

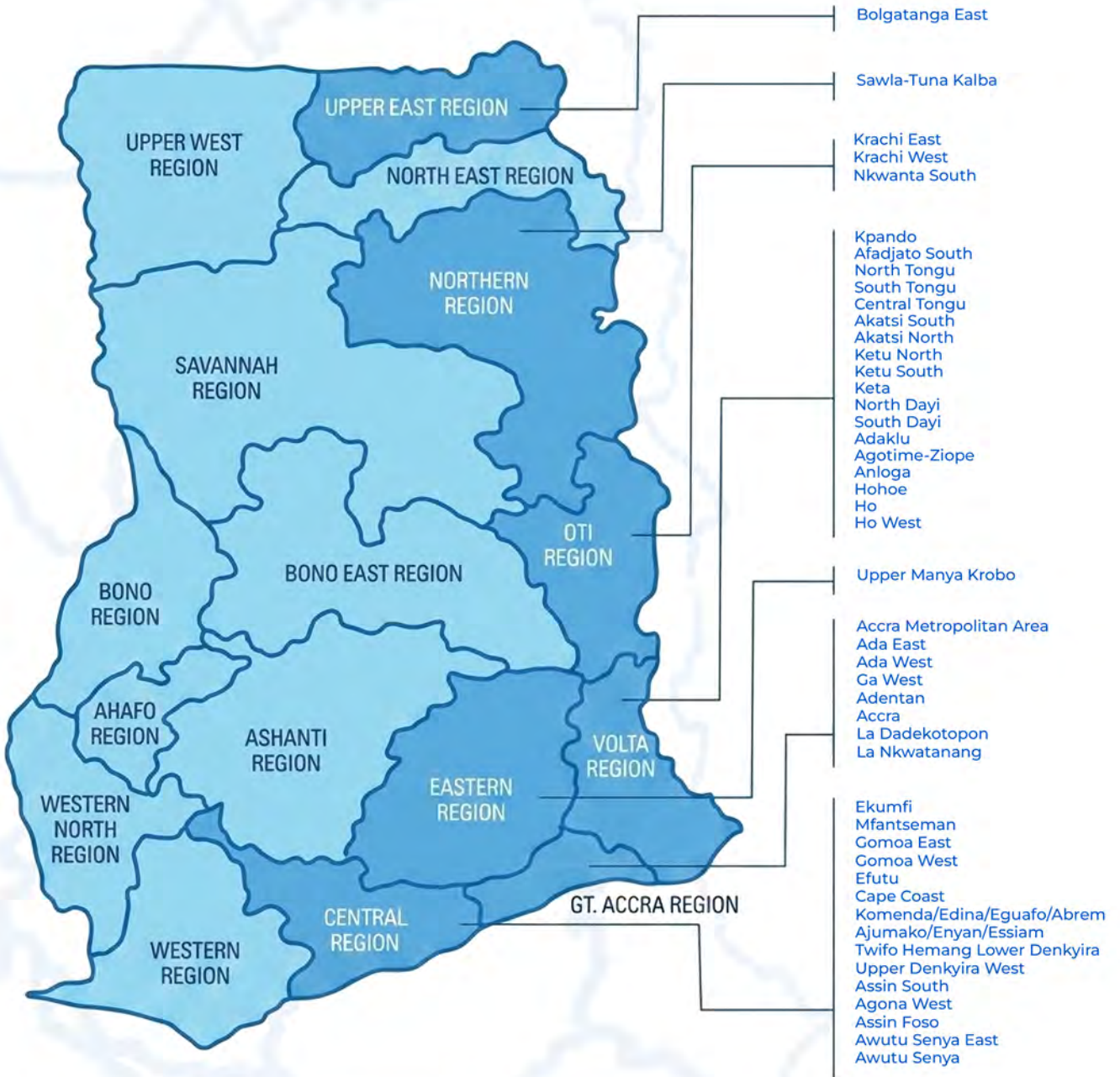
 international needs  
transformed lives, changed communities



# ANNUAL REPORT 2025

# INGH FOOTPRINTS IN GHANA

## REGIONS & DISTRICTS





## **PURPOSE STATEMENT**

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

---

## **CORE VALUES**

We are committed to;

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

## **OUR PROGRAMMES**

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



# CORPORATE INFORMATION

## BOARD OF DIRECTORS

Mrs. Awurabena Okrah	(Board Chairperson)
Dr. (Mrs.) Charity Binka	(Vice-Chairperson)
Mr. Charles Otoo	(Treasurer)
Mr. Cromwell Awadey	(Executive Director)
Very Rev'd Walter Pimpong	(Member)
Mrs. Christabel Mills	(Member)
Ing. Alexander Leslie Ayeh	(Member)
Mrs. Zuta Plahar	(Member)
Mr. David Quaye Annang	(Member)
Prof. Benedict Calys – Tagoe	(Member)
Mr. Eric Dontoh	(Member)
Mrs. Monica Kumahor	(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  
Access Bank

### 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](mailto:info@internationalneedsgh.org)

☎ (+233 30) 2300222 | 2300574

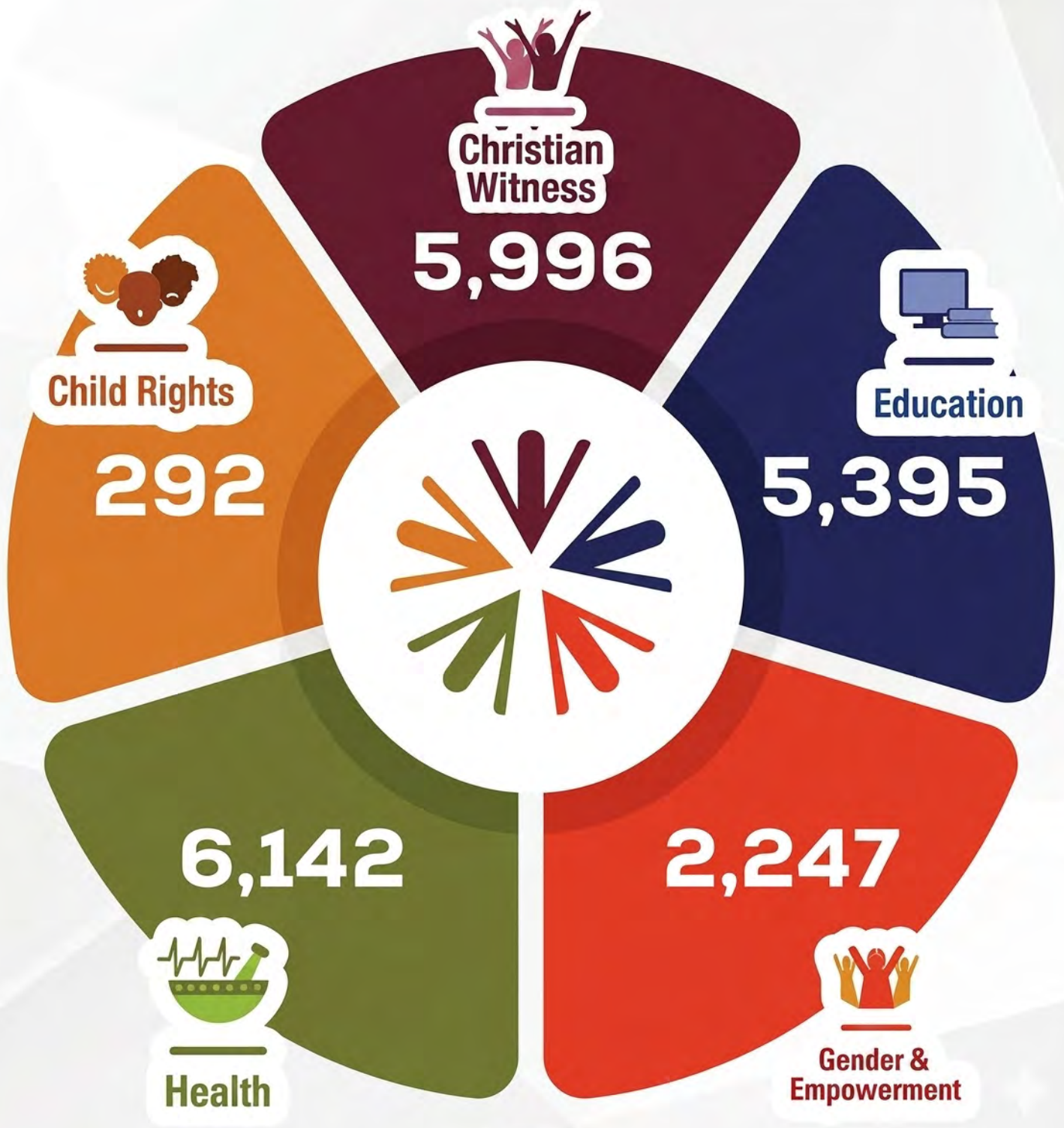
🌐 [www.internationalneedsgh.org](http://www.internationalneedsgh.org)

# TABLE OF CONTENTS

CORPORATE INFORMATION	03
BOARD OF DIRECTORS	06
NOTICE OF MEETING	07
CHAIRPERSON'S STATEMENT	09
EXECUTIVE DIRECTOR'S STATEMENT	11
CORPORATE GOVERNANCE REPORT	12
OPERATIONAL REPORT	15
MANAGEMENT TEAM	38
REPORT OF DIRECTORS	41
INDEPENDENT AUDITOR'S REPORT	43
STATEMENT OF FINANCIAL PERFORMANCE	46
STATEMENT OF CASH FLOWS	50
ACCOUNTING POLICIES	51
NOTES TO FINANCIAL STATEMENT	55



# 2025 AT A GLANCE



# BOARD MEMBERS



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



**DR. (MRS) CHARITY BINKA**  
**(VICE-CHAIR PERSON)**  
Lecturer  
Appointed to the Board in 2013



**DR. CHARLES OTOO**  
**(TREASURER)**  
Chartered Accountant  
Appointed to the Board in 2011



**MR. CROMWELL AWAHEY**  
**(EXECUTIVE DIRECTOR)**  
Appointed to the Board in 2019



**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



**ING. 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 2022



**PROF. BENEDICT CALYS-TAGOE**  
**(MEMBER)**  
Physician Health Consultant  
Appointed to the Board in 2022



**MR. ERIC DONTOH**  
**(MEMBER)**  
Chartered Accountant  
Appointed to the Board in April 2025



**MRS. MONICA KUMAHOR**  
**(MEMBER)**  
Educationist  
Appointed to the Board in April 2025



# NOTICE OF MEETING

**NOTICE IS HEREBY GIVEN THAT** the 17th Annual General Meeting of International Needs Ghana will be held at the Conference Room of International Needs Ghana, No. 2 Nii Sackey-Fio Armah Street, North Odorkor (**GA-557-6506**) on **Saturday 2nd May, 2026 at 1pm** to transact the following business:

## AGENDA

- 1.0 To receive and adopt the reports of Directors, Auditors and Financial Statements for the year ended 31st December, 2025.
- 2.0 To approve the fees of the auditors.
- 3.0 To appoint Mrs. Ewurama W. Bennin as a Director.
- 4.0 To bid farewell to the following Retiring Directors:
  - Very Reverend Walter Pimpong
  - Mrs. Awurabena Okrah
  - Mr. Charles Otoo

**Dated 9th day of April, 2026.**

**By the Order of the Board**

***Signed***

***Daniel Abaka Yawson***

***(Acting Board Secretary)***

# PROFILE OF NOMINEE FOR BOARD APPOINTMENT



## PROFILE OF EWURAMA WORLANYO BENNIN

Ewurama Bennin is a learning facilitator, author, and education administrator with 20 years of experience in the education field. She is passionate about creating memorable and impactful learning experiences and is known for her strong communication skills, which enable her to connect with people to build effective teams.

Currently, she serves as Program Lead for the Central Leadership Program, where she leads the design of program structure and content, coordinates teams, and oversees the delivery of blended learning format.

