APEX COMMUNITY AID
ACAiD
2024
ANNUAL
REPORT
2024
APEX COMMUNITY AID

ACAiD

OUR VISION

Healthy Youth.
Sustainable Future.
Empowered Communities.

OUR MISSION

Developing holistic programs supporting youth well-being.

OUR VALUES

- Commitment
- Team Spirit
- Integrity
- Transformation

OUR FOCUS

- Health Wellness
- Climate Change and Resilience
- Livelihood & Empowerment
- Education, Youth Mentorship and Capacity Building

REASON STATEMENT

Accurate, complete information reduces errors.

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MESSAGE FROM THE *CEO*

Over the past eight years, Apex Community Aid (ACAiD) has educated and screened 34,800 individuals across 58 communities in 26 districts within the Central, Greater Accra, and Western regions for HIV/AIDS. Our Adolescent Sexual and Reproductive Health (ASRH) initiatives have empowered over 5,880 adolescents and 2,500 parents across 98 communities in 10 regions.

In 2024, we took a strategic step by rebranding our vision and mission, refining our focus into four key areas: Health and Wellness, Climate Change and Resilience, Livelihood and Empowerment, and Education, Youth Mentorship, and Capacity Building. We deeply appreciate our dedicated team members for their relentless efforts in these impactful engagements.

Reflecting on the past year, we recognize the growing need for altruistic actions to address challenges faced by adolescents, young people, and vulnerable communities amid poverty, limited opportunities, and hardships. The resilience of many has been evident, yet humanitarian access remains a struggle. Through initiatives like My Status My Health, we have bridged healthcare gaps in deprived areas, offering education, screening, and minor surgical interventions.

Despite increased volunteer engagement, a gap persists between available assistance and the rising needs of young people and communities. Many crises remain underfunded and overlooked, necessitating urgent advocacy and intervention. Sustainable solutions demand collaborative efforts from all stakeholders, including the government, to combat the root causes of diseases, poverty, unemployment, and climate change.

In the following pages, we present an overview of our 2024 activities and interventions, along with our strategic outlook, reaffirming our commitment to nurturing a generation of healthy, empowered, and resilient adolescents and young people, equipped to thrive in all aspects of life.

TINA DZIKUNU
CEO

INTRODUCTION

APEX COMMUNITY AID(*ACAID*)

Apex Community Aid (ACAiD) is a non-profit organization dedicated to transforming lives through innovative programmes and initiatives. We aim to develop and implement holistic programs that address the diverse needs of adolescents and young people, fostering their growth into healthy, empowered, and resilient individuals.

In 2024, we expanded our reach and impact through strategic interventions in adolescent sexual and reproductive health, youth development, climate change awareness, livelihood empowerment, and education. This annual report showcases our achievements, lessons learned, and milestones, highlighting the tangible difference we have made in the lives of individuals and communities we serve.

HEALTH AND WELLNESS

ADOLESCENT SEXUAL AND REPRODUCTIVE HEALTH

'True Love Waits' Project

The *True Love Waits* program remained a cornerstone initiative throughout the year, focusing on promoting abstinence and healthy decision-making among adolescents. It reached numerous communities including 1,695 adolescents and 2,036 caregivers across different regions, with varied activities such as peer education, caregiver engagements, and interactive sessions.

Adolescence is a time of significant physical, emotional, and social changes necessitating the True Love Waits program which is important in assisting young people make smart and responsible decisions about their sexual and reproductive health. The program promotes abstinence as a means of managing reproductive health and provides youth with the knowledge and skills they need to navigate relationships and care for themselves.

True Love Waits operates in 84 communities across the Western, Eastern, Central, Bono East, Brong Ahafo, and Greater Accra regions, with programs adapted to the specific needs and cultures of each area. The use of group discussions, role plays, and educational videos on issues such as menstruation, adolescent pregnancy, and building healthy relationships to reduce sexually transmitted diseases, early pregnancies, and emotional difficulties associated with early sexual activity. It not only tackles urgent health concerns, but also promotes confidence, resilience, and long-term well-being.

Captured during the True Love Waits project outreach

True Love Waits Success Stories

Julius Agyapong a young boy in Darkuman says "As a boy, I did not see the need to gain knowledge on menstruation and how pregnancy occurs but as a trained peer educator in the TLW project, I have gained knowledge on these topics through reading and watching videos, fully equipped to educate my peers and support my younger sisters when they get to their adolescent age."

Esther Simpson from Elmina also shares "Due to what I learnt in TLW, I do not take drugs that has not been prescribe by a doctor and also able to teach others about the side effects of drug abuse. I have told my partner that if he loves me, he should wait for me for True Love Waits."

Mary Amissiah a parent in Asebu states "Thanks to ACAID for the True Love Wait program, I have developed a strong bond with my children. They now feel comfortable asking me questions, especially those related to Adolescent Sexual Reproductive Health. We have become good friends and our communication has greatly improved since I partook in the program."

