



# **SHAPE ATTITUDE GHANA**

## **2019 ANNUAL REPORT & FINANCIAL STATEMENTS**

**December, 2019**

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## Acronyms

CBOs	-	Community Based Organisations
CCHN	-	College of Community Health Nursing
CCTU	-	Cape Coast Technical University
EMA	-	Effutu Municipal Assembly
GAFICS	-	Ghana Association of Former International Civil Servants
GES	-	Ghana Education Service
NGOs	-	Non-Governmental Agencies
SACOST	-	Centre for School and Community Science and Technology Studies
SHAPE	-	Sanitation, Health, Attitude and Practices for Clean Environment
UCC	-	University of Cape Coast
UEW	-	University of Education, Winneba
UNIPRA	-	University Practice School
WHO	-	World Health Organisation

# ACKNOWLEDGEMENTS

We would like to thank Mr. Andrew K. Asamoah a former Director at the World Health Organisation and now the Executive Chairman of A&C Development Co. Ltd, Accra, for his continued financial, material and moral support to SHAPE Attitude Ghana. We also thank Ms Angela Karmand, Mr Emmanuel Woode and Ms Anne Buckley for their financial and moral support over the years. Without the support of Mr Asamoah, Ms Karmand, Mr Woode, Ms Buckley and Kofi Baisie Ghartery, it would have been almost impossible for SHAPE Attitude Ghana to continue to be in existence.

We thank the Ghana Education Service of the Effutu Municipality for their strong collaboration and support. Our thanks also go to the National Service Scheme for providing personnel to support the Organisation and giving us the platform in their orientation programmes to spread the message of maintaining good sanitary conditions.

Radio Peace, Radio Windy Bay of UEW and the newly established NYCE FM of Challenging Heights have supported SHAPE Attitude Ghana with airtime at no cost to propagate the message of halting littering and promoting environmental cleanliness. Our thanks go to them.

Special thanks go to Mr Kofi Annan of Challenging Heights for responding to our last minute request and provided buses to convey school pupils from town to the Jophus Anamuah-Mensah Conference Centre at the University of Education, Winneba and back for the Award Ceremony and 5th Anniversary durbar.

Individuals and organisations who contributed to the successful implementation of activities during the past five years are not forgotten, among them are Prof. Kolawole Raheem, Head of SACOST, University of Education, Winneba (UEW); Ghana Association of Former International Civil Servants (GAFICS); Mr Robert Maison of Utmost consult. Our thanks go to the Effutu Municipal Assembly for supporting the fifth Anniversary of the Organisation.

To Utmost Konsult, it is a big thank you for preparing the accounts and arranging for auditing of our accounts at no cost and facilitating submission of returns to the Registrar General's Department.

Our acknowledgement will not be complete without mentioning those who have shown the true spirit of voluntarism in working with SHAPE Attitude Project in dissemination the sensitisation messages. They are Mr. Lord Nelson Addo Ofori, Mr. Eric Sekyere Appiah, Mr. Amos Amamoo all of the University of Education, Winneba; Mr Albert Buabeng of Municipal Hospital, Winneba; Mr J.B.K. Ntsiful of Ghana Education Office Winneba, Mrs. Victoria Amissah Ghartery, Ms Anna Obir-Bonney and Ms Esther Ama Nyarkoa of Radio Peace, Winneba.

Finally, SHAPE Attitude Ghana would like to thank all its well-wishers, individuals and organisations, who have contributed to the success of the Organisation through the past five years.

# EXECUTIVE SUMMARY

Shape Attitude Ghana celebrated its fifth anniversary in June 2019 with the event marked by a durbar at the Jophus Anamoah-Mensah Conference Centre at the University of Education, Winneba. On the occasion of the fifth anniversary, prizes were awarded to schools that came on top of the 2018/2019 Stay Clean Competition in Winneba schools. Twenty-nine schools participated in the competition. The sensitisation and awareness campaign as well as the competition have contributed immensely to cleanliness on compounds of most schools in Winneba.

Through SHAPE Attitude Ghana, Mr Asamoah, Executive Chairman of A&C Development Company and President of GAFICS donated ten computers to Winneba schools, two to SHAPE Attitude Ghana and one to Radio Peace, Winneba.

In the area of personnel, the National Service Scheme assigned a service personnel to SHAPE Attitude Ghana in September 2019 to replace the one whose assignment ended in August 2019. The Organisation joined the Scheme to five tertiary institutions for the orientation of Service Personnel.

Radio Peace FM in Winneba and Radio Windy Bay of the University of Education, Winneba continued to be advocates of educational and sensitisation messages on sanitation to the public and this contributed immensely to the gains achieved so far.

In order to maximise the limited resources available to SHAPE Attitude Ghana, the Organisation restricted its activities to schools in 2019. Nonetheless, discussions were held with heads of the fishing communities in Winneba and Apam with a view to initiating sensitisation and awareness campaign in their communities. SHAPE Attitude Ghana joined hands with the Department of Theatre Arts, Winneba to undertake sensitisation and clean-up campaigns at Osubompayin and Yepemso suburbs of Winneba. A similar activity was undertaken at Apam with SACOST-UEW. There was also collaboration with Coast for Christ Ministries during their medical screening exercise at Yepemso and Wheda.

As a usual practice of the Organisation, the accounts for 2018 were audited and annual returns submitted to the Registrar General's Department before the deadline of end April 2019. Similarly, the NGO certificate issued by the Department of Social Welfare was also renewed in the first quarter of 2019.

Shape Attitude Ghana a not-for-profit organisation was established in June 2014 It is committed to enabling communities develop a culture of keeping their surroundings clean all the time. The Organisation has been working mainly in schools to address negative attitude in the hope that children aged four to fifteen years in schools will grow up with positive attitude towards sanitation and the environment in general.

# SHAPE ATTITUDE GHANA

## 2018 ANNUAL REPORT

### 1. Introduction

SHAPE Attitude Ghana celebrated its fifth anniversary in June 2019, an event that was marked by a durbar to award winning schools of a competition organised by the organisation. The competition presented an opportunity to assess the impact of the sensitisation campaign on indiscriminate littering and disposal of refuse being pursued by SHAPE Attitude Ghana.

Informal assessment of the success of the awareness campaign indicates that the project has made an impact in some schools and the overall cleanliness in some parts of Winneba town. School authorities and some opinion leaders have attested to the fact that sensitisation and awareness campaigns on littering in schools have impacted positively on the school pupils.

The report presents progress and achievements on implementation of activities. It also looks at finances, challenges and future perspectives.