Previously, she served at Central University as Head of the Vision and Legacy Unit. She also worked as Senior Assistant Registrar at the Central University Business Development Centre.

Ewurama has also worked with the Young African Leaders Initiative as Curriculum and Content Manager and with the Campaign for Female Education (CAMFED) as a trainer (consulting work). She also volunteered as a role model with the Varkey Foundation. She is a published academic writer and children's book author.



## CHAIRPERSON'S STATEMENT



*What shall we render unto the Lord for all his benefits towards us. Psalm 116:12.*

Distinguished INGH family, it is a pleasure to welcome you to our 17th AGM. It is also an opportunity for reflection as I conclude my 13 years tenure, having served the last 3 years as Chairman of INGH.

During the year under review, we impacted the lives of over 20,000 people across our five thematic areas (Education, Child Rights, Gender and Empowerment, Health and Christian Witness). Compared to 2024, we observed a significant dip in our operational and financial performance in 2025.

The past financial year, 2025 has not been without its challenges. Chief among these has been the significant impact of foreign exchange volatility, particularly the appreciation of the local currency against the US dollar which did not result in a corresponding reduction in prices of goods and services on the local market. As an organization that relies substantially on donor funding denominated in foreign currencies, this development has materially reduced the purchasing power of our resources. Consequently, funds that were intended to deliver greater programme reach and impact have had to be carefully reprioritized to meet essential commitments.

In addition, the organization recorded an overall annual deficit. This outcome was primarily driven by a shortfall in the recovery of organizational management costs, coupled with rising direct programme expenses. Increasing operational demands, alongside inflationary pressures, have placed considerable strain on our cost structures.

### **Stewardship, Governance & Accountability**

Despite these headwinds, I am proud to affirm that our institution has demonstrated remarkable resilience and agility. Management responded proactively by adapting operational strategies, tightening financial controls, and optimizing resource allocation to sustain programme delivery without compromising quality or impact. The Board has also played a pivotal role in navigating these complexities. Through sound strategic direction and diligent oversight, we have taken decisive steps to address structural inefficiencies and strengthen financial sustainability. Key measures implemented are already positioning the organization to eliminate the risk of recurring deficits in the foreseeable future.

# CHAIRPERSON'S STATEMENT CONT'D



## **Legacy Of Hope And Sustainability**

During the 3 years of my leadership, I have seen INGH emerge resilient and strong from the strains of the Covid -19 pandemic. The institution scaled up social enterprises for internal revenue generation and strengthened local fundraising and alumni networks to maximise impact. Under the Board's direction a 2026-2030 strategic plan has been developed that outlines the impact of internal and external, political, socio - economic, technological, legal and environmental effects on INGH. The plan also focuses on holistic transformation of individuals and communities across spiritual, social and economic domains. Board structures have also been strengthened and the Governance Manual has been reviewed.

I am confident that the systems, controls, and strategic frameworks now in place will ensure improved cost recovery, enhanced financial discipline, and greater stability. More importantly, they will enable the organization to continue advancing its mission and delivering meaningful, measurable impact in the communities we serve. The Board has approved the launch of the organization's 40th anniversary celebrations in 2026 to set the tone for a memorable celebration next year, 2027.

As I bow out together with my equally long serving colleague Board members, Very Rev. Walter Pimpong (former Executive Director), and Mr. Charles Otoo (Treasurer), we do so with deep gratitude for the opportunity INGH gave us to serve. We are also grateful for the cooperation of our fellow Board members, the dedication of Management and staff, and the unwavering support of our partners and donors. Together, we have sustained not just an organization, but a purpose that continues to transform lives.

I remain confident that the institution is on a strong and sustainable path, guided by capable leadership and a clear strategic vision.

## ***I leave you with a quotation: Galatians 6:9***

***"Let us not become weary in doing good, for at the proper time we will reap a harvest if we do not give up."***

Thank you and may God bless us all.

Mrs. Awurabena Okrah

Board Chair



## EXECUTIVE DIRECTOR'S STATEMENT



*"God is our refuge and strength, an ever-present help in trouble" (Psalm 46: 1)*

2025 was a year marked by significant shifts in global funding patterns and economic instability within the NGO sector. These changes necessitated budgetary adjustments and tighter financial management. Despite these challenges, we remained resilient and continued to advance our mission.

Over 20,000 lives were touched through work in our five programme areas: Education, Child Rights, Gender and empowerment, Health and Christian Witness.

Through the International Needs Assistance Programme (INAP), INGH provided opportunities for over 5,000 young people to have access to education at the basic, secondary and tertiary levels.

Our interventions in Health in the year under review covered our usual three medical outreaches in the Volta and Oti Regions in partnership with International Needs USA and International Needs Canada. Another significant milestone in our health programme in 2025 is the partnership with the 2024 Cohort of the Global Executive MBA (GEMBA) of the China Europe International Business School (CEIBS). The partnership led to the refurbishment of the water system of Amrahia Community School (ACS) at Amrahia, near Accra.

Under our Gender and Empowerment Programme, we continued with our interventions aimed at ending child marriage. The Promoting Adolescent Safe Spaces (PASS) Project, being implemented in partnership with UNFPA saw an extension to three new Districts; Awutu Senya East, Awutu Senya and Gomoa East all in the Central Region. The Centre for Empowerment and Enterprise Development (CEED) maintained its commitment to training young women in Fashion Design, Hospitality Management, and Cosmetology.

The Child Rights programme did not see much activity. Nevertheless, INGH kept a strong presence among stakeholders in the Child Rights space through active participation in National and Regional level engagements aimed at protecting children from abuse.

INGH extended the gospel to 4 new communities through our Christian Witness programme while Bible Clubs were established in two schools as part of the school discipleship programme.

INGH moves into the New Year with a new 5-year strategic plan (2026-2030) which aims at Growth, Sustainability, and Impact in the organization's area of operation. The new plan will make INGH more resilient and responsive to meet the challenges of the times.

The new Strategic Plan follows up on the former strategy (2021-2025), incorporates learning from the assessment, and aligns with the IN Inc. Global Framework (2025-2027) and Ghana's national development priorities.

One of the key components of the new strategic plan is the review of the organization's thematic areas from five to four. The Gender and Empowerment and Child Rights Units have been merged into one known as the Gender, Child Rights and Youth Development Unit.

We are confident that the Almighty God will strengthen us to surmount our challenges and continue making meaningful impact in the lives of individuals and communities.

I am grateful to the Almighty God, the Board and all partners for their role in supporting the organization in the year under review. May the good Lord bless our efforts in 2026 and beyond.

Thank you.

Cromwell Awadey  
Executive Director

# CORPORATE GOVERNANCE REPORT

## ORGANIZATIONAL 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. The Ghana Office is located at No. 2 Sackey-Fio Armah Street, North Odorkor, Accra. INGH is accredited by Africa Council for Accreditation and Accountability (AfCAA).

## PARTNERS AND COLLABORATORS

The goal of INGH is to promote human and community development for the relief of socio-economic problems and cultural injustice. 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), United Nations Development Programme (UNDP), New Zealand Agency for International Development (NZAID), UN Women, Geneva Global, Assemblies of God (AG), Global Evangelical Church, The Methodist Church of Ghana, UN Systems Gender Programme, Ministry of Gender, Children and Social Protection, Ghana Education Service (GES), Comic Relief, Laing Trust, Free the Slaves, Australia Agency for International Development (AusAID), Peterson Foundation, EduDeo Ministries, World Vision, 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 organizational policies, performance and financial management. The Board is currently chaired by Mrs. Awurabena Okrah. The organization is managed on a day-to-day basis by a management team headed by the Executive Director and assisted by heads of departments.

## AFFILIATIONS & NETWORK PARTNERS

INGH is a member of Ghana Association of Private Voluntary Organizations in Development (GAPVOD), International Non-Governmental Organizations (INGO) Forum in Ghana, Partners Working to Eliminate the Worst Forms of Child Labour in Ghana, Network for Women's Rights in Ghana (NETRIGHT), Ghana NGO Coalition on the Rights of the Child (GNCRC). INGH maintains very close collaboration with Metropolitan, Municipal and District Assemblies (MMDAs) and CSO Coalitions such as the Coalition of NGOs Against Child Trafficking (CNACT), West Africa Coalition Against Trafficking in Persons and Smuggling of Migrants (WACTIPSOM) and Ghana Evangelical Missions Association (GEMA). Internationally, INGH collaborates with 30 other global partners across the world to promote social change and impact lives of the vulnerable and underprivileged in society. INGH believes in the holistic development of the individual.

## ACHIEVING THE PURPOSE

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

## SPECIFIC RESPONSIBILITIES OF THE BOARD

The Board fulfils its primary role by:

- Formulating INGH's strategic plan in conjunction with the Executive Director and the management team.
  - Selecting, appointing, guiding and monitoring the performance of the Executive Director.
  - Developing and maintaining INGH's ethical standards.
  - Ensuring optimal succession planning.
  - Approving operating and capital budgets formulated by the Executive Director and the management team. Monitoring management's progress in achieving the strategic plan.
  - Monitoring INGH's financial performance, including management's adherence to operating capital budgets.
  - Identifying significant operational risk and ensuring effective strategies are in place to manage these risks.
  - Ensuring that there are adequate systems of internal control to address risk management together with appropriate monitoring of compliance activities.
  - Putting in place a suite of delegations, policies and procedures.
  - Ensuring INGH's financial viability, solvency and sustainability.
  - Ensuring stakeholders receive regular reports, including financial reports.
  - Ensuring that the efforts of volunteers and staff are properly recognized.
  - Ensuring the company complies with relevant legislation and regulations.
  - Acting as an advocate for INGH whenever and wherever necessary.
- These responsibilities are set out in the Board's Governance Manual.

## MANAGEMENT RESPONSIBILITY

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

The Executive Director provides leadership to the management team and the organization.

The Executive Director is also responsible for achieving the results set out in the strategic plan and is authorized by the Board to put in place policies and practices, take decisions and actions and initiate activities to achieve those results. The Board is responsible for setting the Executive Director's remuneration and guidelines for the remuneration of the management team. Details of executive management personnel remuneration for the year can be found in the notes to the financial statements.

# CORPORATE GOVERNANCE REPORT

## BOARD OVERSIGHT

- The Board oversees and monitors management's performance by:
- Receiving detailed financial and other reports from management at these meetings.
  - Receiving additional information and input from management when necessary.
  - Assigning to the Finance & Audit as well as Programmes, Projects and Resource Mobilization Committees of the Board, the responsibility to oversee particular aspects of INGH's operations and administration.
  - Each Board committee operates under the Governance Manual approved by the Board.

## BOARD MEMBERS

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

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

## THE CHAIR

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

- Ensure the Board provides vision and guidance to INGH.
- Ensure Board meetings are effective.
- Ensure Board considers matters in a timely, transparent manner.
- Guide the effectiveness and development of the Board and individual directors.
- Externally, the Chair acts as spokesperson for INGH in conjunction with the Executive Director and consults and communicates with stakeholders.

## ETHICAL STANDARDS AND CODE OF CONDUCT

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

## INVOLVING STAKEHOLDERS

INGH involves many stakeholders, including our donors and beneficiaries, our staff and volunteers, the broader community, the government agencies that regulate our operations, and our suppliers. Externally, the Chair acts as spokesperson for INGH in conjunction with the Executive Director and consults and communicates with stakeholders.



