

Charity number: 1156992

DREAM BIG GHANA FOUNDATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DREAM BIG GHANA FOUNDATION

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DREAM BIG GHANA FOUNDATION

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR TO 31 MARCH 2024

Legal and administrative information

Full name	Dream Big Ghana Foundation
Registered charity number	1156992
Trustees	Mr Bryan Pearson (Chair) Mr Philip Jerry Agblor Mr Dominic Bride Dr Linda East (Secretary) Mr Charles French Mr Barnaby King Mrs Renette Marquis-Nyame (Treasurer) Ms Ama Williams
Principal address	5 Manor Road Bingham Nottingham NG13 8EA
Reporting Accountants	UHY Hacker Young 14 Park Row Nottingham NG1 6GR

DREAM BIG GHANA FOUNDATION

TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31 MARCH 2024

The trustees present their annual report and the financial statements for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

Structure, Governance and Management

Dream Big Ghana Foundation ("DGBF") was established on 24 April 2013 and was registered with the Charity Commission as charity number 1156992 on 9 May 2014. It is governed by a trust deed dated 24 April 2013.

Overall management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution. New trustees receive induction and training from the Chair.

Our Board membership remained the same throughout 2023-2024. Our AGM for the financial year 2023-2024 took place on 22.01.24. Four ordinary Board Meetings took place on the following dates: 5th June 2023; 11th July 2023; 26th October 2023; 21st February 2024.

Objectives and activities

The trustees confirm they have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the general guidance issued by the Charity Commission on public benefit.

The charitable objects of the Foundation were updated in April 2023 to reflect our current priorities. Our charitable objects are the prevention and relief of poverty, especially but not exclusively in the Volta Region of Ghana, by:

- (i) Supporting and encouraging the work of community-based, not-for-profit organisations;
- (ii) The advancement of education through the physical education and development of children and young people, and through other community-focused education initiatives;
- (iii) The advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development;
- (iv) The advancement of arts, culture and heritage through activities and events related to music and other creative ventures; and
- (v) Such other charitable purposes as the trustees for the time being from time to time think fit.

Achievements and performance

Our achievements are assessed on an annual basis as follows:

For the year ended 31 March 2024

In March 2023, DGBF received a grant of £50,000 from Goldman Sachs Gives to support our work in the financial year 2023-2024, with a further grant of £2,000 in February 2024. We were awarded grants from The Souter Charitable Trust (£6,000), the Morel Trust (£2,000), Gower Street (£21,275) and the Strathspey Charitable Trust (£1,000) to support the work of Dream Renewables. We are very grateful for this support, and the recognition for the work we are doing.

The Trustees are also very grateful to our supporters and donors for their generous support this year. In no particular order, we would like to thank the following individuals and organisations:

- The individuals and families who support us with regular giving via PayPal or direct debit;
- The private and corporate donors who have made generous contributions to Dream Big Ghana Foundation to support various programmes and projects;

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TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31 MARCH 2024

- The multitude of donors who have contributed to our fund-raising appeals either directly to our bank account or through Just Giving; and
- The individuals and teams who have organised sponsored events to raise funds.

Strategic Developments

Under the leadership of our Chair, Bryan Pearson, the DBGF Board continued to work towards the goals outlined in our five-year strategic plan 2020 - 2025: <https://bit.ly/39XLljJ>. Please see Appendix One for a more detailed review of how our planned activities for 2023-2024 worked out.

1. We supported the work of our primary implementation partner, Dream Big Ghana NGO. Their work continues to go from strength to strength, as evidenced by their 2023 Annual Report: <https://tinyurl.com/md7dwnyw>;
2. We supported Denyigba Lorlor NGO in their efforts to promote tree planting and nurturing across several Volta communities;
3. We supported Dream Renewables to deliver training and community projects related to renewable energy technologies. For further details, please visit the Dream Renewables web site: www.dreamrenewables.co.uk;
4. We have maintained our website and published several newsletters to keep our supporters informed of our work (www.dreambigghana.org.uk). We have continued to maintain our presence on social media; and
5. At their own expense, several of our Trustees have travelled to Ghana this year. They have been able to review our projects in real life, assessing progress and reporting back to the Board. We remain confident that donations and grants are being managed well and delivering sustainable benefits for the communities our beneficiaries serve.

Financial review

Income from grants and donations decreased this year to £99,322 (2023: £100,528) whilst expenditure increased to £99,392 (2023: £77,106).

In the balance sheet the unrestricted funds were in surplus by £22,809 at the year-end (2023: £19,234). Restricted funds held at the year-end amounted to £45,585 (2023: £49,230) and are shown in more detail in Note 5 to the financial statements.

