



DEFENCE FOR CHILDREN
INTERNATIONAL
Ghana



ANNUAL REPORT
2018

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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/Foundation for Human Rights 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 as well as the national advocacy in Accra, Ghana. Key strategies used during project implementation involved linking & networking, Lobbying, advocacy, campaign and capacity support. Key activities for the year 2018 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 2018 from the projects implemented included; strengthening of referral networks in Kumasi Metropolis and Obuasi municipalities; awareness raising to estimated 250,000 households; capacity building for some 49 government officials, 5000 children and 11 community leaders; lobbying and advocacy with 20 government officials and 40 CSOs; socio-legal protective services to some 289 girls/young women and 162 boys and young women through mediation, referrals and counseling; monitoring of the living conditions of 153 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

The focal areas of operation include: Juvenile/Child Justice, Sexual Gender-Based Violence against Children, Child Trafficking and Gender equality.

In the year 2018, 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 2018.

2.0 Brief Details of the Projects Executed in 2018.

2.1 Girls Advocacy Alliance Project (GAAP)

The Girls Advocacy Alliance Project (GAAP) which began in 2016 continued in 2018 to end in 2020. 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 continued the project on combating trafficked children in the Kumasi metropolis, Asokore Mamapong and Obuasi with the financial support from Agir Ensemble and Foundation Pour Les Droits Humanins in 2018. The project was integrated into the ongoing projects on Girls Advocacy Alliance. Some 153 ex-trafficked children benefited through sensitization, withdrawal and monitoring visits.

2.3 Juvenile / Child Justice

Socio-legal protective services were provided to abused children through the Socio-Legal Defence Centers in Kumasi and Obuasi. Services provided included, counselling, mediation and referrals. This project is an integral part of all the projects implemented by DCI-Ghana over the years.

3.0 Summary of Activities and Achievements for 2018

Activities	Number of beneficiaries	Details
Direct interventions / assistance to children	451 abused children	Socio-legal protective services to children on cases of: - child marriage - child neglect - child maintenance
Advocacy and lobbying	40 CSOs	Dialogue and lobbying meetings with CSO representatives on child protection and GBV
Advocacy and lobbying	20 government officials	Dialogue and lobbying meetings with government officials representatives on child protection and GBV
Awareness-raising	Estimated 31,000 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	20 government officials 3,400 children and 11 community leaders	Training and sensitization programs for community leaders, children, government officials, traditional leaders and religious leaders on child marriage, sexual violence and Child, National gender Policy and justice for children policy

Activities	Number of beneficiaries	Details
Research and monitoring	42 participants	The MTR performance Evaluation Research conducted on the GAAP

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
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 - Justice for Children	
Title	Socio-legal defence for children in Ghana
Main objective(s)	To increase the understanding of the content of the Justice for children policy among CSOs and to join actions together to fight for the rights of Children
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
Donors	DCI-Ghana
Geographical scope [national, (sub-) regional, international]	Sub-national
Thematic focus	Child Justice
Key activities	<ul style="list-style-type: none"> • Training of CSOs and Government officials on the Justice for Children Policy Lobby meetings with government and CSO decision makers
Impact / Achievements / Number of beneficiaries – (if no exact numbers, please provide estimates)	<ul style="list-style-type: none"> • The network of CSOs and government was strengthened through the capacity support in Kumasi metropolis, Asokore Mampong municipality and Obuasi municipality

	<ul style="list-style-type: none"> • This was to also help strengthen networks dialogues between CSOs and government partners in child protection • 40 Government officials • 20 CSOs
Programme / Project / Activity - Please specify the topic Child Trafficking	
Title	Combating Child trafficking in Kumasi metropolis, Asokore Mampong municipality and Obuasi Municipality in Ghana
Main objective(s)	<p>C1. To withdraw 50 new children in trafficking in the Kumasi, Asokore Mampong and Obuasi municipalities for one year.</p> <p>2. To monitor the conditions of at least 100 ex-trafficked children in the Kumasi Metropolitan Assembly, Asokore Mampong municipal Assembly and Obuasi Municipal Assembly for one year</p> <p>3. To advocate for the promotion and protection of the rights of trafficked children in the Kumasi Metropolitan Assembly, Asokore Mampong Municipal Assembly and Obuasi Municipal Assembly for one year</p>
Duration – please provide starting and finishing dates	November 2017 – October 2018
Partner organizations	Department of children, Department of Gender, Ghana Police Service, District Assemblies

**Impact / Achievements /
Number of beneficiaries** –
(if no exact numbers, please
provide estimates)

Public sensitization:
DCI-Ghana organized a sensitization program for 40 communities in Kumasi, Asokore Mampong and Obuasi municipalities on the negative effect of child trafficking in nation building. A total of 62 community radio programmes were organized in Kumasi, Asokore Mampong and Obuasi municipalities. An estimated number of thirty-one thousand (31,000) households benefited from the radio sensitization programmes.