### 2. Implementation of activities

#### 2.1. Fifth anniversary of SHAPE Attitude Ghana

In June 2019 SHAPE Attitude Ghana celebrated its fifth anniversary. The major activity organised to mark this event was the award for winners of the Stay Clean Competition organised for the basic schools in Winneba. The event which took place at the Jophus Anamuah-Mensah Conference Centre, University of Education, Winneba, was attended by almost eight hundred school pupils and their teachers. The Chief of the Effutu traditional Area, Neenyi Ghartey VII graced the occasion as the chairperson. Also present were representatives of the Ghana Education Service from Effutu Municipality and Apam District, the A&C Development Company led by Andrew K. Asamoah Jnr, the Ghana Association of Former International Civil Servants (GAFICS) and the Environmental Health Office, Winneba.

The University was represented by Professor Kolawole Raheem, Head of the Centre for School and Community Science and Technology Studies (SACOST-UEW).

#### 2.2. Competition on cleanliness and presentation of Awards

A competition on cleanliness was launched in June 2018 for schools that have had sensitisation and awareness campaigns from SHAPE Attitude Ghana. The criteria for assessment were litter free compounds, no weedy surroundings, well kept flowers, availability of trash bins at

vantage points and presence of trees. Other criteria were litter free surroundings within 50 to 100 meters radius from the school, clean gutters and no overgrown weeds. The winning schools were awarded with plaques and certificates. All participating schools were given certificate of participation, trash bins and exercise books.

### **2.3. Orientation of National Service personnel**

SHAPE Attitude Ghana joined the National Service Scheme for the orientation of final year students in tertiary institutions in the Central Region. The service personnel were tasked to become agents of change on sanitation and promote good sanitary practices when they go out to their stations or work places. The orientation took place at University of Education, Winneba; University of Cape Coast, College of Community Health Nursing (CCHN) Winneba, Cape Coast Technical University (CCTU), Perez University Winneba and Ankaful Nursing College.

### **2.4. Exercise with Theatre Arts Final Year Students**

Since 2016, SHAPE Attitude Ghana has supported final year students of Theatre Arts from the University of Education, Winneba on their project work relating to sanitation. In 2019, the students undertook their project at Osubonpayin, a village near Winneba. SHAPE Attitude Ghana supported the students with posters, trash bins for the community and food items to support the students' stay in the village. The Organisation also took part in their clean-up campaign and sensitisation talks in the village as well as facilitation of quiz and debate competition with the Ampah Preparatory School at Osubompayin.

### **2.5. Joint activities with Coast for Christ Ministries**

- i. While Coast for Christ Ministries was undertaking medical screening, SHAPE Attitude Ghana gave sensitisation and awareness talks and participated in a clean-up exercise at Yepemso and Winneba landing beach with the fisherfolks.
- ii. Sensitisation and awareness talks on ensuring good sanitary conditions by SHAPE Attitude Ghana alongside supply of water purification products to the people of Hweda by Coast for Christ Ministries.

### **2.6. Apam Project**

SHAPE Attitude Ghana was invited to the launching of "Making Apam the cleanest City" by the Gomoa West District Assembly, SHAPE Attitude Ghana joined the town folks on their clean-up exercise at Apaa Paado in Apam. This was followed by sensitisation and awareness talks in nine schools in Apam.

## 2.7. Media

All the three radio stations in Winneba, Radio Peace, Radio Windy Bay of UEW and NYCE FM of Challenging Heights, accorded SHAPE Attitude Ghana free airtime to disseminate information on good sanitary practices. The dissemination took the form of panel discussions, daily messages on stopping littering on Radio Peace and coverage of events organised by the Organisation.

## 3. Audited accounts and renewal of licences

### 3.1 Audited accounts

During the first quarter of 2018, the audited accounts of 2017 were completed by B Omane-Antwi Consult, Chartered Accountants and the annual returns submitted to the Registrar General General's Department in the same quarter

### 3.2 Renewal of licenses/certificates

#### 3.2.1. Registrar General's Department

Returns to the Registrar General's Department were submitted before the deadline of end April 2019.

#### 3.2.2. NGO certificate

The Organisation renewed its NGO certificate with the Department of Social Welfare in the first quarter of 2019.

## 4. Reporting

Annual implementation report, preparation of financial statements for auditing and annual audit report were all completed within the first quarter of 2019.

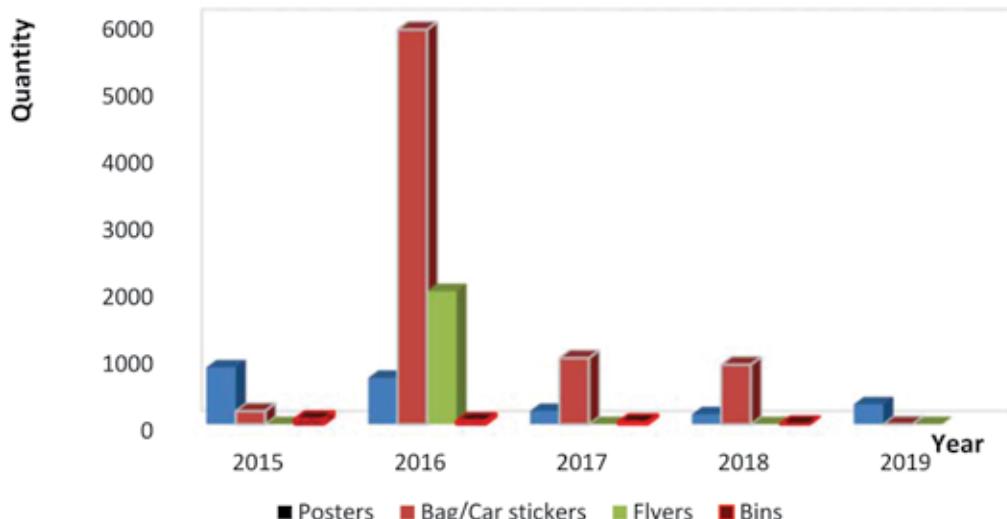
## 5. Acquisition of equipment and other materials

Mr Andrew Asamoah through GAFICS donated two computers to SHAPE Attitude Ghana. A request by SHAPE Attitude Ghana to Mr Asamoah and GAFICS for computers to be supplied to Winneba Schools and Radio Peace was fulfilled. The schools received ten computers and one to Radio Peace.

SHAPE Attitude Ghana purchased one UPS for its office for installation of the computers donated by GAFICS.

In terms of educational materials, just 350 posters were produced and fifty trash bins purchased for the awards.

