

2017

ANNUAL REPORT

APEX COMMUNITY AiD

Contents

Letter from President and Executive Director

1.0 About Apex Community Aid (ACAiD)

1.1 Areas of Activities

2.0 Projects Realized in the Scope of our Thematic Areas

2.1 True Love Waits Project (January –July 2017)
Objectives of The Project
Implementation
2.2 HIV Education and Screening Project
Objectives of the Project
Implementation
Outcomes

3.0 Board of Directors

4.0 Financials

Statement of Activities

Financial Statement for the year ended 31st December, 2017



"To really change the world, we have to help people change the way they see things. Global betterment is a mental process, not one that requires huge sums of money or a high level of authority. Change has to be psychological. So if you want to see real change, stay persistent in educating humanity on how similar we all are than different. Don't only strive to be the change you want to see in the world, but also help all those around you see the world through commonalities of the heart so that they would want to change with you. This is how humanity will evolve to become better. This is how you can change the world. The language of the heart is mankind's main common language."

–Suzy Kassem,

Rise Up and Salute the Sun: The Wriĕngs of Suzy Kassem

It is always a privilege and fulfilling to help people to be informed with knowledge to enable them make wise decisions that will impact their lives now and in the long run.

ACAiD exists to be the leading consultant in the health industry to educate, empower and transform people and their communities through innovative and effective ways of promoting health via community support, dialogue and engagements.

In our everyday operations, ACAiD ensures that the right work ethics are esteemed and right information is passed on during our engagements, we hear from people like Sena that the training she received from ACAiD has enabled her to consciously make a wise decision.

In 2017, ACAiD stepped up to conduct an HIV education and screening in Breman, Tema and Ashaiman where 14,505 people were educated and tested for HIV.

Thank you for being part of our journey,

Dorinda



Our Vision

ACAiD aims to see an informed, healthy and empowered communities making meaningful contributions to national development.

Our Mission

Making health holistic is our hallmark.

Our Focus

Health Education, Health Promotion, Health Support

Our Values

Commitment, Team Spirit, Integrity Transformation

A nurse testing a participant for Malaria during a social responsibility event 'Let a Child Smile'

1.0 About Apex Community Aid (ACAiD)

Apex Community Aid (ACAiD) is a registered Non-Governmental Organization focused on Health Education, Promotion and Support. Currently we operate in the Ashanti, Greater Accra and Central regions with the hope of extending to the other regions and beyond. Our Thematic areas are Maternal and Child Health, Sexual and Reproductive Health, HIV/AIDS and Environmental Sanitation and Hygiene. We tackle health issues within these thematic areas from the root causes which could be socially, economically and environmentally related. Therefore, our approach to solving health issues is based on health, social, economic and environmental perspectives. For instance, we carryout Sanitation Awareness project in the fight against Malaria in Pregnant Women and in Children under 5years old in order to reduce Maternal and Child mortality. In this regard, we partner with organizations/institutions to undertake projects in both health and also non-health related activities such as skills development/income generation in order to improve the livelihood of community members especially women and children. We approach our target population through youth groups, faith-based organizations, schools and associations.

Our main purpose is to build the capacity of communities to promote their total well-being. Thus, we strive to work with people and communities to promote healthier behaviours that lead to effective control and prevention of diseases such as Malaria, TB, Hepatitis, HIV and AIDS which plague our communities.

1.1 Areas of Acĕviĕes

- Adolescent Sexual and Reproductive Health
- HIV/AIDS Education, Counselling and Screening
- Health screening

2.0 Projects Realized in the Scope of our Themaĕc Areas

- 'True Love Waits' Project
- HIV Education and Screening project
- Health screening

2.1 True Love Waits Project (January –July 2017)

The main goal of this project is to improve the health of adolescent beneficiaries by making available the knowledge and accessibility to appropriate sexual and reproductive health materials to enable them make informed and wise choices towards healthy sexual living. It is also intended to train adolescents to be peer educators who will also teach and train their peer contacts and peer promoters respectively to effectively implement the "True Love Waits (TLW)" project.

