



DEFENCE FOR CHILDREN
INTERNATIONAL
Ghana



Summary Of
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EXECUTIVE SUMMARY

Defence for Children International-Ghana has been promoting and protecting the rights of children in Ghana for more than twenty years through various child protection programmes and activities. In the year under review, DCI-Ghana implemented two main projects namely; the Girls Advocacy Alliance and Combating Child Trafficking with funding from the Dutch Ministry of Foreign Affairs through DCI-ECPAT, Netherlands and Agir Ensemble/FDH as donors respectively. These projects were implemented in three districts in the Ashanti Region of Ghana namely; the Kumasi Metropolis, Asokore Mampong and Obuasi Municipality. Key strategies used during project implementation involved linking & networking, Lobbying, advocacy, campaign and capacity support. Key activities for the year 2017 projects involved awareness raising, campaigns, capacity support for networking, life planning skills sessions and provision of socio legal protective services using the child protection and communication for development tool kits developed by the Department of Community Development/UNICEF.

Some achievements in 2017 from the projects implemented included; strengthening of referral networks in Kumasi Metropolis and Obuasi municipalities; awareness raising to estimated 205,000 households; capacity building for some 450 government officials, children and community leaders; lobbying and advocacy with 27 government officials and CSOs socio-legal protective services to some 4,299 girls, boys and young women through mediation, referrals and counseling. Monitoring of the living conditions of 116 ex-trafficked children in Ghana.

1.0 Introduction

Defence for Children International (DCI) is an independent Non-Governmental Organization and a global movement for children's rights. It has been promoting and protecting children's rights on a global, regional, national and local level for over 30 years. Defence for Children International is represented through its national sections and associated members in some 35 countries worldwide, with an International Secretariat based in Geneva, Switzerland. Defence for Children International Ghana is the national section of DCI in Ghana.

DCI Ghana operates to defend the rights of the child by advocating for and disseminating policies that protect the rights of children, building the capacities of child protection institutions and structures at national, district and community levels as well as empowering children for their self-protection and overall development. DCI-Ghana aims at promoting and protecting the rights of children as enshrined in the UN Convention on the rights of the child and the Ghanaian laws that concern children, with the vision of having a Ghana where children's rights are fully known and respected by all. Considering this, DCI-Ghana's objectives are as follows:

- To influence the development, enforcement and implementation of policies that protect the rights of children
- To foster sustainable cooperation and solidarity with government, UN and other agencies on children's rights
- To sensitize the public on the rights of the child
- To highlight child rights violations at national and international level in order to promote accountability and access to justice for the victims
- To facilitate the rehabilitation and reintegration of children

from prisons, child victims of abuse and other vulnerable children

In the year 2017, DCI-Ghana promoted and protected children rights and child justice through the implementation of the Girl Advocacy Alliance Project and Child Trafficking Project. This report highlights the project activities and achievements in 2017.

2.0 Brief Details of the Projects Executed in 2017.

2.1 Girls Advocacy Alliance Project (GAAP)

The Girls Advocacy Alliance Project (GAAP) is a follow up project on the Girl Power Project implemented from 2011 to 2016. DCI-Ghana, Ghana NGO Coalition on the Rights of the Child (GNCRC) and Plan International Ghana are the Alliance partners implementing the project in Ghana with financial support from the Dutch Ministry of Foreign Affairs through the Dutch Alliance partners comprising Defence for Children International/ECPAT Netherlands, Terres Des Hommes and Plan International.

DCI-Ghana is implementing the project in 40 communities in Kumasi, Asokore Mampong and Obuasi municipalities in Ashanti region, Ghana.

2.2 Child Trafficking Project (CTP)

DCI-Ghana undertook a project on combating trafficked children in the Kumasi metropolis, Asokore Mampong and Obuasi with the financial support from Agir Ensemble and Foundation Pour Les Droits Humanins in 2017. The project was integrated into the ongoing projects on Girls Advocacy Alliance. The CTP benefited some 116 ex-trafficked children through sensitization, follow ups and monitoring visits.

