Training Fees (CEED)	137,655	78,951
Utility income/sale of INGH branded files	21,936	11,754
Project vehicle income	244,138	43,078
Church contribution	4,495	5,234
Fruits and vegetables income	4,787	3,734
Hospitality business	94,913	-
	<u>704,906</u>	<u>245,157</u>
<b>4.4 Other Income</b>		
Interest Income	155,552	144,023
Exchange Gain	1,004,383	-
	<u>1,159,935</u>	<u>144,023</u>
<b>Total income</b>	<u>24,226,322</u>	<u>16,781,269</u>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS

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#### 5. Programs and Projects Expenditure

##### 5.1 Child Rights Program

J/TIP Project - Growing Up Free	-	78,623
SPREAD Project	137,399	453,179
CARE Project	385,369	454,152
TEIYIA Project	1,994,500	-
	<u>2,517,268</u>	<u>985,954</u>

##### 5.2 Gender and Empowerment Program

Centre for Empowerment and Enterprise Development	1,044,248	644,082
Ghana TVET Voucher Project	75,312	39,182
Partnership for Transformation Growth 1	144,865	830,928
Partnership for Transformation Growth 2	226,498	-
CEED Washroom Project	210,456	-
PASS Project	1,322,174	504,233
PRADA Project	1,107,854	303,110
Hospitality Business	42,376	-
	<u>4,173,783</u>	<u>2,321,535</u>

##### 5.3 Education Program

IN Child Assistance Program (INCAP)	6,372,927	4,712,753
IN Group Assistance Program (INGAP)	2,237,102	638,066
EDUDEO project	110,193	-
Jeane wunder	6,378	-
Slide project	130,800	187,613
IN Student Assistance Program (INSAP)	383,759	1,300
	<u>9,241,159</u>	<u>5,539,732</u>

##### 5.4 Christian Witness Program

Church Planters Support	917,380	327,372
Kuve evangelism	65,328	-
Akatsi Church Project	3,400	68,865
The Gospel, My Life, My All Project	121,530	98,596
Sogakope Church Project	40,034	54,758
	<u>1,147,672</u>	<u>549,591</u>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS	2023	2022
<i>Programs and Projects Expenditure continued...</i>		
<b>5.5 Health Program</b>		
Micro Project (Schistosomiasis treatment)	-	1,041
Medical Outreaches to Communities and Schools	<b>349,413</b>	435,506
Nuaxorve Water Project	<b>67,558</b>	60,350
Sanitation for Dignity Project	<b>9,803</b>	150,751
Nanakor Water Project	<b>1,149</b>	-
Flood disaster response	<b>63,922</b>	-
Deworming	<b>10,975</b>	-
Hope for Hadi	<b>29,681</b>	-
Keri water project	<b>31,000</b>	-
	<b>563,501</b>	647,648
<b>Total Programs and Projects Cost</b>	<b>17,643,383</b>	10,044,460

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

Figures in GHS

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*Programs and Projects Expenditure continued...*

#### Project Management Cost

#### 6. Monitoring, Evaluation and Learning

Staff cost	<b>312,781</b>	196,828
	<b>312,781</b>	196,828

#### 7. Business Development and Communication

Staff cost	<b>249,199</b>	163,325
Fruits and vegetables expenses	<b>4,760</b>	19,280
Global Partner Membership Fees	<b>287,109</b>	211,342
Branding & Resource Development	<b>34,063</b>	42,876
	<b>575,131</b>	436,823

#### 8. Estate Management

Electricity and water	<b>73,142</b>	52,847
Rent, rates and insurance	<b>128,335</b>	132,375
Repairs and maintenance	<b>219,862</b>	126,146
Guest House Operations	<b>34,324</b>	28,141
Vehicle running expenses	<b>858,822</b>	453,197
	<b>1,314,485</b>	792,706

