Report 2023

ACAiD

Apex Community Aid

LETTER FROM THE President

As we reflect on the past year, I am pleased to present to you our annual report for 2023, outlining the impactful work undertaken by Apex Community Aid, It is with immense gratitude that I share the achievements and progress made in our mission to improve maternal and child health, adolescent sexual and reproductive health, water, hygiene and sanitation, youth mentorship, and livelihood empowerment.

Over the past year, our dedicated team has tirelessly worked to address our communities' multifaceted challenges. Through our maternal and child health programs, we have provided essential information and support to expecting mothers and mothers ensuring healthy outcomes for both mothers and infants. Additionally, our efforts in adolescent sexual and reproductive health have empowered young people with knowledge and resources to make informed wise choices about their health and well-being. Our youth mentorship programs have equipped the next generation with essential life skills and guidance, fostering leadership and resilience among our youth.

One of the highlights of 2023 has been our livelihood empowerment projects, which have provided sustainable economic opportunities to individuals, lifting them out of poverty and promoting self-reliance. Through our financial literacy education, we have witnessed remarkable transformations in the lives of many, creating pathways to a brighter future for generations to come.

None of these achievements would have been possible without the unwavering support of our donors, partners, volunteers, and community members. Your generosity, dedication, and collaboration have been instrumental in driving positive change and making a meaningful impact on the lives of those we serve.

Looking ahead, we remain committed to building healthier, more resilient communities. As we navigate the challenges and opportunities that lie ahead, we are inspired by the progress we have made and energized by the possibilities that await us.

On behalf of Apex Community Aid, I extend my heartfelt thanks to every one of you for your continued support and belief in our cause. Together, we will continue to make a difference and create a brighter future for all.



MISSION

Our mission is to provide comprehensive programs that support the physical, mental, and emotional well-being of adolescents and young people, empowering them to achieve their full potential.

CALL /ASPIRATION

"To nurture a generation of adolescents and young people who are healthy, empowered, and resilient, equipped with the skills and support to thrive in all aspects of life."



THEMATIC AREAS

- · HEALTH AND WELLNESS (SDG 3)
  Maternal and Child Health
  Adolescent Sexual and Reproductive health
  Water, Hygiene, and Sanitation
- CLIMATE CHANGE AND RESILIENCE (SDG 13)
- LIVELIHOOD EMPOWERMENT AND SUPPORT (SDG 8)
- YOUTH MENTORSHIP AND CAPACITY BUILDING (SDG 4)

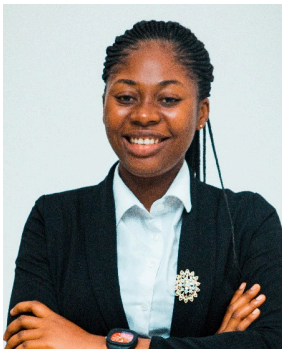
Our Team



Tina Dzikunu
CEO



Emily Adomako
Director of Programs



Zawada Harrison
Project Coordinator
Central and Western Region



Sarah Agyabeng
Project Coordinator
Ashanti Region



Victor Bioko
Communication and Advocacy Specialist



Elizabeth Yeboah
MERL SPECIALIST
monitoring and evaluation, research and learning



Joana Osabutey
Project Coordinator
Greater Accra Region



Hagar Anwumanyi
Assistant Administrator



HEALTH AND WELLNESS

Adolescent Sexual Reproductive Health Projects

True Love Waits Project

Adolescence stands as the bridge between childhood and adulthood, signifying a phase of profound transformations encompassing physical, cognitive, emotional, and social aspects. This transitional journey typically unfolds from the ages of 10 to 19 and is highlighted by the emergence of puberty, during which substantial physical alterations manifest. Explorations into diverse social roles, values, and beliefs allow them to construct their identities. Intensified emotions often accompany this period, driven by hormonal fluctuations and the trials of adapting to a changing environment. Mood swings, augmented susceptibility to stress, and heightened anxiety become common struggles for adolescents as they navigate these challenges.