Objectives of The Project

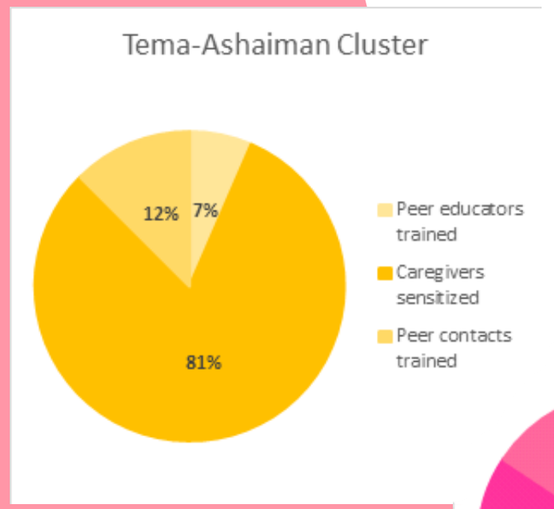
- To provide participants with in-depth knowledge on Adolescent Sexual and Reproductive Health & Rights (ASRHR) in order to prevent and minimize issues of teenage pregnancies, STIs and possible sexual abuses among others.
- To provide in-depth understanding of the Bible's perspective on sexuality and its related issues.
- To develop and improve participants' confidence in making healthy decisions regarding their reproductive and sexual life.
- To provide access to reproductive and sexual health centers in their communities.
- To equip participants with good facilitation techniques and skills to further train their peers on topics discussed.

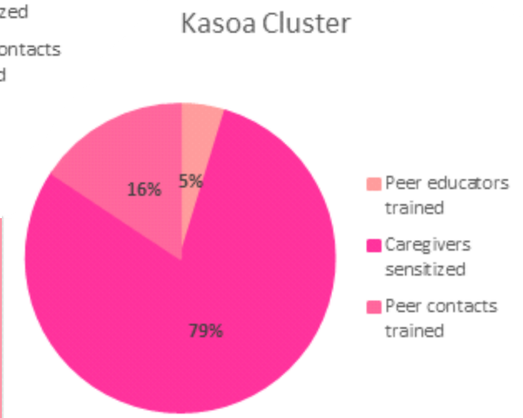
Implementation

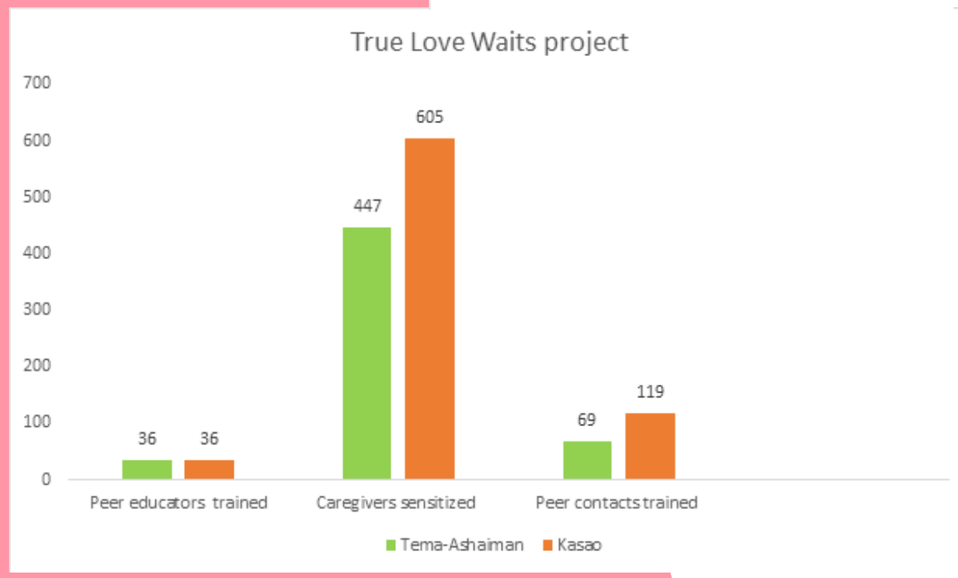
- Apex Community Aid teamed up with some NGOs which includes Socioserve, TUCCEE Ghana and Compassion International Ghana to put together an Adolescent Sexual Reproductive Health manual for the True Love Waits project.
- In collaboration with various Child Development Centres (CDCs) under the NGO-Compassion International Ghana (CIGH), Apex Community Aid (ACAiD) trained 36 peer educators in 6 CDCs in the Tema-Ashaiman cluster and Kasao cluster respectively on the project "True Love Waits" from 9th January 2017 to 13th January 2017.
- Child Development Workers (CDWs) of the various CDCs participated in the training in order to understand these young people better and work effectively with them to bring the best out of them.