Plans for the future

Our plan of work is set out in our annual Operational Plan, outlining the activities to be carried out in support of the priorities set out in our Strategic Plan 2020-2025. Key projects and programmes are as follows:

Thematic Area	Project/programme
Safe Sanitation	• Complete the rehabilitation and re-purposing to EcoSan of one of three community KVIP units in Dzita • Upgrade soak-away pits at seven partner schools with DBG Ecosan blocks and complete other maintenance jobs • Deliver regular Menstrual Hygiene Management sessions in partner schools and provide soap on a weekly basis • Provide a ‘Days for Girls’ reusable menstruation ‘Pod’ (1 Shield, 2 liners, care and use sheet and a zip lock bag) to every girl in our partner schools in classes Junior High 1,2 and 3 (1000 kits), accompanied by an education session.

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Thematic Area	Project/programme
Arts and Culture	Continue construction of the Wornane music studio and community centre in Dzita-Agbledomi.
Healthy Communities	- Support the seven coaches DBG NGO is working with a monthly incentive of GHS 200. - Carry out a programme of refurbishment at Sahara Park, Dzita (sports ground). - Support Dream Renewables to deliver training and advocacy in solar power and clean cooking. - Support Dream Renewables to install a solar power and battery storage system to provide lighting, fans and refrigeration for Jantuakrom's Community-Based Health Planning and Service (CHPS).
Quality Education	- Support the professional development of the DBG NGO Learning Centre Manager and provide funds to purchase resources. - Provide a grant to the Dzita Development Association towards the rehabilitation programme at Dzita Basic School.
Environmental Sustainability	- Support Dream Big Ghana NGO's 'Conservation Club' for student champions from partner schools (weekly meetings in the Learning Centre plus fun and interactive workshops). - Support Dream Renewables to run its planned training, alumni, community benefit and advocacy programmes (solar power, clean cooking). - Support Dream Renewables to evaluate the impact of the solar-powered irrigation systems installed for small-holding farmers in the Dzita community. - Support Denyigba Lorlor NGO's reforestation and cultural workshop programmes.
Economic Development	- Support DBG NGO's business partners to continue to develop and sell their products through the MMT Lodge shop (Asime, Shalom Shalom and Fresh & Lovely). - Support DBG NGO to deliver a customised entrepreneurship course for each brand with a focus on taking each business to the next level. - Provide a grant via DBG NGO to enable Shalom Shalom to complete work on new premises and commence training programme for seamstress apprentices. - Support core costs of Dream Renewables to promote organisational stability (staffing, premises and vehicle maintenance). - Support Dream Renewables to develop and implement a fundraising strategy.

In order to ensure progress towards delivery, the activities will be monitored throughout the year, with risks to delivery systematically identified and managed.

Reserves policy

The trustees recognise that they should manage income and expenditure to build a reserve to cover core costs and contingencies. The trustees aim to ensure that the charity has free reserves to meet the

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TRUSTEES' ANNUAL REPORT FOR THE YEAR TO 31 MARCH 2024

operational costs for at least three months (£12,000). At the balance sheet date, the charity has free reserves of £22,809.

Risk management

The charity has compiled a comprehensive set of policies and procedures to cover all foreseeable eventualities. The trustees consider the main risk faced by the charity to be a reduction in unrestricted donations and that it could not cover its core costs. The trustees regularly consider the charity's risk management and consider there to be no unmanaged risks.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

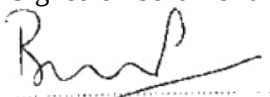
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to the Independent Examiner

We, the trustees who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant information of which the company's Independent Examiner is unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant information and to establish that the company's Independent Examiner is aware of that information.

Signed on behalf of the trustees:



Mr Bryan Pearson
Chair

Dated: 21 October 2024

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INDEPENDENT EXAMINER'S REPORT FOR THE YEAR TO 31 MARCH 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts as carried out under section 145 of the Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination;

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



David Allum FCCA

UHY Hacker Young
Chartered Accountants and Registered Auditors
14 Park Row
Nottingham
NG1 6GR

Dated: 21 October 2024

DREAM BIG GHANA FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Notes				
Income					
Income from donations	2	61,696	37,626	99,322	100,528
Total income		61,696	37,626	99,322	100,528
Expenditure					
Expenditure on charitable activities	3	49,993	49,399	99,392	77,106
Total expenditure		49,993	49,399	99,392	77,106
Net movement in funds (before transfers)		11,703	(11,773)	(70)	23,422
Transfers		(8,128)	8,128	-	-
Net movement in funds (after transfers)		3,575	(3,645)	(70)	23,422
Fund balances at 1 April	5	19,234	49,230	68,464	45,052
Fund balances at 31 March	5	22,809	45,585	68,394	68,464

The notes on pages 9 to 15 form an integral part of these accounts.

