



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 01 April 2024 Period start date to 31 March 2025 Period end date

Charity name: Ghana Outlook

Charity registration number: 1091636

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>PROVIDE FUNDING FOR WATER SUPPLY AND SANITATION TO ENABLE VILLAGES AND SCHOOLS TO HAVE CLEAN WATER SUPPLY FOR DRINKING AND/OR WATER FOR IRRIGATION AND/OR SAFE SANITATION.</p> <p>TO RELIEVE POVERTY AND SICKNESS AND ADVANCE THE EDUCATION OF PEOPLE LIVING IN GHANA BY THE PROVISION OF FUNDS AND EQUIPMENT TO EDUCATE YOUNG PEOPLE LIVING IN GHANA.</p>

Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The focus of our activities during the year has been to provide:</p> <ul style="list-style-type: none"> • safe water for drinking and for irrigation thereby reducing absenteeism from school and work due to waterborne disease, • enhanced family nutrition through food production and sales. • Improvements in education towards completion of vocational skills to enable communities to become subsistence farmers, or petty traders. <p>In addition to health benefits, safe water increases the ability of adults to earn money, largely through farming, and thus raise family funds improving living standards.</p> <p>In providing safe water, the usual requirement for women to walk long distances in search of water, usually polluted, and carry it back to their village two times every day. Once safe water is provided this enables women to spend any extra time caring for children and the</p>
		<p>elderly, to engage on other useful activities and to achieve their potential.</p> <p>Several projects have been initiated to enhance the ability of women's groups to conduct market gardening to generate additional income and food. Alternative income will reduce the need to cut and sell timber for charcoal making.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>In planning activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Ghana Outlook raises funds to implement project in accord with its objectives. It does not award grants.

Policy on social investment including program related investment	Para 1.38	All projects must be social investments, notably by increasing opportunities to achieve potential, empowerment of women and other disadvantaged groups and/or improving environmental resilience.
Contribution made by volunteers	Para 1.38	The Charity has no volunteers.
Other		

Achievements and Performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>During the year the Charity provided funds and advice to enable implementation of the following assistance to communities in remote, rural parts of Ghana.</p> <p>DRY SEASON GARDENS</p> <p>In Upper West and Upper East, the dry season can last up to eight months, during which water supplies are depleted and farming activity is not possible. Working age men typically migrate towards the south</p>
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		<p>for employment but the women, elderly and young remain.</p> <p>Where there is a water source, a dugout, water hole or a borehole, dry season gardening projects become feasible. Our partners Sahara Advocates of Change (SAC) identify and train women's groups of about 20, in market gardening techniques. A group is then provided with tools, seeds and galvanized wire netting and fence posts for them to mark out and secure an area to be cultivated.</p> <p>During the year, a gardening project for Nakore was delivered and evaluation will continue for the next 2 years to measure the outcomes.</p> <p>All the above projects, and others set up earlier, have been successful, producing enough quality food for community consumption and surplus for sale at the local market. All are reported on at least annually.</p> <p>Animal Rearing Projects</p> <p>The Animal Rearing project, identified by our partner Rural Endogenous Development Organisation (REDO) was adopted last year. It aims to demonstrate the benefits of introducing new breeds of pig, goat and sheep to traditional animal rearing in the dry Upper West.</p> <p>Fundraising commenced immediately and sufficient has been raised or committed to begin implementation in early 2024-25.</p> <p>Following interim reports we are nearing sign off for this successful project.</p> <p>Safe Water</p> <p>The delivery of boreholes has been reprioritised following an evaluation exercise. We work closely with SAC to deliver these programmes and provide reports and feedback to donors.</p>
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		<p>OTC (Orthopaedic Training Centre)</p> <p>Following the success of the OTC we received a request if we could provide safe water to the centre to allow them to expand the number of patients they could help, The borehole was delivered with all reports finalised.</p> <p>SUPPORT FOR NGO PARTNERS</p> <p>Following a review we have amended the way that we support our NGO partners. We now provide support funding for each commissioned project to cover expenditure incurred whilst delivering projects on our behalf.</p> <p>This allows Ghana Outlook to budget for each project and have known costs going forwards</p>
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	All projects were successfully commissioned in accord with Ghana Outlooks objectives.
Performance of fundraising activities against objectives set	Para 1.41	GO only adopt projects which can be completed within its resources, both management and financial.
Investment performance against objectives	Para 1.41	All projects have been social investments, in accord with objectives.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>Income during the year was £27,940. This is within the usual range of variation of year-on-year income. The decrease this year resulted mainly from fewer successful grant applications.</p> <p>All expenditure, except money spent on website maintenance and bank charges, has been on projects in Ghana, supporting the aims of Ghana Outlook.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The Reserves policy requires a reserve of unrestricted funds, sufficient to enable the Charity to meet its administration costs: these are bank charges and website maintenance only.</p> <p>Following examination of the last ten years' accounts, a reserve sum of £400 was considered appropriate.</p> <p>The policy and reserve sum are reviewed at all Annual General Meetings.</p>

