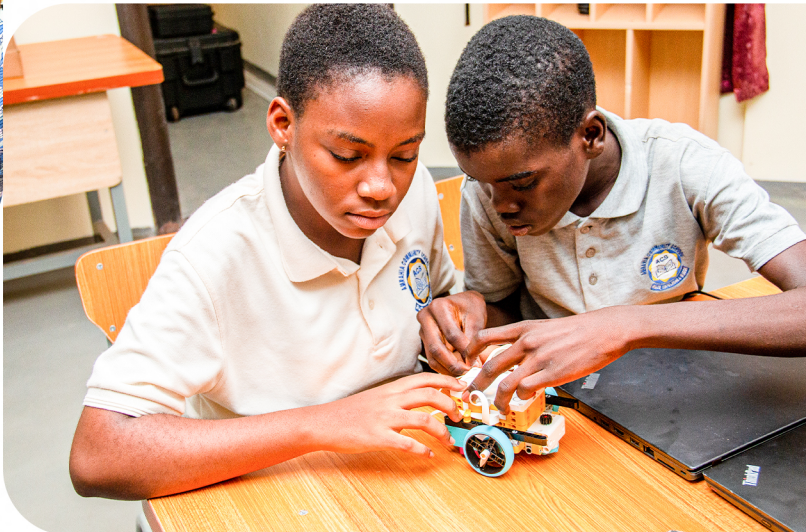


ANNUAL REPORT 2024



ACCREDITED



Enhancing Accountability

MEMBER

PURPOSE STATEMENT

A worldwide partnership of Christian organization 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

BOARD OF DIRECTORS

| | |
|----------------------------|----------------------|
| Mrs. Awurabena Okrah | (Board Chairman) |
| Dr. (Mrs.) Charity Binka | (Vice-Chairman) |
| Mr. Charles Otoo | (Treasurer) |
| Mr. Cromwell Awadey | (Executive Director) |
| Very Rev. 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) |

AUDITORS

John Nipah and Associates
P.O. Box CT3486
Cantonments. Accra
Accra

SOLICITOR

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

BANKERS

UMB Ghana Limited
Zenith Bank Ghana Limited
ADB Bank Limited

SECRETARY

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

REGISTERED OFFICE

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

✉ info@internationalneedsgh.org

☎ (+233 30) 2300222 | 2300574

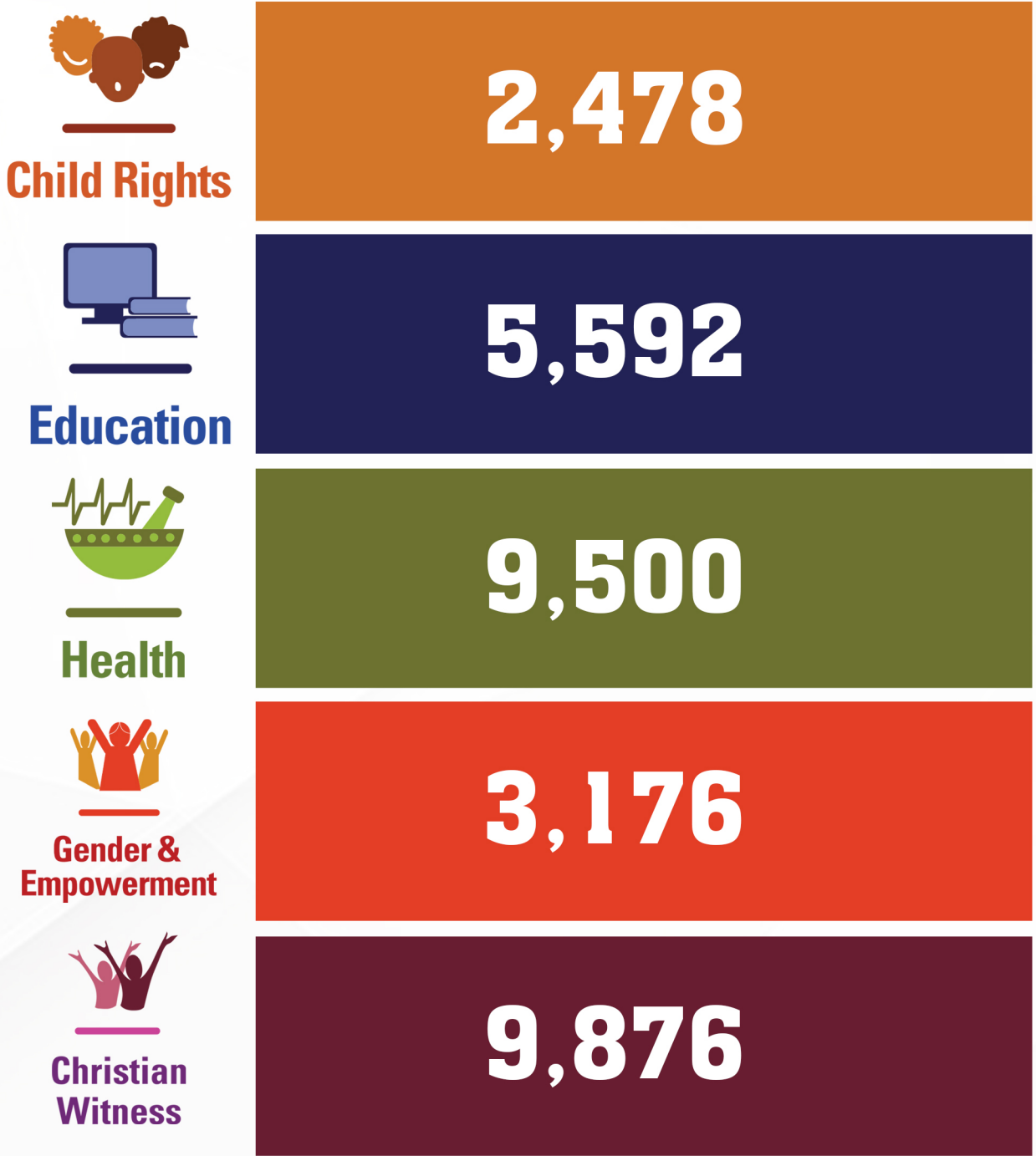
🌐 www.internationalneedsgh.org

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2024 AT A GLANCE



BOARD MEMBERS



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 16th 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 26th April, 2025 at 1pm** to transact the following business:

AGENDA

- 1.** To receive and adopt the reports of the Directors, Auditors and Financial Statements for the year ended 31st December 2024
- 2.** To approve the fees of the Auditors
- 3.** To appoint the following as Directors:
 - Mr. Eric Dontoh
 - Mrs. Monica Kumahor

Dated this 4th day of April 2025

By the Order of the Board

Joseph Gordon-Mensah
SECRETARY

PROFILE OF NOMINEES FOR BOARD APPOINTMENT



Mr. Eric Dontoh is an experienced financial management expert with over 25 years in both the public and private sectors. He is the director and partner at Accounting Solutions Limited (ASL Consulting), specializing in executive training, audits, financial management reviews, and tax consultancy.

He is a fellow of the Association of Certified Chartered Accountants (ACCA) and a member of the Institute of Chartered Accountants Ghana and the Chartered Institute of Taxation Ghana.

Mr. Dontoh is actively involved in community service, having served in leadership roles in various churches and charitable organizations.



Mrs. Monica Kumahor is an experienced educationist with over 30 years experience in the field. She holds a Master's Degree in Educational Management & Administration. Currently, she serves as the Director for the Ablekuma Central Municipal Education Directorate and is the Chairman of the Conference of Directors of Education (CODE).

Previously, she served as Regional Manager for the Methodist Education Unit. She is a member of the Board of Alliance Francaise Ghana, and the Chairman of the Pre-tertiary Directorate Advisory Team of the Methodist Church Ghana.

CHAIRPERSON'S STATEMENT

"Blessed is the one who trusts in the Lord, whose confidence is in him" (Jeremiah 17:7).

As we continue to trust in the Lord he will continue to prosper the work of INGH.



A Year of Impact and Transformation

The past year has been one of both blessings and challenges. By the grace of God and through the unwavering commitment of our team, volunteers, and partners, we have continued to bring hope and tangible change to those in need. As we look back on 2024, we are thankful to the Lord for a remarkable year for International Needs Ghana (INGH), marked by significant achievements as we touched the lives of about 31,000 individuals through our five key programme areas: Child Rights, Education, Health, Gender and Empowerment, and Christian Witness. Each life represents a story of transformation, hope, and renewed opportunities.

Our education programmes have empowered 4,941 young people with quality learning opportunities, scholarships, and vocational training. We continue to invest in technology and innovation to enhance our services. A robotics laboratory was set up at our Amrahia Community School to equip our pupils with skills that will give them greater advantage as they progress in their academic or professional career and in the world of work. Our healthcare initiatives have provided medical support, wellness programmes, and emergency care to about 9,500 individuals, ensuring that no one is left behind due to financial hardship. Through our social services, we have extended support to families struggling with poverty, homelessness, and social injustices, offering counselling, food aid, and skill development programmes.

One of the notable changes in the year under review is the appointment of Messrs. John Nipah and Associates to replace Intellisys as auditors for International Needs Ghana.