Barbra S. Adams a parent from Yamoransah narrates "TLW has helped me groom my children well and improve parent-child communication. My child, who was previously not sociable has changed, and the education on ASRH topics has also built his confidence."

ACAID
CAREGIVER SENSITIZATION MEETING ON ADOLESCENT SEXUAL AND REPRODUCTIVE HEALTH
BOLD 2 DECIDE NETWORK
CERTIFICATE

Bold-2-Decide Project

The *Bold-2-Decide* program is an extensive initiative that aims to educate adolescents and young people ages 10 to 24 about sexual and reproductive health. It enables individuals to make informed and responsible life decisions. The program covers a wide range of issues, including sexual health, preventing sexually transmitted infections (STIs) like HIV/AIDS, and addressing substance abuse. Its main purpose is to develop an educational platform that informs young people about their rights while providing personalised support. The program promotes healthy behaviours and encourages informed decision-making in sexual and reproductive health through interactive sessions, workshops, and counselling.

As part of ACAiD's efforts to empower young individuals to make informed choices about their sexual health, ACAiD engaged students from Temple Christian School, Aggrey Road JHS, and Ideal College in comprehensive sessions on adolescent sexual and reproductive health. These interactions covered essential topics such as puberty, sexually transmitted infections (STIs), self- confidence, the value of self-respect, and building healthy relationships. Students also received vital information on reproductive rights, pubertal changes, and guidance on accessing confidential health services. The sessions were highly interactive, with students actively participating and asking insightful questions. Feedback was overwhelmingly positive, with many expressing appreciation for the opportunity to learn in a safe and supportive environment.

ADOLESCENT SEXUAL HEALTH

World Menstrual Hygiene Day is celebrated annually on May 28th to raise awareness about the importance of good Menstrual Hygiene Management (MHM). The theme for Menstrual Hygiene Day 2024, *Together for a Period-Friendly World*, presents a future where menstruation is free of stigma and taboos, and everyone has access to the products, education, and infrastructure they need to manage their periods safely and confidently.

Apex Community Aid organized a series of engaging and educational activities to mark this important day, impacting over 400 adolescent girls across multiple schools. At Aggrey Road School (Greater Accra Region), 100 students eagerly participated in a session focused on the significance of menstrual hygiene. The atmosphere was a mix of curiosity and nervous excitement as the girls as well as the boys, ranging from pre-teens to teenagers, prepared to learn about a topic often surrounded by silence and misconceptions.

The session began with an introduction to the menstrual cycle, explained in simple, relatable terms. Myths surrounding menstruation were debunked, replacing fear and shame with knowledge and empowerment.

Empowering Girls Through Knowledge

The students were encouraged to view menstruation as a natural and essential part of young girls' lives, rather than something to be feared or stigmatized.

In addition to the theoretical aspects, the session covered practical hygiene practices. Participants learned how to use different sanitary products—such as pads, tampons, and menstrual cups— safely and correctly. They were also taught how to dispose of these products responsibly and manage discomfort during their periods. A highlight of the day was a hands-on demonstration of how to use these products, which reassured the girls and dispelled any lingering doubts or anxieties.

The outreach concluded on a high note, with each girl receiving a sanitary pad, symbolizing support and care for their menstrual health. Similar efforts were extended to adolescent girls from Anomabo Methodist Junior High School and Sunrise Preparatory School in the Mfantseman District (Central Region), where 308 participants gathered for a session. Out of these, 72 received sanitary pads. Likewise, at Abenase Methodist Junior High School (JHS) and Baworo Vocational and Technical Institute in the Ashanti Region of Ghana, 92 and 96 participants, respectively, attended the programs. Each participant received a pack of sanitary pads after the educational session. These programs were held on the 22nd and 28th of June, respectively.

During the Anomabo session, discussions mirrored those at Aggrey Road School. Facilitators explained the menstrual cycle in simple terms, addressed myths, and empowered participants to view menstruation

as a natural and important aspect of life. Hygiene practices, proper use and disposal of sanitary products, and managing premenstrual syndrome and period discomfort were key components of the engagement.

These initiatives, as part of Apex Community Aid's corporate social responsibility efforts, not only celebrated World Menstrual Hygiene Day but also fostered a sense of empowerment and confidence among participants. By providing education, practical tools, and support, these activities contributed to creating a period-friendly world where adolescent girls can succeed with dignity and confidence.