# OPERATIONAL REPORT

The report provides an update on the operations of the five programme areas of International Needs Ghana (INGH) for the year ended 31st December 2025

## STAFF

The year 2025 ended with a staff strength of sixty-seven (67) with disaggregation into functional areas and gender as follows:

FUNTIONAL AREAS	NO.
CHILD RIGHTS	1
EDUCATION	12
HEALTH	2
GENDER AND EMPOWERMENT	12
CHRISTIAN WITNESS	11
FINANCE, PEOPLE AND CULTURE	22
BUSINESS DEVELOPMENT & COMMUNICATIONS	2
MONITORING, EVALUATION AND LEARNING	2
DIRECTORATE	3
TOTAL	67

## DISAGGREGATION BY GENDER

NO.	GENDER	NO.
1	MALE	34
2	FEMALE	33
3	TOTAL	67



## Child Rights

The Child Rights programme seeks to promote a safe and protective environment for children, adolescents and young people as well as empower families and communities to protect children from all forms of violence, abuse, exploitation and neglect. In the year under review, INGH followed up on participants of the Young Africa Innovates Project (YAI), facilitated the rescue of some victims from trafficking in persons and empowered young people with communication and entrepreneurial skills.

### **YOUNG AFRICA INNOVATES (YAI) PROGRAM POST PROJECT ACTIVITIES**

INGH followed up with 50 young innovators in the Volta Region who attended the bootcamp in November 2024, to document progress made. Out of the 50 innovators, 25 have been able to create jobs for 67 other young people.

The YAI project was implemented by International Needs Ghana in partnership with the United Nations Development Program (UNDP) with funding from Mastercard Foundation in 2024. The project sought to build a strong and scalable ecosystem to identify, support and grow innovative youth-led solutions.

### **RESCUE AND REPATRIATION OF SURVIVORS OF SEX TRAFFICKING**

INGH collaborated with the Anti-Human Trafficking Unit (AHTU) of the Ghana Police Service to rescue and repatriate 9 survivors of sex trafficking to Nigeria (their home country).

### **NATIONAL AND REGIONAL TRAINING OF TRAINERS ON ADDITIONAL CONTENT OF THE CHILD PROTECTION TOOL KIT**

INGH joined a team from the Department of Community Development under the Ministry of Local Government, Chieftaincy and Religious Affairs (MLGCRA) to train 40 Regional Directors from selected institutions across five regions in Northern Ghana on the additional content of the Child Protection Toolkit, with funding support from UNICEF.

The new content includes; Mental Health and Psychosocial Support (MHPSS), Men and Boys Engagement, Child Protection in Emergency (CPiE), Explosive Ordnance Risk Education (EORE), Protection from Sexual Exploitation and Abuse (PSEA), Child Labour and Positive Parenting.

## SENSITIZATION ON HUMAN TRAFFICKING AND REPORTING CHANNELS

Students of the Nursing and Midwifery Training College in Korle-Bu were engaged on the implications of human trafficking and the reporting channels. This initiative was done to raise awareness on the human trafficking related issues, especially those that have to do with recruitment scams.



## ENGAGEMENT ON CHILD ONLINE PROTECTION

INGH engaged 30 young people in a two-day capacity building programme on child online protection as well as personal, social and employability skills. At the end of the session, a participant shared the following:

*"I didn't know meeting random people online and sharing my personal details was harmful. I am now informed and I will be very careful online."*

## NATIONAL LEVEL ENGAGEMENTS

International Needs Ghana continued to collaborate with the Department of Children and Human Trafficking Secretariat under the Ministry of Gender, Children and Social Protection, and the Child Labour Unit within the Labour Department of the Ministry of Labour, Jobs and Employment to plan, and commemorate International and National Day celebrations. These include the International Day of the African Child, International Day of the Girl Child, World Day Against Child Labour, World Day Against Trafficking in Persons, National Children's Day and the World Children's Day.

INGH as the Chair for the Coalition of NGOs Against Child Trafficking (CNACT), worked with the member organizations to develop a new strategic plan for the Coalition.





In 2025, the Education Programme focused on the development of children and community transformation in Ghana. Through the International Needs Assistance Programme (INAP), made up of the International Needs Child Assistance Programme (INCAP) which supports students at the basic and secondary levels, the International Needs Students Assistance Programme (INSAP), structured for students in tertiary and professional institutions and the International Needs Group Assistance Programme (INGAP) which aims at bringing together students/pupils with similar socio-economic status and backgrounds as a group for unique interventions.

INGH implemented various activities in 18 schools across 9 districts, addressing 5 key areas: Education, Life Skills and Social Development, Health and Physical Development, Spiritual Development and Infrastructure Development.

## **INTERNATIONAL NEEDS CHILD ASSISTANCE PROGRAMME (INCAP)**

### **EDUCATION**

#### **• Enrollment/Gender Parity Index**

5,148 (2,641 boys and 2,507 girls) were enrolled in INGH schools in 2025. The number later reduced to 4,963 (2,563 boys and 2,400 girls) due to JHS 3 completions and student attrition.

#### **• Educational Materials**

To support learning, 922 INCAP students received educational materials, while an additional 50 students in Agave-Kuve were provided with school uniforms.

#### **• International Day of Education**

INGH held a conference at Amrahia Community School (ACS) to mark International Education Day on the theme, "AI and Education: Preserving Human Agency in a World of Automation." The event featured a panel discussion, and a robotic competition.

#### **• Robotics Competition**

ACS participated in its first National Robotics Competition, "Robotics for Good" held at Academic City University, where they came out 3rd out of 16 participating schools.

#### **• Basic Education Certificate Examination (BECE)**

Four hundred and forty-seven (447) students from INGH Model/Partnership Schools sat for the 2025 Basic Education Certificate Examination (B.E.C.E). Their successful participation enabled them to progress to Senior High School, Vocational Training and Apprenticeship.

### • **Bi-Weekly Engagement**

INCAP mentors in the Greater Accra and Volta Regions held bi-weekly engagement sessions for 742 INCAP participants to enhance their social, moral, economic and academic development, promote emotional well-being and improve their school experience. Topics covered included etiquette, personal grooming, reading, teamwork and friendship building.

### • **Support to Vocational Students**

100 INCAP vocational trainees received quarterly stipends to support trades such as, dressmaking, hairdressing, carpentry, metal fabrication, electrical installation and auto engineering. The stipends reduced financial barriers which allowed them to focus on skill development and studies.

### • **Educational Engagements**

To boost academic performance, INGH engaged 42 INCAP participants at Bubiashie in a "Studying Smart" session. 320 participants in Doblo Gonno, Kanuwloe, Kebenu, and Agortorme discussed academic challenges and received guidance on personal development in a safe interactive environment.

### • **Completion of SHS/Vocational Training**

A total of 234 students completed their studies, 162 Senior High Schools and 72 vocational trainees. Most vocational graduates entered the workforce or started small businesses.

### • **Nutritional Support**

A total of 5,148 pupils in all INGH programme enjoyed hot meals during the year. This improved attendance as students came to school knowing they will be fed.

### • **Water and Sanitation Facilities**

5,148 children and staff across all schools had access to clean drinking water and washroom facilities which were vital for their health and well-being.

### • **Health Education**

The School Health Programme was conducted in four schools (Bubiashie I Basic School, Doblo Gonno Methodist M/A Basic School, Togbe Aho Memorial School and Agortorme Methodist Basic School). The sessions focused on topics like: hand and oral hygiene, malaria, environmental hygiene, menstrual hygiene, alcohol and drug abuse. 155 Senior High Students participated in a session on sexual activity and its consequences, emphasizing wise decision making and the influence of peer pressure and social media on risky behaviors.

### • **Menstrual Hygiene & Sanitary Pad Distribution**

To commemorate World Menstrual Hygiene Day, INGH organized an outreach with INCAP participants from Kpogede Community School and Anawoekope United Methodist School under the theme "Together for a Period-Friendly World." The initiative raised awareness, addressed stigma, and empowered both girls and boys with menstrual knowledge and practical hygiene skills, including proper pad disposal and risks of non-biodegradable materials. 107 INCAP participants in Bubiashie Basic School and Doblo Gonno Methodist School received education on Menstrual Hygiene Management. Sanitary pads were distributed to support healthy practices, ease financial burden and encourage school attendance. 195 SHS girls received sanitary pads each semester.

- **Support for Senior High School (SHS) students**

458 SHS students received termly groceries and toiletries to supplement nutrition and personal hygiene. This support promoted good health, prevented illness, boosted self-esteem, improved energy for learning and enhanced consistent school attendance.

## **LIFE SKILLS & SOCIAL DEVELOPMENT**

- **Education on Rights & Responsibilities**

950 SHS and Basic School students on INCAP were engaged in an interactive session on their rights and responsibilities. The session enhanced participants' awareness on their rights and strengthened their understanding of their responsibilities.

- **Talent Show**

A talent show dubbed "The Talent in you" was organized for SHS students on INCAP. The session was vibrant and exciting, providing participants the opportunity to showcase their unique skills and creativity. Students worked in groups, promoting teamwork and collaboration.

- **Parenting Sessions**

INGH conducted engagement sessions for 92 parents/caregivers in Anawoekope, Kebenu, and Lasivenu. The sessions renewed parental commitment through interactive activities such as "Which type of parent are you?" The sessions strengthened parental engagement, deepened understanding of their supportive role and celebrated INCAP's transformative impact.

- **Online Child Protection Engagement**

An online child protection engagement was organized to educate young people on safe and responsible internet practices. Participants shared their improved understanding of online safety and child protection. A participant noted, "I used to give my password to my friends, but after learning about the risks, I stopped sharing it."

- **Monitoring Visit**

74 INCAP students who were at risk of dropping out of school, received counselling alongside their parents to reinforce the value of education and parental support. Community-level interactions reignited parents' sense of responsibility, with many pledging to actively support their children's education.

## **SPIRITUAL DEVELOPMENT**

- **Discipleship Sessions**

1,756 students in upper primary and JHS were engaged during school outreaches. 67 accepted Christ during the engagement. Teachers volunteered to form bible clubs in their schools to enable them educate the pupils in the Lord. Four (4) Bible Clubs (*In Anawoekope, Kebenu, Doblo Gonno and Kpogede*) remained committed and held regular meetings with their members. These meetings continued to strengthen the students' faith in the Lord, fostered meaningful peer fellowship and provided a space for reflection on biblical principles.

191 students from grades 7-9 were given daily devotionals to enable them have their devotions regularly. Daily devotionals were also distributed to Senior High School students to increase their knowledge of the word of God.

The introduction of Bible study books has yielded positive outcomes, in enhancing student engagement and interest during Wednesday worship. At Kebenu, students arrive prepared with crayons and teachers report on improved participation, enthusiasm and attentiveness during worship. The recital of memory verses has made worship time more interactive.

## **INFRASTRUCTURE DEVELOPMENT**

### **• Refurbishment of KCS Computer Laboratory**

The Chief and elders of the Kpogede Community donated twenty (20) desktop computers to Kpogede Community School. INGH provided furniture and 3 uninterruptible power supply (UPS) devices for the computer laboratory.

### **• Desks for Agave-Kuve School**

INGH presented 75 dual desks and 54 tables and chairs to the KG of Agave-Kuve D/A Global Basic School. This donation addressed the critical shortage of classroom furniture in the school.

## **INTERNATIONAL NEEDS GROUP ASSISTANCE PROGRAMME (INGAP)**

## **EDUCATION**

59 participants (25 from basic school, 25 from secondary school, and 9 from vocational training) benefitted from the INGAP) in 2025. They were given essential educational or vocational training materials.

### **• Educational tour**

25 SHS students undertook an educational tour to 3 universities (University of Ghana, the Methodist University, and the University of Professional Studies, Accra). The tour was aimed at exposing the students to the university environment, inspiring their academic aspirations as well as providing insights into higher education pathways.

### **• Accommodation for Students**

8 SHS participants in urgent need of accommodation were supported. A beneficiary, who previously lived with her family of four in a small container close to a noisy market, had a quiet and conducive space to prepare for exams.

### **• Parenting sessions organized**

Two parenting sessions were held during the period under review. The sessions were held to promote positive parenting to ensure the protection and holistic development of the beneficiaries.