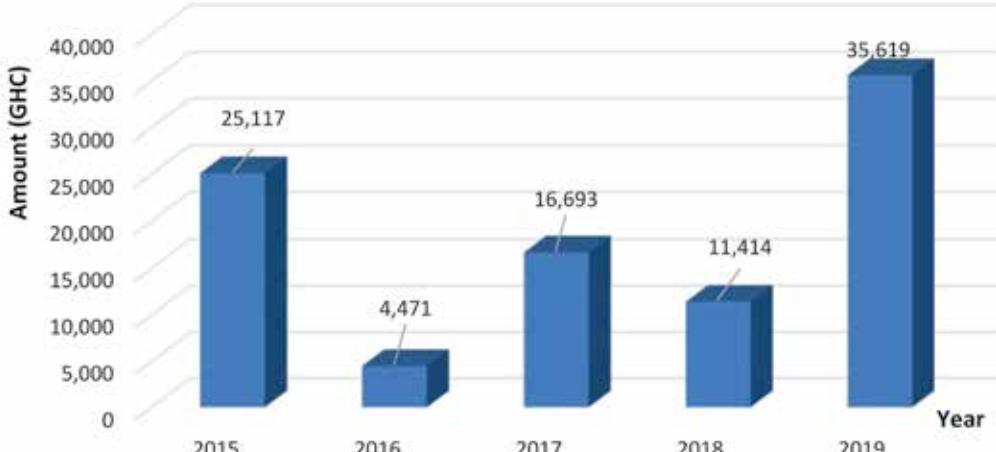
**Chart 1 Educational items produced in 2015 - 2019**



## 6. Funding

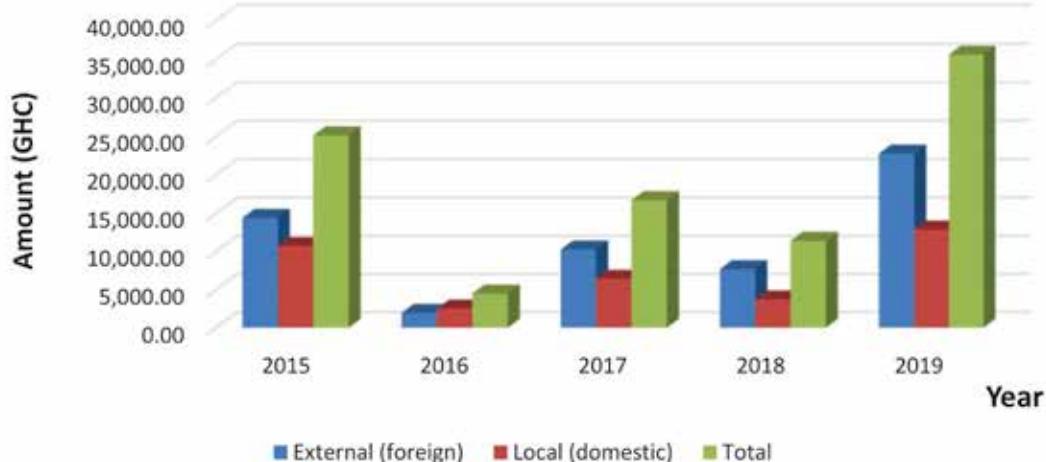
Donations received in 2019 came to GHC35,619 as against GHC11,414 in 2018. The 2019 donations is the highest received in the life time of the Organisation. Most of the donations received was to support the school cleanliness competition and 5<sup>th</sup> Anniversary celebration activities. Chart 2 shows the amounts received between 2015 and 2019 and annex 5 shows the list of donors in 2019.

**Chart 2 2015 to 2019 donations (GHC)**



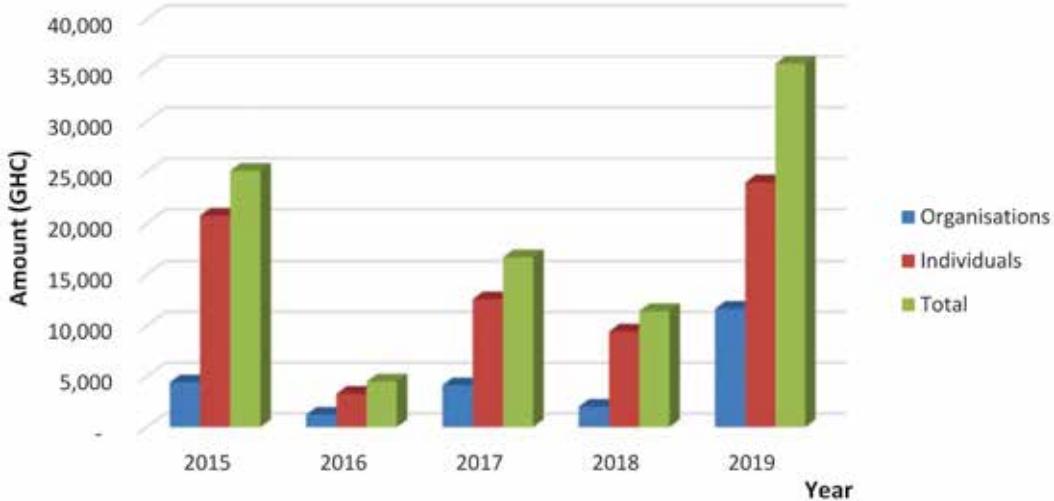
External funding was the main source of funding without which it would have been a big challenge in running the project. Sixty-four per cent of the 2019 donations came from external sources and 36 per cent from domestic sources. This followed the 2018 pattern where 67 per cent was from external source and 33 per cent from domestic source. Chart 3 shows the external and domestic sources of funding from 2015 to 2019.

**Chart 3 External versus domestic funds 2015 - 2019**



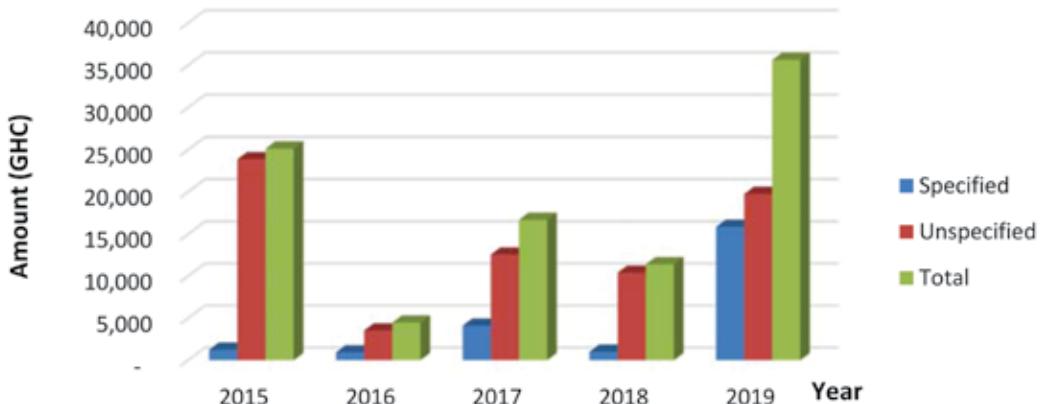
Funding of the Organisation in 2019 was mainly from individuals as has been the case since the inception of the project. Contributions from individuals constituted 67 percent of the total and organisations 33 percentage. In 2018, contributions from individuals constituted 82 percent with 18 percent from organisations. Refer to chart 4.