BREAST CANCER AWARENESS MONTH

In October, Apex Community Aid (ACAiD) demonstrated its commitment to promoting public health and well-being, with a particular emphasis on preventing illnesses and support for vulnerable groups. One of its primary projects focused on empowering people battling breast cancer and those at higher risk. Through focused awareness campaigns and educational initiatives, ACAiD aimed to provide individuals with the knowledge and resources needed to prioritize their healthcare. The strategy was comprehensive, addressing myths, promoting early detection, and creating supportive environments for both caregivers and communities. On October 18, 2024, the event titled "Breast Cancer Awareness with Caregivers" drew 64 participants—51 women and 13 men—to the Assemblies of God Church auditorium. The gathering featured open and engaging discussions on breast cancer risk factors, symptoms, early detection methods, and care strategies.

Building on this momentum, the next day, October 19, 2024, ACAiD partnered with the Anomabo Methodist Church Youth to extend the awareness campaign to the younger generation. The Methodist Youth Fellowship (MYF) came together for a lively evening session from 7:00 pm to 8:30 pm. Among the attendees were 7 young gentlemen and 11 young ladies, all eager to learn and contribute. The gathering encouraged active participation and honest discussions, helping to break down myths and build a culture of support. Both events shared a common goal: to provide participants with the knowledge and confidence needed to tackle breast cancer as a community. Critical topics covered during the discussions included regular screenings, the importance of early detection, and self-examination techniques. Participants learned to recognize symptoms and gained insight into treatment options and survivorship.

Caregivers also played a central role in these sessions. They explored ways to provide emotional and practical support to loved ones affected by breast cancer, from navigating the healthcare system to

connecting with essential resources. These programs have the potential to produce transformative results. With increased knowledge, participants are expected to embrace regular screening practices and encourage their families to do the same. Misconceptions and fear surrounding breast cancer will diminish, paving the way for more open conversations. Participants will feel better equipped to support their loved ones, and healthier habits—such as maintaining a balanced diet—will be adopted.

A JOURNEY OF SELF - DISCOVERY

School Outreach Programs

As we reflect on our accomplishments in 2024, we are proud to share the impact of our school outreach programmes, which took place in November at Princeton School and Nouvel Community Academy. This initiative was designed to equip students with essential life skills, empowering them to navigate adolescence with confidence and purpose.

Imagine being a young student, eager to learn and grow, but unsure of how to navigate the challenges of adolescence. Our outreach programmes aimed to fill this gap by focusing on four critical areas: beliefs and values, self-discovery, self-esteem and self-confidence, and goal setting.

Through interactive discussions, hands-on activities, and energetic engagement strategies, our team guided students on a journey of self-discovery. We encouraged them to explore their beliefs and values, understand how these influence their actions and decisions, and identify their strengths, weaknesses, and passions.

As students gained a deeper understanding of themselves, we helped them develop strategies to boost their self-worth and confidence. We empowered them to overcome obstacles and achieve their goals by fostering a strong sense of capability and resilience.

Our programme also emphasized the importance of goal setting, helping students create meaningful and achievable objectives for their futures. By providing them with the tools they need to succeed, we aimed to unlock their full potential and set them on a path toward brighter futures.

Through our school outreach programmes, we successfully empowered students to understand themselves better, build their self-esteem, and chart a clear path toward their aspirations. These engagements reflect Apex Community Aid's commitment to supporting personal growth and development in young individuals.

As we look to the future, we remain dedicated to providing opportunities for young people to thrive. By working together, we can create a brighter, more compassionate world for generations to come.

WATER HYGIENE AND SANITATION (WaSH)

Promoting Sanitation and Personal Hygiene

A STEP TOWARDS HEALTHIER COMMUNITIES

Apex Community Aid (ACAID) successfully organized its sanitation and personal hygiene education programs at two schools in Anomabo in 2024, fostering improved health practices and environmental awareness among students.

The first session took place on January 17, 2024, at the Janimax School Complex. The program emphasized the importance of sanitation, personal hygiene, and handwashing as fundamental practices for maintaining good health and preventing the spread of diseases. A total of 67 students participated, comprising 40 girls and 27 boys. The session aimed to instill these critical habits early, promoting better health and environmental awareness. By improving students' understanding of cleanliness and personal hygiene, the campaign aimed to address immediate health concerns while instilling a feeling of personal responsibility.

The outcomes of this session were significant. Students demonstrated improved hygiene practices, which are expected to reduce the prevalence of diseases. This educational effort has positively impacted students' behaviours and health outcomes, resulting in a long-term benefit that will continue to influence the community positively.

Apex Community Aid's proactive steps in school settings are laying the groundwork for sustainable health practices and environmental stewardship.

Building on this success, ACAiD conducted another sanitation and personal hygiene education program on May 22, 2024, at Sunrise Preparatory School in Anomabo. This session was attended by 58 students, including 36 girls and 22 boys. The program reiterated the essential sanitation, personal hygiene, and handwashing practices, emphasizing their role in maintaining good health and preventing waterborne diseases.