Because of the many emotional and psychological difficulties individuals face, as well as their susceptibility to sexually transmitted infections (STIs) including HIV/AIDS and other related issues, Apex Community Aid (ACAiD) has consistently offered interventions in Reproductive Health to 98 communities across 10 regions of Ghana for the past eight years. The intervention provides in-depth knowledge in ASRH for an average of 5880 adolescent boys and girls and 5600 parents each year in Ghana.







True Love Waits Success Stories

Akweley Offei, a parent in Nungua says, I had challenges communicating about sexual issues with my children but the "True Love Waits" project has encouraged me as a parent to openly communicate sexual health and its related problems with my adolescent children, making them understand the stages of growth that they are going through and how to protect themselves from lifestyles that pose danger to their life.

Sherifa Abdulai Fuseini, a 13 years girl narrates, my community in Shiashie has diverse negative lifestyles like smoking, prostitution stealing, and reckless behaviors that can easily have an impact on one's life, but the "True Love Waits" project has helped me as a peer educator to develop my personal beliefs and values far opposite what goes on in my community and this is my path of making informed decisions, choosing right over wrong, standing firm to my values and boldly saying "No" to lifestyles that are not pleasing to God, myself, my family and society.

Madam Ruby Quainoo, mother of Jephtha Eshun from the Kyearko community has significantly benefited from the True Love Waits Project meetings. She has observed positive changes in his son's life, such as a healthy parent-child relationship when addressing reproductive health topics, and improved personal hygiene, morals, self-confidence, and decision-making skills.

Clement, a teenager from Assin Foso, who has received thorough training from the Apex team in ASRH, has continually rallied his peers to engage in discussions on critical ASRH issues. He demonstrates outstanding leadership qualities in doing so.



ASRH OUTREACHES

TEENAGE PREGNANCY AWARENESS CAMPAIGN

An educative outreach was conducted on teenage pregnancy, aiming to provide adolescents with comprehensive knowledge about the changes and transformations experienced during adolescence, including physical, cognitive, emotional, social, and sexual changes. The outreach addressed the risk factors and causes of adolescent pregnancy, such as poverty, ignorance/misinformation, lack of guidance, child marriage, child sexual violence, and peer pressure.
Additionally, the effects of adolescent pregnancy, including school dropout, sexually transmitted infections (STIs), homelessness, premature babies, low birth weight, and substance use, were discussed.



The talk took place at Tema Community One, site 2, on the 25th of February 2023, with 48 participants actively engaging in an interactive session focused on questions and answers. The outreach raised awareness about the risk factors and causes of adolescent pregnancy and provided information about the effects and consequences of adolescent pregnancy on education, health, and overall well-being.

The educational outreach on adolescent pregnancy yielded positive outcomes for the participants. Firstly, there was an increased awareness among adolescents regarding the various changes that occur during adolescence, including the physical, cognitive, emotional, social, and sexual aspects.

The outreach enhanced the knowledge of the adolescents concerning the risk factors and causes of adolescent pregnancy. Armed with this knowledge, they were better equipped to make informed decisions and avoid potential pitfalls related to sexual and reproductive health. Participants were empowered by equipping them with knowledge about the effects and consequences of adolescent pregnancy. This newfound knowledge motivated them to prioritize their education, health, and overall well-being, taking proactive steps to ensure a positive future.

Michael, another participant, shared his transformation: "The program helped me understand the impact of adolescent pregnancy on both young mothers and their babies. I realized that becoming a father at a young age would limit my opportunities and affect my child's well-being. I made a conscious effort to practice safe sex and take responsibility for my actions. Now, I am focusing on my education and preparing for a better future for myself and any future family I may have."
Dora, a participant who is empowered to overcome peer pressure, shared her story: "I used to feel immense pressure from my friends to engage in risky behaviours, including early sexual activity. However, after attending the outreach program, I gained the confidence to say no and prioritize my well-being. I have learned about the importance of setting boundaries and making decisions that align with my values. Thanks to the program, I will be able to resist negative influences and focus on my personal growth and development."