We are grateful for the professional services and support we have received from our previous auditing firm and are hopeful of an enhanced relationship with the current auditors to ensure that audited reports are delivered on time.

2024 also marked the celebration of the 50th Anniversary of International Needs Inc, a significant milestone in our shared history. To commemorate this, a delegation of four (4) from Ghana joined other members of the IN partnership in New Zealand for the golden jubilee celebrations and the 8th Biennial Congress of IN Inc.

Challenges & God's Faithfulness

While economic hardships, funding limitations, and global uncertainties have posed difficulties, we have seen God's faithfulness in sustaining our work. The generosity of our donors, the dedication of our volunteers, and the prayers of many have enabled us to press on, even in the face of adversity. Despite global economic uncertainties, we delivered a strong performance, achieving a 28% increase in donations and 12% increase in grants. Total income increased by about 10% from 24 million in 2023 to 26 million in 2024. Our strategic initiatives have strengthened our market position and operational efficiency. The year was not without challenges, including dwindling funding space and inflationary pressures.

Stewardship, Governance & Accountability

As a faith-based organization, we hold ourselves to the highest standards of integrity, transparency, and accountability. INGH successfully renewed its accreditation with the African Council for Accreditation and Accountability (AfCAA) for the sixth consecutive year; a testament to our dedication to meeting high standards of governance, accountability, and transparency. Every donation, effort, and decision is made with prayerful discernment and a deep sense of responsibility to those we serve. Our commitment to good governance ensures that we remain faithful stewards of the resources entrusted to us.

Strengthening Our Mission & Expanding Our Reach

Looking ahead, we remain committed to deepening our impact in the communities we serve. Our key priorities for the coming year include:

- Strengthening our education programmes to ensure quality and excellence, as well as using innovative marketing strategies to reach more underserved children and youth.
- Strengthening healthcare initiatives, particularly in rural and marginalized areas.
- Enhancing community empowerment through vocational training, leadership development, and faith-based counselling.
- Through strategic partnerships, increased advocacy, and faithful stewardship of resources, we believe we can touch even more lives in the name of Christ.

Looking Ahead with Hope

God willing, INGH will be 40 years in 2027. A Planning Committee has been established, and we look forward to a memorable celebration and a planned publication of a book that chronicles our journey. We step into the future with hope and conviction, knowing that God has called us to be His hands and feet in this world. Once again, I extend my sincere gratitude to my fellow board members, our management team, and our employees for their dedication and hard work. To all our Directors, thank you for your continued trust in International Needs Ghana (INGH). We look forward to another year of progress and success. With your continued support, we will press on and uplift the name of INGH.

Thank you.

**Mrs. Awurabena Okrah
Board Chair**

EXECUTIVE DIRECTOR'S STATEMENT



God's faithfulness has been evident in every step of INGH's journey, and we stand in awe of the impact we have witnessed in 2024.

By His grace, about 31,000 lives have been reached through our work in the five thematic areas; Child Rights, Education, Health, Gender & Empowerment, and Christian Witness. We give all the glory to God for the opportunity to be a part of this transformative work.

The Youth Africa Innovates (YAI) Project implemented under the Child Rights programme, launched by UNDP and funded by Mastercard, fostered youth-led innovation to promote decent work and economic growth, aligned with Sustainable Development Goal 8 (SDG 8). The project engaged youth, women, and persons with disabilities in the Volta Region. 232 innovators were identified and six innovation fairs were held to provide platforms to showcase diverse ideas and solutions.

The International Needs Assistance Programme (INAP) has been integral to the success of our education programme, enabling pupils and students to access quality education across our programme schools. Information Communication Technology was given a major boost in Amrahia Community School (ACS) with the establishment of a 42-seater robotics laboratory. The Kpogede Community School infrastructure was enhanced with the construction of an ultra-modern playground which seeks to promote sharing, learning, interaction, development and exercising among the pupils of the school.

INGH in collaboration with our partners from the USA and Canada, held 3 medical outreaches in the Volta and Oti Regions reaching about 9,500 people. The Avata Water Project, in the Ketu South Municipality, is 90% complete. This initiative will significantly improve safe water access for community members.

In 2024, INGH evangelistic programmes reached over 2,900 individuals across multiple communities in the Volta, Greater Accra and Oti Regions. Notably, three new churches were planted by the Evangelical Family Church (EFC).

INGH's collaboration with the Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT) recorded significant strides in Bible translation and literacy initiatives particularly with the Challa language project. The draft translation of five books of the New Testament namely; Mark, Luke, Matthew, Philippians and Colossians were tested in four communities to ensure accuracy and fidelity to the original Greek Bible text. These efforts exemplify our commitment to holistic community transformation.

We are grateful to God for these remarkable strides which were made through the guidance of the Board of Directors and efforts of staff of INGH. I am very hopeful that we will have many more stories to share when we meet for the next Annual General Meeting in 2026.

Thank you

Cromwell Awadey
Executive Director

CORPORATE GOVERNANCE REPORT

ORGANISATIONAL PROFILE OF INTERNATIONAL NEEDS GHANA

International Needs Ghana (INGH) was incorporated in October 1987 as a company limited by guarantee and formally recognized by the Department of Social Welfare (Ghana) in 1991 as a voluntary non-governmental and not-for-profit organization (NGO). INGH is a global partner of the global not-for-profit Christian development organization called the International Needs Inc. headquartered in New Zealand. INGH's Head 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 Fund (UNICEF), Danish International Development Agency (DANIDA), Canadian International Development Agency (CIDA), International Labour Organisation (ILO), United Nations Population Fund (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.

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

CORPORATE GOVERNANCE REPORT

PROGRAMMES & INTERVENTIONS

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.

CORPORATE GOVERNANCE REPORT

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.



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 2024. The year ended with a staff strength of sixty-three (63) with details as follows:

| FUNTIONAL AREAS | NO. |
|---------------------------------------|-----|
| CHILD RIGHTS | 1 |
| EDUCATION | 12 |
| HEALTH | 2 |
| GENDER AND EMPOWERMENT | 11 |
| CHRISTIAN WITNESS | 11 |
| FINANCE, PEOPLE AND CULTURE | 22 |
| BUSINESS DEVELOPMENT & COMMUNICATIONS | 2 |
| MONITORING, EVALUATION AND LEARNING | 2 |
| TOTAL | 63 |



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. In the year under review, the Child Rights programme implemented the Young Africa Innovates (YAI)

Programme and collaborated with the Department of Children and the Human Trafficking Secretariat under the Ministry of Gender, Children and Social Protection to celebrate selected international days.

YOUNG AFRICA INNOVATES (YAI) PROGRAMME

International Needs Ghana (INGH) partnered with the United Nations Development Programme (UNDP) to roll out the Young Africa Innovates (YAI) Programme with funding from Mastercard Foundation, YAI was implemented in the 18 Metropolitan, Municipal and District Assemblies (MMDAs) in the Volta Region. This project aimed to build a strong and scalable ecosystem to identify, support, and grow innovative youth-led solutions in the Volta Region of Ghana. The programme started in August and ended November 2024. INGH scouted 232 young innovators (67 males; 165 females) and forwarded them to UNDP. 39 out of this number were Persons with Disability.

The programme commenced with an inception meeting involving 57 key stakeholders; including regional and district representatives, media, academia and organizations led by women, youth and persons with disability (PWD). 11 (Eleven) external scouters were identified and trained to identify and select young innovators within the 18 MMDAs in the Volta Region.

2,150 people including chiefs, assembly members, unit committee members as well as persons with disabilities from 60 communities were reached to create awareness about the project.

Six (6) innovation fairs were organized and 210 young innovators exhibited their innovations with a selected few pitching their products at the fairs. Community members had the opportunity to see what the young innovators had to showcase. There were also interactive sessions with the resource persons who provided expert advice to the young innovators who pitched their products.

COLLABORATION WITH THE MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION

INGH collaborated with the Ministry of Gender, Children and Social Protection for the following celebrations:

- Commemoration of the International Day of the African Child on the 20th June 2024 in Accra. The theme for the event was “Education for all children in Africa: Improving access for all”
- The Model Children's Summit on the Sustainable Development Goals (SDGs) on 25th June 2024 in Accra. The summit provided a platform for children to discuss critical issues, share best practices and contribute to strategies and actions towards the improvement of their lives.
- The Sustainable Development Goal (SDG) Action Summit on the 2nd and 3rd July 2024 in Accra under the theme “From mid-point to success – recommitting, scaling up and accelerating action on the SDGs”.
- Celebration of the National Children's Day on the 12th September 2024 under the theme “Building Bridges: Fostering Child Rights through Cultural, Religious, and Traditional Leadership”.

- Celebration of the International Day of the Girl Child on the 11th of October 2024 under the national theme “Our time is now, our rights, our future”.