### **• Monitoring of Participants**

INGH carried out their monitoring and follow-up visits to the schools of the beneficiaries to assess school attendance and academic progress, at the basic school level. INGH advised facilitators to dedicate one of the bi-weekly INGAP sessions to focus on strengthening numeracy and literacy skills.

### **• Support for 13 SHS 3 students**

13 final-year students were supported with examination materials. This ensured they were fully prepared for the West African Senior School Certificate Examination (WASSCE). 10 out of the 13 candidates were successful to enroll in a tertiary institution. 5 of them have started a bachelor's degree programme in some universities while the others are preparing to enroll next year.

## **HEALTH & PHYSICAL DEVELOPMENT**

### **• Meals for 59 Beneficiaries**

59 participants at the basic, secondary, and vocational training levels were provided with a hot meal daily. This aimed to ensure that each participant received one nutritious meal per day to sustain them in school. The meals impacted positively on their energy levels, and overall academic performance.

### **• Engagement on Health Issues**

59 beneficiaries were engaged on mental health issues and how it can affect their studies or training. Topics covered included; substance abuse and teen depression.

- **Sanitary pads support for 43 female participants**

43 female beneficiaries on the INGAP programme received some packs of sanitary pads to improve their personal hygiene, boost confidence, and ensure that they manage their periods with dignity.

- **Health Care**

30 INGAP participants successfully registered/renewed their health insurance under the National Health Insurance Scheme (NHIS) with INGAP support.

INGH partnered with the Ablekuma North Health Directorate to conduct a health screening for 59 participants across basic, vocational, and secondary levels. The screening covered malaria, typhoid, hepatitis B, and dental care.

## **LIFE SKILLS & SOCIAL DEVELOPMENT**

- **Hands-on skills for SHS students**

INGAP organized a short-term skills training for SHS participants, equipping them with hands-on vocational skills to promote self-reliance and economic empowerment even in school. 25 SHS students were taught pastry making, soap making, fascinator designing, and recycling crafts.

INGH provided them with the necessary resources and materials for hands-on practice. The SHS participants were introduced to recycling techniques and taught how to transform plastic bottles and charcoal into flower vases and curtain holders.

- **Mentorship sessions**

Facilitators engaged 59 INGAP participants in bi-weekly after school mentorship sessions. This empowered students with knowledge on personal development, self-confidence, career planning and development, financial literacy, and hygiene.

- **Group Counselling Boot Camp for 59 participants**

A Group Counselling Boot Camp was organized for 59 participants across the basic, secondary, and vocational levels to strengthen their emotional well-being, social skills, and personal development. The sessions were facilitated by professional counsellors and coaches

## **SPIRITUAL DEVELOPMENT**

- **Discipleship sessions**

INGH engaged 59 INGAP participants in Christian discipleship programmes to foster spiritual growth and godly principles. At the basic school level, participants explored the theme "Be a Good Tree." While the SHS students and vocational level trainees were engaged on the theme "Walking with God." They discussed ways to walk with God, such as daily prayer, personal bible study, and seeking His will in all decisions. Another focus was on Building Spiritual Growth and Developing a Growth mindset to help them embrace new ideas, overcome challenges, and achieve personal and professional success.

- **Bibles to participants**

INGH distributed age-appropriate Bibles to all participants. Participants took part in fun activities such as sword drills and scripture searches. These activities created a positive environment for learning and fellowship. This deepened participants' spiritual engagement and boosted their confidence to apply biblical principles in their daily lives.

## INTERNATIONAL NEEDS STUDENTS' ASSISTANCE PROGRAMME (INSAP)

45 students benefitted from the International Needs Students' Assistance Programme (INSAP) in 2025. The details are as follows:

S/N	Description	Year 3 (2024/25 Academic Year)	Graduates	Progress from Year 3	New Additions	Year 4 (2025/26 Academic Year)
1	Medical School	2	0	2	0	2
2	Basic and Applied Sciences	28	7	21	1	22
3	Nursing and Midwifery	3	1	2	0	2
4	Vocational Training	13	6	7	5	12
5	College of Education	4	3	1	0	1
6	Arts and Humanities	6	4	2	4	6
<b>Total</b>		<b>56</b>	<b>(21)</b>	<b>35</b>	<b>10</b>	<b>45</b>

## PARTNERSHIP WITH EDUDEO

50 pupils, (40 from KCS and 10 from ACS) received bursaries from EduDeo Ministries, a Canadian and Christian mission organization, serving children in developing countries with quality education rooted in a Biblical worldview. The bursary to the pupils at KCS catered for their school fees, while pupils at ACS were assisted to join the school's robotic club.

### Training:

Two leaders from EduDeo Ministries facilitated a Trainer of Trainers (ToTs) workshop for 12 INGH Staff and facilitators on theme: *"Building the Foundation on Christ-Centered Education"*.

The Trainer of Trainers subsequently trained 54 facilitators from 5 schools (ACS, KCS, CEED, Kuve and Anawoekope) on integrating a Biblical worldview and throughlines into classroom practice under the theme *"Building on the foundation to produce peculiar people"*.

# SUCCESS STORIES



## DAISY'S JOURNEY OF HOPE AND PURPOSE

Daisy Atua Darko, a highly skilled Registered Nurse in the United Kingdom was enrolled into INCAP while at Amrahia Community School. Born into a family of six, Daisy grew up alongside her twin sister, Nancy. Their father, a devoted missionary, dedicated his life to serving others, while their mother managed the home. Though the family was rich in love and values, they often struggled to meet their basic needs.

INCAP came in as a great source of sustenance and gave her hope to hold on to her dream. Proceeding to Methodist Girls Senior High School, Mamfe, Daisy always excelled academically. During these years, she discovered her passion for healthcare, which led her to pursue nursing and subsequently enrolled in the Nurses and Midwifery School in Tamale. Her educational journey was not easy.

"There were times when I wasn't sure how I would make it through," Daisy recalls. "But I always kept my goal in sight, and I had the belief that this was my calling. Your support made that belief stronger—it gave me the chance to focus on my studies without worrying about how to pay for them."

"Nursing is more than just a job; it's a privilege to be able to care for others when they need it most," she says. "I try to show my patients the same kindness and empathy that I received from others when I was struggling to build my own path."

Daisy plans to return to Ghana to contribute to the healthcare system and provide training to young nurses to continue the cycle of support that once lifted her.



## STEPHANIE DARKOA OFORI, A FINANCE MINISTER IN THE MAKING

Stephanie Darkoa Ofori, a bright and determined young participant on INSAP dreams of becoming Ghana's Finance Minister one day.

Stephanie, an alumna of Doblo Gonno Methodist Basic School and Achimota SHS is a beneficiary of INCAP through INGH's partnership with International Needs USA.

Stephanie was on INCAP for 8 years and she consistently received educational provisions that enabled her to concentrate on her academic work. The sponsorship reduced the financial burden on her parents and gave her peace of mind. In SHS, she developed a strong interest in Economics and was one of the top three students in Economics. Stephanie is presently pursuing a Bachelor of Science (BSc) degree in Economics at the University of Cape Coast (UCC). She is currently enrolled on the INSAP. Stephanie has developed strong public speaking and communication skills, which has boosted her confidence and leadership potential. She aspires to become an economist or financial analyst, with the ambition of serving as Ghana's Finance Minister one day.

# SUCCESS STORIES



## JESSICA AMARTEY'S DREAM IS ON COURSE

For the past decade, Jessica Amartey has been a participant of the INAP, she is currently pursuing a degree in Mining Engineering at the University of Mines and Technology (UMaT). She was enrolled on INCAP at Mepe Holy Christ Community School. Before receiving support, she sometimes had to stay home to help her parents. Everything changed when she was profiled for assistance. Driven by intelligence, determination, and the desire to learn, Jessica benefited not only from academic support but also from Christ-centered mentorship. She gladly shares her experiences:

*"INCAP helped me become more confident and resilient. I learned to trust my abilities and chase my goals. Now, I'm studying a course that aligns perfectly with my career aspirations."*  
She speaks passionately about her field and

*"I love mineral processing; it's fascinating to see how raw materials are transformed into valuable products. Calculus and Physics were tough at first, but with help from friends and teaching assistants, I have made great progress."*

Jessica's journey has been one of growth, perseverance, and transformation. Looking ahead, she's committed to giving back.

*"In the next 5 to 10 years, I see myself as a qualified Mining Engineer, possibly working with one of Ghana's leading mining companies. I also want to mentor young people, especially those interested in Science, Technology, Engineering and Mathematics (STEM). I plan to volunteer my time and expertise to inspire students in Mepe and beyond to pursue higher education and careers in engineering."*



## Health

The Health Programme of International Needs Ghana (INGH) exists to contribute to improved health among underserved populations. This is achieved through the implementation of various curative and health promotion interventions in community and school settings.

### Medical Outreaches

In 2025, three medical outreaches were successfully carried out in collaboration with International Needs USA and International Needs Canada. Over 4,500 persons were reached across 13 communities in the Central and North Tongu Districts, South Tongu and Ketu South municipalities of the Volta Region as well as the Nkwanta South Municipality of the Oti Region.

Participants of these outreaches received free medical care. They also received aids such as spectacles, wheelchairs and other walking aids. 17 beneficiaries whose conditions required surgical intervention had the cost of their surgeries covered by International Needs. Their surgeries were successful and they are living healthier and happier now.

### Nutrition Outreach

In partnership with International Needs Canada, a nutrition outreach was implemented in two INGH Programme Schools (*Kpogede Community School and Kanuwloe D/A Global Basic School*)

The outreach was held to collate anthropometric data (weight and height), assess the nutritional status of the students and extend support to severely malnourished children. The data collected from the process is also meant to inform future nutrition-focused interventions. 600 children participated across the two schools. They were dewormed and given some multivitamins.

## Community Health Workers Training

In February 2025, International Needs Ghana, in partnership with International Needs USA, trained 10 nurses from primary health facilities in the Central Tongu District of the Volta Region on basic management of trauma, burns, animal bites, and household injuries.

The project has led to increased knowledge, confidence, and improved medical practice, resulting in faster wound healing times, reduced wound infections and better management of bites. Trained nurses transferred knowledge acquired to colleagues, informing changes in some practices, contributing to better treatment outcomes and community trust in services culminating in safe and healthier communities. 15 Community Health Volunteers were trained on performing effective home visits, identifying and reporting diseases of public health importance, such as tuberculosis, meningitis, yellow fever and measles.



## Avakpedome Sanitation for Dignity Project

In partnership with International Needs Canada, a nine (9) unit gender-segregated, disability-friendly sanitation facility with changing room for girls was provided for the Avakpedome D/A Basic School. The project was implemented in response to sanitation and hygiene challenges faced by the school which include: a dilapidated toilet structure posing safety risks to students, low privacy and dignity for girls especially during menstrual period.

Visually challenged students use the facilities more independently and confidently, given the disability-friendly features.

### **Water for Wellbeing Project**

The Water for Wellbeing Project seeks to contribute to increased access to safe water in the Kpodzadzi and Bakpo communities in the South Tongu Municipality of the Volta Region.

One borehole each was drilled for the Kpodzadzi and Bakpo Communities; mechanized water pumps were installed. The project will be completed within the first quarter of 2026; storage tanks and iron treatment systems will be installed for both communities to address the issue of excessive iron content detected in water during the quality analysis. Upon completion, the project promises to contribute to improved well-being of inhabitants of project communities – thereby reducing water stress, increasing productivity hours, improving health, self-esteem and dignity among other outcomes.

### **School Health Programme**

The objective of the School Health Programme is to contribute to increased knowledge on relevant health issues, translating to positive changes in health attitudes and practices among children in the INGH Programme Schools.

In the year under review, over 1,000 pupils across the Bubiashie 1 Basic and Doble Gonno Methodist Basic Schools were reached with information on relevant health issues. The sessions which were activity-based, engaged different classes using age-appropriate approaches to communicate health information to pupils. Pupils have enhanced their knowledge and skills in handwashing, oral hygiene practices, menstrual hygiene management and malaria prevention. Junior High School pupils in the two schools renewed their commitment to avoid alcohol and harmful drug use.