World Menstrual Hygiene Day Program



The focus of ACAID in promoting women's health and hygiene through education culminated in the commemoration of the World Menstrual Hygiene Day Celebration at the health facility in Aggrey Road Basic 1 & 2. School. The event, themed "Making Menstruation a Normal Fact of Life by 2023," emphasized the importance of maintaining proper sanitary practices to ensure women's cleanliness and health during menstruation.



Menstruation, an inevitable aspect of life for women, often faces neglect in discussions surrounding hygiene practices. In Ghana, women and girls encounter significant challenges in maintaining proper menstrual hygiene due to various factors, including limited access to affordable and sanitary menstrual products, lack of education and awareness about menstruation, and pervasive social stigma that hinders open dialogue and seeking help.

The consequences of poor menstrual hygiene extend beyond physical health concerns to encompass social and psychological ramifications. From infections to reproductive issues and social isolation, the impact of inadequate menstrual hygiene practices underscores the urgent need for comprehensive education and support.











In response to these challenges, a group of 48 participants, consisting of 42 females and 6 males, convened for an extensive discussion at the health facility. The discussion covered various topics, including menstruation, menstrual cycles, the importance of maintaining proper menstrual hygiene, the negative consequences of poor hygiene practices, and information on different types of sanitary products. Furthermore, practical demonstrations were conducted to illustrate the correct usage of sanitary products, providing participants with a hands-on learning opportunity. The interactive approach facilitated a conducive environment for questions and answers, encouraging open dialogue and dispelling misconceptions surrounding menstruation and hygiene practices.







In a proactive effort to alleviate financial burdens associated with menstrual hygiene, female participants received sanitary pads after the program. Furthermore, they were encouraged to adopt a sustainable approach by redirecting funds typically spent on sweets towards purchasing pads monthly. The event underscored the critical importance of menstrual hygiene in safeguarding women's health, dignity, and overall well-being. By equipping women with the necessary knowledge and resources, ACAID reaffirms its commitment to ensuring that menstruation becomes normalized and that all women have access to the tools needed to maintain proper hygiene during this natural phase of life.







Teen Depression Awareness outreach

Recognizing the complex expressions of depression in adolescents, participants became acquainted with a variety of signals, ranging from emotional distress and social retreat to scholastic decline and changes in eating patterns. The discussion highlighted the significance of recognizing and managing these symptoms immediately, as untreated depression can worsen over time and have long-term psychological consequences.
On July 29th, 2023, a workshop was organized to engage with 24 adolescents on the theme of navigating adolescence and promoting a healthy mind and body. The session utilized a blend of interviews and interactive activities, designed to gather insights and offer guidance on various aspects of adolescent well-being.
The participants were encouraged to share their thoughts, concerns, and experiences related to maintaining a healthy mind and body during adolescence. The program highlights the importance of addressing mental health, physical activity, nutrition, and body image issues during this critical stage of development.



With the findings of this program, participants acknowledged the impact of stress from school, peer pressure, and societal expectations on their mental health which means there is a need to address mental health by providing ongoing mental health education and resources to help adolescents cope with stress, manage emotions and cultivate resilience.

Time constraints and lack of motivation are a challenge to engaging in regular physical activities, hence the need to facilitate opportunities for physical activities within the community, school, and home.

With regards to nutrition and healthy eating, participants admit consuming excessive processed foods and sugary beverages which indicates the need for further education and support in making healthier dietary choices.

Participants expressed concerns related to body image and self-esteem of which social media and societal influences were identified as contributing factors to negative body image in addressing this, developing programs and initiatives that promote positive body image, self-acceptance, and self-esteem and also open conversations that provide a supportive environment for adolescents to express themselves was encouraged.
To acquaint participants with ways of navigating through this crucial stage of adolescence, participants have gained enough knowledge to make informed decisions as they grow.