A sensitization meeting was held for about 447 and 605 caregivers in 6 CDCs in the Tema-Ashaiman cluster and Kasao cluster respectively on the project "True Love Waits" on relevant issues of ASRHR to enable them get abreast with the pubertal stages of adolescence in order for them to relate and bring up their children in the proper way.

- A total of 69 and 119 peer contacts were engaged and trained on ASRH issues by peer educators of the Tema Ashaiman and Kasoa Cluster within a period of 3months.







Gallery

ACAiD 2017



Peer educators in a training session during the True Love Waits program



Caregiver sensitzation meeting



A nurse addressing caregivers on the significance of parent-child relationship



The Programs Specialist of Compassion Ghana (CIGH) addressing participants during TLW program



An awards time moment



Constance Dumah, a participant giving the vote of thanks at the end of the TLW program



I am Elizabeth Sena Atta. During the 'True Love Waits' program, I learnt that one stands a higher chance of getting pregnant and acquiring STIs such as Gonorrhea, Syphilis, genital warts among others during unprotected sex. The TLW training has impacted me greatly by building my interpersonal and communication skills. Most of my friends and peers are in relationships and sexually active and they always used to tell me how I was missing out. But I was not sure if I should take the bold step by adhering to them. After the TLW training, one major decision I have chosen to be firm on is abstaining from sex till marriage.



Daniel Kudjoe is my name. I am fifteen years old. I was really enjoyed the True Love Waits program and was empowered by the knowledge I received on abstinence. One major decision I plan to put in action is to educate my peers in my community on Sexually Transmitted Infections (STIs) and other adolescent reproductive issues.

I had a great fear speaking in public. I therefore shied away from expressing myself amongst people. With the various group presentations and activities during the True Love Waits program, I can say my confidence level has been boosted immensely. Thus, I am elated and encouraged to express myself in public from now onward.



HIV Education & Screening

The aim of this project is to curb HIV transmission/infection rate and enable people living with or affected by HIV live more energetic and fulfilling lives in the Tema-Ashaiman and Breman suburbs. The project also intended to increase HIV awareness, implement support systems and reduce HIV and AIDS stigma among those with or affected by HIV.

Objectives of the Project

The project also sought to achieve the following specific objectives:

a. Encourage healthy lifestyle patterns and protective behaviours through HIV awareness creation and sensitize registered beneficiaries and their immediate families on affirmative ways of living with persons with HIV to reduce stigmatization.

b. Test registered beneficiaries, siblings and their caregivers for HIV and provide counseling services.

c. Disclose the various interventions and support systems to help improve the lives of those already infected with HIV. E.g. Aid them to access ARTs, nutritional care, social support and counseling.

