



Trustees' Annual Report for the period

From 1 January 2020
To 31 December 2020

Period start date
Period end date

Charity name: Kokrobite Chiltern Centre (KCC)

Charity registration number: 1185282

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The advancement of education and relief of poverty for the public benefit by providing free education, providing training and the development of teachers and support for disadvantaged children and young people in Ghana to enable them to achieve their full potential and have greater access to positive choices and opportunities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The global COVID-19 pandemic was not anticipated in our forward plan. During trustees meetings, it was agreed that the KCC activities should be amended to include assisting the schools and children counter the threat arising from COVID-19, so that they had the best chance of surviving the pandemic, continuing their education and being able to then achieve their potential.
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	The key activities undertaken in the year were as follows: <ul style="list-style-type: none">• Delivering continued educational support to local schools prior to and through the COVID outbreak.• Promoting awareness about COVID-19 and about basic health protection measures such as regular hand washing, covering the face when coughing/sneezing and maintaining social distance could be considered to be within the remit of the KCC objectives.

		<ul style="list-style-type: none"> • Distribution of simple washing stations and education on how to use them safely to achieve basic sanitation.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements and Performance

	SORP reference	
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>KCC has delivered numerous initiatives and projects. Teacher professional development has been supported across the regional area through the UK Aid funded Tools for Teachers Special Educational Needs programme and the Educators Network, supporting over 150 schools. KCC has also provided educational resources to schools, assisted with strategic planning and educational sponsorship for pupils.</p> <p>As a result of the COVID outbreak, KCC educational activities were initially severely impacted. KCC supported the community with COVID awareness and hygiene programmes, an extreme challenge where running water is non-existent. KCC distributed hygiene packs, contracted for face masks, soap and sanitiser. In just 2 weeks in April, KCC distributed 3,650 bottles of liquid soap and sanitiser, 250 face masks and set up 10 hand washing stations in 3 villages, giving essential hygiene measures to counter COVID.</p> <p>Throughout the rest of the year, schools remained shut for most children. KCC was able to run COVID-compliant sessions in the Learning Centre to compensate. Attendance ranged from 50 children a day during the week to 160 on a Saturday. KCC also adopted on-line delivery of teaching support to those teachers who had resumed teaching, but KCC was unable to attend the school as before.</p> <p>Overall, 2020 was an extremely challenging year. A more comprehensive record of achievements has been produced. KCC overcame the severe impact of COVID, continuing to deliver outstanding educational support to extremely disadvantaged communities</p>

		and providing vital assistance to counter the threat of COVID.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	KCC finished the period with total assets of Ghana Cedis (GHS) 338,270.15, equivalent to GBP 45,870.23 on 31 Dec 2020. Cash/bank assets were GHS 69,760.49. Property/non cash assets were GHS 268,509.66. It is assessed that these cash levels are appropriate for KCC to remain financially viable and operational.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	KCC has no policy on holding cash reserves. The temporary cash flow and projected expenditure against specific projects is considered on a case by case basis. In 2020, income was £ 42,658 and expenditure was £ 32,394, with the principal difference being that the COVID-19 pandemic disrupted planned activity and expenditure. These resources will be utilised for their intended outcome as soon as circumstances allow.
Amount of reserves held	Para 1.22	Cash/bank assets were GHS 69,760.49 as of 31 Dec 2020, equivalent to GBP 10,060.81.
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	Zero
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	KCC is a strong going concern. Its accounts were formally audited and no concerns were noted. A copy of the certified accounts is available.

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	The principal income is through individual donations and through organised visits from schools to undertake development work. Individual pupils are sponsored, as well as local staff.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The key risks are: Financial continuity – the activities of KCC are funded through donations and would need to be scaled back if there was insufficient income. This risk will further be examined and addressed in KCC strategic and financial planning. Organisational continuity – Jane & Martial Zohoungbogbo are the driving force behind KCC and there is no clear continuity beyond them. This risk will further be examined and addressed in KCC strategic and financial planning.
Other		KCC operates in Ghana. KCC has one business account in UK (Barclays Bank) and one in Ghana (ECO Bank). Funding is provided from a range of sources, including UK, European, Ghanaian and world-wide sources. Funding arriving from any country outside of UK did not reach the £25,000 threshold so, in line with UK Gov/Charity Committee direction, was not specifically reported within the Annual Return. Some of the income arrives into the UK bank account, some into the Ghanaian one. The majority of costs are in Ghana and money is regularly transferred from the UK account to the Ghanaian one using recognised and regulated international bank transfers. Due to the fees for international transfer of money it is more efficient to make fewer, high-value transfers. This, and the varying exchange rate, however make maintaining traceability of the source and

		<p>intent of any donation to the actual expenditure very difficult.</p> <p>The Trustees are clear that money is expended in line with the purposes that it is received. However, the Trustees will examine ways in which this can be more clearly evidenced in future reports.</p>
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Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Kokrobite Chiltern Centre Constitution, dated 26 August 2019
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation (CIO)
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	Trustees are appointed and reviewed during KCC trustees meetings, held every month. Future trustees are invited to become a trustee by one of the existing trustees and/or by the individual volunteering to become a trustee

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	On joining, all trustees are provided with a copy of the Constitution and a copy of the latest Annual Report and Accounts.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	KCC has a simple structure with the CEO and Finance Director operating in Ghana, supported by local hired staff. Trustees provide remote oversight and support through regular electronic correspondence and video calls. Day to day activities are delegated to the CEO and Finance Director. Decisions committing new expenditure or undertaking new activities are agreed at Trustees meetings or out of committee via electronic communication (Whatsapp).