MATERNAL AND CHILD HEALTH PROGRAMS

Parental / Nutrition Education



Teenage mothers have less knowledge and experience about their well-being and that of their infants. Apex Community Aid (ACAiD) embarked on a significant initiative that left a lasting impact on the health and well-being of the community. The engagement with 28 mothers, including teenage mothers, at Manhean Polyclinic, marked a milestone in our mission to promote maternal and child health. These mothers hailed from four distinct communities: U-Compound, Manhean, Bankuman, and Abonkor. This collaborative effort was made possible through our partnership with the Tema Metro Health Directorate, reflecting our commitment to addressing critical issues within the broader thematic area of 'Health and Wellbeing.'

Aligned with Sustainable Development Goal 3, specifically Target 3.2, we aimed to contribute to the global endeavor of ending preventable deaths among newborns and children under 5 years of age. By reducing neonatal mortality rates to as low as 12 per 1,000 live births and under-5 mortality rates to at least as low as 25 per 1,000 live births by 2030, we strive to create a healthier future for generations to come.
Our interactive session delved into pivotal topics crucial to maternal and child health, including Nutrition, Breast Cancer awareness, Parent-Child Communication, Discipline, and the significance of positive role modeling. The enthusiasm and engagement displayed by our participants underscored the importance of addressing these essential subjects within our communities.

In addition to knowledge dissemination, we provided tangible support by distributing baby items to the attendees, recognizing the practical needs of young mothers in nurturing their children. Furthermore, our dedicated efforts in Breast Cancer Awareness reached 38 women, emphasizing the importance of early detection and self-examination in combating this pervasive disease.

Breast cancer, with its indiscriminate impact, necessitates heightened awareness as our most potent weapon. Equipping women with the knowledge and skills for early detection can save lives. We encouraged active participation in free screenings, advocating for proactive healthcare practices within our community. Journey with us through some success stories from the program:

Magdaline, a 23 years-old mother of 5 children, who had just given birth to her fifth child, a beautiful baby boy took part in a maternal and child health program, where she received education on the importance of regular check-ups, proper nutrition, and infant care and breast examination.

Thanks to the program, Magdaline had access to postnatal care and support, including breastfeeding assistance and guidance on newborn care.

As a result of participating in the maternal and child health program, Magdaline and her baby both thrived. Magdaline was able to recover from childbirth, and her baby reached all of his developmental milestones. The program had a lasting impact on Magdaline and her child, setting them up for a bright and healthy future.