**Chart 4 Donations from organisations and individuals (GHC): 2015 - 2019**



There was an increase in the funds tied to activities (specified donations) in 2019 compared to 2018. The percentage share of the funds tied to activities was 45 percent in 2019 as against less than nine per cent in 2018. The increase of funds tied to activities in 2019 was due to donations made to support the School Cleanliness Competition and celebration of the 5<sup>th</sup> Anniversary of SHAPE Attitude Ghana. Chart 5 shows the distribution from 2015 to 2019.

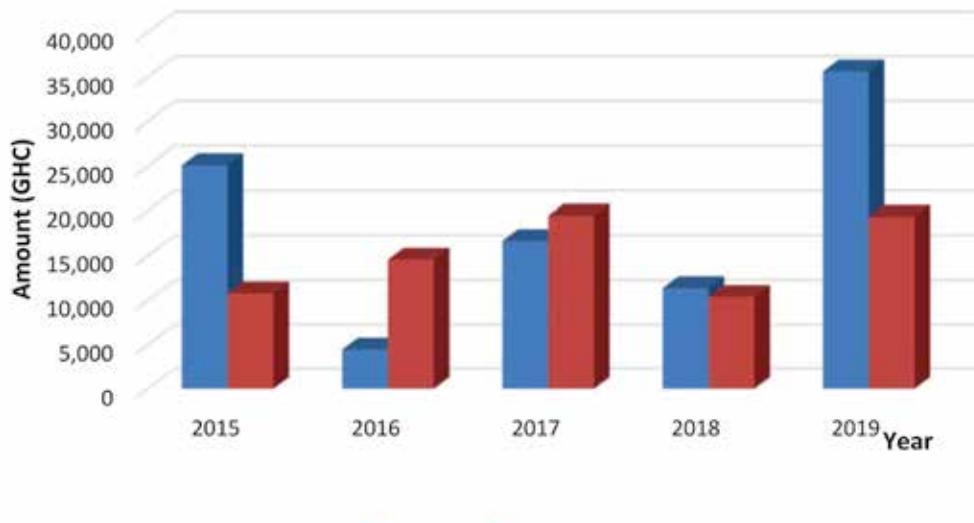
**Chart 5 Distribution of funds for specified and unspecified activities (GHC) : 2015 - 2019**



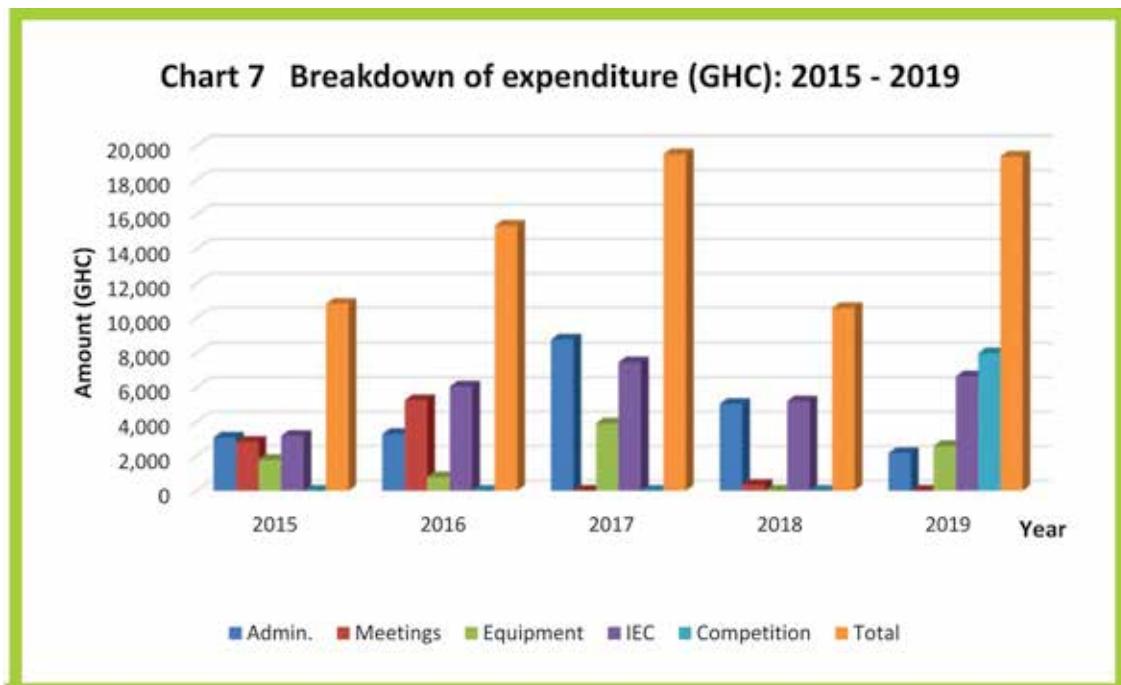
## 7. Donations received and expenses incurred

In 2019, an amount of GHC35,619 was received as donation and expenditure came to GHC19,373 compared to 2018 donation of GHC11,414 and GHC10,565 expenditure.

**Chart 6 Donations received and expenditure : 2015 - 2019**



There were donations in kind of computers made by Mr Andrew K Asamoah through GAFICS. The University of Education, Winneba gave their conference centre free of charge for the Award Ceremony and 5<sup>th</sup> Anniversary durbar.



## 8. Challenges

Collaboration with some key stake holders was not up to the level expected yet this is one of the main factors that could help to accelerate achievement of expected results.

Inadequate material and financial resources have also been limiting factors that have constricted progress with implementation of activities. Much of the needed financial support came at the tail end of the year and could therefore not be applied before the close of the year.

Irregular and untimely emptying of bins by the relevant authorities have not helped with the sensitisation messages to the public.

The seemingly indifference of some opinion and political leaders has not helped the course of promoting environmental cleanliness.

## 1. Conclusions

Five years into its operations, SHAPE Attitude Ghana has impacted positively on most of the school pupils who have had interaction with the Organisation and its sensitisation messages. The competition organised for the schools helped in promoting good sanitary practices, especially littering on the school compounds which are neat with little or no litter. A significant success story is where no littering takes place on the compound of Anglican 'A' Primary School. The pupils on their own initiative have used card boxes as litter bins and placed them at strategic points on the compound. They also voluntarily pick plastics that have been blown by wind unto their compound. Above all the pupils confront anyone who litters on their compound.