# SUCCESS STORIES

## SUPPORTING A WOMAN LIVING WITH BREAST CANCER

### FROM PAIN TO POSSIBILITY

Mary (not real name) attended the International Needs Medical Outreach held in Chaiso community in the Oti region. She had been living in pain; suffering from osteomyelitis (*infection of the bone*) in her right arm. The infection limited her ability to use her arm and this affected her concentration in school.

The medical team classified Mary's condition as urgent and was subsequently referred to the 37 Military Hospital for specialist care. International Needs supported her family in funding her treatment at the hospital, which included laboratory assessments and surgery.

After the surgery, Mary experienced significant improvement; the pain and infected discharge stopped and she gradually regained the ability to use her arm. This healing was timely as she was preparing to write her Basic Education Certificate Examination (BECE). With her health improving, she was able to focus on her studies and went on to write her BECE. She passed and has transitioned to Senior High School.

### MANAGING DIABETES WITH CONTINUOUS SUPPORT

With the support of International Needs Ghana, Janet (not real name) with diabetes, now regularly visits the hospital for her healthcare needs and constant medical supplies.

## SUPPORTING A WOMAN LIVING WITH BREAST CANCER

Rhoda (not real name) a breast cancer patient whose condition kept deteriorating, received support from International Needs. The support made it possible for her to access the medical treatment she needed. After chemotherapy, she underwent a minor surgery (funded by another organization) and now attends regular hospital checkups, showing notable improvements including the reduction of a previously evident lump and her health.

### FROM STRUGGLING TO STANDING STRONG

Bismark (not real name) a three-year old with a club foot, was struggling to stand because his mother could not afford treatment. With the support of International Needs, he had his legs casted and also underwent a minor surgery which helped him improve greatly. He underwent the surgery at St. Joseph's Orthopedic Hospital (funded by another organization). The boy is now able to stand and has been scheduled to undergo another surgical procedure later in 2026 at the same hospital to further correct the condition.



## Gender & Empowerment

This report presents an overview of activities and achievements of the Centre for Empowerment and Enterprise Development (CEED), Adidome and the Promoting Adolescent Safe Spaces Project (PASS) during the year under review.

### CEED

CEED delivered industry-relevant vocational programmes in Fashion and Design, Hospitality and Cosmetology. Trainees received hands-on practical training in Fashion, Hospitality and Cosmetology which equipped them with relevant market skills to make them economically empowered after graduating from CEED.

#### Trade Specific Skills Acquired.

- Fashion and design: pattern drafting, garment construction, sewing and finishing techniques.
- Hospitality Management: food production and safety, front office operations and pastries production.
- Cosmetology: beauty therapy, makeup artistry and facial treatment.

#### Holistic Skill Development

Aside the technical skills, trainees, were equipped which soft skills such as

- Marketable skills that enhanced their employability and opened pathways for self-employment after graduating from CEED.
- Strong work ethics and positive character like; discipline, team work, punctuality and respect.
- Confidence building and career planning skills.

Additionally, trainees, were equipped with agricultural skills such as; maize farming, cassava cultivation, cucumber production and fish farming. These complimentary skills strengthened their economic resilience, enhanced food security and built a holistic foundation for sustainable livelihoods.

Total enrollment for the 2025 academic year was 195. Below is a breakdown of the enrollment figures recorded.

Unit	Year 1	Year 2	Year 3	Total
Fashion	27	41	52	120
Hospitality	28	26	1	55
Cosmetology	6	7	7	20
<b>Total</b>	<b>61</b>	<b>74</b>	<b>60</b>	<b>195</b>

**A total of Fifty-Nine (59) final year trainees completed their training.**

Trade Area	Proficiency	Certificate 2	TOTAL
Fashion	30	15	45
Hospitality	8	0	8
Cosmetology	6	0	6
<b>Total</b>	<b>44</b>	<b>15</b>	<b>59</b>

NVTI Examination Certification enables trainees to increase their chances of employment and certified trainees can credibly start their own enterprises.

### **Waste Management**

To address environmental pollution and ensure effective management of waste, an incinerator was constructed at CEED. The initiative has significantly enhanced cleanliness at the Centre.

### **Sports and Fitness**

A volleyball court was constructed at the centre to promote physical fitness, teamwork, social interaction and discipline among trainees.

### **Trainee Mentorship**

INGH partnered with Northbrook Church, Christ Church and Centre Pointe Church, to engage trainees on topics which aimed at enhancing their soft skills as entrepreneurs. Topics treated included: active listening, customer service communication, personal safety, and building an entrepreneurial mindset.

### **Donation to Pupils of Todze Community School**

As part of Christ Centered Education (CCE) initiatives, the fashion trainees produced tote bags from their scrap fabrics and donated them to the pupils in the nearby Todze Community School.

# SUCCESS STORIES

## CHARITY STITCHES FOR SUCCESS

Charity, a determined young fashion entrepreneur, is gradually transforming her skills into a budding business enterprise. After completing her training at CEED, she commenced her own business, CHA-CHA Stitches and started the journey with her hand sewing machine at home making neat, stylish and affordable clothes for her friends, church members and neighbors.

To enhance production, International Needs Ghana supported her with an industrial sewing machine. Charity was highly motivated from that gesture and saved every cedi she earned from her sewing business and within a year, she built a small shop. Through the partnership between the INGH and the Northbrook Church of USA, she was supported financially to secure a bigger shop for her growing business. Cha-Cha Fashion Academy, a training school which is her latest addition. Through the Academy, she runs intermediate courses in fashion during evening hours and weekends.

## PROMOTING ADOLESCENT SAFE SPACES (PASS) PROJECT

International Needs Ghana, in partnership with the United Nations Population Fund (UNFPA), implemented the Promoting the Adolescent Safe Spaces (PASS) Project in the Central Region of Ghana during the year under review. The project seeks to ensure that girls can fully enjoy their childhood free from the risk of child marriage.

In 2025, the PASS project was implemented in 3 new areas; Gomoa East District, Awutu Senya District, and Awutu Senya East Municipality, covering 15 communities.

Community stakeholders were engaged and facilitators (*mainly health workers, teachers, and community members*) were identified and trained to lead adolescent safe space sessions. 67 facilitators were trained to promote community ownership and ensure the sustainability of the intervention.

1,388 girls and 383 boys were reached through the Safe Spaces. Topics such as sexual and gender-based violence (SGBV), menstruation, child rights and responsibilities, drug abuse, positive masculinity, and harmful cultural practices such as child marriage were treated in the safe spaces.

Discussions on radio stations helped raise community awareness on adolescent pregnancy and child marriage. Additionally, it increased public awareness on the existence and relevance of safe spaces in their communities. 25 parents who were trained as advocates against SGBV and harmful cultural practices further engaged 113 parents and caregivers across the 15 communities. Engagements were done on targeted topics such as positive parenting, effective communication with adolescents, child marriage and adolescent pregnancy. These sessions aimed to promote open and constructive dialogue between parents and children.

Five murals were co-created and painted by adolescents in four old PASS communities—(Old Zongo, Bobikuma, Awisem, and Brofoyedru) in the Agona West and Assin Foso Municipalities. These murals address harmful cultural practices such as child marriage, adolescent pregnancy and drug abuse. It also serves as visible advocacy tools while reinforcing community ownership of the PASS project.

Since its inception in 2019, the PASS project has been implemented in a total of 102 communities across eight Metropolitan, Municipal, and District Assemblies (MMDAs) in the Central Region of Ghana. The project has reached 14,348 adolescents and 2,251 parents and caregivers, contributing significantly to the programme to End Child Marriage in Ghana.

# SUCCESS STORIES

## CECILIA'S REGRET FOUND PURPOSE

*"I wish the safe spaces had started earlier. I would have made a better decision in life; rather than putting a burden on my family and I with adolescent pregnancy".*

Cecilia was an adolescent mother who had her first child at the age of 19. She described her upbringing as one marked by strict parenting, with limited open communication and emotional closeness with her mother. As a result, she often felt disconnected from her mother and took advantage of moments of freedom during her adolescence stage to make independent decisions without guidance. This eventually led her into a relationship that resulted in an unplanned pregnancy.

Cecilia agreed to cohabit with her "baby daddy", as her mother was unable to support her and the baby financially. It was during this period that Cecilia felt her dream of becoming a high-profile fashion designer had come to an end.

After giving birth, she remained at home with little hope of pursuing her aspirations. She relied on menial jobs to support herself and her child, as the child's father did not support her financially.

Cecilia later joined the Safe Space in Asenadze in the Cape Coast Metropolis. The Safe Space provided Cecilia with a supportive environment to discuss challenges affecting her life and to receive accurate information to guide informed decision-making. Through her participation, Cecilia developed the confidence to protect herself from a recurrence of adolescent pregnancy and made a conscious decision to improve her life by acquiring vocational skills instead of being dependent on others.

In addition, Cecilia's mother participated in parenting sessions, where she received training on positive parenting approaches and effective communication with adolescents. These sessions contributed to strengthening the parent-child relationship.

As a result of her engagement in the Safe Space, Cecilia was supported by her facilitator to stop cohabiting and was subsequently accepted back into her mother's home, and she is currently enrolled in a Fashion Design Training.

According to her master craftsperson, Cecilia has demonstrated exceptional commitment and is regarded as one of the most promising trainees at the centre.

During her free time, she actively engages her peers in discussions on adolescent pregnancy and child marriage, sharing lessons learned from her personal experiences. While undergoing her training, some relatives introduced a prospective suitor willing to marry her to improve the family's financial situation. Although she is legally eligible for marriage, Cecilia chose to remain focused on completing her training and achieving financial independence before considering marriage, a decision informed by lessons learned through the Safe Space.

Cecilia expressed her joy, stating, *"Now I can share everything with my mother without fear. Our communication has improved drastically, and we are friends now. I am very happy at home."*

# SUCCESS STORIES



## WHEN PASSION MEETS OPPORTUNITY, CHANGE IS INEVITABLE

Lesley Lorna Apana became a Safe Space Facilitator for the Sewin community within the Cape Coast Metropolis in 2022. As a health worker stationed at the Cape Coast Technical University campus, she brought with her several years of experience working with adolescents. Her strong rapport with young people and her passion for mentoring instilled confidence in parents within the community, who entrusted their daughters to her care for weekly Safe Space engagements.

During the initial year of implementation, Lesley worked alongside a co-facilitator to deliver the full 31-hour Safe Space contact schedule. Her co-facilitator relocated from the community, leaving Lesley to continue the sessions independently.

Despite this challenge, she remained committed and continued working single-handedly with the adolescents. Lesley attributes her sustained commitment to the tangible positive outcomes she has witnessed. These include an adolescent mother returning to school, increased agency among the girls in making informed decisions about relationships, and noticeable shifts in their aspirations for the future.

Reflecting on her experience, she shared:

*"I have realized that the lessons over the years are yielding positive results in my community. The changes in behavior among the girls have attracted their peers to join the group. Some parents also approach me personally to encourage me to continue, as they have observed significant improvements in how their daughters relate to boys and conduct themselves. Many have entrusted their daughters to me as a mentor. There is no way I am going to stop doing this; I love it, and it gives me great fulfillment."*

Lesley has fully embraced ownership of the project and has successfully sustained the girls' Safe Space for four years. Her dedication and consistency have made her a point of reference for facilitators from other communities, particularly in discussions around the sustainability of the PASS project.



## Christian Witness

In 2025, the Christian Witness Unit focused on school and community outreaches as well as promoting the growth of the Evangelical Family Church (EFC).

### COMMUNITY OUTREACHES

- 3,065 people were reached with the message of salvation through house-to-house witnessing, evangelistic film shows, outreaches/open-air crusades, and revivals in 39 communities. 199 people accepted Christ and are currently being disciplined and 20 of them were baptized.
- 4 new communities (*Anawosukope, Agbasakope, Votenu, and Akpafleto*) were reached with the gospel.

