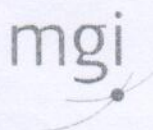


GENDER STUDIES & HUMAN DOCUMENTATION CENTER

FINANCIAL STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

*MGI O.A.K Chartered Accountants
18 Airways Avenue
P. O. Box AN, 5712
Accra-North.*



A worldwide association of independent auditing, accounting and consulting firms.

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

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GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

CORPORATE INFORMATION

BOARD MEMBERS

Akua Kuenyehia
Dorcas Coker-Appiah
Emelia Adjepong
Akua Amoah-Boateng - (Appointed on
20/9/19)
Yaa Peprah Agyeman Amekudzi -
(Appointed on 20/9/19)
Marilyn Aniwa (Appointed on 20/9/19)

EXECUTIVE DIRECTOR AND SECRETARY

Dorcas Coker-Appiah

AUDITORS

MGI O. A. K. Chartered Accountants
18 Airways Avenue
P. O. Box AN. 5712
Accra - North.

BANKERS

Fidelity Bank Limited
Barclays Bank Ltd

REGISTERED OFFICE / PRINCIPAL PLACE OF BUSINESS

House No. 18 Klotey Crescent
North Labone
Accra
P. O. Box CT 8163
Cantonment, Accra

**GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE
REPORT OF THE DIRECTOR OF THE CENTRE
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

The Directors in submitting to the shareholder(s) their report and Financial Statements of the Organisation for the year ended 31st December, 2019 report as follows:

PRINCIPAL ACTIVITY

The Organisation is registered to promote, empower and enhance the capacity of women through research and project implementation. There was no change in the nature of the Organisation's business during the year under review.

FINANCIAL HIGHLIGHTS	2019	2018
	GH¢	GH¢
Surplus for period ended is	(72,037)	(3,523)
which when added to balance brought forward		
on Accumated Fund of	1,041,367	1,116,668
and Prior year adjustment of	(43,618)	(71,778)
	<u><u>925,712</u></u>	<u><u>1,041,367</u></u>

The Directors consider the State of Affairs of the Company continues to be sound and that the going-concern status of the Company is not adversely affected.

DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Companies Act, 1963 (Act 179) as amended requires the Directors to prepare Financial Statements for each financial year, which gives a true and fair view of the state of affairs of the Company and of its Profit or Loss for the year. The Directors have prepared these Financial Statements in accordance with the International Financial Reporting Standards.

The Directors have made an assessment of the ability of the Company to continue as a going concern and have no reason to believe that the Company will not be a going concern in the year

In preparing the financial statements, the Directors are required to:

Select suitable accounting policies and to apply them consistently.

Make judgements and estimates that are reasonable and prudent.

State whether applicable accounting standards have been followed, subject to any material departures, disclosed and explained in the Financial Statements.

The Directors are responsible for ensuring that the Centre keeps proper accounting records that disclose with reasonable accuracy at any time the financial position of the Company and which enables them to ensure that the Financial Statements comply with the Companies Act 2019, (Act 992) as amended and the International Financial Reporting Standards. They are also responsible for safeguarding the assets of the Centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

REPORT OF THE DIRECTOR OF THE CENTRE FOR THE YEAR ENDED 31ST DECEMBER, 2019

CHANGES IN DIRECTORS

There were changes in Director's during the year - Refer to page 2 for details.

FINANCIAL REPORTING FRAMEWORK

In line with the financial reporting framework recommended by the Institute of Chartered Accountants (Ghana) and in consultation with other regulatory bodies, the Directors used the International Financial Reporting Standards (IFRS) as the reporting framework. As a result, the attached Financial Statements have been prepared in accordance with IFRS.

OTHER MATTERS

The Directors confirm that no issues have arisen since 31 December 2019 which materially affect the Financial Statements of the Organisation for the year ended.

PARTICULARS OF ENTRIES IN THE INTEREST REGISTER

No Director or officer reported any Conflict of Interest in any contract or dealings with the company required to be registered under Section 196 of the Companies Act 2019, (Act 992) during the year and there has been no such report made since the end of the year ended 31 December 2019. There has therefore been no entry in the Interest Register for the period stated.