Implementation

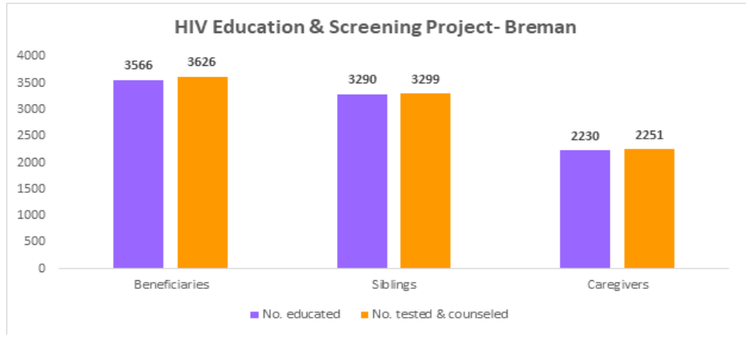
a. Prior to the commencement of the project, a committee representing the 13 Child Development Centres (CDCs) for the Breman cluster and 14 Child Development Centres (CDCs) for the Tema-Ashaiman cluster under the NGO- Compassion International Ghana (CIGH) were engaged in a meeting to encourage a participatory engagement and for a successful implementation of the project.

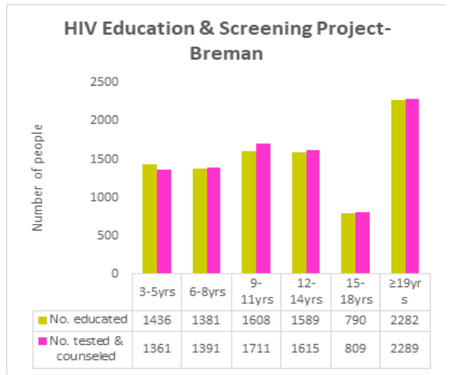
b. A meeting was held with the Antiretroviral therapy (ART) Centre of Salvation Army hospital in the Central region and LEKMA Hospital-Teshie and Ashaiman Polyclinic in Greater Accra to handle all referred HIV reactive cases from the Breman area and Tema-Ashaiman respectively. The unit's major role is to provide confirmation for all reactive cases that are referred to them, provide further counseling and give available services according to the unit's own protocol.

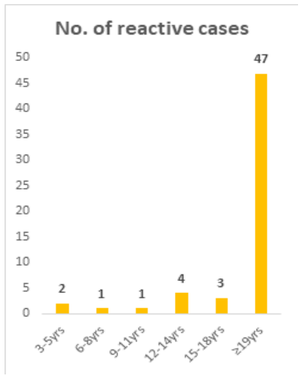
c. In Breman, a sum of 9,086 participants took part in the HIV education: 3,566 beneficiaries, 3,290 siblings and 2,230 caregivers and during the testing and counseling, a total of 9,176 participants were recorded: 3,626 beneficiaries, 3,299 siblings and 2,251 caregivers were recorded as participants.

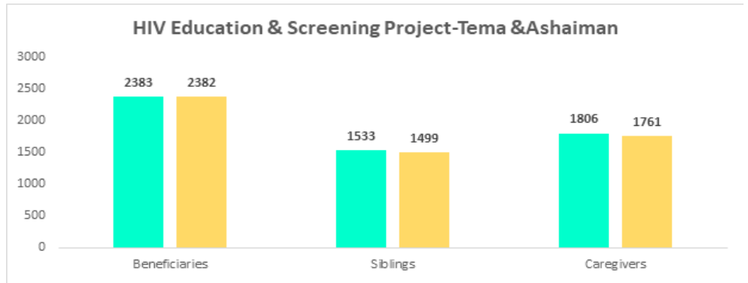
d. There were 54 reactive cases recorded which comprised 5 beneficiaries, 2 siblings and 47 caregivers.