3.0 Summary of Activities and Achievements for 2017

Activities	Number of beneficiaries	Details
Direct interventions/ assistance to children	30 abused children	Socio-legal protective services to children on cases of: - child marriage - child neglect - child maintenance
Advocacy and lobbying	27 government officials and CSOs	Dialogue and lobbying meetings with government officials and CSO representatives on child protection and GBV
Awareness-raising	Estimated 205,000 households	Public campaigns through media (radios, community information centres, durbars) on GBV and child protection conducted to raise awareness and support for child protection
Capacity-building	450 government officials, children and community leaders	Training and sensitization programs for community leaders, children, government officials, traditional leaders and religious leaders on child marriage, sexual violence and Child and Family Welfare Policy
Research and monitoring	1100 participants	On-going research and policy analysis on sexual violence and abuse as well as child marriage in Ghana was conducted for evidence-based advocacy. Report being finalised.
Thematic areas/ Areas of intervention	How Implemented	Details
Juvenile justice	Integral part of on-going projects	Motoring of juveniles in detention for socio-legal defence and representations
Violence against children	Integral part of on-going projects	Lobbying and advocacy for effective implementation of laws on child protection as well as positive values and practices on child protection using the child protection and communication for development tool kits developed by the Department of Community Development/UNICEF

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Thematic areas/ Areas of intervention	How Implemented	Details
Children deprived of Liberty	Integral part of on-going projects	Legal defence and representations
Gender (Girls & Young Women)	Integral part of on-going projects	Lobbying and advocacy in favour of girls and women's rights
Child Participation	Integral part of on-going projects	Children mobilised, trained and supported to promote and protect their rights through child rights clubs, life planning skills sessions, campaign activities and dialogue meetings using the child protection and communication for development tool kits developed by the Department of Community Development/UNICEF
Child Trafficking / Exploitation / Slavery	Integral part of on-going projects	Identification, withdrawal and rehabilitation of children in trafficking and advocacy in favour of trafficked children
Child Labour	Integral part of on-going projects	Awareness raising programs to educate communities, parents, traditional leaders and religious leaders on the issue of child labour especially in illegal mining and on the streets.

PROGRAMMES / PROJECTS / ACTIVITIES

Programme / Project / Activity - Violence against Children	
Title	Girls Advocacy Alliance: Promoting equal rights and opportunities for girls and young women
Main objective(s)	To contribute to the reduction of Child Marriage, Sexual Violence and Abuse
Duration – please provide starting and finishing dates	July 2016 – December 2020
Partner organizations	Defence for Children International, Ghana, Ghana NGO Coalition on the Rights of the Child and Plan International Ghana

PROGRAMMES / PROJECTS / ACTIVITIES

Programme / Project / Activity - Violence against Children	
Donors	Dutch ministry of Foreign Affairs
Geographical scope [national, (sub-) regional, international]	National, Regional and International
Thematic focus	Child Marriage, Sexual Violence and Abuse
Key activities	Lobbying, Advocacy, Linking & Networking and Research
Impact/Achievements/Number of beneficiaries – (if no exact numbers, please provide estimates)	Increased awareness and capacity of estimated 180,000 children, households, CSOs, government officials and community leaders to promote values and practices in favour of girls and young women
Programme / Project / Activity - Please specific the topic Child Trafficking	
Title	Combating Child trafficking in Kumasi metropolis, Asokore Mampong municipality and Obuasi Municipality in Ghana
Main objective(s)	<ul style="list-style-type: none"> - To withdraw 50 new children in trafficking in the Kumasi, Asokore Mampong and Obuasi municipalities for one year - To monitor the conditions of at least 100 ex-trafficked children in the Metropolitan Assembly, Asokore Mampong municipal Assembly and Obuasi Municipal Assembly for one year - To advocate for the promotion and protection of the rights of trafficked children in the Kumasi Metropolitan Assembly, Asokore Mampong Municipal, Assembly Obuasi Municipal Assembly for one year
Duration – please provide starting and finishing dates	November 2016 – October 2017
Partner organizations	Department of children, Department of Gender, Ghana Police, Assembly members,