CORPORATE SOCIAL RESPONSIBILITY

The principal activity of the Centre is in line with Corporate Social Responsibility.

CAPACITY BUILDING FOR DIRECTORS

On appointment to the Board, Directors are provided with full, formal induction, to enable them gain in-depth knowledge about the Centre.

AUDIT FEES

The audit fees inclusive of Value Added Tax for the current year is GHC10,500 as compared to GHC8,903 for the previous year as stated in the Financial Statement.

GOING CONCERN

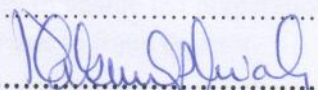
The Directors have made an assessment of the ability of the Centre to continue as a going concern and have no reason to believe that the business will not be a going concern in the year ahead.

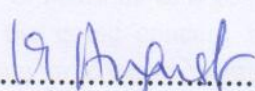
SUBSEQUENT EVENTS

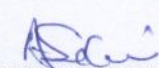
Events subsequent to the reporting date are reflected in the Financial Statements only to the extent that they relate to the year under consideration and the effect is material. The Organisation had no material subsequent events that require adjustments to or disclosure in the Financial Statements.

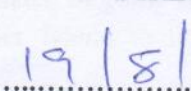
APPROVAL OF FINANCIAL STATEMENT

The Financial Statements of the Organisation were approved by the Board of Directors on, 2020 and signed on its behalf by:


.....
DIRECTOR


.....2020


.....
DIRECTOR


.....2020

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	2019 GH¢	2018 GH¢
INCOME			
Donor Funds	(4a)	<u>1,150,740</u>	<u>1,810,188</u>
		1,150,740	1,810,188
Other Funds	(4b)	<u>245,789</u>	<u>211,722</u>
		1,396,529	2,021,910
EXPENDITURE			
Total Programme Cost	(11)	(1,461,851)	(2,022,805)
Loss on Asset Disposal	(10b)	(6,715)	(2,628)
Surplus/ (Deficit) for the year		<u><u>(72,037)</u></u>	<u><u>(3,523)</u></u>

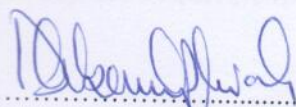
ACCUMULATED FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

		2019 GH¢	2018 GH¢
Balance as at 1st January		1,041,367	1,116,668
Deficit for the year		(72,037)	(3,523)
Adjustment	21	<u>(43,618)</u>	<u>(71,778)</u>
Balance as at 31st December		<u><u>925,712</u></u>	<u><u>1,041,367</u></u>

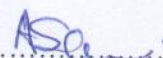
GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

STATEMENT OF FINANCIAL POSITION AS AT 31ST DECEMBER, 2019

ASSETS	NOTE	2019 GH¢	2018 GH¢
Non-Current Assets			
Property, Plant and Equipment	(10a)	69,531	60,961
Current Assets			
Accounts Receivables	(7)	59,543	105,612
Short Term Investment	(6)	459,504	248,059
Cash and Cash Equivalents	(5)	759,028	1,090,124
		<u>1,278,075</u>	<u>1,443,795</u>
TOTAL ASSETS		<u><u>1,347,606</u></u>	<u><u>1,504,756</u></u>
FUNDS AND LIABILITY			
FUNDS			
Restricted Funds	(22)	74,075	264,280
Unrestricted Funds	(22)	851,637	777,087
		<u>925,711</u>	<u>1,041,367</u>
LONG TERM LIABILITY	(9)	<u>408,975</u>	<u>372,141</u>
		<u>408,975</u>	<u>372,141</u>
CURRENT LIABILITIES			
Accounts Payables	(8)	<u>12,920</u>	<u>91,248</u>
TOTAL FUNDS AND LIABILITIES		<u><u>1,347,606</u></u>	<u><u>1,504,756</u></u>