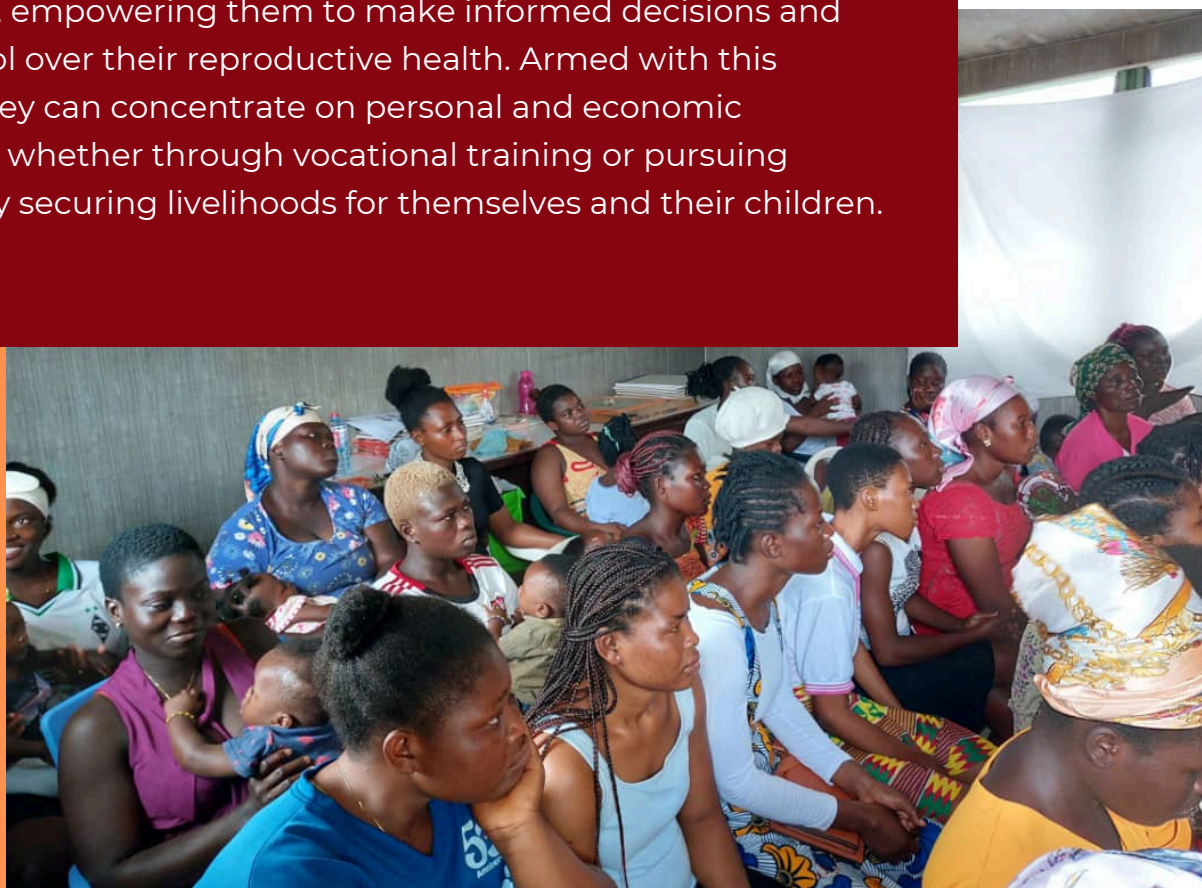




Maternal and Child Health (MCH) Counselling Program

Our MCH counseling programs enhance the overall health of women, infants, and children by offering educational and counseling services on preventable health issues. On February 14, 2023, Naa Amarley, a 23-year-old new mother, received counseling emphasizing the importance of her nutrition for her newborn's growth. It was noted that she wasn't adequately nourishing herself, relying instead on energy drinks and soft drinks, which posed risks to her health and that of her baby. Her family was encouraged to provide the necessary attention and support to address her eating habits.

The impact of Apex's intervention is noteworthy. Initially, the young mother became cognizant of the crucial role proper nutrition plays in her well-being and the growth of her baby. Supported by her family, she was inspired to enhance her dietary habits and place a greater emphasis on her health. Furthermore, counseling sessions provided invaluable insights to young mothers regarding family planning and contraception, empowering them to make informed decisions and assume control over their reproductive health. Armed with this knowledge, they can concentrate on personal and economic advancement, whether through vocational training or pursuing trades, thereby securing livelihoods for themselves and their children.



Parental Education Outreach at Dunamis Demonstration Centre – Assemblies of God Church

Apex Community Aid (ACAiD) organized a significant talk on adolescent sexual and reproductive health, temperament, menstruation, and parent-child relationships at the Dunamis Demonstration Centre, Assemblies of God, Tema, on March 12, 2023. This event drew the participation of 97 attendees, including teenagers, young adults, men, and women. The primary objective of the talk was to educate the participants about crucial aspects of their sexual health and temperament and to assist parents in adopting positive parenting behaviours, skills, values, and attitudes. The talk successfully provided valuable knowledge on identifying and preventing problems related to sexual health and equipping parents with effective strategies to manage their children's behaviour and attitudes based on their personality types.

One of the significant outcomes of the talk was the increased awareness among the participants regarding adolescent sexual and reproductive health. Through comprehensive discussions, the attendees gained insights into safe sex practices, contraception methods, sexually transmitted infections (STIs), and menstrual health. This heightened awareness empowered the participants to make informed decisions about their sexual health, fostering a sense of responsibility and well-being.