Follow ups to monitor the situation of the ex-trafficked children: A total of 153 cases were followed up in Kumasi, Asokore Mampong and Obuasi.

Repatriation of Trafficked Children within Ghana: 150 identified trafficked children at Suame and Asokore Mampong municipalities were repatriated to their home towns.

Integration of the project into existing projects:

Child trafficking project was incorporated into existing projects of DCI-Ghana. Child trafficking project activities were executed alongside the Girls Advocacy Alliance project which is currently on-going.

Programme / Project / Activity – Gender Equality	
Title	Girls Advocacy Alliance: Promoting equal rights and opportunities for girls and young women
Main objective(s)	<ol style="list-style-type: none"> 1. To strengthen coalition of 20 key leaders (Champions of Change) and Regional Child Protection Committee members in the four regions to speak out against GBV and economic exclusion of girls and young women. 2. To support 70 Community Child Protection Committee Teams in the four regions to facilitate enforcement of bye-laws against GBV and economic exclusion of girls and young women in their respective communities. 3. To increase understanding of 1,500 girls and young women about GBV and existing legislation to demand protection from duty bearers and traditional leaders 4. To increase coordination and alignment with 10 other NGOs working on social norms change
Duration – <i>please provide starting and finishing dates</i>	July 2016 – December 2020
Partner organizations	Defence for Children International, Ghana, Ghana NGO Coalition on the Rights of the Child and Plan International Ghana

Donors	Dutch ministry of Foreign Affairs and Defence for Children/ECPAT – Netherlands
Geographical scope <i>[national, (sub-) regional, international]</i>	Sub-national, National, Regional and International
Thematic focus	Child Marriage, Sexual Violence and Abuse
Key activities	<ul style="list-style-type: none"> ➤ Build the capacity of champions of change and support them to publicly advocate in favour of girls and young women ➤ Community engagement using communication for development tool to raise awareness on child protection issues on GBV under the GAA, radio phone in programmes etc ➤ Support Monitoring and supervision of activities of girls' clubs by Girl Child Officers, ➤ Participate in national girls' camp meeting in collaboration with GES for selected girls' clubs' leaders from the project regions ➤ Commemorate international days (Int. Day of the African Child, Int. day of the Girl Child and 16 days of activism) with the media to highlight issues of child marriage, teenage pregnancy etc ➤ Support the activities of youth advocates in the project areas

Key activities <i>(Continued)</i>	<ul style="list-style-type: none">➤ Coordination with other NGOs, including ActionAid, World Vision and members of Girls Not Brides at regional and national level: to align actions, methodologies and messages aimed at transforming social norms ➤ Facilitate the implementation of joint advocacy actions with CSOs on child protection issues including child marriage, violence against girls and women. ➤ Coordination and alignment meetings with CSOs and donors working to improve implementation of the Domestic Violence Act (DV Act), Children's Act, Child and Family Welfare Policy, Justice for Children Policy, National Strategic Framework on ending Child Marriage and National Plan of Action against Child Labour. ➤ Facilitate joint advocacy actions of CSOs and donors to address issues of budget allocation and capacity of state institutions to implement the Domestic Violence Act (DV Act), Children's Act, Child and Family Welfare Policy, Justice for Children Policy, national strategic framework against Child Marriage and National Plan of Action against Child Labour effectively ➤ Build the capacity of regional level CSOs on the various child protection policies including child marriage, violence against children, CSEC and gender policy and gender policy.
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<p>Impact/Achievements/ Number of beneficiaries – <i>(if no exact numbers, please provide estimates)</i></p>	<ul style="list-style-type: none">• The Ashanti Regional Child Protection committee members are managing cases of early marriages in Kumasi and Asokore Mampong.• Sensitized 20 community Child Protection Teams are able to monitor and refer GBV cases• Sensitisation and Empowerment of girls and young women to advocate for their rights. Two (2) girls in Buokrom M/A Junior High School 'A' contested for leadership positions in the school in March 2018 with which one of them won the contest.• Key Leaders (Chiefs, religious leaders, queen mothers) promote values and practices against GBV (child marriages and sexual violence against children)• Assembly members are now involved in child protection issues in the community by mobilising the community members to be sensitized on GBV• Government institutions are now collaborating with each other using the Child Protection Committee Platform to advocate against GBV• 49 government officials sensitized and some government departments at the Ashanti region of Ghana includes child marriage and sexual violence and abuse in their action plans.
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**Impact/Achievements/
Number of beneficiaries –**
*(if no exact numbers, please
provide estimates)*
Continued....