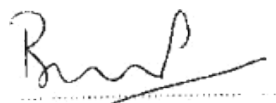
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BALANCE SHEET AS AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
Current assets					
Cash at bank & in hand		70,676		119,650	
Creditors: amounts falling due within one year	4	(2,282)		(51,186)	
Net current assets			68,394		68,464
Net assets			68,394		68,464
Funds					
Unrestricted funds	5		22,809		19,234
Restricted funds	5		45,585		49,230
			68,394		68,464

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the trustees and authorised for issue at the Annual General Meeting and were signed on 21 October 2024.



Mr Bryan Pearson

Charity No. 1156992

The notes on pages 9 to 15 form an integral part of these accounts.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Dream Big Ghana meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees have successfully obtained funding for the next year, and are actively seeking new sources of income in order to fund the charity in the long term.

In the event that less funding is available than has been the case in previous years, the trustees will reduce the charities activities to reflect the fall in income. As a result of the funding so far secured and the ability to reduce activity if needed, the Trustees believe that the charity will be a going concern for at least 12 months from the date these financial statements have been approved.

1.3 Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

1.4 Expenditure

All expenditure is accounted for on an accruals basis, including value added tax, and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1.5 Fund accounting

Funds held by the charity are either:-

Unrestricted funds

These consist of funds which the charity may use in accordance with the charitable objects at the discretion of the trustees.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Restricted funds

These funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or grant provider, or when funds are raised for particular restricted purposes.

1.6 Volunteers

The trustees recognise the significant contribution made by volunteers who gave freely of their time. It is not practicable to place a value on this contribution.

2. Income from donations

	2024	2023
	£	£
Donations	24,047	32,028
Grants	75,275	68,500
	99,322	100,528

The charity received £52,000 (2023: £50,000) from Goldman Sachs Gives and £21,275 (2023: Nil) from Gower Street. More details of donations and grants are outlined in the Annual Report on page 2.

Income from donations includes £9,696 (2022: £3,281) of unrestricted and £14,351 (2022: £28,747) of restricted income. Income from grants includes £52,000 (2023: £50,000) of unrestricted and £23,275 (2023: £18,500) of restricted income.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. Expenditure

	Support costs	Expenditure on charitable activities £	Total 2024 £	Total 2023 £
Dream Big Ghana NGO				
Employment support (COVID recovery plan)	-	-	-	8,817
Eco-Sanitation programme – unrestricted	-	8,491	8,491	14,066
Eco-Sanitation programme ***	-	-	-	10,000
WASH officer Costs	-	-	-	4,780
Family Enterprise – Tricycle	-	-	-	1,791
Learning centre – unrestricted	-	5,773	5,773	3,254
Sports and play – unrestricted	-	5,649	5,649	2,855
The Shop	-	6,982	6,982	-
Wornane***	-	19,235	19,235	1,117
	-	46,130	46,130	46,680
Dream Renewables NGO				
Dream Renewables – unrestricted	-	10,686	10,686	10,165
Dream Renewables ***	-	28,494	28,494	3,518
	-	39,180	39,180	13,683
Denyigba Lorlor NGO				
Denyigba Lorlor NGO – unrestricted	-	2,238	2,238	7,997
Denyigba Lorlor NGO ***	-	1,670	1,670	2,601
	-	3,908	3,908	10,598
DBGF core costs				
Programmes Officer	-	-	-	2,000
Programmes Implementation Consultant	-	6,000	6,000	-
Internship expenses	-	-	-	562
Fundraising costs	-	900	900	1,008
Travelling expenses	-	-	-	145
Bank charges	459	-	459	371
Sundry expenses	-	300	300	85
Website	-	300	300	300
Accountancy	2,215	-	2,215	1,674
	2,674	7,500	10,174	6,145
	2,674	96,718	99,392	77,106

Expenditure includes £49,993 (2023: £59,870) of unrestricted and £49,399 (2023: £17,236) of restricted expenditure. Where *** represents restricted expenditure.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

4. Creditors

	2024 £	2023 £
Accruals and deferred income	2,282	51,186

Deferred income reconciliation

	2024 £	2023 £
Balance brought forward	50,000	50,000
Amount released in the SOFA	(50,000)	(50,000)
Amount deferred in the year	-	50,000
Balance carried forward	-	50,000