### COMMUNITY LEVEL CHILDREN'S BIBLE CLUB

- 2 Community Level Children's Bible clubs were established in Lasivenu and Kanuwloe, with a total membership of 309 children.
- 246 children embarked on Jesus March evangelistic outreach in 4 communities (*Lasivenu, Dikakope, Kpoviadzi, and Kanuwloe*) distributed tracts and invited people to Christ. The programme inspired children to become active ambassadors for Christ in their communities.
- Club Patrons and Facilitators were trained to handle the Children's Bible club and periodically assess the club's progress.

### ONE BIBLE, ONE CHILD PROJECT - OTI REGION

- 650 students across 5 Basic Schools in the Oti Region (*Chaiso M/A Basic School, Kecheibi M/A Basic School, Kecheibi R/C Basic School, Old Agou M/A Basic School, and Kabiti M/A Basic School*) were provided with Bibles. Over the period, the children demonstrated increased Bible knowledge and spiritual growth, with 80% having daily devotion and regularly reading the Bible and applying biblical principles to their daily lives.
- INGH provided a structured 12-month bible studies outline to guide facilitators and ensure a systematic way of teaching.
- 1 community-level children's Bible club was established at Chaiso in the Oti Region. This provided a platform for over 100 children, both in and out of school, to be won for Christ and disciplined.

## EVANGELICAL FAMILY CHURCH (EFC)

- INGH partnered with International Needs USA and Christ Church from USA to organize a 2-day workshop to train 20 church leaders in Adidome, Volta Region. The workshop improved the biblical knowledge and interpretation skills of pastors to impact their churches and communities.
- A 1-day training program was held at Sogakope to equip 47 Sunday School teachers on ways to share the gospel with children. This initiative has generated the keen interest children and increased Sunday school attendance.
- 105 women participated in the Annual Women's Convention held in Agortorme on the theme: "Woman of Perfect Peace"
- 300 youth participated in the National Youth Camp organized at Sogakope. The theme for the event was "Youth as agents of peace in a chaotic World" inspired by Matthew 5:9 "Blessed are the peacemakers, for they will be called sons of God. One participant shared how the message touched her and pledged to turn a new leaf.
- 300 participants attended the Christmas Convention which was held at Adidome.

## SCHOOL OUTREACH

- 2,322 Basic, Senior High School and vocational apprentices were reached through discipleship sessions. It was conducted across INGH programme communities (*Doblo Gonno, Anawoekope, Kebenu, Agortorme, Lasivenu, Kpogede, Amrahia, Mepe, Kanuwloe, and Kuve*) in the Greater Accra and Volta Regions. Age-specific topics such as "Jesus, the Good Shepherd", (Upper Primary to JHS). "The Creation Story" was discussed at the Secondary level while Vocational Students discussed "Godly Friendship". These sessions fostered spiritual growth, character formation and a deeper understanding of God's love among the students.
- 2 school-based Bible clubs were established at Togbe Aho Memorial School, Kebenu and Methodist Basic School, Anawoekope
- 740 devotional guides were distributed to students and teachers to be used in their daily devotions. This improved the students' personal fellowship with God and also cultivated their habit of reading.
- Bible quiz and sword drills competitions were organized in 2 schools, (*Togbe Aho Memorial School and Lasivenu D/A Global Evangelical Basic School*). The students were able to identify and demonstrate a strong understanding of the Bible and they were excited to go to church.



# SUCCESS STORIES



## ANITA IS WALKING IN OBEDIENCE

Anita is in grade 8 at Lasivenu Global Basic School. She shared that when International Needs Ghana inaugurated the Bible club in the community, she jumped in with both feet, and her life has never been the same. "I used to be disobedient when it came to performing my household chores. My grandmother will always talk but I still slack off on chores. But everything changed when I learned about God's Word. Ephesians 6:1 which states "Children, obey your parents in the Lord, for this is right." I realized I am called to honour my parents so I started doing my chores without being told. I am growing in my Christian journey; I learn new things each meeting time. I have brought 2 of my friends along, and I believe we have made the right decision by joining the club".

## TRANSFORMED BY SCRIPTURE: EUNICE AND PORTIA

Eunice and Portia, grade 8 students at Kecheibi M/A Basic School in the Nkwanta South Municipality of the Oti Region have transformed greatly since they received Bibles from INGH. They have also developed a daily habit of reading Scriptures.

The creation story captivated them, revealing God's power in bringing order in chaos. This sparked their appreciation for environmental stewardship, and they have become diligent about maintaining a clean environment.

Through reflection on scriptures, their worldview has shifted, inspiring a sense of responsibility to care for creation. Eunice and Portia are now champions of environmental cleanliness in their school. Their daily Bible reading and prayer habits have laid a strong foundation for their spiritual growth and development.



# INGH MANAGEMENT TEAM



**MR. CROMWELL AWAHEY**  
EXECUTIVE DIRECTOR



**MR. JOSEPH GORDON-MENSAH**  
BUSINESS DEVELOPMENT &  
COMMUNICATIONS MANAGER



**MRS. PRISCILLA APPIAH**  
SENIOR FINANCE MANAGER



**REV. JOHNNIE TITUS KUZAGBE**  
CHRISTIAN WITNESS MANAGER



**MR. DANIEL ABAKA-YAWSON**  
PEOPLE & CULTURE MANAGER



**MR. ISAAC ARTHUR**  
HEAD OF PROGRAMMES



**MR. PROSPEROUS AHIABLI**  
MANAGER, HEALTH

The background of the cover features a dark blue color scheme with various financial and data-related graphics. At the top, there is a faint line graph with an upward-pointing arrow. Below this, a stack of coins is visible. The central focus is a large, glowing blue line graph that trends upwards from left to right, overlaid on a bar chart. The line graph has several data points connected by lines. In the foreground, a tablet computer is shown, displaying a grid of data points and a bar chart. The overall aesthetic is modern and digital, with a focus on growth and data analysis.

# FINANCIAL STATEMENTS

## 2025

# International Needs (Ghana) LBG

Annual Report and Financial Statement for the year ended 31 December 2025

## General Information

---

<b>Directors</b>	Mrs. Awurabena Okrah Dr. (Mrs.) 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 Mr. Eric Dontoh Mrs. Monica Kumahor	Chairperson Vice Chairperson Treasurer Executive Director Member Member 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 Ghana Limited

**Secretary** Joseph Gordon – Mensah

**Auditors** John Nipah and Associates  
P.O. Box CT3486  
Cantonments, Accra

**Solicitor** Mr. Frederick Kwasi Coch  
Yeboah Lex & Co.  
2nd Floor Zagloul House

# International Needs (Ghana) LBG

Annual Report and Financial Statement for the year ended 31 December 2025

## Report of Directors

---

The Directors present their report for the year ended 31st December 2025

### 1. Review of Activities

#### Principal activity

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.

#### Financial results

The Organisation reported a deficit of GHS1,788,599 for the financial year ended 31 December 2025. (2024: Surplus GHS2,763,993).

#### Revaluation of Land and Buildings

In line with the Organization's existing policy of measuring buildings under the Revaluation Model, an independent professional valuation of its land and buildings was carried out during the year.

The revaluation resulted in a surplus of **GH¢11,606,691**, which has been recognized in equity under the Revaluation Reserve in accordance with IPSAS 45.

Further details of the valuation methodology and its financial impact are disclosed in the notes to the financial statements.

### 2. Going concern

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

### 3. Events after reporting date

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

### 4. Directors' interest in contracts

To our knowledge, none of the Directors had any interest in contracts and proposed contracts with the Organisation during the year under review. Hence, there were no entries recorded in the interests Register as required by 194(6), 195(1)(a) and 196 of the Companies Act, 2019 (Act 992).

# International Needs (Ghana) LBG

Annual Report and Financial Statement for the year ended 31 December 2025

## Report of Directors (Continued)

---

### 5. 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	
Mr. Eric Dontoh	Member	(Appointed 26 <sup>th</sup> April 2025)
Mrs. Monica Kumahor	Member	(Appointed 26 <sup>th</sup> April 2025)

### 6. Secretary

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

### 7. Independent Auditor

John Nipah and Associates were the independent auditors for the year under review. The audit fee payable for the year ended 2025 is **GHS66,300**, inclusive of 5% levies and 15% VAT. (2024: GHS60,000).

### 8. Capacity of Directors

An annual retreat was organised for Directors during the year under review to support them in effectively discharging their duties.

### 9. Approval of financial Statements

The annual financial statements as set out on pages 40 to 67 were approved by the Directors on **Date: 28<sup>th</sup> of February, 2026.**

And signed on their behalf by:

*Cromwell Awadey*

Name

Date... **9th March, 2026** .....

*Awurabena Okrah*

Name

Date... **9th March, 2026** .....

# 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 46 to 67, which comprise the statement of financial position as at 31 December 2025, statement of Financial Performance, statement of changes in net assets, 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 disclosures.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the organization as at 31 December 2025, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards (IPSAS) and the requirements of the Companies Act, 2019 (Act 992).

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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 that give a true and fair view in accordance with the International Public Sector Accounting Standard and the requirements of the Companies Act, 2019 (Act 992), and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## **Independent Auditor's Report (Continued)**

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal 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.

### **Auditor's Responsibilities for the Audit of the Financial Statements (Continued)**

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **Independent Auditor's Report (Continued)**

---

### **Report on Other Legal Requirements**

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

- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of our audit;
- In our opinion, proper books of account have been kept by the Organization, so far as appears from our examination of those books; and
- The Organization's statement of financial position and statement of income and expenditure are in agreement with the books of account.
- In our opinion, to the best of our information and according to the explanation given to us, the accounts give the information required under the Act, in the manner so required and give a true and fair view of the state of affairs of the Organization at the end of the financial year and of the profit or loss for the financial year then ended.
- We are independent of the Organization in pursuant to section 143 of the Companies Act, 2019 (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/2026/043

Chartered Accountants

P.O. Box CT3486

Cantonments, Accra

**Dated: 13th March**  
....., 2026.

# International Needs (Ghana) LBG

## Statement of Financial Performance For the year ended 31 December 2025

Figures in GHS	Notes	2025	2024
<b>Income</b>			
<b>Grants</b>			
Child Rights Program	4.1	-	1,745,315
Gender and Empowerment Program	4.1	3,122,611	4,079,784
Education Program	4.1	6,670,287	9,514,543
Christian Witness Program	4.1	158,600	422,133
Health Program	4.1	1,591,047	802,502
Project Management and Administration	4.1	7,157,688	7,961,659
<b>Total Grants</b>		<b>18,700,234</b>	<b>24,525,937</b>
<b>Donations</b>	4.2	<b>1,341,061</b>	<b>1,474,632</b>
<b>Other income</b>	4.3	<b>83,927</b>	<b>570,353</b>
<b>Total income</b>		<b>20,125,222</b>	<b>26,570,921</b>
<b>Expenditure</b>			
<b>Programs and Projects</b>			
Child Rights Program	5.1	(318,070)	(1,427,245)
Gender and Empowerment Program	5.2	(3,662,187)	(2,294,311)
Education Program	5.3	(6,643,255)	(8,647,077)
Christian Witness Program	5.4	(423,044)	(1,141,455)
Health Program	5.5	(1,359,318)	(936,138)
		<b>(12,405,873)</b>	<b>(14,446,226)</b>
<b>Project Management Cost</b>			
Monitoring, Evaluation and Learning	6	(96,509)	(95,287)
Business Development and Communication	7	(386,777)	(427,274)
Estate Management	8	(675,740)	(1,342,382)
Accountability and Administration	9	(8,345,221)	(7,495,759)
		<b>(9,507,247)</b>	<b>(9,360,702)</b>
<b>Total Expenditure</b>		<b>(21,910,121)</b>	<b>(23,806,928)</b>
<b>Net (Deficit)/surplus for the year</b>		<b>(1,784,899)</b>	<b>2,763,993</b>