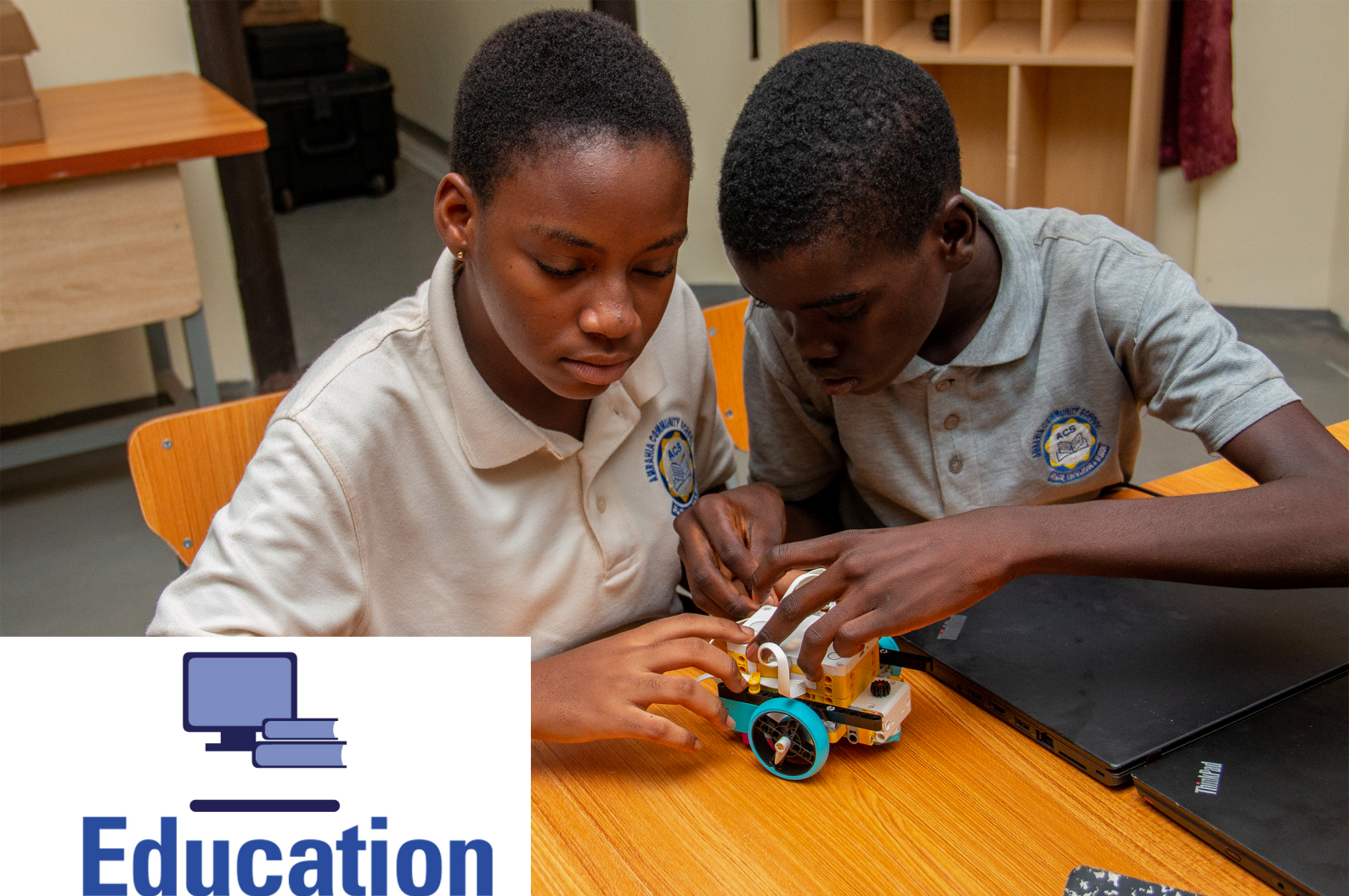
- Commemoration of World Day Against Human Trafficking in Ghana on the 30th of July 2024 under the theme “Leave no child behind in the fight against human trafficking”. INGH donated 14 boxes of story books to the Anti-Human Trafficking Secretariat as part of the prizes for the students who participated in the debates during the media launch.

- Celebration of the World Children’s Day on the 20th of November 2024 in Accra.

COLLABORATION WITH THE MINISTRY OF EMPLOYMENT AND LABOUR RELATIONS (MELR)

INGH collaborated with the Child Labour Unit under the Ministry of Employment and Labour Relations to commemorate the World Day Against Child Labour on 12th June 2024 under the theme “Let’s act on our commitments: End Child Labour!”.





Education

In 2024, the Education Programme focused on the holistic development of deprived children and the transformation of their communities in Ghana. Under the International Needs Assistance Programme (INAP), INGH implemented initiatives in 16 schools across 9 districts, primarily financed through International Needs Child Assistance Programme (INCAP), International Needs Students Assistance Programme (INSAP) and the International Needs Group Assistance Programme (INGAP) as well as a partnership with EduDeo. During the year under review, the unit focused on five critical areas: Education, Life Skills and Social Development, Health and Physical Development, Spiritual Development, and Infrastructure Development.

EDUCATION

INGH schools saw the enrollment of 4,941 students (2,526 boys and 2,415 girls), with a Gender Parity Index of 0.936; indicating INGH's Programme stability and appeal on alleviating financial burden on families and boosting the confidence of children through educational support. 1,139 students on INCAP were engaged on the importance of education and effective ways of learning using SMART strategies, using play-based learning activities and movies. At the end of the session, the participants developed personal time tables to help improve their learning habits.

13 Heads and assistants from INGH/Partnership schools were also engaged on their roles in the effective management of INCAP and the need for them to supervise volunteers and closely monitor the performance of INCAP beneficiaries.

56 BECE candidates and facilitators from Kanuwloe, Kpogede and Anawoekope schools were engaged on effective ways of answering examination questions. Chief examiners from WAEC engaged them on Mathematics, English and Science. The objective was to empower the students to gain deeper understanding on the new BECE examination format fostering confidence and their preparedness for the maiden exams under the new curriculum. 185 SHS/vocational students (130 SHS and 55 vocational) successfully graduated during the period under review. Skill areas for the vocational trainees ranged from dressmaking, hairdressing, carpentry, masonry, electrical to painting. Also, 63 trainees in various fields received stipends, aiding their skill development. These stipends prevented absenteeism from work places and promoted punctuality.

HEALTH AND PHYSICAL DEVELOPMENT

4,941 students across 11 schools were provided with subsidized balanced meals to enhance students' nutrition and ease the financial burdens on their families. This initiative promoted consistent attendance and active involvement in school activities. These 4,941 children had access to clean drinking water which was vital for their health and well-being.

2,358 children benefitted from school health outreach programmes which addressed topics like worm infestation, malaria prevention, menstrual hygiene, teen depression, mental health, personal grooming and dental health. Kpogede Community School (KCS) was adjudged a 3-star nutrition friendly school by UNICEF. 160 female INCAP students in SHS received sanitary pads which aided in the management of their menstrual flow boosting their confidence and compelling them to stay in school.

587 INCAP students were supported with groceries and toiletries to complement their provisions for school. This gave the beneficiaries a peace of mind to focus on their academic work.

Eight (8) nutrition officers were engaged and refreshed on food safety and personal hygiene to reduce food-borne contamination and uphold students' health. Facilitators from Environmental Health unit in Accra engaged the nutrition officers. The nutrition officers gained deeper understanding on food safety and the need to adhere to set standards. All nutrition officers are adhering to the standards and have also renewed their food vendors' certificates.

LIFE SKILLS AND SOCIAL DEVELOPMENT

1,139 INCAP participants (SHS and Basic) were engaged on child online protection. Students at the end of the session, were empowered and enlightened to protect themselves from exploitation and abuse. Parents were also empowered to report any child protection violations.

SPIRITUAL DEVELOPMENT

734 students across all INGH partnership and public schools were provided with daily devotionals to guide their personal study and enhance their understanding and engagement with the Bible. Through biblical teachings with life applications, 4,302 pupils/students formed a deeper connection with their faith and were encouraged to pursue a life aligned with Christian values.

INFRASTRUCTURE DEVELOPMENT

A 42-seater robotics laboratory was established at Amrahia Community School. The laboratory will provide pupils an opportunity to acquire critical thinking, analytical and problem-solving skills that are essential in today's technology-driven world. At the Kpogede Community School, a 20-seater computer was set up courtesy a donation from some individuals from the Kpogede Community. Play at KCS was moved a notch higher with the construction of an ultra-modern playground.

INTERNATIONAL NEEDS GROUP ASSISTANCE PROGRAMME (INGAP)

375 INGAP students received uniforms, school bags, and other stationery to facilitate learner engagement. This ensured that students were well-equipped with resources to aid their learning, promote active participation in class work and assignments and enhance academic performance.

INGAP beneficiaries were provided subsidized meals which led to improved health, school attendance and active class participation. 19 females in SHS received sanitary pads to support them in their monthly menstrual cycle. 25 INGAP participants were engaged on Teen Depression and Stress Management which aimed at raising awareness on Mental Health issues among teenagers and providing strategies to manage life's challenges.

336 participants received eye screening from Agarwal Hospital. The exercise was aimed at early detection of vision and eye problems. Participants with eye problems were treated and some provided with spectacles to aid their vision.

36 INGAP participants at KCS Junior High School embarked on a clean-up exercise at Adidome market as part of their commitment to keeping the environment clean. INGAP participants in Amrahia were engaged on rights and protection-based education to make informed decisions on matters that affect their growth and development. The emphasis on speaking up against inappropriate touching. There were also sessions on the negative impact of excessive screen time, exposure to inappropriate content, and the importance of harnessing social media for personal achievement.