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

Figures in GHS	2023	2022
<b>9. Accountability and Administration</b>		
Staff cost	2,662,452	1,433,581
Stationery and telecommunication	52,147	86,096
Travelling and transport - local	45,403	46,770
Bank charges	34,685	18,119
Medical expenses	479,123	195,900
Audit fee	31,000	25,000
Donations	1,440	-
Health and fitness	14,400	7,200
Staff training and development	56,715	26,367
Meetings and protocol	29,958	30,911
Professional and consultancy fees	14,000	30,000
Depreciation	370,774	419,314
Exchange loss	111,453	3,957
	<u>3,903,550</u>	<u>2,323,215</u>
<b>Total Project Management Cost</b>	<u>6,105,947</u>	<u>3,749,572</u>
<b>Total expenditure</b>	<u>23,749,330</u>	<u>13,794,032</u>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS

#### 10. Property, plant and equipment

	Land	Buildings	Motor vehicles	Fixtures and fittings	Office equipment	Computer equipment	New Office Complex	Total
<b>Balance at 1 January 2023</b>								
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)
<b>Net book value</b>	<b>1,152,000</b>	<b>3,421,480</b>	<b>402,927</b>	<b>10,532</b>	<b>7,541</b>	<b>67,721</b>	<b>2,079,200</b>	<b>7,141,401</b>
<b>Movements for the year ended 31 December 2023</b>								
Additions from acquisitions	-	-	12,800	11,000	3,799	137,589	-	165,188
Depreciation	-	(74,380)	(173,963)	(2,750)	(4,004)	(70,477)	(45,200)	(370,774)
<b>Property, plant and equipment at the end of the year</b>	<b>1,152,000</b>	<b>3,347,100</b>	<b>241,764</b>	<b>18,782</b>	<b>7,336</b>	<b>134,833</b>	<b>2,034,000</b>	<b>6,935,815</b>
<b>Closing balance at 31 December 2023</b>								
At cost	1,152,000	3,719,000	1,608,626	279,480	178,034	509,068	2,259,999	9,706,207
Accumulated depreciation	-	(371,900)	(1,366,862)	(260,698)	(170,698)	(374,235)	(225,999)	(2,770,392)
<b>Net book value</b>	<b>1,152,000</b>	<b>3,347,100</b>	<b>241,764</b>	<b>18,782</b>	<b>7,336</b>	<b>134,833</b>	<b>2,034,000</b>	<b>6,935,815</b>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS

*Property, plant and equipment continued...*

Reconciliation for the year ended 31 December 2022	Land	Buildings	Motor vehicles	Fixtures and fittings	Office equipment	Computer equipment	New Office Complex	Total
<b>Reconciliation for the year ended 31 December 2022</b>								
<b>Balance at 1 January 2022</b>								
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)
<b>Net book value</b>	<b>1,152,000</b>	<b>3,495,860</b>	<b>413,318</b>	<b>15,502</b>	<b>4,866</b>	<b>76,471</b>	<b>2,124,400</b>	<b>7,282,417</b>
<b>Movements for the year ended 31 December 2022</b>								
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)
<b>Property, plant and equipment at the end of the year</b>	<b>1,152,000</b>	<b>3,421,480</b>	<b>402,927</b>	<b>10,532</b>	<b>7,541</b>	<b>67,721</b>	<b>2,079,200</b>	<b>7,141,401</b>
<b>Closing balance at 31 December 2022</b>								
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)
<b>Net book value</b>	<b>1,152,000</b>	<b>3,421,480</b>	<b>402,927</b>	<b>10,532</b>	<b>7,541</b>	<b>67,721</b>	<b>2,079,200</b>	<b>7,141,401</b>

## International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in GHS 2023 2022

#### 11. Investment in Walter Pimpong Educational Foundation

This relates to expenses paid by International Needs (Ghana) LBG on behalf of Walter Pimpong Educational Foundation and a loan of GHS 2,300,000 taken on their behalf for the purpose of constructing a three (3) storey classroom building at Amrahia Community School for a period of sixty (60) months at an interest rate of 22% per annum. The repayment of the loan is from 31 October 2020 and matures on 31 October 2025. The loan starts from 31 October 2020 and matures on 31 October 2025. An amount of GHS6,508,094 has been agreed by the Board of Directors to be transferred from receivables and held as investment in Walter Pimpong Educational Foundation (WAPEF) in the current year. There are no agreed terms of the investment by the Board of Directors.