- 11 community leaders (chiefs, queens, Imams and pastors) participating in campaign programmes and speaking against child marriage and GBV in the communities e.g. A chief of Asokore-Mampong condemns child marriage and violence on girls in Kumasi on 29th October 2018
- Collaborated with 34 CSOs in lobbying and advocacy activities to protect the rights of girls and young women



Fig 1 &2. CSOs Capacity building Seminar on National Gender Policy, Justice for children Policy and The communication for development tool Kit.



Fig 3: Radio advocacy program with traditional LAC Members, and Child protection committee



Fig 4: Capacity building workshop for LACs, Leader, champions of changes, Child Protection



Fig 5 & 6: LACs engagement with boys to address GBV and early marriage

ADDITIONAL INFORMATION

3.2.8 Capacity building for staff: four (4) staff of DCI-Ghana participated in the Outcome Harvest (OH) meeting in Accra where during the meeting participants' capacity were built on theoretical concept of the GAA project, various pathways to achieve the project's outcomes and goals by 2020 and lastly how to complete the Advocacy logbook. 2 staff of DCI-Ghana also took part in a capacity building workshop on the methodology of implementing (VSLA) Village Savings and Loan Association in the community.



Fig 7. OH meeting in session



Fig 8. VSLA workshop 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 40 civil society organisations in Kumasi metropolis, Asokore Mampong municipality and Obuasi municipality to strengthen network 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, FIDA, Scan Life Ghana, Girls Shall Grow and etc. During the network meetings issues like CSOs joining Actions together to advocate against GBV and early marriages was discussed. DCI-Ghana through the network meetings also encourage CSOs to come together to form a coalition to help fight against GBV, child labour, child trafficking and early marriage in Ghana.

3.3.2 Strengthening of Local Child Protection Teams (LCPTs):

Twenty (30) 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. LCPT were involved in series of Activities in 2018 of which include LCPT sensitization engagement with boys and men to address GBV and EE of girls and women in their communities. Work plans of LCPT were supported and financed by DCI-Ghana to organized sensitization programs for boys and men in their various communities on reason why boys and men are to support the elimination of GBV and early marriages in the community

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 162 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 one hundred and fifty –three (153) ex-trafficked children withdrawn from 2013-2016 in addition to the 150 withdrawn in 2018 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. DCI-Ghana also supported Regional Child protection committee members and Obuasi Child protection committee members on their work plans through provision of logistics in a form of transportation to execute their workplans DCI-Ghana again organized a capacity workshop for members of the child protection committee and CCPTs in both Obuasi and Kumasi on the 26th October 2018 to re-enforce to enhance their common understanding on GBV and EE of girls and women, and make plans to influence higher levels of traditional and religious leaders to promote values and practices against GBV and EE of girls and women.

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 - Ghana NGO Coalition on the Rights of the Child and Plan 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. DCI-Ghana and its Girls Advocacy Alliance

partners are following up on the outcomes of the review for national advocacy in favour of girls and young women.

4.0 International Day of the Girl Child Celebration:

DCI-Ghana, like other Partners that ensure that the Ghanaian girl is empowered in order to fulfill her potentials, observed the event at St. Thomas Social Center and SSNIT Conference Room in Obuasi and Kumasi respectively. DCI-Ghana used the occasion to highlight the plight of unemployed and underemployed girls and young women in Ghana and called for decent job employment as skilled girl force.

Today's generation are preparing to enter a world of work that is being transformed by innovation and automation. Educated and skilled workers are in great demand, but roughly a quarter of young people – most of them females – is currently either unemployed, uneducated or under trained.

Of the 1 billion young people – including 600 million adolescent girls – that will enter the workforce in the next decade, more than 90% of those living in developing countries will work in the informal sector, where low or no pay, abuse and exploitations are common. For these reasons, DCI-Ghana brought together key stakeholders concerned about the right of the girl child and gave them a platform to speak against GBV, Sexual violence and economic exclusion and also empowered the girls on the year's theme - ***“With Her: A Skilled Girl Force to ensure decent job employment.***

A total number of about 737 people participated in the celebration, The participants include the vice president of DCI-Ghana, Officers from Social welfare, community development officers, GES girl child Coordinator, Focal persons of CRCs, Head teachers, members

of the Child Rights Clubs within Obuasi, Child Protection Committee Members, Media persons from Time FM, Shaft FM, Chronicle and Ghana News Agency, Youth and girls advocates, Representatives from CSOs and CBOs including Social Support Foundation, KWADA, and PACCA Foundation, and PROLINK in Obuasi. Two champions of Change, 4 members of the Community Child Protection Teams from Tutuka, Gausu, Ayiname, and Antobuasi communities and school children.