.....
DIRECTOR



.....
DIRECTOR

Date 9 August 2020

Date 19/8/ 2020

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2019 GH¢,	2018 GH¢
OPERATING ACTIVITIES		
Surplus/(Deficit)	(72,037)	(3,523)
Adjustment	(43,618)	-
Adjustment for:		
Depreciation	17,741	17,167
Loss on Disposal	6,715	2,628
Increase/(Decrease) in Trade and other receivables	46,069	(89,342)
Increase in Trade and other payables	(78,328)	(611,226)
Long Term Liability	36,834	16,643
	(86,624)	(667,653)
INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(33,026)	(13,566)
Investment	(211,445)	462,360
	(244,471)	448,794
FINANCING ACTIVITIES		
Donor Refund	-	(71,778)
	-	(71,778)
(Decrease)/Increase in cash and cash equivalents	(331,095)	(290,637)
Cash and cash equivalents at 1st January	1,090,124	1,380,761
	759,028	1,090,124

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

1 GENERAL INFORMATION

Gender Studies and Human Rights Documenttion Centre was registered under the companies act of Ghana as a limited by guarantee and incorporated on the 11th August 1995. The Center was subsequently registered with the Department of Social Welfare on the 3rd August 1999. The Centre is domiciled in Ghana with its registered office and principal place at House No. 34 Church Crescent, North Labone.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Statement of compliance

These Financial Statements have been prepared in conformity with the International Financial Reporting Standard for Small and Medium Sized Entities issued by the International Accounting Standard Board and Institute of Chartered Accountants (Ghana).

b. Basis of Measurement

The Financial Statements have been prepared on the historical cost basis except for the modification to a fair value basis for certain assets. The Financial Statements are presented in Ghana Cedi which is the Centre's functional currency .

c. Use of estimates and judgment

The preparation of Financial Statements in conformity with IFRS requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effects on amounts recognised in the Financial Statements are described in note 3.

d Going Concern

The Directors of the Centre has made an assessment of the Centre's ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, Directors is not aware of any material uncertainties that may cast significant doubt upon the Centre's ability to continue as a going concern. Therefore, the Financial Statements continue to be prepared on the going concern basis.

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

e Foreign Currency Translation

Functional currency and presentation currency.

The Financial Statements of the entity are presented in the currency of the primary economic environment in which the entity operates (its functional currency), for that purpose the Financial Statements are presented in Ghana cedi.

Transactions and balances

f

In preparing the Financial Statements of the entity, transactions in currencies other than the functional currency of the entity are recognised at the rate of exchange prevailing at the date of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in the Income and Expenditure Account in the period in which they arise and exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation).

g Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses. Property, plant and equipment include investment property whose fair value cannot be determined without undue cost or effort.

Depreciation is charged so as to allocate the cost of assets less their residual values over their estimated useful lives, using the reducing balance method. The following useful lives are used for the depreciation of property, plant and equipments;

Furniture & Fittings	20%
Motor Vehicle	25%
Office Equipment	20%

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of an asset, the depreciation of that asset is revised prospectively to reflect the new expectations.

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

h Termination Benefits

Termination benefits are recognised as an expense when the Centre is demonstrably committed, without realistic possibility of withdrawal; to a formal plan terminate before the normal retirement date. Termination benefit for voluntary redundancies are recognised if the company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted and the acceptance can be estimated reliably.

i Provisions

Provisions are recognised when the entity has a present obligation (legal or constructive) as a result of a past event, it is probable that the entity will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risk and uncertainties surrounding the obligation

j Event after the end of the Reporting period

Event subsequent to the reporting date are disclosed only to the extent they relate directly to the Financial Statements and their effect is material.

k Impairment of assets

At each reporting date, financial and non-financial assets not carried at fair value, are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory with its selling prices less costs to complete and sell. If an item of inventory (or group of similar items) is impaired, its carrying amount is reduced to selling price less costs to complete and sell, and an impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount (selling price less costs to complete and sell, in the case of inventories), but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (group of related assets) in prior years. A reversal of an impairment loss is recognised immediately in Income and Expenditure.

l Inventories

Inventories are stated at the lower of cost and selling price less costs to complete and sell. Cost is calculated using the first-in, first-out (FIFO) method.

m Income

Income represents Donor funds and other funds. The funds are mostly based on projects that are to be under taken for the period

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

n Employee benefits

1. Short –term employee benefits.

Short term employee benefits are recognised as an expense in the period in which they are incurred. The organisation has created an End Service Benefit (ESB) Fund which is being updated on regular basis to cater for employees whose service term come to an end.

o Long term employee benefit

Social Security and National Insurance Trust (SSNIT)

Under a national deferred benefit pension scheme, the Centre contributes 13% of employee's basic salary to SSNIT for employee pension. The Centre's obligation is limited to the relevant contributions, which are settled on due dates. The pension liabilities and obligations, however, rest with SSNIT.