Although provision of adequate infrastructure such as trash bins at vantage points and dumping sites is said to help reduce littering and indiscriminate dumping, experience on the ground increasingly shows that without enforcement of bye laws on sanitation, it will take much longer time to achieve the attitudinal or behavioural change. Community sensitisation, surveillance and indeed community sanctions would be helpful.

SHAPE Attitude Ghana will continue with its effort towards increased collaboration with other stakeholders. It will also continue explore possibilities of getting the authorities to enforce sanitation bye-laws as a way of accelerating attitudinal change.

# SHAPE ATTITUDE GHANA

## ANNUAL REPORT 2019

### ANNEX 1

#### REVENUE AND EXPENDITURE STATEMENT: JANUARY – DECEMBER 2019

Funds Available		GHC
Balance from 2018		1,257.38
Income for 2019		35,619.00
<b>Total funds available</b>		<b>36,876.38</b>
<b>Expenditure</b>		
<b>Administrative expenses</b>		<b>2,183.10</b>
- Bank charges	252.00	
- Website maintenance - domain	373.00	
- Renewal of licences - NGO certificate	410.00	
- Stationery adnd printing of reports	778.10	
- Utilities - electricity	170.00	
- Allowance for service personnel	200.00	
<b>Equipment and materials</b>		<b>2,587.00</b>
- Trash bins	1,100.00	
- Office furniture - plastic chairs	315.00	
- UPS	850.00	
- Mi-fi, adopters and phone charger	322.00	
<b>Information, education &amp; communication</b>		<b>6,630.00</b>
- Posters	1,380.00	
- Media	200.00	
- Volunteers for events T&T	250.00	
- Fuel for field operations	4,800.00	
<b>School Cleanliness Competition and 5th Anniversary</b>		
- Awards for competition, durbar etc	7,973.19	<b>7,973.19</b>
<b>Total expenditure</b>		<b>19,373.29</b>
<b>Excess/deficit revenue over expenditure</b>		<b>17,503.09</b>

## ANNEX 2

### List of schools that participated in the Cleanliness Competition

#### A. PRIVATE SCHOOLS

- 1 Adventist Preparatory School
- 2 Ampah Preparatory School
- 3 Coast for Christ Ministries
- 4 H&E Educational Centre
- 5 St Paul Methodist Preparatory
- 6 Uncle Rich Basic School

#### B. PUBLIC SCHOOLS

- 1 AME Zion A, B, C JHS
- 2 AME Zion A/B Primary
- 3 AME Zion C Primary
- 4 AME Zion D Primary & JHS
- 5 Ansarudeen Islamic School
- 6 Don Bosco Catholic Boys Prim.
- 7 Don Bosco Catholic Girls Prim.
- 8 Don Bosco Catholic JHS A
- 9 Don Bosco Catholic JHS B
- 10 Methodist B JHS - North Campus
- 11 Methodist A&C JHS
- 12 Municipal Assembly JHS
- 13 Municipal Assembly Primary A&B
- 14 Presby JHS
- 15 Presby Primary
- 16 St John Anglican A Primary
- 17 St John Anglican JHS
- 18 UNIPRA North JHS
- 19 UNIPRA North Primary
- 20 UNIPRA South A&B JHS
- 21 UNIPRA South A&B Primary
- 22 UNIPRA South C Primary
- 23 UNIPRA South Inclusive PRIM/JHS

## ANNEX 3

### Board of Directors

Name	Address	Telephone
Mr Andrew K. Asamoah	Executive Chairman, A & C Development Company, East Legon, Accra	0244644810
Dr David Essaw	Senior Research Fellow and Water and Sanitation Specialist, Institute of Development Studies, University of Cape Coast.	0243047354
Prof. Raheem Kolawole	Centre for Sch. & Community Science & Tech. Studies, Univ. of Education, Winneba	0246469317
Mr Albert Buabeng	Estate Manager, Municipal Hospital, Winneba	0208851086
Wonderful Baisie Gchartey	Founder, Shape Attitude Ghana, Winneba	0509458481
Mr Amos Amamoo	Secretary to SHAPE, Assistant Registrar, University of Education, Winneba	0242523150 0200231694

## ANNEX 4

### List of resource persons - 2019

Name	Role
Mr Wonderful Baisie Ghartey, Founder	Director
Mr Andrew K. Asamoah, Executive Chairman, A&C Development Company	Chief Advisor
Dr David Essaw, Research Fellow, UCC	Technical Advisor
Prof Kolawole Raheem, SACOST/UEW	Technical Advisor
Lord Nelson Ofori Addo, Principal Designer, UEW	Design of posters, banners etc
Mr Eric Sekyere Appiah, Principal Designer, UEW	Website Development and maintenance
Ms Anna Obir-Bonney, Health Promotion Officer	Health Promotion
Ms Esther Ama Nyarkoa, Presenter, Radio Peace	Media promotion
Bright Fugar, Radio Windy Bay, UEW	Media promotion
Jones Appiah Kubi, Radio Windy Bay, UEW	Media promotion
Mr Amos Amamoo, Asst Registrar, UEW	Logistics
Mrs Victoria Amissah Ghartey	Logistics
Mr Albert Buabeng, Estate Manager, Municipal Hospital, Winneba	Monitoring and evaluation
Mr J.B. K. Ntsiful, PRO, Education Service, Winneba	Coordination of school activities

## ANNEX 5

### List of 2019 donors

Name	Location	Activity
Ms Angela Karmand	WHO, Geneva	Unspecified
Mr Emmanuel Woode	UNAIDS, Geneva	Unspecified
Ms Anne Buckley	Dublin	Unspecified
Wonderful Baisie Ghartey	Winneba	Unspecified
George Woode	Geneva	Unspecified
Univ. of Education, Winneba	Winneba	5 <sup>th</sup> Anniversary
Neenyi Ghartey VII	Winneba	5 <sup>th</sup> Anniversary
Utmost Konsult	Accra	Accounts preparation
B. Omane-Antwi Consult	Accra	Audit fees
Mr Kofi Baisie Ghartey	Gilbert Phoenix	Media activities
A&C Development Comp.	Accra	5 <sup>th</sup> Anniversary
GAFICS	Accra	5 <sup>th</sup> Anniversary
Mr Amos Amamoo	Winneba	5 <sup>th</sup> Anniversary
Mr Ebow Nkum	Winneba	5 <sup>th</sup> Anniversary
Gracelove Creations	Winneba	5 <sup>th</sup> Anniversary
Effutu Municipal Assembly	Winneba	5 <sup>th</sup> Anniversary
Gomoa West District Assembly	Apam	Sensitisation campaign
Akosua Antwiwaa	Winneba	5 <sup>th</sup> Anniversary
Coast for Christ Minitries	Sankor, Winneba	5 <sup>th</sup> Anniversary