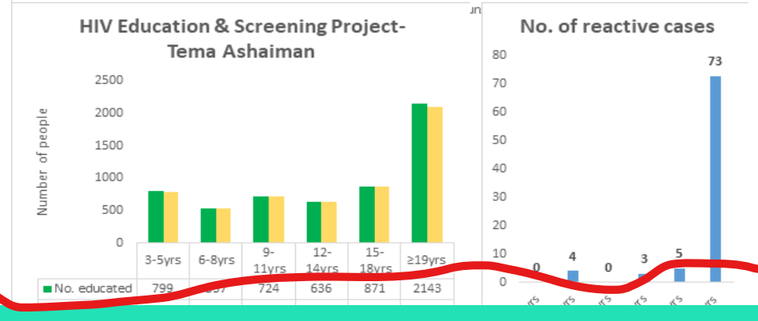
e. In Tema-Ashaiman, a sum of 5,722 participants took part in the HIV education: 2,383 beneficiaries, 1,533 siblings and 1,806 caregivers and during the testing and counseling, a total of 5,639 participants were recorded: 2,382 beneficiaries, 1,499 siblings and 1,758 caregivers were recorded as participants. There were 85 reactive cases recorded which comprised 11 beneficiaries, 4 siblings and 70 caregivers.











The project was realized in partnership with the 27 CDCs under Compassion

Outcome

1. With the support of ACAiD, all confirmed HIV positive cases were enrolled on CIGH HIV support program.

2. Also, families were able to know their HIV status and measures of preventing HIV infection.

3. The Child Development Centres (CDCs) were empowered to conduct engagements to continue sensitizing beneficiaries and their families on HIV and measures to prevent HIV infection.



The screening/testing table during the HIV education and screening project at Baatsona



A caregiver undergoing HIV testing



An educative session on HIV/AIDS

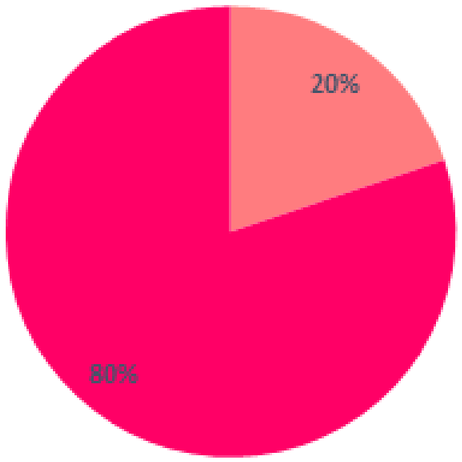
Board of Directors

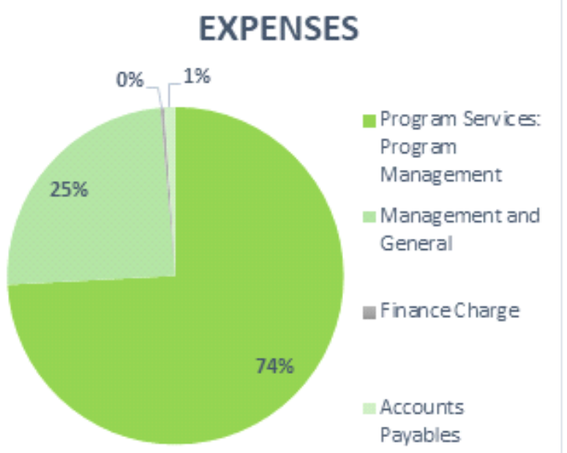


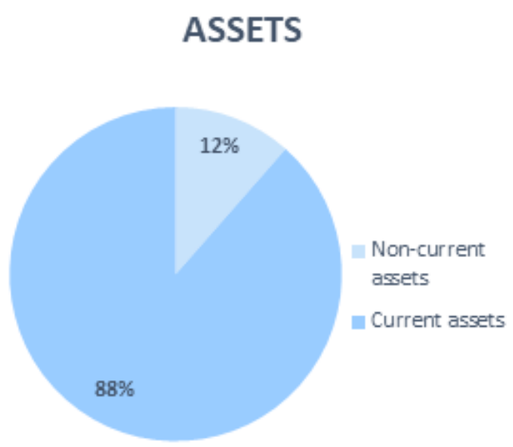
Financials

Statement of Activities
For the fiscal year ended 31st December 2017

REVENUE	
Operating income (Surplus) for the year	
	46,165.00
Project Funds and other contracts	
	₡186,052.00
ASSETS	
Non-current assets	
	₡9,050.00
Current assets	
	₡69,600.00
TOTAL ASSETS	
	₡78,650.00
EXPENSES	
Program Services: Program Management	
	₡104,846.00
Management and General	
	₡34,514.00
Finance Charge	
	₡527.00
Accounts Payables	
	₡1,500.00
TOTAL EXPENSES	**₡141,387.00**
CASH ON BANK (SURPLUS)	**₡19,600.00**