SHS 2 students on INGAP were also engaged on “the Youth and social media”. The session sought to empower participants with accurate information to make informed and intentional choices that will ensure their successful navigation through the educational calendar and realizing their full potential.

A team from the Child Evangelism Fellowship (CEF) engaged children from Kpogede Community School on the topics: “God Can Change Your Life” and “The Story of Mephibosheth and Noah”. Other activities included learning an action song, reciting a memory verse, and playing games. SHS students were also engaged in a session on “Godly Friendship.”

INTERNATIONAL NEEDS STUDENTS ASSISTANCE PROGRAMME (INSAP)

48 students enrolled on the International Needs Students Assistance Programme in the 2023/2024 academic year. 16 of them completed their various courses of study.

The details are as follows:

| No. | Course / Institution | Number of students |
|-----|--------------------------------|--------------------|
| 1 | Medical School | 1 |
| 2 | Humanities | 7 |
| 3 | College Of Applied Sciences | 20 |
| 4 | College Of Education | 4 |
| 5 | Nursing and Midwifery Training | 3 |
| 6 | Vocational Training | 13 |
| 7 | Total | 48 |

24 new students were enrolled at the beginning of the 2024/25 academic year bringing enrolment as at December 2024.

| No. | Course / Institution | Number of students |
|-----|--------------------------------|--------------------|
| 1 | Medical School | 2 |
| 2 | Humanities | 6 |
| 3 | College Of Applied Sciences | 28 |
| 4 | College Of Education | 4 |
| 5 | Nursing and Midwifery Training | 3 |
| 6 | Vocational Training | 13 |
| 7 | Total | 56 |

SUPPORT FOR VULNERABLE STUDENTS PROJECT

10 students benefitted from “The Support for Vulnerable Students Project” which was implemented with support from EduDeo. The project focused on providing comprehensive christian education and support to children through various initiatives:

- The provision of educational materials to help in their academic work. They were also given bursary support to enable them go through the academic year without fear of being sent home for fees.
- A feeding subsidy which ensured that the beneficiaries received nutritious meals and stayed healthy and active throughout the academic year.
- Engagement on personal hygiene and etiquette.
- The provision of age-appropriate bibles and christian literature to facilitate discipleship.





Health

The Health Programme over the years has contributed significantly to improving the health of underserved populace. Under the Health Programme, INGH has implemented various curative and health promotion interventions in community and school settings.

The year under review saw the implementation of three general medical outreaches and the organization's maiden school-based dental outreach, as well as a school-based nutrition outreach which commenced in 2023. It also saw the implementation of various health promotion interventions including; school-based health education for programme schools, community health volunteer training programmes, borehole drilling for Avata Community and the Hope for Beatrice Project. Through these interventions INGH contributed to the achievement of Sustainable Development Goals 3 and 6.

MEDICAL OUTREACHES

In 2024, three medical outreaches were carried out in collaboration with International Needs USA (INUS) and International Needs Canada (INCA). The first medical outreach was held in January in partnership with INUS in the Nkwanta South Municipality of the Oti Region. INGH provided medical care to 2,366 people across four communities: *(Kabiti, Kecheibi, Old Agou, and Agou Hilltop)*.

Eight of the beneficiaries of the medical outreach held in the Oti Region were referred to the Pentecost Hospital in Kpassa for free surgeries. Follow-ups done show that they have seen significant improvement in their wellbeing and are thriving. The second outreach served 2,229 people in five communities within the North, Central, and South Tongu Districts of the Volta Region: *(Kanuwloe, Mepe, Kebenu, Mafi Devime and Agave-Kuve)*. The third and final outreach was held in November 2024, in partnership with INCA. 1,198 people were reached in five communities: *(Lasivenu, Kpogede, Avata, Dendo, and Avakpedome)*.

NUTRITION PROJECT

In November 2024, the School-Based Nutrition Project was implemented alongside the medical outreach held in partnership with INCA. The project targeted two schools: *(Lasivenu DA Global Basic School and Mawoekpor DA Basic School)*. *733 participants benefited from the nutrition project.* Additionally, out-of-school children under the age of five also participated.

This was a build-up on the pilot phase of the project which commenced in 2023. The project seeks to collate and analyze data on the nutritional status of children to inform subsequent nutritional interventions. Beneficiaries were dewormed and provided with nutritional supplements.

Anthropometric data of weight and height were collated for all beneficiaries. The mid-upper arm and head circumference of beneficiaries under the ages of five were also measured. These were compared to World Health Organization (WHO) standard to determine the nutritional status of children and identify those underweight (low weight for age), stunted (low height for age) and wasted (low BMI for age). Children identified as malnourished—whether underweight, stunted, or wasted—were referred to doctors for further medical assessments.

SCHOOL HEALTH EDUCATION PROGRAMME

In 2024, International Needs Ghana implemented a School Health Education Programme across seven INGH programme schools in the Volta and Greater Accra regions. The initiative, aimed at fostering lifelong healthy habits through health education, engaged students on themes such as hand hygiene, germ transmission, malaria prevention, personal grooming, menstrual hygiene, and sexually transmitted infections depending on their class. Age-appropriate manuals and interactive activities, such as using Glo-Germ apparatus (*a germ simulation tool*), creating menstrual bracelets and playing the malaria board game, reinforced lessons learnt. Students gained new knowledge and preventive health skills such as hand washing skills. Approximately 3,000 students were reached across seven (7) INGH programme schools. (*Amrahia Community School, Dologonno Methodist Basic School, Togbe Aho Memorial D/A Global Basic School, Agortorme Methodist M/A Basic School, Holy Christ D/A Global Basic School, Lasivenu D/A Global Basic School and Kuve D/A Global Basic School*).

AVATA WATER PROJECT

INGH commenced a water project at Avata in the Ketu-South Municipality of the Volta Region within the year under review. The drilling of the borehole and mechanization have been completed. An overhead concrete platform to hold a 3,500-litre capacity reservoir is 90% complete. The project will contribute to increased safe water access for community members who had to travel long distances to access clean water or resort to wells (mostly saline) for water.

DENTAL HEALTH PROGRAMME

In July 2024, INGH, in collaboration with a team of dentists, carried out a dental health programme at the Anawoekope United Methodist Basic School in the North Tongu District of the Volta Region. The program aimed at screening all pupils for dental caries and other oral health conditions and provide treatment where possible. Over 360 children were screened, with 65 receiving further care, including scaling and polishing, atraumatic restorative treatment (*filling cavities*), and extractions, to address identified oral health issues.

COMMUNITY HEALTH VOLUNTEERS

In 2024, INGH organized two training sessions for Community Health Volunteers (CHVs) at the Centre for Empowerment and Enterprise Development (CEED) in Adidome. The first training, held in February, was attended by nine CHV's and it focused on equipping participants with skills in disease surveillance (*identifying and reporting suspected cases of diseases for immediate attention such as measles, acute flaccid paralysis, cholera, tuberculosis etc. to the Ghana Health Service*), oral rehydration therapy and home visit protocols. In July, a second training was conducted, engaging 15 participants, including new CHVs from additional communities. This session emphasized neglected tropical diseases, particularly schistosomiasis. The training prepared the CHVs to support a district-wide preventive chemotherapy (*mass administration of prophylaxis for schistosomiasis*) exercise led by the Ghana Health Service.

As a result of these training programmes, CHVs have identified and reported a number of suspected cases of diseases including tuberculosis, measles and cholera. Some of these cases have been confirmed to be positive and victims were placed on treatment.





Gender & Empowerment

The Gender and Empowerment Programme seeks to contribute to the empowerment of less privileged women, families and communities in a holistic and sustainable manner to make them resilient against risk and utilize the opportunity whilst living dignified lives.

PROMOTING ADOLESCENT SAFE SPACES (PASS) PROJECT

International Needs Ghana, in collaboration with the United Nations Population Fund (UNFPA), is implementing the “Promoting Adolescent Safe Spaces” (PASS) Project as part of the Global Programme to Accelerate Action to End Child Marriage.

The PASS project is designed to contribute to girls fully enjoying their childhood free from the risk of marriage, experiencing healthier, safer, and more empowered life transitions, and being in control of their destinies including making choices and decisions about their education, relationship formation/marriage, and childbearing.

In 2024, the PASS project was scaled up to include two additional districts; Assin Foso and Agona West Municipalities. PASS continued in the Cape Coast Metropolis. The two new Municipalities were selected based on data from the 2023 thematic brief on child marriage published by the Ghana Statistical Service (GSS), which identified high rates of adolescent pregnancy and child marriages in these areas.