## ANNEX 6

# SHAPE ATTITUDE GHANA

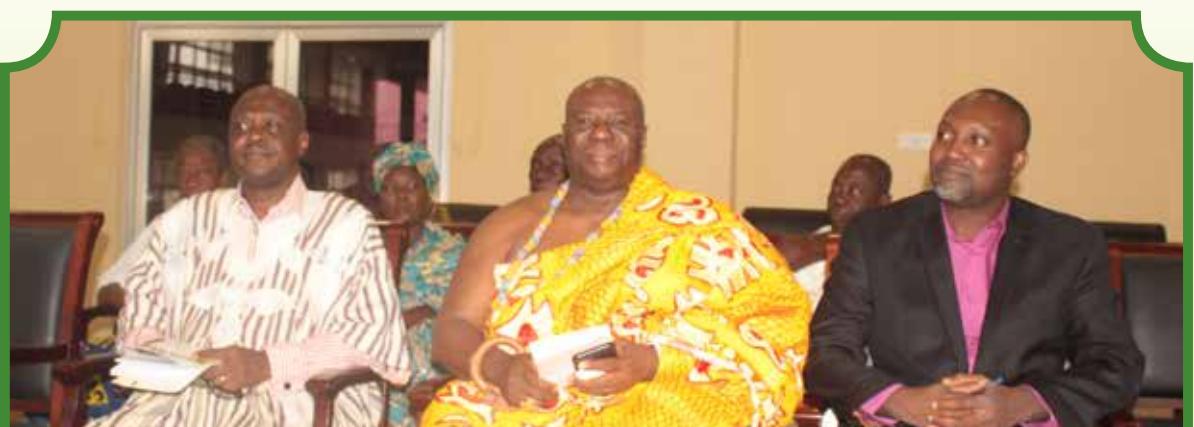
## 2019 ACTIVITY PICTURES



The Chief of Effutu Traditional Council, Neenyi Ghartey VII, addressing pupils at the presentation of Awards for the School Cleanliness Competition



Representative of the Ghana Education Service, The Regional Environmental Health Officer, and the Head of the National Commission Civil Education



President of GAFICS, Mr Kwaku Dua Osei-Bonsu, on the left, Neenyi Ghartey VII in the middle and Mr Andrew K. Asamoah Jnr of A&C Development Company



Former President of GAFICS, teachers and pupils from schools in Winneba





Winners of the essay competition Primary Division on the left, from top St Paul Preparatory, University Practice School South and Coast for Christ Ministries; and JHS Division on the right from top St Paul Preparatory, Uncle Rich Preparatory and UNIPRA North





Presentation of special awards and citations





Presentation of souvenirs to Neenyi Ghartey, Prof. Kolawole and volunteers of SHAPE Attitude Ghana





On the right, presentation of awards to winners of the cleanliness competition; from the top, UNIP-RA South Inclusive, UNIPRA South JHS and Don Bosco JHS A. To the left is presentation of souvenirs





Bins for schools, section of teachers, pupils and dignitaries at the durbar



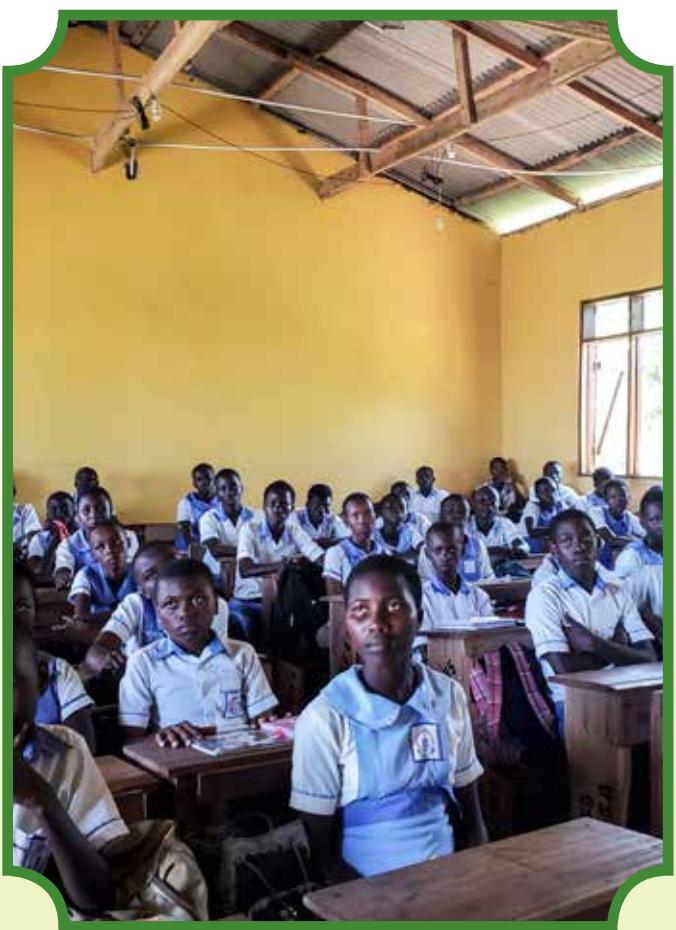


Clean up exercise at Apaa Paado, Apam





Visit of friends of SHAPE Attitude Ghana from Geneva. At bottom left is Master Dominic Inkoom who did the signing for the sign language





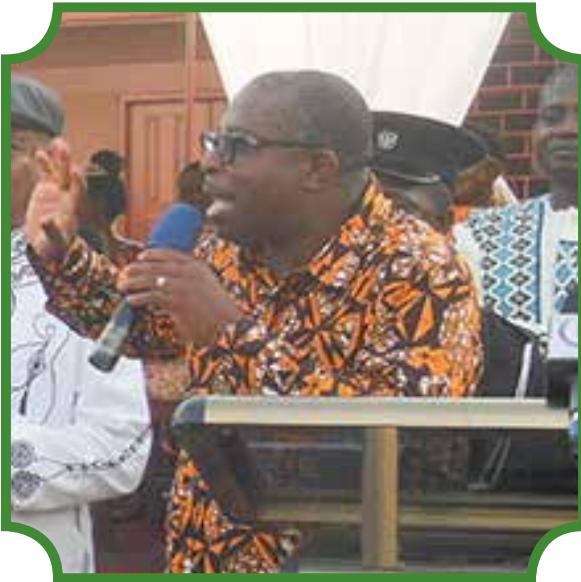
Donation of Computers by GAFICS to schools and Radio Peace arranged  
by SHAPE Attitude Ghana





At the Launching of Making Apam the Cleanest City





On the right is Hon Alexander Kojo Abban, Deputy Minister of Health and Hon Hackman, former Member of Parliament. In the centre are Hon Nkum, DCE with the CEO of SHAPE Attitude Ghana. At the bottom are elders of Apam at the launch





Orientation of National Service Personnel in tertiary institutions.