#### 12. Receivables

Sundry debtors	224,822	217,478
Prepaid expenses	47,923	37,585
Walter Pimpong Educational Foundation (WAPEF)	177,505	5,391,933
	<u>450,250</u>	<u>5,646,996</u>

#### *Movement in Walter Pimpong Educational Foundation (WAPEF):*

Opening balance as at 1 January 2022	5,391,933	2,263,530
Addition	2,106,118	3,887,062
Repayment	(812,452)	(758,659)
Transfer to investment in Walter Pimpong Educational Foundation (WAPEF)	(6,508,094)	-
Closing balance as at 31 December 2023	<u>177,505</u>	<u>5,391,933</u>

Receivable from Walter Pimpong Educational Foundation (WAPEF) represents monies paid by International Needs (Ghana) LBG to support the Foundation over the years. An amount of GHS6,508,094 has been agreed by the Board of Directors to be held as investment in Walter Pimpong Educational Foundation (WAPEF) in the current year. There are no agreed terms of the investment by the Board of Directors.

#### 13. Cash and cash equivalents

Balances with banks	1,501,487	2,742,745
Short term deposits	942,779	692,258
	<u>2,444,266</u>	<u>3,435,003</u>

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

Figures in GHS

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#### 14. Schedule of Funds Analyzed by Designated and General Funds

##### 14a Restricted Funds

Designated Funds (Current projects)	At January	Received	Utilized	At December
<b>Child Right Program</b>				
SPREAD Project	137,399	-	137,399	-
CARE project	385,369	-	385,369	-
TEYIA Project	-	1,994,500	1,994,500	-
	<u>522,768</u>	<u>1,994,500</u>	<u>2,517,268</u>	<u>-</u>
<b>Gender &amp; Empowerment Program</b>				
Centre for Empowerment & Enterprise Development	-	1,044,247	1,044,247	-
PASS project	28,358	1,294,342	1,322,174	527
PRADA project	(10,588)	1,118,964	1,107,854	522
Ghana TVET	75,312	-	75,312	-
Partnership for transformational growth	97,601	522,797	581,819	38,579
	<u>190,683</u>	<u>3,980,350</u>	<u>4,131,405</u>	<u>39,628</u>
<b>Educational Program</b>				
IN Child Assistance Program (INCAP)	592,100	5,988,394	6,372,928	207,566
IN Group Assistance Program (INGAP)	856,984	1,380,118	2,237,102	-
IN Student Assistance Program (INSAP)- Global Partners	340,590	-	383,759	(43,169)
EDUDEO Project	-	110,193	110,193	-
Jean Wunder Elevage Dubagnas Support	-	6,378	6,378	-
Slide Project	-	130,800	130,800	-
	<u>1,789,674</u>	<u>7,615,884</u>	<u>9,241,160</u>	<u>164,397</u>
<b>Christian Witness Program</b>				
Church Planters Support	156,123	888,347	917,379	127,091
Challa Bible Project	-	600	-	600
Kuve Evangelism	-	68,331	65,328	3,003
Church Projects	39,826	36,832	43,434	33,224
The Gospel, My Life, My All Project	554,545	397,467	121,530	830,482
Church Planters Motor Cycles	25,665	-	-	25,665
	<u>776,159</u>	<u>1,391,577</u>	<u>1,147,671</u>	<u>1,020,064</u>