Programme / Project / Activity - Please specific the topic Child Trafficking	
Donors	Agir Ensemble and Foundation for Human Rights
Geographical scope [national, (sub-) regional, international]	Provincial
Thematic focus	Child trafficking
Key activities	Sensitisation, withdrawal of trafficked children, monitoring visits to withdrawn, advocacy and integration of the child trafficking into existing projects
Impact/Achievements/Number of beneficiaries – (if no exact numbers, please provide estimates)	Estimated 25,000 households sensitised, conditions of 116 withdrawn trafficked children were monitored and support and cooperation obtained from the community leaders, police and the industrial employers



Fig. 3: Sensitization program for community members



Fig. 4: Sensitization program for community members



Fig 5. Sensitization program for students in session



Fig 6. Sensitization program for traditional leaders

ADDITIONAL INFORMATION

3.2.8 Capacity building for staff: four (4) staff of DCI-Ghana participated in trainings organized by Plan Ghana and two other staff also participated in trainings organized by Ashanti Regional Community Development Department. These trainings built the capacity of staff on child protection, the basic principles in child protection, community entering, monitoring and evaluation, the use of community development tools, family based care and foster homes, and online safety,



Figure 1.



Figure 2.

Fig 1 & 2. Capacity development training workshop for staff in session

3.2.9. Technical Support: DCI-Ghana continued to enjoy technical support from Defence for Children International/ECPAT (DCIECPAT) in the project implementation through regular communication, progress reporting, monitoring visits and capacity sessions. This enhanced the capacity of the organization in project implementation, assessment, learning and linking on project outcomes

3.3 Advocacy, Linking and Networking

3.3.1 Strengthening CSO Networks: Six (6) network meetings were organised for 22 civil society organisations in Kumasi metropolis, Asokore Mampong municipality and Obuasi municipality to strengthen networks dialogues with government partners. These organisations include Kawda Foundation, Street Children Project, Street Children Development Foundation, Empowerment Centre for Women and Children, Light for Children and FIDA.

3.3.2 Strengthening of Local Child Protection Teams (LCPTs): Twenty (20) Local Child Protection Teams (LCPTs) were strengthened through sensitization, training and meetings in the Obuasi, Kumasi and Asokore Mampong municipalities to lead in the lobbying and advocacy campaigns at the local and district levels.

3.4 Child Protection and Child Justice

3.4.1 Socio-Legal Protective Services: Social-legal assistance were provided to 451 persons, of which 289 were girls and young women representing 64% and 163 boys, representing 36% in the Kumasi metropolis, Asokore Mampong municipality and Obuasi Municipality. This was achieved through the two (2) socio-legal

defence centers for children in Kumasi and Obuasi. The nature of violence cases reported included child maintenance, child marriage, defilement, rape, indecent assault, child neglect, child labor, child trafficking, murder, fighting, truancy, stealing, among others. Services provided to the victims/survivors were counseling, mediation, referrals, medical treatment, tracing of families, withdrawals and monitoring.

3.4.2 Withdrawal of Trafficked Children: One hundred and fifty (150) child victims between the ages of 7 and 17 years, were identified through outreaches to areas prone to trafficking by field staff as well as information received from Community Child Protection Committee members and the public. Victims identified were from the three northern regions of Ghana, part of Brong Ahafo and Central Region. Families of these victims were traced and the victims were reintegrated into society through formal education, vocational training and reuniting with their families. Some of the ex-trafficked victims are still with their employers who have enrolled them in schools and vocational training to advance their living conditions. Field staffs frequently monitor these children who are living with their guardians to ensure that they are not exploited again.