3.0 KEY SOURCES OF ESTIMATION UNCERTAINTIES AND JUDGEMENTS

3.1 Useful life of Properties, Plant Equipment

The company determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The Directors will increase the depreciation charged where useful lives are less than previously estimated useful lives.

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	NOTE	2019 GH¢	2018 GH¢
4 INCOME			
4a Donor Funds			
Mannion Daniels (Amplify Change)		814,968	1,139,647
South African Medical Research Council		-	183,674
Masimanyane Women's Rights International (NORAD)		335,771	486,867
		1,150,740	1,810,188
4b Other Funds			
Treasury Bills		59,861	83,393
Other Internally Generated funds		96,224	91,436
Exchange Difference		89,704	36,893
		245,789	211,722
 5 CASH & CASH EQUIVALENTS			
		2019	2018
		GH¢	GH¢
Cash at Bank		758,838	1,090,101
Cash on Hand		191	23
		759,028	1,090,124
 6 SHORT TERM INVESTMENT			
		2019	2018
		GH¢	GH¢
Treasury Bills		459,504	248,059
		459,504	248,059

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2019	2018
	GH¢	GH¢
7 ACCOUNT RECEIVABLE		
Deferred Donor Income	-	45,656
Advances	12	50
Prepayment	53,366	47,741
Other Receivable	6,165	12,165
	<u>59,543</u>	<u>105,612</u>

	2019	2018
	GH¢	GH¢
8 ACCOUNTS PAYABLES		
Sundry Payables	12,920	21,325
Deferred Donor Income	-	69,923
	<u>12,920</u>	<u>91,248</u>

	2019	2018
	GH¢	GH¢
9 LONG TERM LIABILITY	408,975	372,141
	<u>408,975</u>	<u>372,141</u>

10a PROPERTY PLANT & EQUIPMENT

	Motor Vehicle	Office Equipment	Office Furniture/ Fitting	TOTAL
	GH¢	GH¢	GH¢	GH¢
COST				
Cost as at 1st Jan. 2019	172,393	46,873	15,971	235,237
Release	-	(11,064)	-	(11,064)
Additions during the year	-	33,026	-	33,026
Cost as at 31st Dec. 2019	<u>172,393</u>	<u>68,835</u>	<u>15,971</u>	<u>257,199</u>
DEPRECIATION				
Balance as at 1st Jan. 2019	149,266	17,540	7,470	174,276
Release	-	(4,349)	-	(4,349)
Charge for the year	5,782	10,259	1,700	17,741
Balance as at 31st Dec. 2019	<u>155,048</u>	<u>23,450</u>	<u>9,170</u>	<u>187,668</u>
NET BOOK VALUE				
31st December, 2019	<u>17,345</u>	<u>45,385</u>	<u>6,801</u>	<u>69,531</u>
NET BOOK VALUE				
31st December, 2018	<u>23,127</u>	<u>29,333</u>	<u>8,501</u>	<u>60,961</u>

	2019	2018
	GH¢	GH¢
10b DISPOSAL		
Asset Cost	11,064	5,132
Less Accumulated Dep	(4,349)	(2,504)
	6,715	2,628
Net Book Value	-	-
Loss on Asset Disposal	<u>6,715</u>	<u>2,628</u>