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

Figures in GHS			2023	2022
<i>Schedule of Funds Analyzed by Designated and General Funds continued...</i>				
<b>Health Program</b>				
Medical Outreach	55,493	503,914	349,413	209,995
Nanankor water project	1,149	-	1,149	-
Hope for Hadi		38,150	29,681	8,469
Keri Water Project		108,520	31,000	77,520
Nuaxorve water project	67,558	-	67,558	-
Flood Disaster Response		63,922	63,922	-
Demorning		13,125	10,975	2,151
Sanitation for dignity project	-	9,803	9,803	-
	<u>124,200</u>	<u>737,435</u>	<u>563,500</u>	<u>298,135</u>
<b>Total Designated funds</b>	<u>3,403,484</u>	<u>15,719,745</u>	<u>17,601,004</u>	<u>1,522,225</u>
<b>14b Other Funds</b>				
General Fund	<u>6,841,338</u>	<u>8,506,580</u>	<u>6,148,323</u>	<u>9,199,595</u>
<b>Total Funds</b>	<u>10,244,822</u>	<u>24,226,322</u>	<u>23,749,330</u>	<u>10,721,820</u>
<b>15. Payables</b>				
Sundry payables			634,163	990,429
Accruals			135,935	141,636
			<u>770,098</u>	<u>1,132,065</u>

## International Needs (Ghana) LBG

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### Notes to the Financial Statements

#### Figures in GHS

#### 16. Schedule of funds received from partner countries and other sources

##### 16.1 From Partner Countries:

##### Designated Projects and Personal Support

	Remitted 2023 US\$	Equivalent 2023 GHS	Equivalent 2022 GHS
IN-Australia	-	-	22,564
IN-Canada	311,444	3,402,314	3,223,460
IN-Netherlands	-	-	-
IN-New Zealand	22,170	262,638	211,028
IN-United Kingdom	28,878	317,782	189,560
IN-United States of America	694,964	7,517,163	6,675,929
	<u>1,057,456</u>	<u>11,499,897</u>	<u>10,322,541</u>

##### 16.2 From Funding Partners:

Free The Slaves-GUF/J-TIP Project	-	-	53,624
UNFPA-PASS Project	-	1,294,342	517,857
UNICEF-PRADA Project	-	1,118,964	292,522
UNICEF-SPREAD Project	-	-	590,018
UNICEF-CARE Project	-	-	839,521
UNICEF-TEYIA Project	-	1,994,500	-
GTVP/COTVET Project	-	-	100,816
EDUDEO Project	-	110,193	-
CEPSMC Project	-	-	187,613
	-	<u>4,517,999</u>	<u>2,581,971</u>

##### Total from Partner Organizations

	<u>1,057,456</u>	<u>16,017,896</u>	<u>12,904,512</u>
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##### 16.3 From IN Ghana Sources:

Management fees	6,971,462	4,154,468
Social Enterprises	704,906	285,664
Other Income	1,159,935	144,023
Grants	98,891	42,758
	<u>8,935,194</u>	<u>4,626,913</u>

##### Total received from Partner Organizations and Ghana

24,953,090 17,531,425

Less: Receipts on behalf of other beneficiaries transferred

(726,768) (750,156)

##### Total income for operations

24,226,322 16,781,269

#### 17. 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 35.08% per annum. The loan is to aid the construction of a school building at Amrahia Community School. The loan balance as at 31 December 2023 amounted to GHS1,201,479 (2022: GHS1,581,069).

# International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures In GHS

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### 18. Events after the reporting date

No events occurred between 31 December 2023 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 9 to 28 or the continued existence of the organisation as a going concern.

### 19. Related parties

The Directors of International Needs (Ghana) LBG and Walter Pimpong Educational Foundation was identified as the related party of the Organisation as at end of year 31 December 2023.

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

#### 19.1 Directors Compensation

	2023	2022
Directors remuneration	<u>325,507</u>	<u>218,609</u>

#### 19.2 The amounts due to/(from) the related parties as at the year end are as follows:

Receivable from Walter Pimpong Educational Foundation	<u>177,505</u>	<u>5,391,933</u>
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### 20. 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.

# Management Team



**MR. CROMWELL AWAHEY**  
Executive Director



**MR. FRED HARLEY**  
People & Culture  
Manager



**MR. JOSEPH GORDON-MENSAH**  
Business Development &  
Communications Manager



**MRS. PRISCILLA APPIAH**  
Finance Manager



**REV. (DR) JOHNNIE T.K. KUZAGBE**  
Christian Witness Manager





# Annual Report 2023

INTERNATIONAL NEEDS GHANA