By the session's conclusion, students were equipped with the knowledge and skills to actively improve their hygiene practices and contribute to reducing the spread of waterborne diseases. Additionally, they were empowered to advocate for and promote good hygiene practices among their peers. The program highlighted the link between sanitation, personal hygiene, and climate change, encouraging students to become informed and responsible global citizens.

These activities demonstrate Apex Community Aid's dedication to raising public awareness and offering preventive hygiene and sanitation practices. The programs have improved students' health and encouraged a long-term change towards Water, Sanitation, and Hygiene (WASH) practices, ensuring a healthier and more informed community for the future.

EMPOWERING VOICES

HIV/AIDS OUTREACH PROGRAM AT TEXPO MARKET

A MEETING WITH PERSONS LIVING WITH *HIV*

On November 13th, 2024, Apex Community Aid held a significant meeting with nine people living with HIV. The gathering aimed to create a safe and supportive environment where participants could openly share their personal experiences, discuss the challenges they face, and collaboratively plan educational initiatives for World AIDS Day.

The discussions provided an opportunity to address critical issues such as disclosure and stigma, which remain significant barriers for persons living with HIV. By fostering open dialogue, the meeting empowered participants to voice their experiences and perspectives, helping to inform future advocacy and awareness efforts.

This initiative highlighted the importance of listening to and amplifying the voices of those directly impacted, ensuring that educational programs and outreach efforts are meaningful and inclusive. The meeting served as a foundation for planning impactful activities for World AIDS Day, demonstrating Apex Community Aid's commitment to supporting individuals living with HIV and promoting a more inclusive and understanding community.

On December 21, 2024, Apex Community Aid organized an impactful HIV/AIDS outreach program at Texpo Market, aimed at raising awareness and providing vital information about HIV/AIDS. The event brought together community members, healthcare professionals, and activists in an engaging forum to discuss critical topics related to the disease.

The outreach program covered a comprehensive range of subjects, including the definition of HIV/AIDS, its modes of transmission, and common myths and misconceptions. Participants also learned about the symptoms, diagnosis, treatment, and management of the disease, alongside effective prevention strategies. A significant portion of the discussions focused on addressing stigma and the social implications of living with HIV/AIDS, fostering greater empathy and understanding within the community.

This campaign emphasised the value of community education in combatting HIV/AIDS and decreasing stigma. By giving accurate information and promoting open discussion, the program enables participants to make informed decisions, support those living with HIV/AIDS, and contribute to a more inclusive and educated society.

SAVE SEX
NOT
SAFE SEX
ACAD
MY STATUS
MY HEALTH
Talk to a health
specialist.
Know your sta

SAVE SEX
NOT
SAFE SEX

CLIMATE CHANGE AND RESILIENCE

CLIMATE CHANGE AWARENESS CAMPAIGN

Apex Community Aid's (ACAiD) mission is to enhance community resilience and environmental sustainability through impactful initiatives. A notable campaign was the Climate Change Awareness Campaign in collaboration with Agriculture Extension Officers in the Mfantseman Municipal Assembly was conducted on February 8, 2024, in the community of Taido, located in Anomabo within the Mfantseman District.

This initiative emphasized the 3Rs (Reduce, Reuse, and Recycle) and promoted reforestation and afforestation. At the Taido Community Centre, 48 participants—28 women and 20 men—engaged in an enriching discussion about climate change and its implications. The session aimed to foster awareness and equip participants with practical strategies to mitigate the effects of climate change while strengthening their role as stewards of the environment.

ILLEGAL MINING EDUCATION PROGRAMME

In the final quarter of the year, ACAiD expanded its efforts to address the pressing issue of illegal mining, also known as galamsey, through the Illegal Mining Education Programme. On December 3, 2024, ACAiD launched a radio program on Kingdom FM in Mankessim, Central Region, in collaboration with the Regional Environmental Protection Agency (Cape Coast). This program aimed to educate the public about the detrimental impacts of illegal mining and advocate for sustainable mining practices. The radio discussions delved into critical topics, including the definition and forms of illegal mining, its environmental, social, and economic consequences, and the importance of reporting such activities. Additionally, the program explored sustainable mining techniques, emphasized adherence to government regulations, and encouraged community involvement in combating illegal mining.

Through these efforts, ACAiD aimed to achieve several outcomes, such as raising public awareness about the dangers of illegal mining, inspiring behavioural changes to support sustainable practices, and enhancing community engagement in environmental protection.

The initiatives also sought to increase reporting of illegal mining activities and bolster adherence to government policies, thereby fostering a safer and more sustainable future. Collectively, these activities demonstrated ACAiD's consistent dedication to strengthening communities and conserving the environment for future generations.