Sanitation and awareness talks in Apam schools





# ANNEX 7

## Reports and Financial Statements

December 31, 2019

**Shape Attitude Ghana Organisation**  
(A Company Limited by Guarantee)

Reports

&

Financial Statements  
December 31, 2019

B. OMANE-ANTWI CONSULT  
CHARTERED ACCOUNTANTS  
# 10 OTSWE STREET  
OSU AKO-ADJEI  
P. O. Box Os. 1336  
OSU - ACCRA  
E-MAIL : boantwi7@yahoo.com

**Shape Attitude Ghana Organisation**  
*(A Company Limited by Guarantee)*

**Reports and financial statements**  
For the year ended December 31, 2019

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**Shape Attitude Ghana Organisation**  
(A Company Limited by Guarantee)

**Reports and financial statements**  
For the year ended December 31, 2019

**General information**

**Executive council members**

Wonderful Baisie Gchartey  
David Essaw  
Albert Buabeng

**Secretary**

Amos Amamoo  
University of Education  
Winneba

**Registered office**

#. E3/2,  
Near Trauma Hospital  
Ntakorfam  
Winneba

**Auditors**

B. Omame – Antwi Consult  
Chartered Accountants  
P. O. Box OS 1336  
Osu - Accra

**Bankers**

GCB Bank Limited

**Shape Attitude Ghana Organisation**  
(A Company Limited by Guarantee)

**Reports and financial statements**  
For the year ended December 31, 2019

**Report of the directors**

The Executive Council of Shape Attitude Ghana has the pleasure of presenting its report and financial statements for the period ended 31<sup>st</sup> December 2019, which disclose the organisation's statement of operations and accumulated fund, the statement of financial position statement of cashflows and accounting policies and explanatory notes to the financial statements.

Shape Attitude Ghana a not-for-profit organisation which was established in June 2014, is committed to enabling communities develop a culture of keeping their surroundings clean. The Organisation has been working mainly in schools to address negative attitude in the hope that the school children will grow up with positive attitude towards sanitation and the environment in general. Shape Attitude Ghana celebrated its fifth anniversary in June 2019 with the event marked by a durbar at the Jophus Anamoah-Mensah Conference Centre at the University of Education, Winneba. On the occasion of the fifth anniversary, prizes were awarded to schools that came on top at the 2018/2019 Stay Clean Competition in Winneba schools which twenty-nine schools participated. The sensitisation and awareness campaign as well as the competition have contributed immensely to cleanliness on compounds of most schools in Winneba.

Nine schools in Apam and one in its suburb were visited and sensitisation and awareness messages given to them.

Through SHAPE Attitude Ghana, Mr Asamoah, Executive Chairman of A&C Development Company and President of GAFICS donated ten computers to Winneba schools, two to SHAPE Attitude Ghana and one to Radio Peace, Winneba.

In the area of personnel, the National Service Scheme assigned a service personnel to SHAPE Attitude Ghana in September 2019 to replace the one whose assignment ended in August 2019.

Radio Peace FM in Winneba and Radio Windy Bay of the University of Education, Winneba continued to be advocates of educational and sensitisation messages on sanitation to the public and this has contributed immensely to the gains achieved so far.

In order to maximise the limited resources available to SHAPE Attitude Ghana, the Organisation restricted its activities to schools in 2019. Nonetheless, discussions were held with heads of the fishing communities in Winneba and Apam with a view to initiating sensitisation and awareness campaign in their communities. SHAPE Attitude Ghana joined hands with the Department of Theatre Arts, GRASAG and WAPS all of University of Education, Winneba to undertake sensitisation and clean-up campaigns at Woarababa and Yepemso suburbs of Winneba. A similar activity was undertaken at Apam with SACOST-UEW.

As a usual practice of the Organisation, the accounts for 2018 were audited and annual returns submitted to the Registrar General's Department before the deadline of end April 2019. Similarly, the NGO certificate issued by the Department of Social Welfare was also renewed in the first quarter of 2019.

**Executive councils' responsibilities**

The executive council is responsible for the preparation of the financial statements for each financial year, which give a true and fair view of the state of affairs of the organisation and of its excess or deficit of operations and the cash flows for the period and the financial position. In preparing these financial statements, the executive council has selected suitable accounting policies and applied them consistently, made judgments and estimates that are reasonable and prudent and followed Ghana Accounting Standards.

Also, the executive council is responsible for ensuring that proper accounting records that disclose with reasonable accuracy at any time the financial position of the organisation, safeguards its assets and taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditors**

B. Omame-Antwi Consult, a firm of Chartered Accountants will continue in office as Auditors in accordance with Section 139 (5) of the Ghana Companies Act, 1963 (Act 179).

By Order Of The Executive Council



[Director]

Dated. 27-02-2020



[Director]

Dated. 27/2/2020

# B. OMANE - ANTWI CONSULT

TIN: P0000479543

CHARTERED ACCOUNTANTS & AUDITORS  
MANAGEMENT & FINANCIAL CONSULTANTS  
TAXATION CONSULTANTS & PRACTITIONERS

# 10 OTSWE STREET \* OSM \* OSM AKO-ADJOI \* ACCRA \* GHANA \* TEL 0302-764993 \* 020-8110707 \* FAX 0302-764994

Report of the independent auditors to the subscribers of

## **Shape Attitude Ghana Organisation (A Company Limited by Guarantee)**

On the financial statements of the company

For the year ended December 31, 2019

We have audited the financial statements set out on pages 7 – 11 which have been prepared under the historical cost convention and the accounting policies set out on page 10. These financial statements comprise the statement of operations and accumulated fund, statement of financial position at December 31, 2019 and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

### **Executive council's responsibilities for the financial statements**

As described on page 4, the organisation's executive council is responsible for the preparation and fair presentation of these financial statements in accordance with Ghana Accounting Standards and with the requirements of the Ghana Companies Act, 1963 (Act 179). This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 independent opinion, based on our audit, on those financial statements and to report our opinion to the subscribers.

We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the financial statements are free from material misstatements.

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 judgment, including the assessment of the risk 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 reasonableness of accounting estimates made by management, 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.

## B. OMANE - ANTWI CONSULT

TIN: P0000479545

ACCRA, GHANA, 2020

### Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of the financial position of the organisation at 31<sup>st</sup> December 2019 and of its excess of expenditure over revenue, accumulated fund and cash flows for the year then ended in accordance with International Auditing Standards, and Ghana Accounting Standards and comply with the Ghana Companies Act 1963 (Act 179).

### Report on other legal requirements

The Ghana Companies Act, 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 our audit;
- II. in our opinion proper books of accounts have been kept by the company, so far as appears from our examination of the books; and
- III. the organisation's statement of operations and accumulated fund, statement of financial position at December 31, 2019 and statement of cash flows are in agreement with the books of account.