HIGHLIGHTS

- 1,675 adolescent girls (aged 10-19) have been reached in 20 communities across the three districts. The adolescent girls were engaged on topics such as child marriage, sexual and gender-based violence and menstrual hygiene. Some of the safe spaces engaged in activities such as quizzes, cooking competitions, going on a Walk advocating for peaceful elections and against child marriage.
- 1,214 adolescent boys were reached in 20 communities across the 3 districts. The adolescent boys have been engaged on relevant topics such as the importance of safe space, adolescence, personal hygiene and grooming, child rights etc. In Abodom for instance, the community has started seeing improvement in the general attitude of the adolescent boys. They have become more polite in their speech and motivated to make wiser decisions especially in the area of sex.
- Murals were painted in 10 old PASS communities to advocate against adolescent pregnancy and child marriage as a means to continually remind the community and the adolescents of the fight against child marriage after the project exited from the community.
- 31 adolescent girls received essential tools to develop skills in trades like fashion, soap making, and hairdressing
- 20 participants were enrolled in vocational training to build their future and achieve financial independence. Safe space engagements helped three adolescent mothers return home from cohabitation, giving them a fresh start.
- Government stakeholders in Assin Foso Municipality took ownership of the PASS Project by creating a safe space in Dompim, reinforcing their commitment to protecting young girls and reducing adolescent pregnancy in their communities.

FASHION EXPRESSIONS PROJECT

INGH undertook a monitoring exercise on the 18 beneficiaries of the Fashion Expressions Project, implemented under a partnership with UNFPA with funding from the PRADA Group. The beneficiaries have demonstrated resilience and determination; some have been employed, others established their own businesses, expanded their clientele, and even taken on apprentices, mentoring and training vulnerable young women. Others are pursuing further education in fashion. These young women are not only advancing their careers but also creating opportunities for others.



CENTRE FOR EMPOWERMENT AND ENTERPRISE DEVELOPMENT (CEED) ENROLMENT

187 trainees were admitted at CEED during the 2024 academic year. The details are as follows:

| Fashion | Hospitality | Cosmetology | Total |
|----------------|--------------------|--------------------|--------------|
| 115 | 59 | 13 | 187 |

CEED made remarkable strides in the following ways:

EDUCATIONAL DEVELOPMENT

The hospitality unit was supported with additional gas cooking stoves, cylinders and accessories. The cosmetology unit was retooled with essential tools and equipment like facial steamers, massage beds, and facial lamps for the facial therapy training. These professional-grade tools allowed trainees to familiarize themselves with the industry-standard equipment, providing a smoother transition from school to professional salons or spas. The hands-on experience gained through these tools helped trainees develop expertise in various aspects of facial therapy, boosting their confidence, enhancing their versatility and employability.

ENTERPRISE DEVELOPMENT OUTCOMES

The “Christians in Leadership Development Forum”, held in November 2024 in partnership with INUS and the Northbrook Church, aimed to inspire and empower CEED trainees and graduates to develop essential leadership skills and contribute positively to their careers and enterprises. The two-day forum brought together trainees, graduates, facilitators, and leadership experts for interactive sessions and discussions on the following topics: *"Flourishing for Life", "The 4 Ps of Marketing," "Speaking to Influence," and "Anchored in Christ."*

MENTORSHIP SESSIONS WITH FASHION TRAINEES

The CEO of Dash Fashions, a budding fashion house based in Accra engaged fashion trainees on a mentorship session, inspiring them to pursue greater achievements in their fashion enterprises. She shared her personal experiences, challenges, and strategies for overcoming obstacles in the fashion industry. She finally encouraged trainees to work hard, be persistent, and aspire to realize their dreams as upcoming fashion designers.



SOCIAL DEVELOPMENT

Miss World – Ghana 2022 engaged trainees in the hospitality and cosmetology units on confidence building, table etiquette as well as walking and sitting posture. Trainees learnt how to make positive impressions through respect, appropriate behaviour, and good manners.





Christian Witness

The Christian Witness Unit of International Needs Ghana (INGH) achieved significant milestones in 2024, with a focus on sharing the love of Christ and fostering spiritual growth.

COMMUNITY OUTREACH

- 2,941 individuals were reached through community outreaches in 43 communities through crusades, revivals, house-to-house evangelism, discipleship and the gospel film show. 88 people accepted Christ and were discipled and 48 individuals were baptized.
- Two new churches were planted in Mawoekpor in the Volta Region and Onyansanah in the Greater Accra Region and one was revived in Mepe -Dudevi
- Established two (2) new Community-level Children Bible Clubs (CCBC) in Lasivenu and Kanuwloe communities.



EVANGELICAL FAMILY CHURCH (EFC)

- Partnered with the USA team to train 23 church leaders through a 2-day workshop at Adidome in the Volta Region.
- 53 Sunday School teachers were equipped with techniques in sharing the gospel with children through a 1-day training workshop at Sogakope.
- 105 women attended a Women's Camp Meeting, at Agortorme from 30th August- 1st September, 2024.
- 120 young people attended the Annual Youth Camp at Bekpo in the Central Tongu District.
- 416 persons attended a 5-day Christmas conversion at Kpekpo in the South Tongu District. It was held under the theme: "In Him is Perfect Peace". 37 accepted Christ and 19 were baptized during the Christmas convention.

SCHOOL OUTREACH

- 5,360 students were reached through discipleship in 9 schools: (*Kuve, Mepe, Lasivenu, Kanuwloe, Agortorme, Kebenu, Abolatoe, Kpogede, Anawoekope Basic schools*).
- 1 school-based Bible Club was established at Doblo Gonno Methodist Basic School.
- 732 devotional guides were distributed to students and teachers to be used for their daily devotions.
- A Bible Quiz was organised for students at Mepe Holy Christ School. Students demonstrated a strong familiarity with the Bible and accurately located specific Bible verses and confidently recited Bible verses.
- 73 facilitators from Doblo Gonno, Mepe, Kuve and Anawoekope Basic Schools were trained on Christ Centered Education
- INGH partnered with Edudeo ministries to train 48 facilitators on Christ-centred education and teaching methodologies.

MINISTRY TO THE UNREACHED- THE GOSPEL MY LIFE MY ALL

- INGH collaborated with the Ghana Institute of Linguistics, Literacy and Bible Translation (GILLBT) to translate some books/epistles of the Bible (Mark, Luke, Matthew, Philippians and Colossians) into the Challa language.
- True Vine and Assemblies of God supported INGH to provide spiritual guidance.
- A day's children's camp was held for 1,447 children in 5 communities (Kue, Odormi, Keri and Old Agou) in Oti Region. Activities during the camp include: Bible studies, games, sword drill and memory verse recitation challenge.
- Challa literacy classes were for 256 children from Keri, Old Agou and Odormi.
- 64 individuals were provided with livelihood support through interest-free loans.
A Village Savings and Loans Association (VSLA) was formed in Keri.
- INGH collaborated with the Department of Social Welfare to empower children with knowledge on child protection. Community Child Protection Committee members were trained on drug abuse prevention, child trafficking awareness, and adolescent reproductive health education. This project ended in September, 2024.



INGH MANAGEMENT TEAM



MR. CROMWELL AWAHEY
EXECUTIVE DIRECTOR



MR. JOSEPH GORDON-MENSAH
BUSINESS DEVELOPMENT &
COMMUNICATIONS MANAGER



MRS. PRISCILLA APPIAH
FINANCE MANAGER



DR. JOHNNIE TITUS KUZAGBE
CHRISTIAN WITNESS MANAGER



MR. DANIEL ABAKA-YAWSON
PEOPLE & CULTURE MANAGER



MR. ISAAC ARTHUR
HEAD OF PROGRAMMES



MR. PROSPEROUS AHIABLI
MANAGER, HEALTH



FINANCIAL STATEMENTS

2024

International Needs (Ghana) LBG

Annual Financial Statements for the year ended 31 December 2024

General Information

| | | |
|--------------------------|---|--|
| Directors | Mrs. Awurabena Okrah Dr. Charity Binka Mr. Charles Otoo Mr. Cromwell Awadey Mrs. Zuta Plahar Very Rev. Walter Pimpong Mr. Alex Leslie Ayeh Mrs. Christabel Mills Mr. David Quaye Annang Prof. Benedict Calys Tagoe | Chairperson Vice Chairperson Treasurer Executive Director Member Member Member Member Member |
| Registered Office | No. 2 Nii Sackey-fio Armah Street North Odorkor Accra | |
| Bankers | Universal Merchant Bank Ghana Limited Zenith Bank Ghana Limited ADB Bank Limited Access Bank Limited | |
| Secretary | Joseph Gordon - Mensah | |
| Auditors | John Nipah and Associates P. O. Box CT3486 Cantonments, Accra Accra | |
| Solicitor | Mr. Frederick Kwasi Coch Yeboah Lex & Co. 2nd Floor Zaglou House | |

International Needs (Ghana) LBG

Annual Financial Statements for the year ended 31 December 2024

Report of Directors

The Directors present their report for the year ended 31 December 2024

Statement of Directors' responsibilities

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

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

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

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

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

Review of activities

Main business and operations

International Needs (Ghana) LBG is a not for profit development organization 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 organizations with the principal goal 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 2024 amounted to GHS2,763,994 (2023: GHS476,992)

International Needs (Ghana) LBG

Annual Financial Statements for the year ended 31 December 2024

Directors' Report (Continued)

Going concern

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

Events after reporting date

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

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

Directors' interest in contracts

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

Directors

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

| | |
|----------------------------|--------------------|
| Mrs. Awurabena Okrah | Chairperson |
| Dr. Mrs 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 |

Secretary

The organization's designated secretary is Joseph Gordon-Mensah

Independent Auditor

John Nipah and Associates were the independent auditors for the year under review. Audit fee for the year 2024 was GHS60,000, inclusive of 6% levies and 15% VAT. (2023: GHS31,000)

Capacity of directors

Relevant training and capacity building programmes are put in place to enable the Directors to discharge their duties.