EDUCATION, YOUTH MENTORSHIP AND CAPACITY BUILDING

EMPOWERING YOUTH THROUGH CAREER GUIDANCE

Building Foundations for the Future

Apex Community Aid organized a career guidance event aimed at providing valuable support and insights to help young individuals make informed decisions about their future careers. Held at St. John Methodist Church, the program engaged 38 participants aged 11 to 20, equipping them with tools to explore their strengths, interests, and aspirations while understanding the academic and vocational options available to them.

The event's primary goal was to empower participants to set realistic goals, choose suitable career paths, and plan for a successful future. Participants engaged in meaningful discussions and shared ideas in groups with facilitators, creating an environment of personalized guidance and support. Practical exercises encouraged participants to identify and develop essential skills for their desired careers, while also exploring opportunities for internships and hands-on experience across various industries.

A key highlight of the program was the emphasis on continuous learning and skill development. Facilitators introduced participants to online courses and resources, emphasizing the need for personal and professional development in today's dynamic job market. The sessions provided actionable insights and strategies for self-improvement, ensuring that participants left with a clear roadmap for their career journeys.

Feedback from participants was overwhelmingly positive. The program left participants feeling more connected, supported, and motivated to pursue their career aspirations with confidence. By fostering a sense of empowerment and direction, the career guidance program has laid a solid foundation for these young individuals to achieve their dreams and contribute meaningfully to their communities.

A THREE-DAY ENGAGEMENT WITH THE LORD PENTECOSTAL CHURCH (TLPC)

Educating and Empowering Adolescents

THE LORD PENTECOSTAL CHURCH (TLPC)

Apex Community Aid conducted a three-day educational program with 40 adolescents from The Lord Pentecostal Church (TLPC), focusing on topics to enhance their knowledge, awareness, and self-esteem. Through group discussions, presentations, role plays, and educational videos, topics such as menstruation, puberty, building confidence, self-esteem, and teenage pregnancy were addressed. These activities fostered open dialogue and deepened understanding among the adolescents. Participants were encouraged to discuss these sensitive topics openly, creating a supportive environment for learning and personal growth.

In addition to reproductive health, the program included a critical focus on cyber security. Interactive sessions and PowerPoint presentations highlighted the importance of safe online practices, emphasizing the need to protect personal information in an increasingly digital world. This aspect of the program aimed to equip participants with the knowledge to navigate online spaces responsibly and securely.

The three-day engagement successfully empowered participants by giving them complete knowledge and practical tools for navigating their sexual and reproductive health while making safe and well-informed decisions. By also addressing financial literacy, the program ensured an understanding of the components of financial literacy leaving participants better equipped to face confidence and resilience.

MY STATUS
MY HEALTH

CHALLENGES IN 2024

Despite notable successes in 2024, Apex Community Aid (ACAiD) encountered several key challenges that affected the efficiency, scale, and reach of our operations and programming:

Limited Funding:
Financial constraints continued to hinder our ability to scale up programs, respond to emerging needs, and maintain consistent outreach in all targeted communities.

Capacity Building:
We faced ongoing gaps in staff and volunteer development, highlighting the urgent need for structured training programs to strengthen our team's technical and operational capabilities.

Stakeholder Engagement:
Engaging local leaders and key stakeholders remained difficult in some areas, impacting our ability to implement programs smoothly and foster strong community ownership.

Access to Remote Areas:
Reaching remote and underserved communities proved to be a major obstacle due to poor road infrastructure and a lack of reliable transportation. This challenge significantly limited our ability to conduct regular field visits and outreach activities.

Lack of Field Vehicles:
ACAiD is currently in urgent need of two reliable 4x4 vehicles to support field engagements, particularly in rural and hard-to-reach areas. The absence of a dedicated outreach vehicle has delayed program delivery, reduced our reach, and increased operational costs.

2025 PROJECTIONS

EXPANDING IMPACT AND DEEPENING ENGAGEMENT

Apex Community Aid (ACAID) is poised for significant growth and impact in 2025. Building on our accomplishments in 2024, we project scaling up our existing programs, including Health and Wellness, Climate Change and Youth Empowerment, by 30%. We will also expand our operations into two new regions, increasing our geographic footprint by 25%, and strengthen our relationships with local communities, increasing community-led initiatives by 40%.

To support our growth, we will prioritize staff capacity building, providing training and capacity- building opportunities for 80% of our staff, and upgrade our infrastructure, including technology and equipment. We project a 25% increase in revenue, driven by diversified funding sources and strategic partnerships, and will allocate 80% of our budget towards program expenses. By achieving these projections, ACAID will solidify its position as a leading nonprofit organization, driving meaningful change and improving the lives of our beneficiaries.