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

11 TOTAL PROGRAMME COST	Notes	2019 GH¢	2018 GH¢
Administrative Expenses	12	583,606	744,339
Organisational Development	13	28,337	28,871
Community Work	14	185,876	45,810
Trainings	15	245,143	474,516
Advocacy & Lobbying	16	12,255	80,475
Information & Dissemination	17	179,361	232,993
Monitoring & Evaluation	18	227,003	406,632
Project Management	19	-	4,743
Other Expenses	20	270	4,426
		1,461,851	2,022,805
12 GENERAL AND ADMINISTRATIVE EXPENSES			
		2019	2018
		GH¢	GH¢
Utilities		17,291	15,368
Communication		4,361	5,246
Travel and Transportation		2,751	3,143
Cleaning and Sanitation		4,306	3,384
Repairs, Maintenance & Furniture & Fixtures		708	3,807
Equipment Repairs & maintenance		3,200	6,889
Vehicle Running Expenses		27,451	39,491
Consumables		1,612	1,227
Office Rent		77,986	89,212
Fuel and Lubricants		9,758	8,339
Staff Medicals		17,534	12,917
Office Security		11,740	11,446
Personnel cost		374,883	499,577
Bank Charges		4,438	4,242
Office Equipment accessories		130	2,603
Office Furniture & Fixtures		3,100	-
Welfare		1,272	3,004
Fees & Registration		4	889
Periodicals		2,440	2,488
Relocation Expenses		-	13,900
Interns/Volunteers/NSP		900	-
Depreciation		17,741	17,167
		583,606	744,339

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

13 ORGANISATIONAL DEVELOPMENT	2019 GH¢	2018 GH¢
Audit & Accountancy	11,314	8,903
Proposal Development	277	631
Board Expenses	8,765	1,036
Sponsorships (WPG)	2,215	2,455
Staff Meetings	2,560	171
Policy Work	-	15,000
Staff Capacity Development	1,595	675
Recruitment	1,612	-
	28,337	28,871
14 COMMUNITY WORK		
	2019 GH¢	2018 GH¢
Community Education Workshop Campaigns	92,260	-
Operation of COMBAT's & Animators	1,936	25
Community Sensitisation & Reflections	77,815	41,873
Establishment and Operation of Clubs	11,113	3,912
Selection of Participants Cost	2,752	-
	185,876	45,810
15 TRAININGS		
	GH¢	GH¢
Training on VAW, Laws, Gender	15,808	-
Training of Peer Educators	167,868	242,076
Training for Non Traditional Allies	-	102,111
Training for Young Women	61,467	130,329
	245,143	474,516
16 ADVOCACY & LOBBYING		
	GH¢	GH¢
National & Community Forums	9,891	3,968
Participation in Events & Networking	2,364	68,224
Stakeholder Meetings	-	8,283
	12,255	80,475

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	2019	2018
17 INFORMATION & DISSEMINATION	GH¢	GH¢
Information Education & Communication Materials	69,129	39,297
Establishment & Operation of Hotline	110,233	107,047
Dissemination Related Activities	-	86,649
	<u>179,361</u>	<u>232,993</u>
18 MONITORING & EVALUATION	GH¢	GH¢
Baseline & Research Work	10,193	156,532
Steering Committee Meetings	12,163	51,472
Reflection & Review Meetings	-	100
Monitoring of Club Activities	204,647	197,188
Project Evaluation	-	1,340
	<u>227,003</u>	<u>406,632</u>
19 PROJECT MANAGEMENT	GH¢	GH¢
Partners Salary & Overhead	-	30,600
	<u>-</u>	<u>30,600</u>
20 OTHER EXPENSES	GH¢	GH¢
Sundry Expenses	270	4,426
	<u>270</u>	<u>4,426</u>
21 PRIOR YEAR ADJUSTMENT	GH¢	GH¢
Donor Refund	-	71,778
Long Term Liability (ESB)	43,618	
	<u>43,618</u>	<u>71,778</u>

GENDER STUDIES & HUMAN RIGHTS DOCUMENTATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

	RESTRICTED FUNDS			UNRESTRICTED FUNDS	TOTAL ACCM FUND
	Project Fund	Work Place Giving	Total Restricted		
	GH¢	GH¢	GH¢	GH¢	GH¢
Balance B/f	249,852	14,428	264,280	777,087	1,041,367
Adjustment of Balances				(43,618)	(43,618)
Surplus/ Deficit for the year				(72,037)	(72,037)
Additions/ Movements;				-	-
Net Additions/Net Releases	(191,284)	1,079	(190,205)	190,205	-
Balance at 31st Dec 2019	58,568	15,507	74,075	851,637	925,712