Fig 9 & 10 international day celebration in session in obuasi where a presentation was made by girl advocates on the effects of early marriage.



Fig 11: Celebration of the Int. Day of the Girl Child



Fig 12: A Recued Girl Victim of Forced marriage when she was almost given out for marriage to a 50 year old man.

5.0 Conclusion

In the year 2019, DCI-Ghana will continue to implement the Girls Advocacy Alliance project together with its alliance members of Plan International Ghana and Ghana NGO Coalition on the Rights of the Child as well Child Trafficking Project Lessons and experiences from the achievements chalked at the community and sub-national levels would be scaled up to intensify the national and international advocacy. The organization would continue to mobilize resources through extended and additional partnerships for wider and sustained impacts on its constituents.

DEFENCE FOR CHILDREN INTERNATIONAL-GHANA

FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2018

KAN CHARTERED ACCOUNTANTS
P. O. BOX CT 1498
CANTONMENTS, ACCRA

DEFENCE FOR CHILDREN INTERNATIONAL – GHANA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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DEFENCE FOR CHILDREN INTERNATIONAL – GHANA
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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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Email: dcighana@yahoo.com

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P. O. Box CT 1498
Cantonments, Accra
Tel: 0244 753 693/0209 994 781

BANKERS

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Ahodwo Road
Adiebeba, Kumasi

DEFENCE FOR CHILDREN INTERNATIONAL – GHANA SECTION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

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, 2018.

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.

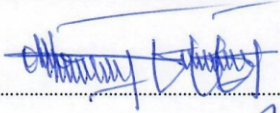
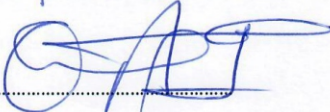
PRINCIPAL ACTIVITIES

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.....		18/3/	2019
Executive Director.....		18/3/	2019

**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, 2018, and the Statement of Comprehensive Income and Expenditure for the year then ended, and a summary of significant accounting policies and explanatory notes.

Executive Councils’ 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 Council, 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, 2018, 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.



KAN - CA
KAN CHARTERED ACCOUNTANTS
Principal Partner

KAN CHARTERED ACCOUNTANTS (ICAG/F/2019/332)

Signed By: Kwabena Anim Nyanteh (ICAG/P/1494)

Date: 21 - 03 - 2019

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2018

Statement of Comprehensive Income and Expenditure

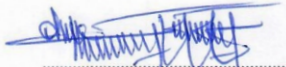
		<u>2018</u>	<u>2017</u>
	<u>Note</u>	GH¢	GH¢
Income	2	<u>420,361.09</u>	<u>344,130.20</u>
<u>DEDUCT:</u>			
Programme Expenditure	3	239,117.60	240,584.24
Administrative Expenses	4	<u>151,402.16</u>	<u>134,125.66</u>
		<u>390,519.76</u>	<u>374,709.90</u>
(DEFICIT)/SURPLUS FOR THE YEAR TRANSFERRED TO ACCUMMULATED FUND		<u><u>29,841.33</u></u>	<u><u>(30,579.70)</u></u>
<u>ACCUMMULATED FUND</u>			
		GH¢	GH¢
Balance at 1st January		18,831.32	49,411.02
Transfer from Income Statement		<u>29,841.33</u>	<u>(30,579.70)</u>
Balance at 31st December		<u><u>48,672.65</u></u>	<u><u>18,831.32</u></u>

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, 2018

Statement of Financial Position

		<u>2018</u>	<u>2017</u>
	<u>Note</u>	GH¢	GH¢
<u>NON - CURRENT ASSETS</u>			
Property, Plant & Equipment	5	<u>2.00</u>	<u>2.00</u>
<u>CURRENT ASSETS</u>			
Accounts Receivable		29,632.20	-
Cash & Bank Balances	6	<u>29,038.45</u>	<u>28,829.32</u>
		<u>58,670.65</u>	<u>28,829.32</u>
TOTAL ASSETS		<u>58,672.65</u>	<u>28,831.32</u>
<u>EQUITY & LIABILITIES</u>			
<u>EQUITY</u>			
Accumulated Fund		<u>48,672.65</u>	<u>18,831.32</u>
<u>CURRENT LIABILITIES</u>			
Creditors & Accruals	7	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL EQUITY & LIABILITIES		<u>58,672.65</u>	<u>28,831.32</u>