Report of the Directors

The annual financial statements set out on page 43 to 59 were approved by the Directors and were signed on their behalf by

Cromwell Awadey

Name

Date **4th April, 2025**
Date.....

Awurabena Okrah

Name

Date **4th April, 2025**
Date.....

Independent Auditor's Report

To the Members of International Needs Ghana LBG

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of International Needs Ghana set out on pages 43 to 59, which comprise the statement of financial position as at 31 December 2024, the statement of comprehensive income, statement of changes in funds, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the organization as at 31 December 2024, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) for Small and Medium-Sized Entities (SMEs) and the requirements of the Companies Act, 2019 (Act 992).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) (the Code) issued by the International Ethics Standards Board for Accountants (IESBA), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Directors and those Charged with Governance for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International 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 misstatements, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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

- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with the directors, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

Independent Auditor's Report (continued)

Report on Other Legal and Regulatory Requirements

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

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion:
 - Proper books of accounts have been kept by the organization so far as appears from our examination of those books
 - The examination and explanations given us, were in a manner required by Act 992 and give a true and fair view of the:
 - 1 Statement of financial position of the company at the end of the financial year, and
 - 2 Statement of profit or loss and other comprehensive income for the year.
- (iii) The Statement of financial position (Balance sheet) and Statement of Comprehensive Income are in agreement with the books of account and returns.
- (iv) We are independent of the company, pursuant to section 143 of Act 992.

The engagement partner on the audit resulting in this independent auditor's report is John Oliver Kwame Nipah (ICAG/P/1008).

John Nipah & Associates

.....
Name of Auditing Firm: John Nipah and Associates

License Number of the Firm: ICAG/F/2025/043

Chartered Accountants

P.O. Box CT3486

Cantonments, Accra

Dated: **4th April**, 2025.

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Statement of Income and Expenditure

| Figures in GHS | Notes | 2024 | 2023 |
|--|-------|---------------------|-------------------|
| Income | | | |
| Grants | | | |
| Child Rights Program | 4.1 | 1,745,315 | 1,994,500 |
| Gender and Empowerment Program | 4.1 | 4,079,784 | 3,472,608 |
| Education Program | 4.1 | 9,514,543 | 7,615,883 |
| Christian Witness Program | 4.1 | 422,133 | 503,230 |
| Health Program | 4.1 | 802,502 | 727,631 |
| Project Management and Administration | 4.1 | 7,961,659 | 7,426,645 |
| Total Grants | | 24,525,937 | 21,740,497 |
| Donations | 4.2 | 1,474,632 | 1,154,247 |
| Other Income | 4.3 | 570,353 | 1,331,578 |
| Total Income | | 26,570,921 | 24,226,322 |
| Expenditure | | | |
| Programs and Projects | | | |
| Child Rights Program | 5.1 | (1,427,245) | (2,517,268) |
| Gender and Empowerment Program | 5.2 | (2,294,311) | (4,173,783) |
| Education Program | 5.3 | (8,647,077) | (9,241,159) |
| Christian Witness Program | 5.4 | (1,141,455) | (1,147,672) |
| Health Program | 5.5 | (936,138) | (563,501) |
| | | (14,446,226) | (17,643,383) |
| Project Management Cost | | | |
| Monitoring, Evaluation and Learning | 6 | (95,287) | - |
| Business Development and Communication | 7 | (427,274) | (325,932) |
| Estate Management | 8 | (1,342,382) | (1,314,485) |
| Accountability and Administration | 9 | (7,495,759) | (4,465,530) |
| | | (9,360,702) | (6,105,947) |
| Total Expenditure | | (23,806,928) | (23,749,330) |
| Net surplus for the year | | 2,763,994 | 476,992 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Statement of Financial Position

| Figures in GHS | Notes | 2024 | 2023 |
|------------------------------------|-------|-------------------|------------|
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 13 | 7,213,201 | 6,935,815 |
| Investment in WAPEF | 15 | 7,440,145 | 6,508,094 |
| | | 14,653,346 | 13,443,909 |
| Current assets | | | |
| Receivables | 12 | 1,171,956 | 450,250 |
| Cash and cash equivalents | 11 | 4,234,383 | 2,444,266 |
| Total current assets | | 5,406,339 | 2,894,516 |
| Total assets | | 20,059,685 | 16,338,425 |
| Funds and liabilities | | | |
| Funds | | | |
| Restricted funds | | | |
| Designated fund | 10a | 3,390,551 | 1,369,469 |
| Unrestricted funds | | | |
| General fund | 10b | 10,095,256 | 9,352,344 |
| Revaluation reserve | | 4,846,514 | 4,846,514 |
| Total funds | | 18,332,321 | 15,568,327 |
| Liabilities | | | |
| Current liabilities | | | |
| Payables | 15 | 1,727,365 | 770,098 |
| Total liabilities | | 1,727,365 | 770,098 |
| Total funds and liabilities | | 20,059,685 | 16,338,425 |

The annual financial statements were approved by the Board of Directors and were signed on their behalf by:

Director

4th April 2025

Director

4th April 2025

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Statement of Changes in Funds

| Figures in GHS | Designated Funds | Unrestricted Funds Revaluation Reserve | General Fund | Total |
|------------------------------------|---------------------|--|--------------|------------|
| Balance at 1 January 2024 | 1,369,469 | 4,846,514 | 9,352,344 | 15,568,327 |
| Surplus for the year | 2,021,082 | - | 742,912 | 2,763,994 |
| Balance at 31 December 2024 | 3,390,551 | 4,846,514 | 10,095,256 | 18,332,321 |
| 2023 | | | | |
| Balance at 1 January 2023 | 3,403,484 | 4,846,514 | 6,841,337 | 15,091,335 |
| Surplus for the year | (2,034,015) | - | 2,511,007 | 476,992 |
| Balance at 31 December 2023 | 1,369,469 | 4,846,514 | 9,352,344 | 15,568,327 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Statement of Cash Flows

| Figures in GHS | Notes | 2023 | 2023 |
|--|-------|--------------------|-------------|
| Cash flows from operating Activities | | | |
| Surplus for the year | | 2,763,994 | 476,992 |
| Adjustment to reconcile surplus | | | |
| (Increase)/Decrease in Receivables | | (721,706) | 5,196,746 |
| Increase/(Decrease) in Payables | 13 | 957,267 | (361,967) |
| Depreciation charge for the year | 14 | 578,597 | 370,774 |
| Gain from the disposal of property, plant and equipment | | - | - |
| Total adjustments to reconcile surplus | | 814,158 | 5,205,553 |
| Cash flow from investing activities | | | |
| Proceeds from sale of Property, Plant and Equipment | 14 | - | - |
| Purchase of Property, Plant and Equipment | 13 | (855,983) | (165,188) |
| Investment in WAPEF | | (932,051) | (6,508,094) |
| Cash flows from investing activities | | (1,788,034) | (6,673,282) |
| Net (decrease)/ increase in cash and cash equivalents | | 1,790,118 | (990,737) |
| Cash and cash equivalents at beginning of the year | | 2,444,266 | 3,435,003 |
| Cash and Cash Equivalents at December | 11 | 4,234,384 | 2,444,266 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Accounting Policies

1 General Information

International Needs Ghana is an organization limited by guarantee, incorporated and domiciled in Ghana. The organization is a global partner of the worldwide partnership of International Needs Incorporated in 37 countries and headquarters in New Zealand. The address of its registered office and principal place of business is No. 2 Nii Sackey-fio Armah Street Accra, North Odorkor, Accra.

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

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

2 Basis of preparation and Summary of significant accounting policies

The financial statements of the organization for the year ended 31 December 2024 have been prepared in accordance with the International Financial Reporting Standard (IFRS) for Small and Medium-sized Entities (SMEs) issued by the International Accounting Standards Board (IASB) and adopted by the Institute of Chartered Accountants Ghana.

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

The significant accounting policies adopted by International Needs Ghana for the preparation of these financial statements are set out below. These accounting policies have been used throughout all periods presented in the financial statements.

2.1 Grants

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

2.2 Donations

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

2.3 Foreign currency translation

2.3.1 Functional and presentation currencies

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

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Accounting Policies

Basis of preparation and summary of significant accounting policies continued...

2.3.2 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 recognized in the statement of surplus or deficit and other comprehensive income.

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

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

2.4 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 recognized in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognized.

2.4.1 Depreciation

Depreciation is charged as to allocate the cost of the 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 |
|-----------------------|--------------------------|
| Building | 2% |
| Motor vehicles | 25% |
| Fixtures and fittings | 25% |
| Office equipment | 25% |
| Computer equipment | 25% |
| New Office Complex | 25% |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Accounting Policies

Basis of preparation and summary of significant accounting policies continued...

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

2.5 Deferred Income

The liability for deferred income is the unutilized amounts of grants received on the condition that specific services are delivered or conditions are fulfilled. The services are usually provided or 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.