Amount of reserves held	Para 1.22	£400
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<p>The trustees manage the Charity, but its work is entirely dependent on its longstanding partnerships with local, trusted, dedicated Ghanaian NGOs.</p> <p>Uncertainties are minimized by regularly reviewing their operations capabilities; support is offered if needed and appropriate.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<p>We have been successful in working alongside Rotary Clubs and long existing charities that have provided funding for specific projects.</p> <p>We are fortunate to have several individuals that maintain regular donations.</p>
Investment policy and objectives including any social investment policy adopted	Para 1.46	All projects are social investments
A description of the principal risks facing the charity	Para 1.46	Continued depreciation of the Ghanaian currency, GHS, has to date been offset by a significant lag in local cost inflation and by a high proportion of locally made and available materials used on our projects. When possible, we set our budgets higher than pre-implementation estimates.
Other		All trustees give freely of their time and receive no remuneration, reimbursement of expenses or other benefit.

Structure, Governance and Management

Description of charity's trusts:		Declaration of Trust dated 24 February 2002
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Type of governing document (trust deed, royal charter)	Para 1.25	Trust Deed
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Unincorporated Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed at AGM to serve until the next AGM Trustees can be co-opted, at an ordinary meeting of Trustees, to serve until the next AGM A Chairman, Secretary and Treasurer are elected annually by the trustees at the AGM

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	No formal procedures. New trustees already have a knowledge of the charity's work, and the obligation trusteeship brings. They participate initially through attendance at meetings and being included in the charity's internal and external correspondence
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<p>The charity's organisational structure and any wider network with which the charity works</p>	<p>Para 1.51</p>	<p>There are five trustees, who bring professional expertise gained from the Fire and Rescue Service and Social Work.</p> <p>The trustees meet regularly and have this year called extraordinary meetings due to an increase in tension in Ghana. We have adopted virtual meetings, with a commitment to meet face to face once per year.</p> <p>The trustees manage the charity, but the work of GO is entirely dependent on its long-standing partnerships with local, trusted, dedicated Ghanaians.</p> <p>Two such partnerships are Sahara Advocates of change (SAC) and Rural Endogenous Development Organisation (REDO), formerly Coalition for Change. Both are Ghanaian NGOs based in Wa, Upper West Region. They identify need, promote interventions to the Charity and beneficiaries, have stewardship of funds, supervise implementation, measure outturn and report.</p>
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		<p>The Charity has also collaborated over many years with the Christian African Relief Trust (CART) a registered UK charity based in Huddersfield, West Yorkshire to send educational materials and equipment and humanitarian aid to support projects and communities in need.</p> <p>Over the years, a procedure of working has evolved which is now applied to all water and sanitation projects and plans to use for future agricultural projects. The procedure is not fixed but is reviewed regularly in the light of experience gained by both GO and its partners, project by project. Rigorous reviews are undertaken following field trips.</p> <p>The process currently has four stages: project adoption, when funds are available, project implementation and project outturn.</p> <ul style="list-style-type: none">• Project adoption focuses on completion of a project adoption
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		<p>check list, a preliminary cost estimate and the outcome of meeting with piped water and electricity suppliers.</p> <ul style="list-style-type: none"> • When funds are available includes cost quotations and a memorandum of agreement (MOU) being signed by the beneficiaries and the partner. • Project implementation is about site supervision and management of change. • Project outturn uses an outturn check list involving measurable outcomes. These and less tangible outcomes are to be included in a project report.
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Ghana Outlook
Other name the charity uses	GO Ghana Outlook
Registered charity number	1091636
Charity's principal address	27 Pengeston Road, Penistone, Sheffield. S36 6GW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Grahame Mitchell	Chairman	From 5 th January 2024	
2	Richard Galliford			
3	Kevin Michael Kelly			
4	Robert MacDougall	Treasurer	From 5 th January 2024	
5	Carol Parry	Secretary		
6				
7				
8				
9				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Grahame Mitchell	Carol Parry
Chairman	Secretary