5. Movements in funds

	Balance at 1 April 23 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Mar 24 £
Unrestricted funds					
General fund	19,234	61,696	(49,993)	(8,128)	22,809
Restricted funds					
Eco-Sanitation programme	1,050	1,958	-	-	3,008
Community Learning Centre	1,089	780	-	-	1,869
Dream Renewables	27,838	33,649*	(28,494)	5,010	38,003
Sports and play	335	184	-	-	519
Wornane	11,107	-	(19,235)	8,128	-
Denyigba Lorlor NGO - General	2,801	1,055	(1,670)	-	2,186
Turtle Protection	5,010	-	-	(5,010)	-
Total funds	68,464	99,322	(99,392)	-	68,394

* During the year ended 31 March 2024, the charity received 63% of the £30,289 income for the Dream Renewables programme in the latter months of the financial year. In line with the Charities SORP (FRS 102), this income has been recognised on receipt but will be fully utilised in the financial year ended 31 March 2025.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

5. Movements in funds (comparative)

	Balance at 1 April 22 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Mar 23 £
Unrestricted funds					
General fund	25,823	53,281	(59,870)	-	19,234
Restricted funds					
Eco-Sanitation programme	1,220	9,814	(10,000)	16	1,050
Community Learning Centre	609	480	-	-	1,089
Dream Renewables	320	31,036*	(3,518)	-	27,838
Sports and play	335	-	-	-	335
Wornane	-	2,700	(1,117)	9,524	11,107
MMT Weekender	9,524	-	-	(9,524)	-
Covid19 Appeal	16	-	-	(16)	-
Denyigba Lorlor NGO - General	132	-	-	2,669	2,801
Denyigba Lorlor NGO – Reforestation Programme	2,053	3,217	(2,601)	(2,669)	-
Turtle Protection	5,010	-	-	-	5,010
Total funds	45,042	100,528	(77,106)	-	68,464

* During the year ended 31 March 2023, the charity received around 90% of the £31,036 income for the Dream Renewables programme in the latter months of the financial year. In line with the Charities SORP (FRS 102), this income has been recognised on receipt but will be fully utilised in the financial year ended 31 March 2024.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Funds

Unrestricted funds

General fund: can be spent at trustees' discretion within the scope of the charity's charitable objectives.

Restricted funds

Beneficiary One: Dream Big Ghana NGO

Eco-sanitation programme - Few people have access to improved sanitation in the communities the charity serves, and open defecation is widely practiced. Dream Big Ghana NGO constructs composting toilets (EcoSan) for family groups, schools and local organisations.

Community Learning Centre - Dream Big Ghana NGO has constructed and maintains a learning centre to serve the needs of the local community. The learning centre has a library, classroom and IT facilities and courses for children and adults are run on a regular basis. The venue also hosts cultural performances and workshops, for example drumming and crafts. Two librarians/teachers are employed to run the centre and deliver its programmes.

Sports and play - Dream Big Ghana NGO supports a range of sports and play activities in the local community. These take place on an expanse of dry, salty land known local as 'Sahara Park'. The NGO has constructed and maintains a children's play area and helps with the maintenance of the football, volleyball and netball pitches. The NGO employs coaches to support the local youth teams and provides kit and equipment.

Wornane - Wornane is an exciting project that has grown out of the 'MMT Weekender' music festivals. Dream Big Ghana NGO is constructing a music studio and community centre in Dzita, Volta Region. The music studio will attract investment and provide employment opportunities as well as supporting cultural and creative development in the local area.

Beneficiary Two: Dream Renewables

Dream Renewables - Dream Renewables tackle fuel poverty, local air pollution and climate change whilst increasing skills, knowledge and understanding of renewable energy technologies in rural communities. They design and deliver educational programmes inspiring young Ghanaians about renewable energy through practical, hands-on learning. During these programmes, students design renewable energy systems for small businesses or organisations in the local community and are supported to put their ideas into practice. The most promising alumni are supported to take up internships with Ghanaian renewable energy companies, with an emphasis on female empowerment. Dream Renewables also directly implement small renewable energy projects benefiting schools, health centres and rural farmers.

Beneficiary Three: Denyigba Lorlor NGO

Denyigba Lorlor NGO is located in the north of the Volta Region, near Wli falls. Denyigba Lorlor NGO operates tree nurseries in three different Volta communities (Wli, Atsiame, and Dzita-Agbledomi). Each nursery is run by a staff member employed on a small wage, who waters the seeds and ensures their growth. A range of seedlings are nurtured and then distributed to the local community with accompanying education and on-going care of the saplings.