Another notable outcome was the improved understanding of temperament among the participants. They were introduced to the concept of temperament and its impact on individual behaviour, emotions, and interactions. By recognizing different temperament types, the attendees learned how to tailor their parenting strategies to effectively manage their children's behaviour and promote positive development. The talk also played a crucial role in enhancing parent-child relationships. Participants received valuable insights and guidance on fostering healthy relationships with their children. Effective communication techniques, setting boundaries, and promoting mutual respect within the family were emphasized. As a result, parents gained the necessary skills to build stronger connections with their children, creating an environment of trust and understanding.

Likewise, the talk empowered participants to address sexual health issues with confidence. By acquiring practical knowledge and skills, they became better equipped to support their well-being and guide their children through the challenges of adolescence. This empowerment encouraged participants to engage in open and honest conversations about sexual health, leading to a more informed and supportive community.

The long-term impact of the talk was to equip participants with the necessary tools and knowledge to make informed decisions regarding sexual health and parenting. By fostering ongoing dialogue, establishing support networks, and encouraging continuous learning within the community, the talk sought to create lasting change. This would contribute to the overall well-being of individuals and families, leading to healthier relationships and a more informed society.

A success story resulting from the ACAiD talk involves a parent named Sarah. Before attending the talk, Sarah faced difficulties effectively communicating with her teenage daughter about sexual health and menstruation. She found it challenging to approach the subject and provide accurate information without feeling uncomfortable or creating tension.

After attending the ACAiD talk, Sarah gained valuable insights and practical tips on initiating conversations about sexual health. She has learned about age-appropriate information, creating a safe and non-judgmental environment, and the importance of open dialogue. With this newfound knowledge, Sarah is now equipped to engage in a meaningful conversation with her daughter.

Sarah's experience exemplifies the transformative impact of the ACAiD talk. She feels empowered to break down barriers and strengthen her relationship with her daughter, fostering trust and open communication. This success story highlights the long-lasting effects that educational initiatives like the ACAiD talk can have on individuals and their families, creating a ripple effect within the community.

WATER, SANITATION AND HYGIENE

A Health Talk on Personal Hygiene



The health talk educated 24 adolescents, about proper nail care and hand washing to prevent infectious diseases. The program took place at the Site 19 Community Adolescent Corner in Tema, Ghana. The session covered essential topics, including the appropriate tools for cutting and trimming nails, the importance of caring for nail tools, and techniques to avoid nail damage





The interactive nature of the session encouraged active participation through question-and-answer exchanges. Moreover, the talk emphasized the significance of practicing good personal hygiene, particularly hand washing, in safeguarding against diseases such as COVID-19, the cold of flu. The program saw many impacts, the adolescents gained knowledge and awareness about the importance of proper nail care and hand hygiene. They learned practical tips on how to maintain healthy nails and the significance of handwashing in preventing the spread of infectious diseases. Secondly, the session promoted behavioral change among the participants, encouraging them to adopt hygienic practices and incorporate them into their daily routines. By understanding the benefits of good personal hygiene, the adolescents were motivated to prioritize their health and well-being.

A 10-year-old participant named Kwame, before the program, Kwame had limited knowledge about the importance of nail care and proper handwashing. He often neglected to trim his nails and rarely practiced hand hygiene. However, after actively engaging in the talk, Kwame realized the significance of maintaining healthy nails and the role of handwashing in preventing the spread of diseases.



World Tuberculosis Day Celebration

In commemoration of World TB Day, the ACAiD team saw the need to organize a program to create awareness of this airborne disease. During the session, the participants actively engaged in identifying various causes of TB, such as HIV infection, substance abuse, and exposure to air pollution. The talk emphasized the importance of maintaining a healthy immune system, seeking medical attention when experiencing symptoms, improving ventilation in living spaces, regularly cleaning utensils and washrooms, practicing frequent hand washing and sanitizing, and wearing face masks in public places to prevent the spread of TB.