GENERAL INFORMATION

EXECUTIVE COUNCIL	Victor Bioko Nartey
	William Barnes
SECRETARY	Dorinda Saawah Bosu
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 Tuc, Accra

4.0 Financials

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, 2017 to the members as follows:

a. Principal Activities

The principal activities carried out by 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, 2017 are set out in the Income Statement. Balance Sheet, Cash flow Statement and the Notes to the financial statement from page 8 to 12.

A summary of the results is as follows

	2017
Surplus for the year	46,165
Total Assets	**78,650**

c. AUDITORS

The auditors Baffour Awuah & Associates will continue in office as Auditors in accordance with section 134 (5) of the Code, 1963 (Act 179).

BY ORDER OF THE EXECUTIVE COUNCIL

COUNCIL MEMBER

COUNCIL MEMBER

DATE 30/07/2018

BAFFOUR AWUAH & ASSOCIATES

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

REPORT OF THE AUDITORS TO THE MEMBERS OF APEX COMMUNITY AID

Report on the financial statements

We have audited the accompanying financial statement of APEX COMMUNITY AID (ACAiD) which comprise the Balance sheet as at 318t December 2017, Income Statement. Cash flow Statement and statement of Changes in Equity and a summary of significant accounting policies and explanatory notes.

Executive Council' Responsibility for the Financial Statement

Executive Council is responsible for the preparation and fair presentation of these financial statements in accordance with the company's code, 1963 (Act 179). This responsibility includes: Designing, Implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error: selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with International Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining. on test basis, evidence supporting the amount and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation.

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

Opinion

In our opinion the financial statement shows a true and fair view of the financial position of APEX COMMUNITY AID (ACAID) as of 31st December 2017 and of it financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and the companies code, 1963 (Act 179) of Ghana.

Report on legal regulatory requirements

The Ghana's companies code, 1963 (Act 179) requires that in carrying out our audit we consider and report on the following matters. We confirm that

1. We have obtained at 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 for the organization, so far as it appears from our examination of the books and
3. The balance sheet and Income and expenditure account of the organization are in agreement with the books of accounts.
4. The company's transactions are within its powers.

SIGNED BY: PHILIP BAFFOUR AWUAH (ICAG/P/1199)

FOR AND BEHALF OF:
BAF-FOUR AWUAH AND ASSOCIATES
(LIC. NO.ICAG/F/2018/063)
PMB, TUC, ACCRA DATE:

APEX COMMUNITY AID (ACAiD)

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER,2017

ASSETS		
NON. CURRENT ASSETS	NOTES	GH₵
Property, Plant & Equipment		9050
Total Non-Current Assets		9,050
CURRENT ASSETS		
Investment		50,000
Bank & Cash Balance	7	19 600
Total Current Assets		69 600
TOTAL ASSETS		**78,650**
EQUITY & LIABILITIES		
CURRENT LIABILITIES	6	1500
Account Payables		
Total Current Liabilities		
NON CURRENT LIABILITIES		
Long term Loan		0
EQUITY		77 150
Accumulated Fund		77 150
TOTAL EQUITY		
TOTAL EQUITY & LIABILITIES		**78,650**

COUNCIL MEMBER

COUNCIL MEMBER

APEX COMMUNITY AID (ACAiD)

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER,2017

	NOTES	GH₵
Income	2	186,052
Direct Cost	3	(104,846)
Gross Income		**81,206**
General & Administrative Expense	4	34,514
Finance Charge	5	52
		35,041
Surplus for the year		46,165
Taxation		0
Surplus transferred to income surplus		**46,165**