3.4.3 Follow Ups on ex-trafficking: Follow-ups were made to monitor the situations 451 ex-trafficked children withdrawn from 2013-2016 project periods. The field staff and the social workers conducted several follows - up activities, by visiting the ex-trafficked children in their various communities or camps, to monitor their living conditions and to ensure that their rights are being protected. During the visits, it was identified by field staff that the ex-trafficked children are either enrolled in school and

vocations of their choice and others living with their parents. Families and guardians were provided with education and social counseling on the rights of children and protection against violence and discussed their welfare issues with them. The project staff interacted with the families to examine the living conditions of the re-integrated children it was comprehended during the various discussions that though most families are financially unsound but they are putting in their best to seek for the survival and the development of the children.

3.4.4 Strengthening Child Protection Committees & Networks:

The organization continued to participate in the district, regional and national networks, committees and consultative groups to strengthen child protection systems in Ghana.

3.4.5 International Advocacy: DCI-Ghana participated in the international advocacy through collaboration with the international Secretariat of Defence for Children International, and the Girls Advocacy Alliance Partners of Ghana NGO Coalition on the Rights of the Child and Plana International Ghana. Joint submission on sexual violence, child abuse, child marriage, commercial sexual exploitation of children and economic empowerment of girls and young women were submitted for the Universal Periodic Review by the United Nations Human Rights Council in Geneva in March 2017. DCI-Ghana and its Girls Advocacy Alliance partners re following up on the outcomes of the review for national advocacy in favour of girls and young women.

4.0 Special Events:

4.1.1 Universal Children's Day Celebration:

Universal Children's Day offers each of us an inspirational entry-point to advocate, promote and celebrate children's rights, translating into dialogues and actions that will build a better world for Children. To celebrate 2017 Universal Children's Day, DCI-Ghana started with a 19 days of Activism (thus 1st -19th November) and increased its outreach programs to communities and institutions to ensure that the UN Sustainable Development Goal- Target # 16.2 becomes a call Action to end abuse, child marriage, exploitation, trafficking and all forms of violence against and torture of children. DCI-Ghana due to its numerous activities celebrated the universal children's day with Brahabebome JHS girls on the 27 November 2017 at the Brahabebome JHS, Obuasi. The total number of participants at the celebration was 150 girls.



Fig 7. Celebration of the universal children's day in session

4.1.2 International Day of the Girl Child Celebration:

International Day of the Girl Child is an international observance day declared by the United Nations. It is also called the Day of the Girl. October 11, 2012, was the first celebration Day of the Girl. The observation provides more opportunity for girls and increases awareness of gender inequality faced by girls worldwide. This inequality includes areas such as right to education, nutrition, legal rights, medical care, and protection from discrimination, violence against women and child marriage. The celebration of the day also "reflects the successful emergence of girls and young women as a distinct cohort in development policy, programming, campaigning and research.

DCI-Ghana, as part of the Partners that ensure that the Ghanaian girl is empowered in order to fulfill her potentials, organised a joint ceremonial event at St. Thomas JHS, Obuasi. The theme for 2017 celebration was the "Power of the Adolescent Girls" but DCI-Ghana aim for the day's celebration was to "spur global attention and action to the challenges and opportunities girls face before, during, and after crises". 307 participants took part in the celebration. These participants were from organizations like GES, Community Development Department, and Social welfare, Ghana News Agency, The Chronicle and Time FM and students of St. Thomas JHS.



Figure 8: Celebration of international day of the girl child



Figure 9. Group picture after celebration of International day of the girl child.

5.0 Conclusion

In the year 2018, DCI-Ghana will participate in the scheduled mid-term evaluation of the Girls Advocacy Alliance Project to assess its effectiveness and needed improvements in the strategies. Lobbying and advocacy campaigns targeting the government, community leaders and CSOs would be intensified. Organizational capacity development and institutional strengthening will also feature prominently in 2018.