2.6 Employee benefit obligations

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

3.0 Critical accounting estimates and judgements

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

3.1 Critical accounting estimates and assumptions

The organization makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

Useful lives of property, plant and equipment

The organization determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The directors will increase the depreciation charge where useful lives are less than previously estimated lives, or it will write-off or write-down technically obsolete or non strategic assets that have been abandoned or sold. The rates used are set out in note **2.4.1**

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 2024

Notes to the Annual Financial Statements

Figures in GHS

2024

2,023

4 Income Summary

4.1 Grants

Child Rights Program

YAI Project

1,745,315

-

TEYIA Project

-

1,994,500

1,745,315

1,994,500

Gender and Empowerment Program

Centre for Empowerment and Enterprise Development

947,632

536,505

PRADA Project

29,603

1,118,964

Partnership for Transformational Growth

1,085,052

522,797

PASS Project

552,138

1,294,342

CEED Micro Project

936,873

-

GJS - AP Project

528,487

-

4,079,784

3,472,608

Education Program

IN Group Assistance Program (INGAP)-Global Partners

761,755

1,380,118

IN Child Assistance Program (INCAP)-Global Partners

7,200,688

5,962,434

IN Student Assistance Program (INSAP)-Global Partners

1,154,821

-

Slide Project

-

130,800

IN Child Assistance Program (INCAP) - In Country

47,660

32,338

EDUDEO Project

199,625

110,193

Kuve Desks Project

149,994

-

9,514,543

7,615,883

Christian Witness Program

Church Projects

-

36,832

The Gospel My Life My All

224,458

398,067

Kuve Evangelism

104,506

68,331

Community Level Bible Club

93,169

-

422,133

503,230

Health Program

Medical Outreach

592,552

503,914

Water Projects

133,343

108,520

Flood Disaster Response - Income

-

63,922

Hope Projects

5,505

38,150

Hygiene Projects

-

13,125

Community Health Project - Income

71,103

-

802,502

727,631

Project Management and Administration

7,961,659

7,426,645

Total Grants

24,525,937

21,740,497

4.2 Donations

Personal Support

330,260

265,900

Church Planters Support

1,144,372

888,347

Total Donations

1,474,632

1,154,247

4.3 Other Income

Interest Income

79,323

155,552

Exchange Gain

286,733

1,004,383

Sale Of Fixed Assets

180,200

-

Others - Utility, Hospitality etc

24,097

171,643

Total Other Income

570,353

1,331,578

Total Income

26,570,921

24,226,322

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

| Figures in GHS | | 2024 | 2,023 |
|----------------|---|-------------------|-------------------|
| 5 | Expenditure | | |
| | Programs and Projects | | |
| 5.1 | Child Rights Program | | |
| | SPREAD Project | - | 137,399 |
| | CARE Project | - | 385,369 |
| | TEYIA Project | - | 1,994,500 |
| | YIA Project | 1,427,245 | - |
| | | 1,427,245 | 2,517,268 |
| 5.2 | Gender and Empowerment Program | | |
| | Centre for Empowerment and Enterprise Development | 691,616 | 1,086,624 |
| | GJS AP - Project | 528,487 | 75,312 |
| | Partnership for Transformational Growth | 139,189 | 371,363 |
| | CEED Micro Project | 352,268 | 210,456 |
| | PASS Project | 552,625 | 1,322,174 |
| | PRADA Project | 30,125 | 1,107,854 |
| | | 2,294,311 | 4,173,783 |
| 5.3 | Education Program | | |
| | IN Child Assistance Program (INCAP) | 7,178,557 | 6,379,305 |
| | IN Group Assistance Program (INGAP) | 663,652 | 2,237,102 |
| | EDUDEO Project | 195,817 | 110,193 |
| | Micro Project | 37,499 | 130,800 |
| | IN Student Assistance Program (INSAP) | 571,553 | 383,759 |
| | | 8,647,077 | 9,241,159 |
| 5.4 | Christian Witness Program | | |
| | Church Planters Support | 53,520 | 917,380 |
| | Kuve Evangelism | 21,949 | 65,328 |
| | The Gospel My Life My All Project | 959,588 | 121,530 |
| | Community Level Bible Club | 23,663 | - |
| | Spiritual Life Conference | 49,510 | - |
| | Church Projects | 33,224 | 43,434 |
| | | 1,141,455 | 1,147,672 |
| 5.5 | Health Program | | |
| | Medical Outreaches to Communities and Schools | 745,218 | 349,413 |
| | Hope Projects | 12,696 | 29,681 |
| | Flood Disaster Response | - | 63,922 |
| | Water Projects | 139,922 | 99,707 |
| | Sanitation and Hygiene Project | 38,302 | 20,778 |
| | | 936,138 | 563,501 |
| | Total Programs and Projects Expenditure | 14,446,226 | 17,643,383 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

Figures in GHS

| | 2024 | 2023 |
|---|------------------|-----------|
| Project Management Cost | | |
| 6 Monitoring, Evaluation and Learning | | |
| Effective Monitoring and Evaluation of Dpt | 27,442 | - |
| Organizational Learning and Development | 67,846 | - |
| | 95,287 | - |
| 7 Business Development and Communication | | |
| Fruits and vegetables expense | - | 4,760 |
| Global Partner Membership Fees | 368,484 | 287,109 |
| Branding & Resource Development | 58,790 | 34,063 |
| | 427,274 | 325,932 |
| 8 Estate Management | | |
| Electricity and Water | 72,520 | 73,142 |
| Rent, rates and insurance | 149,214 | 128,335 |
| Vehicle Running Expenses | 768,559 | 858,822 |
| Guest House Operations | 156,903 | 34,324 |
| Repairs and Maintenance | 195,186 | 219,862 |
| | 1,342,382 | 1,314,485 |
| 9 Accountability and Administration | | |
| Staff Cost | 4,873,328 | 3,177,558 |
| Stationery & Telecommunication | 114,713 | 52,147 |
| Travelling & Transport-Local | 57,479 | 45,403 |
| Bank Charges | 51,931 | 34,685 |
| Medical Expenses | 372,106 | 525,997 |
| Audit Fees | 60,000 | 31,000 |
| Donation | 14,392 | 1,440 |
| Health and Fitness | 10,800 | 14,400 |
| Staff Training & Development | 92,134 | 56,715 |
| Meetings & Protocol | 122,115 | 29,958 |
| Professional & Consultancy Fees | 63,000 | 14,000 |
| Other Expenditure | 1,085,165 | - |
| Depreciation | 578,597 | 370,774 |
| Exchange Loss | - | 111,453 |
| | 7,495,759 | 4,465,530 |
| Total Project Management Cost | 9,360,702 | 6,105,947 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

Figures in GHS

2024

2,023

10 Schedule of Funds Analyzed by Designated and General Funds

| Restricted Funds | | At | | | At |
|---|--|-------------------|-------------------|-------------------|-------------------|
| 10a Designated Funds (Current projects) | | January | Received | Utilized | December |
| Child Rights Program | | | | | |
| YAI Project | | - | 1,745,315 | 1,427,245 | 318,070 |
| | | - | 1,745,315 | 1,427,245 | 318,070 |
| Gender & Empowerment Program | | | | | |
| Centre for Empowerment and Enterprise Development | | - | 747,632 | 691,616 | 56,015 |
| PASS Project | | 527 | 552,138 | 552,625 | 39 |
| PRADA Project | | 522 | 29,603 | 30,125 | - |
| GJS AP Project | | - | 528,487 | 528,487 | - |
| CEED Micro Projects | | - | 936,873 | 352,268 | 584,605 |
| Partnership for Transformational Growth | | 38,579 | 1,085,052 | 139,189 | 984,441 |
| | | 39,628 | 3,879,784 | 2,294,311 | 1,625,101 |
| Education Program | | | | | |
| IN Child Assistance Program (INCAP) | | 207,566 | 7,248,349 | 7,178,557 | 277,357 |
| IN Group Assistance Program (INGAP) | | - | 761,755 | 663,652 | 98,103 |
| Kuve Desks Project | | - | 149,994 | 37,499 | 112,496 |
| Edudeo Project | | - | 199,625 | 195,817 | 3,808 |
| IN Student Assistance Program (INSAP) | | (43,169) | 1,154,821 | 571,553 | 540,099 |
| | | 164,397 | 9,514,543 | 8,647,077 | 1,031,863 |
| Christian Witness Program | | | | | |
| Church Projects | | 33,224 | - | 33,224 | - |
| The Gospel, My Life My All Project | | 831,082 | 224,458 | 959,588 | 95,952 |
| Kuve Evangelism | | 3,003 | 104,506 | 21,949 | 85,561 |
| Community Level Bible Club | | - | 93,169 | 23,663 | 69,506 |
| | | 867,308 | 422,133 | 1,038,424 | 251,018 |
| Health Program | | | | | |
| Medical Outreach | | 209,995 | 592,552 | 745,218 | 57,329 |
| Water Projects | | 77,520 | 133,343 | 139,922 | 70,940 |
| Hope Projects | | 8,469 | 5,505 | 12,696 | 1,278 |
| Sanitation and Hygiene Projects | | 2,151 | 71,103 | 38,302 | 34,952 |
| | | 298,135 | 802,502 | 936,138 | 164,499 |
| Total Designated funds | | 1,369,469 | 16,364,277 | 14,343,195 | 3,390,551 |
| 10b Other Funds | | | | | |
| General Fund | | 9,352,344 | 10,206,644 | 9,463,732 | 10,095,256 |
| Total Funds | | 10,721,813 | 26,570,921 | 23,806,928 | 13,485,807 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

| Figures in GHS | | 2024 | 2023 |
|----------------|---|------------------|-----------|
| 11 | Cash and Cash Equivalents | | |
| | Cash and Bank Balances | 3,615,421 | 1,501,487 |
| | Short-term Deposit | 618,962 | 942,779 |
| | | 4,234,383 | 2,444,266 |
| 12 | Trade and other receivables | | |
| | Sundry debtors | 399,203 | 224,822 |
| | Prepaid Expenses | 32,373 | 47,923 |
| | Walter Pimpong Educational Foundation (WAPEF) | 740,380 | 177,505 |
| | | 1,171,956 | 450,250 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