ACCUMULATED FUND ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2017

	GH₵
Balance as at January I	30,985
Surplus for the year	46,165
Balance at December 31	**77,150**

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 2017

Operating Activities	
Surplus for the year	46,165
Adjusted for:	
Depreciation	1 ,600
Changes In:	
(Increase)/Decrease inventories	
Increase/(Decrease) in payables Tax Paid	1,500
Tax Paid	0
Net Cashflow from Operating Activities	49,265
Cash flow from Investing Activities	
purchases of fixed assets	(10,650)
purchases of Intangible Assets	(50,000)
Net cashflow from investing activities	(60,650)
Cashflow from financial activities	
Directors loan account	0
Net cash provided by financing activities	0
Increase in cash and cash equipment	(11,385)
ANALYSIS OF CHANGES IN CASH AND CASH EQUIPMENT	
Balance at January 1	30,985
Net cash inflow	(11,385)
Balance at December 31	**19,600**

APEX COMMUNITY AID (ACAiD)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2017

2 INCOME	**GH₵**
Project Funds Received	186,052

3 DIRECT COST	**GH₵**
HIV Education & screening	104,846

4 GENERAL AND ADMINISTRATIVE EXPENSES

	GH₵
Wages & Salaries/ Allowances	24,000
Telephone/Postage/Internet	809
Electricity & Water	1,530
Stationary/ Printing	2,222
Repairs & Maintenance	1,528
Travelling & transport	175
Motor Vehicle Running Expenses	1,150
Audit Fees	1,500
Depreciation	1,600
	34,514

Accounting policies and explanatory notes to the Financial Statement for the year ended 31st December, 2017

Accounting policies and explanatory notes to the Financial Statement for the year ended 31st December, 2017

1 Reporting Entity

Apex Community Aid IS a Company Limited by Gurantee incorporated in Ghana under the companies Act 1963(Act 179) 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 prepared 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 polices below The preparation 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 company's 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 realizable value. Cost includes all expenses incurred in bringing the stocks to their current location. Net realizable value is the estimate of the selling price in the ordinary course of business less the costs to completion and selling expenses.

c Revenue Recognition

Sales are recognized when a customer accepts liability and is invoiced for the items sold and interest on investment.

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the company and the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. net of returns, trade discounts. taxes. vat and volume rebates. The amount of revenue is not considered to be reliably measurable until all contingencies relating to the sale have been resolved.**a Finance income and Expenses**

Finance income comprises bank interest income on cash and cash equivalents. Interest income is recognized in profit or loss as it accrues, using the effective interest method.

Finance Cost comprises interest expense on borrowings. impairment losses recognized on assets. All borrowing costs are recognized in profit or loss using the effective interest method. Foreign currency gains and losses are reported on a net basis.

b 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.

c Related Parties

For the purposes of these financial statements, a party is considered 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 decisions. or has joint control over the company;

(ii) the company and the party ere 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 patty 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.

d 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 2017

5 FINANCE CHARGE

	GH₵
Bank Charges	527

6 ACCOUNTS PAYABLES

	2017 GH₵
Trade Creditors	0
Accruals	1,500
	1,500

7 BANK AND CASH

	2017 GH₵
Cash on hand	21
Bank	19,580
	19,600

8 NON CURRENT ASSETS

	COMPUTERS &ACCESSORIES GH₵	OFFICE EQIUPMENTS GH₵	FURNITURE & FITTINGS GH₵	TOTAL
Cost 01/01/2017	4,450	1,800	4,400	10,650
Addition in the year	0	0	0	0
Balance 31/12/17	4,450	1,800	4,400	10,650
Depreciation				
Balance01/01/17	0	0	0	0
Charge for the year	890	270	440	1,600
Balance 31/12/17	890	270	270	1,600
Net book value 2017	**3,560**	**1,530**	**3,960**	**9,050**