The outcomes of the talk on TB prevention were significant. Firstly, the participants gained a comprehensive understanding of the causes of TB and took appropriate measures to protect themselves and others from the disease. They were equipped with practical knowledge on how to keep their immune system strong and adopt preventive measures in their daily lives. Secondly, the talk raised awareness about the importance of seeking medical help when experiencing symptoms related to TB, promoting early detection and treatment. Additionally, the participants learned effective hygiene practices, including regular cleaning and sanitization, which contribute to reducing the risk of TB transmission.

A success story emerged from the talk involving John, a 15-year-old participant. Before attending the session, John had limited knowledge about TB and its prevention. He was unaware of the significant impact that hygiene practices and a strong immune system could have in preventing the disease. However, through the educational talk, John became informed and motivated to implement the recommended preventive measures in his daily routine. He feels encouraged to start practicing regular hand washing, cleaning his living space thoroughly, and wearing a face mask in public places.



LIVELIHOOD EMPOWERMENT

Financial Literacy Workshop

Christabel, a dynamic and imaginative 25-years-old beautician, has always harbored a profound passion for her craft. However, she came to realize that she lacked the necessary financial acumen to effectively manage her income. In her quest for knowledge, she serendipitously stumbled upon the three-day financial literacy program organized by Apex Community Aid in collaboration with Money4you in Tema-Manhean. Driven by a desire to enhance her financial management skills, she eagerly enrolled in the workshop.

Throughout the program, Christabel was introduced to the concept of the "Four S's of money" – spending, saving, sowing, and sharing. She gained insights into the importance of budgeting, expense tracking, and the significance of setting aside a portion of her income for savings and investments. The notion of sowing particularly resonated with Christabel as she discovered the principle of identifying needs and addressing them through entrepreneurship and service.







As the workshop unfolded, Christabel embraced the teachings wholeheartedly, recognizing their applicability to both her personal life and her business endeavors. Inspired by the concept of sowing, she embarked on a journey of brainstorming innovative ways to expand her services to better meet the needs of her clientele. Additionally, she initiated a practice of allocating a portion of her earnings towards future investments and charitable endeavors, understanding the importance of sharing her blessings with others.

By the program's conclusion, Christabel felt empowered and armed with the knowledge and tools necessary to take control of her financial destiny. Returning to her salon imbued with renewed purpose and determination, armed with the principles of the Four S's, she embarked on a journey not only to excel in her profession but also to effect positive and lasting change in her financial situation, her clients' lives, and her community at large. Consequently, she took proactive steps such as registering her business, opening a business account, creating flyers and contact cards, attracting new clients, and retaining existing ones.

With her newfound financial literacy and entrepreneurial spirit, Christabel embarked on the application of her newfound knowledge, confident that the principles of spending, saving, sowing, and sharing would guide her toward a more secure and fulfilling future. She also enthusiastically encourages her friends to enroll in the financial literacy program, eagerly anticipating further entrepreneurship opportunities.

YOUTH MENTORSHIP





Grooming Young Professionals

Grooming plays an important role in the overall development of young professionals, equipping them with the necessary skills and knowledge to excel in their careers. The interaction focuses on various aspects such as personal appearance, communication skills, networking, interpersonal skills, goal setting, and continuous learning. The mentorship program sought to assist young individuals in cultivating the skills, knowledge, and mindset required for success in their chosen fields.

Eighteen-year-old Alex who was passionate about pursuing a career in computer programming, joined the mentorship program specifically tailored to guide and support young individuals in their professional development.

Through the mentorship program, Alex gained a deeper understanding of the skills and qualifications needed to succeed in the field. He also received practical advice on resume building, setting achievable goals and continuous learning, interview techniques, and how to navigate the job market effectively. The program also focused on personal appearance, communication skills, networking, interpersonal skills, writing skills, and public speaking.