# International Needs (Ghana) LBG

## Statement of Financial Position As at 31 December 2025

Figures in GHS	Notes	2025	2024
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	18,272,384	7,213,201
Investment in WAPEF	11	8,139,183	7,440,145
		<u>26,411,568</u>	<u>14,653,346</u>
<b>Current assets</b>			
Receivables	12	1,104,069	1,171,956
Cash and cash equivalents	13	1,865,132	4,234,383
		<u>2,969,201</u>	<u>5,406,339</u>
<b>Total assets</b>		<u>29,380,770</u>	<u>20,059,686</u>
<b>Funds and liabilities</b>			
<b>Funds</b>			
<b>Restricted funds</b>			
Designated fund	14a	2,337,806	3,390,551
		<u>2,337,806</u>	<u>3,390,551</u>
<b>Unrestricted funds</b>			
General fund	14b	9,363,101	10,095,256
Revaluation reserve		16,453,205	4,846,514
		<u>25,816,306</u>	<u>14,941,770</u>
<b>Total funds</b>		<u>28,154,113</u>	<u>18,332,321</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables	15	1,226,657	1,727,365
		<u>1,226,657</u>	<u>1,727,365</u>
<b>Total liabilities</b>		<u>1,226,657</u>	<u>1,727,365</u>
<b>Total funds and liabilities</b>		<u>29,380,770</u>	<u>20,059,686</u>

# International Needs (Ghana) LBG

Annual Report and Financial Statement for the year ended 31 December 2025

The annual financial statements set out on pages 40 to 67, which have been prepared on the going concern basis, were approved by the Directors and were signed on their behalf by:

*Cromwell Awadey*

Director

Date 9th March, 2026

*Awurabena Okrah*

Director

Date 9th March, 2026

## International Needs (Ghana) LBG

### Statement of Changes in Net Assets For the year ended 31 December 2025

Figures in GHS	Restricted Fund	Restricted Funds		Total
	Designated Funds	Revaluation Reserve	General Fund	
<b>2025</b>				
Balance at 1 January 2025	3,390,551	4,846,514	10,095,256	18,332,321
(Deficit)/Surplus for the year	(1,052,745)	11,606,691	(732,154)	9,821,792
Balance at 31 December 2025	2,337,806	16,453,205	9,363,102	28,154,113
<b>2024</b>				
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

# International Needs (Ghana) LBG

## Statement of Cash Flows For the year ended 31 December 2025

Figures in GHS	Notes	2025	2024
<b>Cash flows from operating Activities</b>			
<b>(Deficit)/Surplus for the year</b>		<b>(1,784,899)</b>	<b>2,763,994</b>
<b>Adjustment to reconcile surplus</b>			
(Increase)/Decrease in Receivables		<b>67,887</b>	(721,706)
Increase/(Decrease) in Payables		<b>(500,708)</b>	957,267
Depreciation charge for the year		<b>598,637</b>	578,597
<b>Total adjustments to reconcile surplus</b>		<b>165,817</b>	<b>814,158</b>
<b>Cash flow from investing activities</b>			
Purchase of Property, Plant and Equipment		<b>(51,130)</b>	(855,983)
Investment in WAPEF		<b>(699,038)</b>	(932,051)
<b>Cash flows from investing activities</b>		<b>(750,168)</b>	<b>(1,788,034)</b>
<b>Net (decrease)/ increase in cash and cash equivalents</b>		<b>(2,369,251)</b>	<b>1,790,118</b>
Cash and cash equivalents at 1st January		<b>4,234,384</b>	2,444,266
<b>Cash and Cash Equivalents at 31st December</b>	<b>13</b>	<b>1,865,132</b>	<b>4,234,384</b>

# International Needs (Ghana) LBG

## Accounting Policies

### For the year ended 31 December 2025

---

#### 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 has its headquarters in New Zealand. The address of its registered office and principal place of business is No. 2, Nii Sackey – Fio Armah Street, North Odorkor, Accra.

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

- a. To undertake projects for social and spiritual development with concern for the relief of poverty and economic distress, both in the case of individuals and communities.
- b. To support Christian workers engaged in Christian Work.
- c. To reach out to the youth of the world with the Gospel of Jesus Christ.
- d. To be involved in Christian outreach programmes and evangelism, which are the main tasks of the Organization.
- 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 worldwide.

#### 2. Basis of preparation and Summary of material accounting policies

The financial statements of the Organization for the year ended 31st December 2025 have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB) and adopted by the Institute of Chartered Accountants, Ghana.

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires 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 material to the financial statements, are disclosed in Note 3.

The material 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

# International Needs (Ghana) LBG

## Accounting Policies

### For the year ended 31 December 2025

---

#### **2.1.1 Donation**

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.

#### **2.2 Foreign currency translation**

##### **2.2.1 Functional and presentation currencies**

Items included in the financial statements of the Organization are 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

##### **2.2.2 Transactions and balances**

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are 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 resources. Fundraising costs are those incurred in seeking voluntary contributions by donors and do not include costs of disseminating information relating to the activities carried on by the Organization.

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

#### **2.3 Property, plant and equipment**

##### ***Basis of measurement of carrying amount***

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

# International Needs (Ghana) LBG

## Accounting Policies

### For the year ended 31 December 2025

---

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.

#### 2.3 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 material change from the previous estimates.

<b>Asset class</b>	<b>Depreciation</b>
Building	2%
Motor vehicles	25%
Fixtures and fittings	25%
Office equipment	25%
Computer equipment	25%
New Office Complex	25%

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.

#### 2.4 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 are 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.

# International Needs (Ghana) LBG

## Accounting Policies

### For the year ended 31 December 2025

---

#### **2.5 Employee benefit obligations**

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

#### **3. Critical accounting estimates and judgements**

The Directors of the Organization are required to make judgments 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 material risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

##### **Useful lives of property, plant and equipment**

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

##### **Receivables**

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

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

### 4. Income

#### 4.1. Grant

##### Child Rights Program

YAI Project	-	1,745,315
	<u>-</u>	<u>1,745,315</u>

##### Gender and Empowerment Program

Centre for Empowerment and Enterprise Development	970,429	947,632
PRADA Project	-	29,603
Partnership for Transformational Growth	620,339	1,085,052
PASS Project	1,222,947	552,138
CEED Micro Project	308,896	936,873
GJS - AP Project	-	528,487
	<u>3,122,611</u>	<u>4,079,784</u>

##### Education Program

IN Group Assistance Program (INGAP)-Global Partners	546,606	761,755
IN Child Assistance Program (INCAP)-Global Partners	5,706,618	7,200,688
IN Student Assistance Program (INSAP)-Global Partners	-	1,154,821
IN Child Assistance Program (INCAP) - In Country	96,606	47,660
EDUDEO Project	320,457	199,625
Kuve Desks Project	-	149,994
	<u>6,670,287</u>	<u>9,514,543</u>

##### Christian Witness Program

The Gospel My Life My All	-	224,458
Kuve Evangelism	-	104,506
Oti - One Child One Bible	158,600	-
Community Level Bible Club	-	93,169
	<u>158,600</u>	<u>422,133</u>

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

### Health Program

Medical Outreach	846,589	592,552
Water Projects	601,642	133,343
Livelihood program - Income	47,501	-
Hope Projects	33,176	5,505
Community Health Project - Income	62,139	71,103
	<u>1,591,047</u>	<u>802,502</u>

### Project Management and Administration

	<u>7,157,688</u>	<u>7,961,659</u>
--	------------------	------------------

### Total Grants

	<u>18,700,234</u>	<u>24,525,937</u>
--	-------------------	-------------------

### 4.2. Donations

Personal Support	315,370	330,260
Church Planters Support	1,025,691	1,144,372
	<u>1,341,061</u>	<u>1,474,632</u>

### 4.3. Other Income

Interest Income	63,277	79,323
Exchange Gain	-	286,733
Sale Of Fixed Assets	-	180,200
Others – Utility and Hospitality	20,650	24,097
	<u>83,927</u>	<u>570,353</u>

### Total Income

	<u>20,125,222</u>	<u>26,570,921</u>
--	-------------------	-------------------

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

### 5. Expenditure

#### Programs and Projects

#### 5.1. Child Rights Program.

YAI Project

318,070

1,427,245

YAI Project

318,070

1,427,245

#### 5.2. Gender and Empowerment Program

Centre for Empowerment and Enterprise Development

772,031

691,616

GJS AP - Project

-

528,487

Partnership for Transformational Growth

1,260,398

139,189

CEED Micro Project

449,910

352,268

PASS Project

1,179,848

552,625

PRADA Project

-

30,125

3,662,187

2,294,311

#### 5.3. Education Program

IN Child Assistance Program (INCAP)

5,214,476

7,178,557

IN Group Assistance Program (INGAP)

643,258

663,652

EDUDEO Project

122,416

195,817

Micro Project

168,086

37,499

IN Student Assistance Program (INSAP)

495,018

571,553

6,643,255

8,647,077

#### 5.4. Christian Witness Program

Kuve Evangelism

85,561

21,949

The Gospel My Life My All Project

110,090

959,588

Community Level Bible Club

69,213

23,663

Oti - One Child One Bible

158,180

49,510

Church Projects

-

86,744

423,044

1,141,455

#### 5.5. Health Program

Medical Outreaches to Communities and Schools

735,493

745,218

Hope Projects

31,691

12,696

Water Projects

518,939

139,922

Micro Project

73,195

38,302

1,359,318

936,138

#### Total Programs and Projects Expenditure

12,405,873

14,446,226

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

<b>Project Management Cost</b>			
<b>6. Monitoring, Evaluation and Learning</b>			
Effective Monitoring and Evaluation of Dept. Organisational Learning and Development	20,236 76,273	27,442 67,846	
	<b>96,509</b>	<b>95,287</b>	
<b>7. Business Development and Communication</b>			
Global Partner Membership Fees Branding & Resource Development	328,125 58,652	368,484 58,790	
	<b>386,777</b>	<b>427,274</b>	
<b>8. Estate Management</b>			
Electricity and Water Rent, rates and insurance Guest House Operations Repairs and Maintenance	113,727 193,943 123,797 244,273	72,520 149,214 156,903 195,186	
	<b>675,740</b>	<b>573,823</b>	
<b>9. Accountability and Administration</b>			
Staff Cost Stationery & Telecommunication Travelling & Transport-Local Bank Charges Medical Expenses Audit Fees Donation Health and Fitness Staff Training & Development Meetings & Protocol Professional & Consultancy Fees Other Expenditure Depreciation Vehicle Running Expenses Exchange Loss	5,866,661 157,896 32,224 41,738 479,281 66,300 48,604 4,800 34,416 87,972 107,806 - 598,637 756,321 62,568	4,873,328 114,713 57,479 51,931 372,106 60,000 14,392 10,800 92,134 122,115 63,000 1,085,165 578,597 768,559 -	
	<b>8,345,221</b>	<b>8,264,317</b>	
<b>Total Project Management Cost</b>	<b>9,504,247</b>	<b>9,360,702</b>	