Beneficiary Four: Dzita Turtle Protection

Dzita Turtle Protection employed local people to patrol beaches during the sea turtle egg-laying season. Due to changes in government regulations, funding of this project has ceased and in the year ended 31 March 2024, and following agreement from the donor, the fund has been transferred to Dream Renewables NGO.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Transfers between unrestricted funds

£5,010 was transferred out of the Dzita Turtle Protection programme into the Dream Renewables NGO programme after agreement from the donor.

£8,128 was transferred out of the General fund into the Wornane to support the fund.

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Net current assets	22,809	45,585	68,394
Net assets at 31 March 2024	<u>22,809</u>	<u>45,585</u>	<u>68,394</u>

8. Staff costs and numbers

Gross wages for the year amounted to £nil (2023: £2,000) and employer's national insurance costs were £nil (2023: £nil).

No employee earned more than £60,000.

The average number of employees during the year was nil (2023: 1).

9. Trustees' remuneration and expenses

Expenses reimbursed to trustees during the year amounted to £nil (2023: £283). The number of trustees who had expenses reimbursed was nil (2022: 2).

These expenses related to travel and subsistence of the trustees while carrying out charitable activities.

10. Taxation

The charity is exempt from corporation tax on its charitable activities.

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Thematic Area	Project/programme	Review
Safe Sanitation	- Recruit a WASH Officer to support and further develop - Trial the rehabilitation and re-purposing to EcoSan of one of three community KVIP units in Dzita - Deliver regular MHM sessions in partner schools delivered by WASH Officer. Provide soap to all partner schools on a weekly basis.	- A WASH Officer has been recruited and is helping to progress DBG NGO's sanitation programme - Work is underway to re-purpose to EcoSan of one of three community KVIP units in Dzita - Regular MHM sessions are being delivered by the DBG NGO WASH Officer and soap is being provided to all partner schools
Healthy Communities	- Support the eight coaches DBG NGO is working with a monthly incentive of GHS 200. Provide top-up first aid training for all coaches - Construct full-size and 5-aside goalposts for Agbeldomi Park and Anyanui Park to enhance training sessions and fixtures - Christian Ganah Community Grant: fund grant for Christian (Co-Director, DBG NGO) to allocate to a project of his choice. (This year, the grant will go towards improving local health facilities.)	- Seven part-time coaches are currently facilitating DBG NGO's youth football teams and have attended first-aid training - The goalposts have been completed at one location - Improvements to a local health centre mean that this CHPS facility has now been accredited by the National Health Insurance authority
Arts and Culture	Continue construction of the Wornane music studio and community centre in Dzita-Agbledomi	Construction of the Wornane community centre and music centre is continuing and has now reached the roofing stage

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Thematic Area	Project/programme	Review
Quality Education	• Fund a second aspiring librarian/ educator to complete the Early Childhood Learning Course • Support the Dream Big Community Learning Centre to deliver community training courses in IT and entrepreneurship	• A new librarian/educator has been recruited; we are supporting his professional development • Several courses in IT skills have been delivered at beginner, intermediate and advanced levels • Entrepreneurship courses have been planned and will be delivered in the coming months • Dream Renewables has delivered a range of training courses, including a six-month solar power design and installation for electricians and ad hoc training at universities and technical high schools
Environmental Sustainability	• Fund Dream Big Ghana NGO to set up an Environmental Club targeting five student champions from each school that the NGO works with (35 students in total) • Support Dream Renewables to run its planned training, alumni, community benefit and advocacy programmes • Support Denyigba Lorlor NGO's reforestation and cultural workshop programmes	• The Dream Big Ghana NGO Environmental Club, renamed 'Conservation Club', is now up and running • DBGF has provided stability by supporting Dream Renewables' core costs, including Country Director wages and rental of training centre • Dream Renewables have delivered community advocacy programmes for clean cooking • Denyigba Lorlor has planted and nurtured a number of trees, as well as delivering art workshops and hosting a community 'arts and engineering' event. We have enabled the completion of a room at the Denyigba Lorlor site to provide more shelter and an opportunity for income generation

DREAM BIG GHANA FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Thematic Area	Project/programme	Review
Economic Development	• Contribute to the refurbishment of Aunty's Fashion House, thus supporting a local entrepreneur and provider of apprenticeships for aspiring seamstresses • Contribute to the construction of a new shop until at MMT Lodge to promote local businesses and boost sales	• Aunty's Fashion House has been completed and is now up and running. • The MMT Lodge shop has been expanded and upgraded, with a consequent increase in sales for local partner businesses. • A vehicle has been purchased for Dream Renewables to enable the team to travel for training and to transport materials for solar installation projects • Dream Renewables have supported alumni of their training programmes to undertake internships with Tino Solutions and Nastech Power Solutions