The mentorship program played a crucial role in shaping Alex's professional growth, providing him with the necessary tools and knowledge to kick-start his career in computer programming.

2024 PROJECTS

Climate change continues to pose a significant threat to our planet, affecting ecosystems, communities, and livelihoods worldwide. In response, our ACAiD has remained steadfast in its commitment to environmental stewardship and advocacy. Through various initiatives, including tree planting campaigns, sustainable energy projects, and policy advocacy, we will channel most of our effort and resources to fight against climate change and promote environmental sustainability in our communities.

Furthermore, the intersection of climate change, health, and wellness has become increasingly evident, especially in the face of global health crises such as the COVID-19 pandemic. Recognizing the interconnectedness of these issues, we will expand our programs to address health and wellness challenges exacerbated by environmental degradation. From promoting access to clean water and sanitation to supporting community health initiatives, we are working to build resilient and healthy communities in the face of environmental threats.

Youth mentorship remains at the heart of our organization, as we believe in the power of young people to drive positive change in their communities. Over the past year, we have continued to invest in youth leadership development, providing mentorship, skills training, and educational opportunities to empower the next generation of change-makers. We are scaling up in the upcoming year to make sure a greater impact is seen in our communities.

Finally, our commitment to livelihood support and empowerment remains unwavering, particularly in the face of economic challenges exacerbated by climate change and global crises. Through our microenterprise programs, vocational training, and sustainable livelihood initiatives, we will empower individuals and communities to build resilient livelihoods and improve their quality of life.



Financials



APEX COMMUNITY AID

(ACAID)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

PREPARED BY

BAFFOUR AWUAH & ASSOCIATES

PRIVATE MAIL BAG

TUC - ACCRA

NO. 1 BLOHOUM STREET-DZORWULU

TEL: 0244999419/0246308418

TABLE OF CONTENT

	PAGE
CORPORATE INFORMATION	1
REPORT OF THE EXECUTIVE COUNCIL	2
REPORT OF THE AUDITORS	3-6
STATEMENT OF FINANCIAL POSITION	7
STATEMENT OF COMPREHENSIVE INCOME	8
CASH FLOW STATEMENT	9
NOTES TO FINANCIAL STATEMENT	10-14

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.

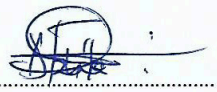
DATE: 10 - 06 - 24

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.

8

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

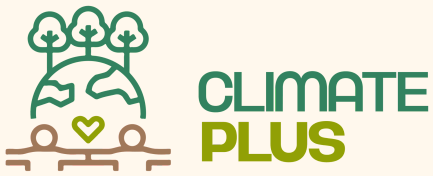
11a PROPERTY, PLANT & EQUIPMENT

	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

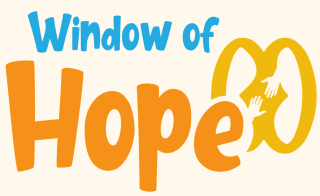
	COMPUTERS & ACCESSORIES GH¢	OFFICE EQUIPMENT GH¢	FURNITURE & FITTINGS GH¢	Total GH¢
Cost 01/01/2022	8,450	10,485	7,542	26,477
Addition in the year	4,730	1,600	3,200	9,530
Balance 31/12/22	13,180	12,085	10,742	36,007
Depreciation				
Balance01/01/22	5,850	3,708	2,828	12,386
Charge for the year	2,636	1,813	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

Our Initiatives & Partners



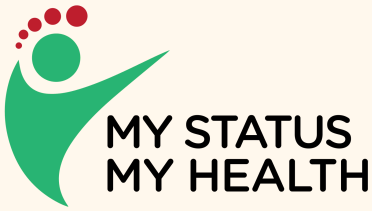
















+233302981955
+233245780679
+233249407201

info.acaid@gmail.com
info@aciad-gh.org
www.acaid-gh.org

No. 1 Avocado Street,
Community 20, Tema