FINANCES

APEX COMMUNITY AID (ACAID)

CORPORATE INFORMATION

EXECUTIVE COUNCIL	VICTOR BIOKO NARTEY WILLIAM BARNES
SECRETARY	DORINDA SAAWAH
REGISTERED OFFICE	UNNUMBERED PLOT HOOPOE STREET, COMM. 20 LASHIBI P. O. BOX CO 179 TEMA
BANKERS	STANBIC BANK
AUDITORS	BAFFOUR AWUAH AND ASSOCIATES (CHARTERED ACCOUNTANTS) NO.1 BLOHOUM STREET PMB 6 TUC, ACCRA

APEX COMMUNITY AID (ACAID)

REPORT OF THE EXECUTIVE COUNCIL

The Executive Council have the pleasure in submitting their annual report for the year ended 31st December, 2023 to the members as follows:

a. Principal Activities

The principal activities carried out by the organization during the year under review are within the limits permitted by its regulations. There were no changes in the authorized business of the organization during the year.

b. Results and Dividends

The results of the operations for the year ended 31st December, 2023 are set out in the Income Statement, Balance Sheet, Cash flow Statement, and the Notes to the financial statement from page 10 to 14.

A summary of the results is as follows:

	2023 GH¢	2022 GH¢
Surplus for the year	203,051	16,269
Total Assets	**349,033**	**144,382**

c. AUDITORS

The auditors Baffour Awuah & Associates will continue in office as Auditors in accordance with section 139 (5) of the companies Code, 2019 (Act 992).

BY ORDER OF THE EXECUTIVE COUNCIL

....

COUNCIL MEMBER COUNCIL MEMBER

DATE 10-06-2024

BAFFOUR AWUAH & ASSOCIATES

(CHARTERED ACCOUNTANTS)

PMB TUC ACCRA, TEL: 233-21-220509 FAX: 233-21-220509 EMAIL philip@kappaconsultghana.com

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF APEX COMMUNITY AID (ACAID).

Our Opinion

In our opinion, the financial statements give a true and fair view of the financial position of **APEX COMMUNITY AID (ACAID)** as at 31st December 2023, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard and in the manner required by the Companies Act, 2019 (Act 992).

What we have audited:
We have audited the financial statements of **APEX COMMUNITY AID (ACAID)** (the "Company") for the year ended 31st December 2023.
The financial statement on page 7 to 14 comprise;

The statement of financial position as at 31st December 2023;
The statement of comprehensive income for the year then ended;
The statement of changes in equity for the year then ended;
The statement of cash flows for the year then ended; and
The notes to the financial statements which include a summary of significant accounting policies.

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code). We have fulfilled our other ethical responsibilities in accordance with IESBA Code.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment were of most significance in our audit of the financial statements of the current period. Those matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The directors are responsible for the other information. The other information comprises the report of the directors, shareholders information and five year financial summary but does not include the financial statements and our auditors 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 other information identified above 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 on the other information, we conclude that there is a material misstatement of this information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of the Directors for the Financial Statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with International Financial Reporting Standards and in the manner required by 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 company's ability to continue as a going concern basis of accounting unless the directors either intend to liquidate the company or to Cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statement 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 material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company'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 company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements present the underlying transactions and events in a manner that achieves fair presentation.

- We also provide the directors with a statement that we have complied with relevant ethical requirements regarding independence, and have communicated with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable related safeguards.

From the matters communicated with the directors, we determine those matters that were most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation preludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonable be expected to outweigh the public interest of such communication.

Report on other legal and regulatory requirements

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

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, proper books of account have been kept by the company, so far as appears from our examination of those books; and
3. The company's balance sheet (Statement of Financial Position) and the company's profit and Loss account (part of the Statement of Comprehensive Income) are in agreement with the books of account.
4. The company's transactions are within its powers

The engagement partner on the audit resulting in this independent auditor's report is **Philip Baffour Awuah (ICAG/P/1199)**

.....

SIGNED BY: PHILIP BAFFOUR AWUAH (ICAG/P/1199)
FOR AND BEHALF OF:
BAFFOUR AWUAH AND ASSOCIATES (LIC. NO.ICAG/F/2024/063)
PMB 6, TUC, ACCRA.

DATE: 10 - 06 - 24

BAFFOUR AWUAH & ASSOCIATES
(CHARTERED ACCOUNTANTS)
PMB 6 - TUC
ACCRA

APEX COMMUNITY AID (ACAID)

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,2023

	NOTES	2023 GH¢	2022 GH¢
ASSETS			
NON- CURRENT ASSETS			
Property, Plant & Equipment	11a	31,463	18,098
Total Non Current Assets		31,463	18,098
CURRENT ASSETS			
Investment	6	63,072	30,000
Account Receivables	9	71,600	67,600
Prepayment	10	7,280	21,680
Bank & Cash Balance	8	175,619	7,004
Total Current Assets		317,571	126,284
TOTAL ASSETS		**349,033**	**144,382**
EQUITY & LIABILITIES			
CURRENT LIABILITIES			
Account Payables	7	4,000	2,400
Total Current Liabilities		4,000	2,400
NON CURRENT LIABILITIES			
Long term Loan		0	0
EQUITY			
Accumulated Fund		345,033	141,982
TOTAL EQUITY		345,033	141,982
TOTAL EQUITY & LIABILITIES		**349,033**	**144,382**