PRESIDENT

DATE: 18/3/19



EXECUTIVE DIRECTOR

DATE: 18/3/19

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, 2018

Cash Flow Statement

<u>Cash Flow From Operating Activities</u>	GH¢	GH¢
Surplus For the year		29,841.33
Depreciation		-
(Increase)/Decrease in Prepaid Rent	(29,632.20)	29,841.33
Increase/(Decrease) in Creditors & Accruals	-	(29,632.20)
Net Cash Flow from Operating Activities		209.13
<u>Investing Activities</u>		
Purchase of Fixed Assets		-
Net Increase/(Decrease) in Cash & Cash Equivalents		209.13
<u>Analysis of Cash & Cash Equivalents</u>		GH¢
Cash & Bank Balance at 1/1/18		28,829.32
Net Cash		209.13
Cash & Bank Balance at 31/12/18		29,038.45

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2018

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.

Defence For Children International - Ghana
 Financial Statements for the year ended 31st December, 2018

Notes To The Accounts - Cont'd

	<u>2018</u>	<u>2017</u>
NOTE 2: <u>INCOME</u>	GH¢	GH¢
Funds Received from Donors	419,576.09	344,130.20
Dues from members	<u>785.00</u>	<u>-</u>
	<u><u>420,361.09</u></u>	<u><u>344,130.20</u></u>
NOTE 3: <u>PROGRAMME EXPENDITURE</u>	GH¢	GH¢
Socio - Legal Services	23,400.00	12,805.00
Research, Lobbying & Advocacy	178,492.78	204,112.00
Monitoring & Evaluation	<u>37,224.82</u>	<u>23,667.24</u>
	<u><u>239,117.60</u></u>	<u><u>240,584.24</u></u>

Defence For Children International - Ghana
Financial Statements for the year ended 31st December, 2018

Notes To The Accounts - Cont'd

	<u>2018</u>	<u>2017</u>
NOTE 4: ADMINISTRATIVE EXPENSES	GH¢	GH¢
Personnel Emoluments	85,730.18	85,823.16
SSNIT - Employers Contribution	10,776.00	10,776.00
Repairs & Maintenance	8,971.00	3,530.00
Rent	14,400.00	12,450.00
Telephone	2,436.00	1,487.00
Electricity	7,242.00	4,009.00
Water	940.00	641.00
Internet	2,137.00	1,426.00
Printing & stationery	8,339.00	3,233.00
Auditors Fees	5,000.00	5,000.00
Audit Expenses	5,000.00	5,000.00
Bank Charges	430.98	750.50
Depreciation	-	-
	<u>151,402.16</u>	<u>134,125.66</u>

NOTE 5: PROPERTY, PLANT & EQUIPMENT	MOTOR	FURNITURE	OFFICE	TOTAL
	VEHICLE/BIKE	& FITTINGS	EQUIP.	
<u>COST</u>	GH¢	GH¢	GH¢	GH¢
Balance at 1/1/18	36,088.84	6,482.80	15,093.30	57,664.94
Additions	-	-	-	-
Balance at 31/12/18	<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 1/1/18	36,087.84	6,482.80	15,092.30	57,662.94
Charge for the year	-	-	-	-
Balance at 31/12/18	<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 31/12/18	<u>1.00</u>	<u>-</u>	<u>1.00</u>	<u>2.00</u>
At 31/12/17	<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, 2018

Notes To The Accounts - Cont'd

	<u>2018</u>	<u>2017</u>
NOTE 6: <u>CASH AND BANK BALANCES</u>	GH¢	GH¢
Zenith Bank (Ghana) Limited - EURO Account	24,907.45	23,384.34
Zenith Bank (Ghana) Limited - Cedi Account	3,871.00	5,444.98
Cash in Hand	<u>260.00</u>	<u>-</u>
	<u><u>29,038.45</u></u>	<u><u>28,829.32</u></u>
NOTE 7: <u>CREDITORS</u>	GH¢	GH¢
Accrued Audit Fees & Expenses	<u>10,000.00</u>	<u>10,000.00</u>
	<u><u>10,000.00</u></u>	<u><u>10,000.00</u></u>



Ministry Of
Foreign Affairs
of the
Netherlands

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