DEFENCE FOR CHILDREN INTERNATIONAL -GHANA

FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2017

E. O. LAMPTEY & CO.
(CHARTERED ACCOUNTANTS)
P. O. BOX AN 15126
ACCRA – NORTH

DEFENCE FOR CHILDREN INTERNATIONAL – GHANA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

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DEFENCE FOR CHILDREN INTERNATIONAL – GHANA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

GENERAL INFORMATION

OFFICIALS

PRESIDENT	Nana Akomanyi Essandoh V
VICE PRESIDENT	Mrs. Stella Owusu Boatemaa
EXECUTIVE DIRECTOR	George Oppong Appiagyei Ampong
TREASURER	Mrs. Mary Atwenewaa Duah
ORGANIZER	Timothy Yaw Boakye
CHILD PARTICIPATION OFFICER	Isaac Osei Agyemang

REGISTERED OFFICE

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(Chartered Accountants)
29 Samora Machel Road
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P. O. Box AN 15126
Accra - North
Tel: 0302 233382/0243 745376

BANKERS

Zenith Bank (Ghana) Limited
Plot No. 22, Block T
Ahodwo Road
Adiebeba, Kumasi

DEFENCE FOR CHILDREN INTERNATIONAL – GHANA SECTION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2017

REPORT OF THE EXECUTIVE COUNCIL

The Executive Council has pleasure in presenting to you this report with the audited financial statements of the operations of Defence for Children International (DCI) – Ghana for the year ended 31st December, 2017.

EXECUTIVE COUNCIL MEMBER'S RESPONSIBILITIES

The members of the executive council are responsible for the preparation of the financial statements for each project financial year which gives a true and fair view of the state of affairs of Defence for Children International – Ghana and of the surplus/deficit for the period. In preparing these financial statements, the council selected proper accounting policies and then applied them, made judgments and estimates that are reasonable and prudent and followed Generally Accepted Accounting Principles.

The council members are responsible for ensuring that the DCI (GHANA) keeps proper accounting records that show with reasonable accuracy at any time the financial position of the organization. The council members are also responsible for safeguarding of the assets of organization and taking steps to prevent and detect fraud and other irregularities.



PRINCIPAL ACTIVITIES

The DCI (GHANA) is a non-governmental organization dedicated to the promotion and protection of the rights of the child. DCI (GHANA) believes that every child has socio-cultural, political and economic rights which must be respected, protected and promoted to ensure proper growth and development of the child.

RESULTS OF OPERATIONS

The result achieved for the year is stated on page 5.

BY ORDER OF THE EXECUTIVE COUNCIL

President.....		12/09/2018
Executive Director.....		2/10/2018

**REPORT OF THE AUDITORS TO THE MEMBERS OF
DEFENCE FOR CHILDREN INTERNATIONAL – GHANA**

We have audited the accompanying financial statements of Defence for Children International – Ghana which comprise the Statement of Financial Position as at 31st December, 2017, and the Statement of Comprehensive Income and Expenditure for the year then ended, and a summary of significant accounting policies and explanatory notes.

Directors' Responsibility for the financial statements

The Executive Council is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and with the requirements of the Ghana Companies 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 from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, as well as evaluating the overall presentation of the financial statements.

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 statements present fairly, in all material respects, the financial position of Defence for Children International – Ghana as of 31st December, 2017, and of its financial performance for the year then ended in accordance with International Financial Reporting Standards and Ghana Companies Code, 1963 (act 179).

Report of Other Legal and Regulatory Requirements

The Ghana Companies Code, 1963 (Act 179) requires that in carrying out our audit we consider and report on the following matters. We confirm that;

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of or audit.
- ii) In our opinion proper books of accounts have been kept by the organization, so far as appears from our examination of those books; and
- iii) The Statement of Financial Position and Statement of Comprehensive Income and Expenditure Account of the organization are in agreement with the books of account.