.....
COUNCIL MEMBER

.....
COUNCIL MEMBER

APEX COMMUNITY AID (ACAID)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31ST DECEMBER,2023

	NOTES	2023 GH¢	2022 GH¢
Donations & Aids	2	856,088	230,443
Total Donations and Aids		856,088	230,443
EXPENDITURE			
Project Expenses	3	491,028	96,074
General & Administrative Expenses	4	175,789	118,099
Total Expenditure		666,818	214,173
Surplus/Deficit before other operating income		189,270	16,269
Other Operating Income		13,781	0
Surplus transferred to Accumulated Funds		**203,051**	**16,269**

ACCUMULATED FUND ACCOUNT FOR THE
YEAR ENDED 31ST DECEMBER, 2023

	2023 GH¢	2022 GH¢
Balance as at January 1	141,982	125,713
Surplus for the year	203,051	16,269
Balance at December 31	**345,033**	**141,982**

The notes on 8 to 12 form part of these financial statements.

APEX COMMUNITY AID (ACAID)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 GH¢	2022 GH¢
Operating Activities			
Surplus/Deficit for the year		203,051	16,269
Adjusted for:			
Depreciation		9,745	5,523
Changes In:			
(Increase)/Decrease in Receivables		(4,000)	(43,300)
(Increase)/Decrease in Prepayment		14,400	14,400
Increase/(Decrease) in payables		1,600	0
Prior years adjustment		0	0
Net Cashflow from Operating Activities		224,796	(7,108)
Cash flow from Investing Activities			
purchases of fixed assets		(23,110)	(9,530)
Investment		(33,072)	0
Net cashflow from investing activites		**(56,182)**	**(9,530)**
Cashflow from financial activities			
Director's loan account		0	0
Net cash provided by financing activities		**0**	**0**
Increase in cash and cash equipment		168,614	(16,638)
ANALYSIS OF CHANGES IN CASH AND CASH EQUIPMENT			
Balance at January 1		7,004	23,642
Net cash inflow		168,614	(16,638)
Balance at December 31		**175,619**	**7,004**

APEX COMMUNITY AID (ACAID)

Accounting policies and explanatory notes to the Financial Statement
for the year ended 31st December, 2023

1 Reporting Entity

Apex Community Aid is a Company Limited By Gurantee incorporated in Ghana under the companies Act 2019 (Act 992) as a company limited by Guarantee
The company is primarily involved in providing Environmental Protection, Maternal Health, HIV and AIDS Prevention, Health Screening.

The principal accounting policies adopted in the preparation of these financial statements are set out below.

a Basis of Preparation

The financial statements have been prepare in accordance with International Financial Reporting Standard (IFRS for SME'S). They have been prepared under the historical cost convention except as disclosed in the accounting policies below. The preparartion of financial statements under International Financial Reporting standard (IFRS for SME'S) require the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the companys accounting policies. The areas involving a higher degree of judgement and where assumptions and estimates are significant to the financial statement, are disclosed in the notes.

b Inventories

Stocks are valued at lower of cos and net realisable value. Cost includes all expenses incured in bringing the stocks to their current location. Net realisable value is the estimate of the selling price in the ordinary course of business less the costs to completion and selling expenses.

c Revernue Recognition

Sales are recognised when a customer accepts liability and is invoiced for the items sold and interest on investment.
Revernue is recorgnised to the extent that it is probable that the economic benefit will flow to the company and the revernue can be reliably measured. Revernue is measured at the fair value of the consideration received or recievable, net of returns, trade discounts, taxes, vat and volume rebates. The amount of revernue is not considerd to be reliably measurable until all contingencies relating to the sale have been resolved.

APEX COMMUNITY AID (ACAID)

Accounting policies and explanatory notes to the Financial Statement
for the year ended 31st December, 2023

d **Finance income and Expenses**

Finance income comprises bank interest income on cash and cash equivalents. Interest income is recorgnised in profit or loss as it accrues, using the effective interest method.
Finance cost comprises interest expense on borrowings, impairment losses recorgnised on financial assets. All borrowing costs are recorgnised in profit or loss using the effective interest method. Foreign currency gains and losses are reported on a net basis.

e **Cash and cash equivalents**

For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held at call with banks and financial maturities of less than 3 months, net of Bank overdrafts and money market lines.

g **Related Parties**

For the purposes of these financial statements, a party is consided to be related to the company if:

(i) the party has the ability, directly or indirectly through one or more intermediaries, to control the company or exercise significant influence over the company in making financial and operating policy deciesions, or has joint control over the company;

(ii) the company and the party are subject to common control;