Signature(s)

Full name(s)

**Position (eg Secretary,
Chair, etc)**

Date

19/10/25



Receipts and payments accounts

For the period from	4/1/2024	To	3/31/2025
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Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £
A1 Receipts				
Individual Donors	3,102	5,218	-	8,320
Organisational Donors	1,141	18,480	-	19,620
Tax Refund	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Sub total (Gross income for AR)	4,242	23,698	-	27,940
A2 Asset and investment sales, (see table).				
not applicable	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total receipts	4,242	23,698	-	27,940
A3 Payments				
Borehole Projects	-	17,141	-	17,141
Farming	4,001	1,400	-	5,401
Education Projects		2,618	-	2,618
SAC Support	1,071		-	1,071
Website	#NAME?	-	-	166
Donor Engagement	#NAME?	-	-	194
Banking	#NAME?	-	-	314
	-	-	-	-
	-	-	-	-
Sub total	5,746	21,159	-	26,905
A4 Asset and investment purchases, (see table)				
not applicable	-	-	-	-
	-	-	-	-
Sub total	-	-	-	-
Total payments	5,746	21,159	-	26,905
Net of receipts/(payments)	1,504	2,539	-	1,035
A5 Transfers between funds	-	-	-	-
A6 Cash funds last year end	2,029	4,449	-	6,478
Cash funds this year end	525	6,988	-	7,513

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds	Restricted funds
		to nearest £	to nearest £
B1 Cash funds		-	-
		-	-
		-	-
	Total cash funds	525	6,988

(agree balances with receipts and payments account(s))		OK	OK
	Details	Unrestricted funds	Restricted funds
		to nearest £	to nearest £
B2 Other monetary assets		-	-
		-	-
		-	-
		-	-
	Details	Fund to which asset belongs	Cost (optional)
			-
B3 Investment assets			-
			-
			-
			-
			-
	Details	Fund to which asset belongs	Cost (optional)
			-
B4 Assets retained for the charity's own use			-
			-
			-
			-
			-
			-
	Details	Fund to which liability relates	Amount due (optional)
			-
B5 Liabilities			-
			-
			-
			-
			-

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name
	#VALUE!	Rob MacDougall

CC16a

Last year

to the nearest £

11,323
10,139
1,944
-
-
-
-
-
23,406

-
-
-

23,406

11,953
2,534
4,693
2,036
156
-
136
-
-
21,509

-
-
-

21,509

1,897
-
4,581
6,478

Endowment funds

to nearest £

-
-
-
-

OK

Endowment funds

to nearest £

-
-
-
-

Current value
(optional)

-
-
-
-
-

Current value
(optional)

-
-
-
-
-
-

When due (optional)

Date of approval

21.12.2025



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Ghana Outlook

On accounts for the year
ended

31 March 2025

Charity no
(if any)

1091636

Set out on pages

1 and 2 attached

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025. 31st March 2025D / MM / YYYY.

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 11/01/2026

Name:

John Stuart Walker

Relevant professional
qualification(s) or body
(if any):

Retired Consultant Engineer F.I.C.E.

Address:

7, Printworks Row, Stanningley, Pudsey, West Yorkshire

LS28 6BF

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.