E.O. LAMPTEY & CO. (ICAG/F/2018/267)
(CHARTERED ACCOUNTANTS)

Signed By: Ebenezer Odartey Lamptey (ICAG/P/1227)

Date: 24/09/18

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Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Statement of Comprehensive Income and Expenditure

		<u>2017</u>	<u>2016</u>
	<u>Note</u>	GH¢	GH¢
Income	2	<u>344,130.20</u>	<u>417,473.25</u>
DEDUCT:			
Programme Expenditure	3	240,584.24	331,026.64
Administrative Expenses	4	<u>134,125.66</u>	<u>166,734.29</u>
		<u>374,709.90</u>	<u>497,760.93</u>
[DEFICIT]/SURPLUS FOR THE YEAR TRANSFERRED TO ACCUMMULATED FUND		<u>(30,579.70)</u>	<u>(80,287.68)</u>
ACCUMMULATED FUND		GH¢	GH¢
Balance at 1st January		49,411.02	129,698.70
Transfer from Income Statement		<u>(30,579.70)</u>	<u>(80,287.68)</u>
Balance at 31st December		<u>18,831.32</u>	<u>49,411.02</u>

The notes on pages 7 - 10 forms an integral part of the financial statements.

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Defence For Children International - Ghana
 Financial Statements for the year ended 31st December, 2017

Statement of Financial Position

		<u>2017</u>	<u>2016</u>
<u>NON - CURRENT ASSETS</u>	<u>Note</u>	GH¢	GH¢
Property, Plant & Equipment	5	<u>2.00</u>	<u>2.00</u>
 <u>CURRENT ASSETS</u>			
Prepaid Rent		-	12,450.00
Cash & Bank Balances	6	<u>28,829.32</u>	<u>44,959.02</u>
		<u>28,829.32</u>	<u>57,409.02</u>
TOTAL ASSETS		<u>28,831.32</u>	<u>57,411.02</u>
 <u>EQUITY & LIABILITIES</u>			
<u>EQUITY</u>		GH¢	GH¢
Accumulated Fund		<u>18,831.32</u>	<u>49,411.02</u>
 <u>CURRENT LIABILITIES</u>			
Creditors & Accruals	7	<u>10,000.00</u>	<u>8,000.00</u>
TOTAL EQUITY & LIABILITIES		<u>28,831.32</u>	<u>57,411.02</u>


 PRESIDENT
 DATE: 12/09/18


 EXECUTIVE DIRECTOR
 DATE: 21/09/18

The notes on pages 7 - 10 forms an integral part of the financial statements.

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Cash Flow Statement

<u>Cash Flow From Operating Activities</u>	GH¢	GH¢
Surplus For the year		(30,579.70)
Depreciation		<u>-</u>
		(30,579.70)
(Increase)/Decrease in Prepaid Rent	12,450.00	
Increase/(Decrease) in Creditors & Accruals	<u>2,000.00</u>	
		<u>14,450.00</u>
Net Cash Flow from Operating Activities		(16,129.70)
 <u>Investing Activities</u>		
Purchase of Fixed Assets		<u>-</u>
Net Increase/(Decrease) in Cash & Cash Equivalents		<u>(16,129.70)</u>
 <u>Analysis of Cash & Cash Equivalents</u>		
		GH¢
Cash & Bank Balance at 1/1/17		44,959.02
Net Cash		<u>(16,129.70)</u>
Cash & Bank Balance at 31/12/17		<u><u>28,829.32</u></u>

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Notes To The Accounts

NOTE 1: ACCOUNTING POLICIES

The following Accounting Policies have been adopted by the NGO:

(a) Convention

The financial statements have been prepared under the historical cost convention.