(iii) the party is an associate of the company or a joint venture in which the company is a venturer;

(iv) the party is a member of key management personnel of the company up or the company's parent, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;

(v) the party is a close family member of such of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals.

h DEPRECIATION

Depreciation on fixed assets are calculated to write off the book value on a straight line basis over the expected useful lives of the assets concerned.
The principal annual rates used for this purpose are:

Office Furniture, Fixtures and Fittings	10%
Office Equipment	15%
Computers & Accessories	20%

APEX COMMUNITY AID (ACAID)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

	2023 GH¢	2022 GH¢
2 DONATIONS AND AIDS		
Project Funds Received	856,088	230,443
	856,088	**230,443**
3 PROJECT EXPENSES		
HIV Test Kits, Health Screening & Education	491,028	96,074
	491,028	96,074
4 GENERAL AND ADMINISTRATIVE EXPENSES		
Wages & Salaries/ Allowances	54,800	58,850
SSNIT	6,592	5,731
Telephone/Postage/Internet	3,349	1,937
Electricity & Water	6,702	1,430
Travelling & transport	10,599	3,984
Stationary/ Printing	4,575	255
Repairs & Maintenance	3,740	2,072
Donations & Gifts	3,500	200
Registration/ Renewal/Permit	558	350
Office Consumables	8,463	7,293
Bonus	12,900	7,420
Medicals	5,700	400
Rent	14,400	14,400
Fuel	645	0
Publicity	1,100	0
Cleaning & Sanitation	1,920	110
IT Related Expenses	4,570	200
Meals & Entertainment	12,259	5,136
Bank Service Charge	1,605	408
Tithe	4,068	0
Audit Fees	4,000	2,400
Depreciation	9,745	5,523
	175,789	**118,099**

APEX COMMUNITY AID (ACAID)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER 2023

		2023 GH¢	2022 GH¢
5	**OTHER OPERATING INCOME**		
	Exchange Gain	0	0
	Credit Interest	709	0
	Interest on Treasury bill	13,072	0
		13,781	**0**
6	**INVESTMENT**		
	Principal b/f	30,000	30,000
	Additions	20,000	0
	Interest	13,072	0
		63,072	30,000
7	**ACCOUNTS PAYABLES**		
	Trade Creditors	0	0
	Accruals	4,000	2,400
		4,000	**2,400**
8	**BANK AND CASH**		
	Cash on hand	0	0
	Bank	175,619	7,004
		175,619	**7,004**
9	**ACCOUNTS RECEIVABLES**		
	Staff Loans	22,100	27,600
	Security Deposit- Rent	1,000	1,000
	Others	48,500	39,000
		71,600	**67,600**
10	**PREPAYMENT**		
	Rent Prepaid	7,280	21,680
		7,280	21,680

APEX COMMUNITY AID (ACAID)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

11a PROPERTY, PLANT & EQUIPMENT

	COMPUTERS & ACCESSORIES GH¢	OFFICE EQUIPMENT GH¢	FURNITURE & FITTINGS GH¢	Total GH¢
Cost 01/01/2023	13,180	12,085	10,742	36,007
Addition in the year	19,110	0	4,000	23,110
Balance 31/12/23	32,290	12,085	14,742	59,117
Depreciation				
Balance01/01/23	8,486	5,521	3,903	17,909
Charge for the year	6,458	1,813	1,474	9,745
Balance 31/12/23	14,944	7,334	5,377	27,654
Net book value 2023	17,346	4,752	9,365	31,463

11b PROPERTY, PLANT & EQUIPMENT

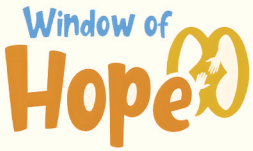
	COMPUTERS & ACCESSORIES GH¢	OFFICE EQUIPMENT GH¢	FURNITURE & FITTINGS GH¢	Total GH¢
Cost 01/01/2022	8,450	10,485	7,542	26,477
Addition in the year	4,730	1,600	3,200	9,530
Balance 31/12/22	13,180	12,085	10,742	36,007
Depreciation				
Balance01/01/22	5,850	3,708	2,828	12,386
Charge for the year	2,636	1,813	1,074	5,523
Balance 31/12/22	8,486	5,521	3,903	17,909
Net book value 2022	4,694	6,564	6,839	18,098

CONCLUSION

In 2024, ACAiD made significant strides in empowering individuals, families, and communities. As we look to 2025, we are committed to deepening our impact, expanding our reach, and strengthening our partnerships. We invite you to join us on this journey, as we work together to create a brighter future for all.

We extend our deepest gratitude to our donors, partners, volunteers, and staff, whose tireless efforts and dedication have made our work possible.

Our Initiatives & Partners



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APEX COMMUNITY AID

Apex Community Aid
2024 Annual Report