13 Property, Plant and Equipment 2024

Reconciliation for the year ended 31 December 2024

| Balance at 1 January 2024 | Land | Buildings | Motor Vehicles | Furniture and Fittings | Office Equipment | Computer and Accessories | New Office Complex | Total |
|---------------------------|------------------|------------------|-------------------|---------------------------|---------------------|-----------------------------|-----------------------|------------------|
| At Cost | 1,152,000 | 3,719,000 | 1,608,625 | 279,480 | 178,034 | 509,068 | 2,259,999 | 9,706,206 |
| Accumulated depreciation | - | (371,900) | (1,366,862) | (260,698) | (170,698) | (374,235) | (225,999) | (2,770,392) |
| Net book value | 1,152,000 | 3,347,100 | 241,763 | 18,782 | 7,336 | 134,833 | 2,034,000 | 6,935,815 |

Movements for the year ended 31

| December 2024 | Land | Buildings | Motor Vehicles | Furniture and Fittings | Office Equipment | Computer and Accessories | New Office Complex | Total |
|---|------------------|------------------|-------------------|---------------------------|---------------------|-----------------------------|-----------------------|------------------|
| Additions from acquisitions | - | - | 822,284 | 19,700 | 9,900 | 4,100 | - | 855,983 |
| Disposals | - | - | (271,988) | - | - | - | - | (271,988) |
| Depreciation | - | (74,380) | (379,534) | (7,675) | (6,067) | (65,741) | (45,200.0) | (578,597) |
| Property, plant and equipment at the end of the year | 1,152,000 | 3,272,720 | 412,524 | 30,807 | 11,169 | 73,192 | 1,988,800 | 7,213,201 |

Closing balance at 31 December 2024

| | | | | | | | | |
|--------------------------|------------------|------------------|----------------|---------------|---------------|---------------|------------------|------------------|
| At cost | 1,152,000 | 3,719,000 | 2,430,909 | 299,180 | 187,934 | 513,168 | 2,259,999 | 10,562,189 |
| Accumulated depreciation | - | (446,280) | (1,746,396) | (268,373) | (176,765) | (439,976) | (271,199) | (3,348,989) |
| Net book value | 1,152,000 | 3,272,720 | 684,513 | 30,807 | 11,169 | 73,192 | 1,988,800 | 7,213,200 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

2023

Reconciliation for the year ended 31 December 2023

Balance at 1 January 2023

| | Land | Buildings | Motor Vehicles | Furniture and Fittings | Office Equipment | Computer and Accessories | New Office Complex | Total |
|--------------------------|------------------|------------------|----------------|------------------------|------------------|--------------------------|--------------------|------------------|
| At Cost | 1,152,000 | 3,719,000 | 1,595,825 | 268,480 | 174,235 | 371,479 | 2,259,999 | 9,541,018 |
| Accumulated depreciation | - | (297,520) | (1,192,899) | (257,948) | (166,694) | (303,758) | (180,799) | (2,399,618) |
| Net book value | 1,152,000 | 3,421,480 | 402,926 | 10,532 | 7,541 | 67,721 | 2,079,200 | 7,141,400 |

Movements for the year ended 31 December 2023

| | | | | | | | | |
|---------------------------------|---|----------|-----------|---------|---------|----------|----------|-----------|
| 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) |
| Revaluation increase (decrease) | - | - | - | - | - | - | - | - |

Property, plant and equipment at the end of the year

| | | | | | | | | |
|--|-----------|-----------|---------|--------|-------|---------|-----------|-----------|
| | 1,152,000 | 3,347,100 | 241,763 | 18,782 | 7,336 | 134,833 | 2,034,000 | 6,935,814 |
|--|-----------|-----------|---------|--------|-------|---------|-----------|-----------|

Closing balance at 31 December 2023

| | | | | | | | | |
|--------------------------|------------------|------------------|----------------|---------------|--------------|----------------|------------------|------------------|
| At cost | 1,152,000 | 3,719,000 | 1,608,625 | 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) |
| Net book value | 1,152,000 | 3,347,100 | 241,763 | 18,782 | 7,336 | 134,833 | 2,034,000 | 6,935,815 |

Disposal Schedule

2024

| Motor Vehicle | Cost | Accumulated depreciation | Carrying value | Proceeds from disposal | Gain/Loss |
|---------------|---------|--------------------------|----------------|------------------------|-----------|
| | 271,988 | 271,988 | - | 180,000 | 180,000 |

2023

| Motor Vehicle | Cost | Accumulated depreciation | Carrying value | Proceeds from disposal | Gain/Loss |
|---------------|------|--------------------------|----------------|------------------------|-----------|
| | - | - | - | - | - |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

14 Receivable

Represents monies receivable from Walter Pimpong Educational Foundation (WAPEF).

| | 2024 | 2023 |
|-------------------------------|------------------|------------------|
| | 740,380 | 5,391,933 |
| 15 Investment in WAPEF | 7,440,145 | 6,508,094 |

16 Payables

Sundry Payables

| | |
|------------------|----------------|
| <u>1,727,365</u> | <u>770,098</u> |
| 1,727,365 | 770,098 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

Figures in GHS

17 Schedule of Funds Received from Partner Countries and Other Sources

| | Remitted 2024 US\$ | Equivalent 2024 GH¢ | Equivalent 2023 GH¢ |
|---|--------------------------|---------------------------|---------------------------|
| 17.1 From Partner Countries: | | | |
| Designated Projects and Personal Support | | | |
| IN - Canada | 249,582 | 3,596,500 | 3,402,314 |
| IN - New Zealand | 22,742 | 349,805 | 262,638 |
| IN - United Kingdom | 14,301 | 204,130 | 317,782 |
| IN - United States of America | 843,243 | 11,747,081 | 7,517,163 |
| | 1,129,867 | 15,897,517 | 11,499,897 |
| 17.2 From Funding Partners: | | | |
| UNFPA - PASS Project | - | 581,741 | 1,294,342 |
| UNFPA - PRADA Project | - | - | 1,118,964 |
| UNICEF - TEYIA Project | - | - | 1,994,500 |
| GJS AP | - | - | - |
| UNDP -YAI | - | 1,745,315 | - |
| EDUDEO Project | - | - | 110,193 |
| | - | 2,327,056 | 4,517,999 |
| Total from Partner Organizations | 1,129,867 | 18,224,572 | 16,017,896 |
| 17.3 From IN Ghana Sources: | | 9,544,471 | 8,935,194 |
| Total received from Partner Organizations and Ghana | | 27,769,044 | 24,953,090 |
| Less: Receipts on behalf of other beneficiaries transferred | | (1,198,122) | (726,768) |
| Total income for operations | | 26,570,921 | 24,226,322 |

International Needs (Ghana) LBG

Annual Report and Financial Statements for the year ended 31 December 2024

Notes to the Annual Financial Statements

Figures in GHS

18 Contingent Liabilities

The organization had signed as a guarantor to a five-year loan amounting to GH¢2,300,000 from Universal Merchant Bank on behalf of Walter Pimpong Educational Foundation effective October 2020 to October 2025 at a rate of 22% (now 30% effective September, 2022) to aid the construction of a school building at Amrahia Community School. The loan balance as at December 2024 amounted to GH¢607,087.35.

19 Events after the Reporting Date

No events occurred between 31 December 2024 and the date the Directors approved the financial statements that would have a material impact on the results as disclosed in the financial statements set out on pages 9 to 28 or the continued existence of the organization as a going concern.

20 Related Parties and Related Party Transactions

The Directors of International Needs Ghana (LBG) and Walter Pimpong Educational Foundation was identified as Related party of the organization as at the end of year 31 December 2024.

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

| | 2024 | 2023 |
|---|----------------|----------------|
| 20.1 Directors Compensation | | |
| Directors Remuneration | <u>443,261</u> | <u>325,507</u> |
| 20.2 The amounts due to/ (from) the related parties as at the year end are as follows: | | |
| Receivable from Walter Pimpong Educational Foundation | <u>740,380</u> | <u>177,505</u> |

21 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.

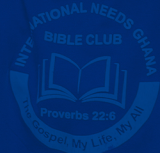


international needs
transformed lives, changed communities

ANNUAL REPORT 2024

international needs
transformed lives, changed communities

The Gospel, My Life,
My All.



Don't let God in the way he should go,
and when he is still, he will not depart from it.



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