(b) Basis of Preparation

The financial statements have been prepared on accrual basis in accordance with the Ghana Accounting Standards and the companies Code, 1963(Act 179).

(c) Depreciation

Depreciation and amortization are computed on a straight-line basis over the estimated useful lives of the asset.

The following rates have been used:

Motor Vehicle	20%
Furniture & Fittings	10%
Office Equipment	10%

(d) Foreign Currency Translation

Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions. Money assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the statement of comprehensive income.

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Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Notes To The Accounts - Cont'd

	<u>2017</u>	<u>2016</u>
NOTE 2: <u>INCOME</u>	GH¢	GH¢
Funds Received from Donors	344,130.20	417,473.25
	<u>344,130.20</u>	<u>417,473.25</u>
NOTE 3: <u>PROGRAMME EXPENDITURE</u>	GH¢	GH¢
Socio - Legal Services	12,805.00	64,454.69
Training & Capacity Building	-	16,625.70
Research, Lobbying & Advocacy	204,112.00	104,860.00
Information, Education & Communication	-	83,828.00
Monitoring & Evaluation	23,667.24	61,258.25
	<u>240,584.24</u>	<u>331,026.64</u>

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Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Notes To The Accounts - Cont'd

	<u>2017</u>	<u>2016</u>		
NOTE 4: <u>ADMINISTRATIVE EXPENSES</u>	GH¢	GH¢		
Personnel Emoluments	85,823.16	99,121.57		
SSNIT - Employers Contribution	10,776.00	19,245.08		
Repairs & Maintenance	3,530.00	5,750.00		
Rent	12,450.00	12,450.00		
Telephone	1,487.00	2,085.00		
Electricity	4,009.00	5,300.00		
Water	641.00	679.00		
Internet	1,426.00	1,864.00		
Printing & stationery	3,233.00	6,319.00		
Auditors Fees	5,000.00	4,000.00		
Audit Expenses	5,000.00	4,000.00		
Bank Charges	750.50	771.00		
Depreciation	-	5,149.64		
	<u>134,125.66</u>	<u>166,734.29</u>		
NOTE 5: <u>PROPERTY, PLANT & EQUIPMENT</u>	MOTOR VEHICLE/BIKE GH¢	FURNITURE & FITTINGS GH¢	OFFICE EQUIP. GH¢	TOTAL GH¢
<u>COST</u>				
Balance at 1/1/17	36,088.84	6,482.80	15,093.30	57,664.94
Additions	-	-	-	-
Balance at 31/12/17	<u>36,088.84</u>	<u>6,482.80</u>	<u>15,093.30</u>	<u>57,664.94</u>
<u>DEPRECIATION</u>				
Balance at 1/1/17	36,087.84	6,482.80	15,092.30	57,662.94
Charge for the year	-	-	-	-
Balance at 31/12/17	<u>36,087.84</u>	<u>6,482.80</u>	<u>15,092.30</u>	<u>57,662.94</u>
<u>NET BOOK VALUE</u>				
At 31/12/17	<u>1.00</u>	<u>-</u>	<u>1.00</u>	<u>2.00</u>
At 31/12/16	<u>1.00</u>	<u>-</u>	<u>1.00</u>	<u>2.00</u>

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2017

Notes To The Accounts - Cont'd

	<u>2017</u>	<u>2016</u>
NOTE 6: <u>CASH AND BANK BALANCES</u>	GH¢	GH¢
Zenith Bank (Ghana) Limited - EURO Account	23,384.34	901.00
Zenith Bank (Ghana) Limited - Cedi Account	<u>5,444.98</u>	<u>44,058.02</u>
	<u>28,829.32</u>	<u>44,959.02</u>

	GH¢	GH¢
NOTE 7: <u>CREDITORS</u>		
Accrued Audit Fees & Expenses	<u>10,000.00</u>	<u>8,000.00</u>
	<u>10,000.00</u>	<u>8,000.00</u>



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