K. B. OMANE-ANTWI (ICAG/P/1069)  
B. OMANE-ANTWI CONSULT (ICAG/F/2019/153)  
CHARTERED ACCOUNTANTS  
#10, OTSWE STREET  
OSU AKO-ADJEI  
ACCRA

DATED 28/02/2020

**Shape Attitude Ghana Organisation**  
(a company limited by guarantee)

Statement of operations  
for the year ended December 31, 2019

	Note	2019	2018
		GH¢	GH¢
Revenue			
Donations received		36,819	11,414
<i>Total revenue</i>		<u>36,819</u>	<u>11,414</u>
Expenditure			
Anniversary and competition awards		2,230	-
Bank charges		252	200
Communication		277	-
Donations paid		4,901	-
Depreciation		593	413
Electricity		170	50
National service personnel allowance		200	-
Office rent		-	600
Refreshment		-	341
Registration, permit & licence		783	1,749
Stationery, printing and consumables		4,074	2,709
Transportation		5,285	3,780
Auditors' remuneration		<u>1,500</u>	<u>1,200</u>
<i>Total expenditure</i>		<u>20,265</u>	<u>11,041</u>
Excess/(Deficit) of revenue over expenditure transferred to accumulated fund		<u>16,554</u>	<u>373</u>

Accumulated fund account  
For the year ended December 31, 2018

		2019	2018
		GH¢	GH¢
Balance at January 01.		1,982	1,609
Excess/(Deficit) of revenue over expenditure transferred from statement of operations		<u>16,554</u>	<u>373</u>
Balance at December 31.		<u>18,536</u>	<u>1,982</u>

**Shape Attitude Ghana Organisation**  
(a company limited by guarantee)

Statement of financial position  
at December 31, 2019

Assets	Note	2019 GH¢	2018 GH¢
Non-current assets			
Property, plant and equipment		<u>2,533</u>	<u>1,925</u>
Current assets			
Bank and cash balances	3	17,503	1,257
<i>Total assets</i>		<u>20,036</u>	<u>3,182</u>
Liabilities and accumulated fund			
Current liabilities			
Payables	4	1,500	1,200
<i>Total liabilities</i>		<u>1,500</u>	<u>1,200</u>
Accumulated fund			
Balance at December 31		<u>18,536</u>	<u>1,982</u>
<i>Total liabilities and accumulated fund</i>		<u>20,036</u>	<u>3,182</u>

  
.....  
Director

  
.....  
Director

**Shape Attitude Ghana Organisation**  
(a company limited by guarantee)

Statement of cashflows  
for the ended December 31, 2019

	Note	2019	2018
		GH¢	GH¢
Cashflow from operating activities			
Excess of revenue over expenditure		16,554	373
Depreciation		593	413
Increase in accounts payables		<u>300</u>	<u>200</u>
Net cash from operating activities		17,447	986
 Cashflow from investing activities			
Purchase of equipment		(1,201)	-
 Net increase in cash and cash equivalents			
		<u>16,246</u>	<u>986</u>
 Cash and cash equivalents			
at January 01.		1,257	272
at December 31.	5	<u>17,503</u>	<u>1,257</u>

**Shape Attitude Ghana Organisation**  
(a company limited by guarantee)

Accounting policies and explanatory notes  
to the financial statements  
for the year ended December 31, 2019

**1 General information**

Shape Attitude Ghana Organisation is a private company limited by guarantee incorporated in Ghana to carry out sensitization on sanitation in the communities for clean environment. It has its registered office and principal place of business situated at #.E3/2, Winneba, near Trauma Hospital Ntakofam in Winneba.

**2 Basis of preparation and accounting policies**

These financial statements have been prepared in accordance with the Ghana Accounting Standards. They have been prepared under the historical cost convention and in Ghana Cedi (GH₵) currency.

**[a] Revenue recognition**

Revenue are generally donations received from individuals. They are not restricted in any way whatsoever. It is recognised only when donation is actually received. Pledges are noted but are not recognised as revenue until the actual receipt thereof.

**[b] Income tax**

The organisation is a Not-for-Profit company. It does not carry out any activity with the intention of making profit or earning an income which will be liable to Income Tax as defined by Law.

**[c] Property, plant and equipments**

Items of plant and equipments are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the straight-line method. The following annual rates are used for the depreciation of items of equipments:

Furniture and equipments	-	15%
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During the year under review, the organisation bought fuel for the use of the motor vehicle of one of its executive council members for its operations. This expense has been classified as transport charge.

**[f] Accounts payables**

Accounts payables are obligations on the basis of accrued and other operating expenses for which settlements are delayed.

**[g] Cash and cash equivalents**

For the purposes of the statement of cashflows, cash and cash equivalents comprise of cash on hand, deposits held at call with banks, other short-term investments and bank overdrafts.

**[h] Foreign currency translation**

The functional currency of the organisation is Ghana Cedis (GH₵). Other currency transactions are accounted for at the exchange rates prevailing at the dates of the transactions.

**Shape Attitude Ghana Organisation**  
(a company limited by guarantee)

(i) Comparative figures

The comparative figures covered the twelve months period ended December 31, 2018. However, where considered necessary, comparative figures have been reclassified to achieve consistency with the presentation of current year figures.

3 Property, plant and equipment

	Cost	Balance at 1 : 1 : 19	Additions		Disposals		Balance at 31 : 12 : 19
			GH¢	GH¢	GH¢	GH¢	
	Office furniture and equipment	2,750	1,201		-		3,951
	Depreciation			Balance at 1 : 1 : 19 GH¢	Disposals GH¢	Charge GH¢	Balance at 31 : 12 : 19 GH¢
	Office furniture and equipment	825	-			593	1,418
	Carrying amount			Balance at 31 : 12 : 19 GH¢			Balance at 31 : 12 : 18 GH¢
	Office furniture and equipment	2,533					1,925
4	Bank and cash balances				2019 GH¢	2018 GH¢	
	Bank balances	17,500				1,060	
	Cash balances	3	17,503			197	1,257
5	Accounts payable						
	Expense creditors		1,500				1,200
6	Cash and cash equivalents				GH¢	GH¢	
	Cash on hand	3				197	
	Cash at bank	17,500	17,503			1,060	1,257

**Shape Attitude Ghana Organisation**  
*(A Company Limited by Guarantee)*

Reports

&

**Financial Statements**  
December 31, 2019

B. OMANE-ANIWI CONSULT  
CHARTERED ACCOUNTANTS  
# 10 - OTSWE STREET  
Otu - Ako-Adjei  
P. O. Box Os. 1336  
Otu - ACCRA  
E-mail - [bomane7@yahoo.com](mailto:bomane7@yahoo.com)