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

### 10. Property, plant and equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Office equipment	Computer and accessories	Total
<b>Balance at 1 January 2025</b>							
At cost	1,152,000	5,978,999	2,158,921	299,180	187,934	513,168	10,290,201
Accumulated depreciation	-	(717,479)	(1,474,408)	(268,373)	(176,765)	(439,976)	(3,077,001)
<b>Carrying amount</b>	<b>1,152,000</b>	<b>5,261,520</b>	<b>684,513</b>	<b>30,807</b>	<b>11,169</b>	<b>73,192</b>	<b>7,213,201</b>
<b>Movement for the year</b>							
Additions for the year	-	-	-	-	3,980	47,150	51,130
Depreciation	-	(238,689)	(270,171)	(18,207)	(6,265)	(65,304)	(598,637)
Revaluation Gain	1,268,000	10,338,691	-	-	-	-	11,606,691
<b>Balance at the end of the year</b>	<b>2,420,000</b>	<b>15,361,522</b>	<b>414,342</b>	<b>12,599</b>	<b>8,884</b>	<b>55,038</b>	<b>18,272,385</b>
<b>Balance at 31 December 2025</b>							
At cost	2,420,000	15,555,000	2,158,921	299,180	191,914	560,318	21,948,022
Accumulated depreciation	-	(193,478)	(1,744,579)	(268,580)	(183,030)	(505,280)	(3,675,638)
<b>Carrying value</b>	<b>2,420,000</b>	<b>15,361,521</b>	<b>414,342</b>	<b>12,599</b>	<b>8,884</b>	<b>55,038</b>	<b>18,272,385</b>

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

### Property, plant and equipment continued...

	Land	Buildings	Motor vehicles	Furniture and fittings	Office equipment	Computer and accessories	Total
<b>Balance at 1 January 2025</b>							
At cost	1,152,000	5,978,999	1,608,625	279,480	178,034	509,068	9,706,206
Accumulated depreciation	-	(597,899)	(1,366,862)	(260,698)	(170,698)	(374,235)	(2,770,392)
<b>Carrying amount</b>	<b>1,152,000</b>	<b>5,381,100</b>	<b>241,763</b>	<b>18,782</b>	<b>7,336</b>	<b>134,833</b>	<b>6,935,814</b>
<b>Movement for the year</b>							
Additions for the year	-	-	822,284	19,700	9,900	4,100	855,983
Disposal	-	-	(271,988)	-	-	-	(271,988)
Depreciation	-	(119,580)	(379,534)	(7,675)	(6,067)	(65,741)	(578,597)
<b>Balance at the end of the year</b>	<b>1,152,000</b>	<b>5,261,520</b>	<b>412,524</b>	<b>30,807</b>	<b>11,169</b>	<b>73,192</b>	<b>7,213,201</b>
<b>Balance at 31 December 2025</b>							
At cost	1,152,000	5,978,999	2,158,921	299,180	187,934	513,168	10,290,201
Accumulated depreciation	-	(717,479)	(1,746,396)	(268,373)	(176,765)	(439,976)	(3,348,201)
<b>Carrying value</b>	<b>1,152,000</b>	<b>5,261,520</b>	<b>684,513</b>	<b>30,807</b>	<b>11,169</b>	<b>71,192</b>	<b>7,213,201</b>

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

---

### *Property, plant and equipment continued...*

#### **Revaluation of Land and Buildings**

Effective 1 January 2025, the Organization adopted IPSAS 45, Property, Plant, and Equipment. Buildings are measured using the Revaluation Model. Following initial recognition at cost, buildings are carried at a revalued amount, being the fair value or current operational value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

To ensure that the carrying amount does not differ materially from the value that would be determined at the reporting date, the Organization performed an inaugural revaluation of its buildings as of 31st December 2025.

#### **Valuation Method and Date**

The revaluation was carried out as of May 2025 by Assenta Property Consulting, an independent firm of professional valuers. The valuer has appropriate qualifications and recent experience in the location and category of the buildings being valued.

#### **Measurement Bases and Significant Assumptions**

In accordance with IPSAS 45, the buildings which are held for their service potential to support the Organization's humanitarian and development programs were valued using the Current Operational Value measurement basis.

The Depreciated Replacement Cost (DRC) approach was applied, based on the following significant assumptions:

**Replacement Cost:** Derived from current market prices for new materials and labor costs required to construct a modern equivalent asset in Ghana.

**Physical Obsolescence:** Depreciation was factored based on the expired portion of the estimated useful lives, ranging from 45-50 years.

**Service Potential:** No significant functional or economic obsolescence was identified that would restrict the current use of the assets.

#### **Treatment of Accumulated Depreciation**

Upon revaluation, the accumulated depreciation of GHS717,479 as of the date of revaluation was eliminated against the gross carrying amount of the buildings, and the net amount was restated to the revalued amount of the asset.

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

### *Property, plant and equipment continued...*

#### **Revaluation Reserve**

The revaluation resulted in a gain of GHS10,338,690.61 in the carrying value of the buildings. This increase has been recognized in the Statement of Changes in Net Assets and credited to the Revaluation Reserve, as follows:

<b>Description</b>	<b>Land</b>	<b>Building - Head Office</b>	<b>Building - Adidome</b>
Carrying Amount prior to revaluation	1,152,000	3,244,598	1,971,711
Revalued Amount (Fair Value)	2,420,000	11,305,000	4,250,000
<b>Revaluation Surplus recognised in Net Assets</b>	<b>1,268,000</b>	<b>8,060,402</b>	<b>2,278,289</b>

There are no restrictions on the distribution of the balance within the revaluation surplus to the Organization's fund accounts, except for the requirements under IPSAS 45 regarding the transfer of the surplus to accumulated surpluses or deficits as the asset is used or upon its disposal.

#### **Carrying Amount of Buildings Under Previous Revaluation Basis**

Had the Organization's buildings been carried under the revaluation model using the previous revalued amount less accumulated depreciation (i.e., without the current year revaluation), the carrying amounts would have been as follows:

<b>Description</b>	<b>Land</b>	<b>Building - Head Office</b>	<b>Building - Adidome</b>
Previous Revalued Amount	1,152,000	3,719,000	2,259,999
Accumulated Depreciation	-	(446,280)	(271,199)
<b>Carrying Amount under Cost Model</b>	<b>1,268,000</b>	<b>3,272,720</b>	<b>1,988,800</b>

#### **11. Investment in WAPEF**

**8,139,183**

**7,440,145**

#### **12. Receivables**

Sundry Receivables

**174,175**

399,203

Prepaid Expenses

**134,410**

32,373

Walter Pimpong Educational Foundation (WAPEF)

**795,484**

740,380

**1,104,069**

**1,171,956**

## International Needs (Ghana) LBG

### Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

#### 13. Cash and cash equivalents

Cash and Bank Balances

**991,958**

3,615,421

Short-term Deposit

**873,173**

618,962

**1,865,132**

4,234,383

# International Needs (Ghana) LBG

## Notes to the Financial Statements

### For the year ended 31 December 2025

Figures in GHS

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

##### 14a.

<b>Restricted Funds Designated Funds (Current projects)</b>	<b>At January</b>	<b>Received</b>	<b>Utilized</b>	<b>At December</b>
<b>Child Right Program</b>				
YAI Project	318,070	-	318,070	-
	<u>318,070</u>	<u>-</u>	<u>318,070</u>	<u>-</u>
<b>Gender &amp; Empowerment Program</b>				
Centre for Empowerment and Enterprise Development	56,015	430,050	486,065	-
PASS Project	39	1,222,947	1,182,417	40,570
CEED Micro Projects	584,605	308,896	449,910	443,591
Partnership for Transformational Growth	984,441	620,339	1,260,398	344,382
	<u>1,625,100</u>	<u>2,582,232</u>	<u>3,378,790</u>	<u>828,542</u>
<b>Education Program</b>				
IN Child Assistance Program (INCAP)	277,357	5,803,224	5,214,476	866,105
IN Group Assistance Program (INGAP)	98,103	546,606	644,709	-
Micro Project	112,496	-	112,496	-
Edudeo Project	3,808	320,457	122,416	201,849
IN Student Assistance Program (INSAP)	540,099	-	495,018	45,081
	<u>1,031,863</u>	<u>6,670,287</u>	<u>6,589,115</u>	<u>1,113,035</u>
<b>Christian Witness Program</b>				
The Gospel, My Life, My All Project	95,952	-	95,952	-
Kuve Evangelism	85,561	-	85,561	-
Oti - One Child One Bible	-	158,600	158,600	-
Community Level Bible Club	69,506	-	69,506	-
	<u>251,018</u>	<u>158,600</u>	<u>409,619</u>	<u>-</u>
<b>Health Program</b>				
Medical Outreach	57,329	846,589	735,493	168,426
Water Projects	70,940	601,642	518,939	153,643
Hope Project	1,278	33,176	31,691	2,763
Livelihood Project	-	47,501	22,823	24,678
Community Health Project	-	62,139	50,372	11,767
Sanitation and Hygiene Projects	34,952	-	-	34,952
	<u>164,499</u>	<u>1,591,047</u>	<u>1,359,318</u>	<u>396,229</u>
<b>Total Designated funds</b>	<u><b>3,390,551</b></u>	<u><b>11,002,167</b></u>	<u><b>12,054,912</b></u>	<u><b>2,337,806</b></u>

# International Needs (Ghana) LBG

## Notes to the Financial Statements

### For the year ended 31 December 2025

Figures in GHS

---

**14b. Other Funds**

General Fund

<u>10,095,256</u>	<u>9,123,055</u>	<u>9,855,209</u>	<u>9,363,102</u>
-------------------	------------------	------------------	------------------

**Total Funds**

<u>13,485,807</u>	<u>20,125,222</u>	<u>21,910,121</u>	<u>11,700,908</u>
-------------------	-------------------	-------------------	-------------------

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS	2025	2024	
<b>15. Payables</b>			
Sundry payables	<u>1,226,657</u>	<u>1,727,365</u>	
<b>16. Schedule of Funds Received from Partner Countries and Other Sources</b>			
	<b>Remitted 2025 US\$</b>	<b>Equivalent 2025 GH¢</b>	<b>Equivalent 2024 GH¢</b>
<b>16.1 From Partner Countries:</b>			
Designated Projects and Personal Support			
IN - Canada	233,924	2,946,939	3,396,875
IN - New Zealand	13,232	149,605	349,805
IN - United Kingdom	13,218	132,901	204,130
IN - United States of America	747,767	7,810,178	11,747,081
	<u>1,008,141</u>	<u>11,039,623</u>	<u>15,697,892</u>
<b>16.2 From Funding Partners:</b>			
UNFPA - PASS Project	-	1,222,947	581,741
UNDP -YAI	-	-	1,745,315
EDUDEO	35,502	320,457	199,625
	<u>35,502</u>	<u>1,543,404</u>	<u>2,526,681</u>
<b>Total from Partner Organizations</b>	<u>1,008,141</u>	<u>12,583,027</u>	<u>18,224,572</u>
<b>16.3 From IN Ghana Sources:</b>		<u>7,878,600</u>	<u>9,544,471</u>
<b>Total received from Partner Organizations and Ghana</b>		<b>20,461,628</b>	27,769,044
Less: Receipts on behalf of other beneficiaries transferred		<b>(336,406)</b>	(1,198,122)
<b>Total income for operations</b>		<u>20,125,222</u>	<u>26,570,921</u>

# International Needs (Ghana) LBG

## Notes to the Financial Statements For the year ended 31 December 2025

Figures in GHS

2025

2024

### 17. 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% (later 35.08% effective August 2023) to aid the construction of a school building at Amrahia Community School. The loan was fully paid in October 2025.

### 18. Related Party Transactions

The Directors of International Needs Ghana (LBG) and Walter Pimpong Educational Foundation was identified as related parties of the Organization as at the end of the year 31 December 2025.

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

#### 18.1 Directors Remuneration and Related Expenses

The members of the Board of Directors of International Needs Ghana (LBD) serve on a voluntary basis and do not receive compensation for their oversight responsibilities.

The disclosed amount comprises remuneration paid to the Executive Director in respect of executive management duties, together with governance and administrative expenses incurred in supporting Board operations. No remuneration was paid to non-executive Directors during the year.

	2025 GH¢	2024 GH¢
<b>Directors' Remuneration and Related Expenses</b>	<b>545,775</b>	<b>565,376</b>
<b>18.2 The amounts due to/ (from) the related parties as at the year-end are as follows:</b>		
Receivable from Walter Pimpong Educational Foundation	795,484	740,380



international needs  
transformed lives, changed communities

# ANNUAL REPORT 2025