Relationship with any related parties	Para 1.51	KCC formed ad-hoc relationships with other charitable organisations where there are areas of mutual interest and support. In 2020 this included UK Aid and the Educators Network.
Other		Safeguarding and Welfare. UK National and CEO of in-Ghana NGO, Jane Zohoungbogbo, is a designated Safeguarding lead (Somerset County Council) and DBS checked. All Ghana based staff complete Ghana Police 'Certificate of Good Conduct' and complete UK Safeguarding training (NSPCC and British Council). UK based trustees completed NSPCC Safeguarding training, but do not have contact with individuals.

Reference and Administrative details

Charity name	Kokrobite Chiltern Centre
Other name the charity uses	KCC
Registered charity number	1185282
Charity's principal address	Kemp House 160 City Road London EC1V 2NX

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year
1	Emily Thomson	Chair of Board of Trustees	
2	Jane Zohoungbogbo	Chief Executive Officer	
3	Martial Zohoungbogbo	Finance Director	
4	Paul Prentice	Treasurer	
5	Mark Williams	Trustee	
6	Lucy Anne Holmes	Trustee	

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

Director name		
None		

Name of trustees holding title to property belonging to the charity



Trustee name	Dates acted if not for whole year	
None		

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Declarations

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Jane Zohoungbogbo	Paul Prentice
Position (eg Secretary, Chair, etc)	Chief Executive Officer	Treasurer
Date	14 December 2021	14 December 2021



Gift Aid application reference: 061000071892

Summary of Activities and Achievements

January 2020 to December 2020



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UK Registered Charity No. 1185282
N.G.O. Registration No. D.S.D/2727
Company Registration No. CG057912016



Introduction

2020 was our seventeenth year of operating. The year presented us with many new challenges as we had to rethink our usual method of operation in light of Covid-19 and the resultant effect on life in Ghana. We consider ourselves fortunate that we have been able to continue functioning throughout, although the services that we offered were amended to meet the changing needs of the children and the communities that we work in. We have retained our full time paid team of three working alongside our founders Jane and Martial who work full time for KCC on a voluntary basis.

Through our projects, including the UK Aid funded Tools for Teachers SEN Training Programme and The Educators Network, we now work with over 150 schools, both public and private, throughout the Ga South and Weija Gbawe Municipalities. In addition to teacher professional development we also support schools with the provision of educational resources, strategic planning and by providing educational sponsorship for individual children in need of support. Face to face workshops were not possible for much of the year so we moved online to continue training as much as possible.

We continue to have three football teams registered with Ghana Football Association. Their normal activities have been curtailed for a large part of the year in a number of ways including the cessation of matches and training as a result of the pandemic. However we remained in contact with all the players throughout.

As a result of school closures and following a three week lockdown period our afternoon sessions in the Learning Centre were extended to cover mornings as well and we offered sessions Monday to Saturday covering English, Maths and Science. The Saturday morning sessions were focussed on developing literacy skills through read-alouds and literacy based games and activities. It was also a great opportunity for us to share donations that are given to us including clothes, shoes, books, toys and school stationery items.

All of our work adheres to all Covid-19 protocols current at the time. Attendance at our sessions continues to be completely free of charge and voluntary as well as being open to both sponsored and non-sponsored children who may or may not attend full time education. We provide breakfast or a snack for all attendees depending on the time of day the session takes place. Attendance numbers vary slightly depending on the session but typically Monday to Friday sessions will have 50 children with higher numbers, up to 160 on Saturday mornings. Our provision of learning sessions has been commended by both Ghana Education Services and the Municipal Directorate and we are grateful for their support.



January

We carried out baseline reading and spelling assessments on 420 children in 14 public schools throughout Ga South as well as speaking with more than 300 parents. Results were shared with teachers and Head Teachers so that they could share the details with children and parents. We trained teachers in each school and also provided all participating schools with photo-copiable materials to allow them to deliver the assessments independently in the future. This was done as part of our work as the implementing partner for the UK Aid funded Tools for Teachers SEN training programme. This is a project that we work on in partnership with Learning for Life Ghana.





February

We welcomed Grade 2 students from Lincoln Community School to the Learning Centre and the site of our soon to be completed Community Learning and Training Centre. They came to learn about building with plastic bottles as part of their Reduce, Reuse, Recycle Unit of Inquiry. As part of their learning about this new method of building in Ghana the students worked hard filling bottles and then laying them to help create pillars at training centre site.



We held the First Review at the Learning Centre for 32 teachers from the Kwaku Panfo and Obom circuits in Ga South who started on the Tools for Teachers SEN training programme in October 2019. It was great to have everyone together again and hear about the progress being made by them and their students.



We were delighted to be able to share donated Maths teaching resources with Kokrobite M/A and Kofi Donkor M/A schools and donated netball kit with a very happy squad from Aplaku M/A 1 school. We're always very grateful for the donations of resources, shoes, clothing and books - they help to make a positive difference every day here.



March

News of Covid-19 first became apparent in Ghana at the end of February and from the beginning of March we began to focus on educating the children about the importance of personal hygiene, with a focus on hand washing. Martial added a new hand washing station that everyone is required to use as they come through the gates at KCC.





On 15 March the President of Ghana, Nana Addo Dankwa Akufo Addo announced that all schools in Ghana would be closed from 16 March due to concerns over the spread of Covid-19. In a further announcement on 27 March we were informed that from 1am on Monday everyone in Greater Accra, as well as several other regions in Ghana, should stay at home for an initial period of 14 days. People were allowed limited movement to buy food, medicines, go to the bank and use public toilets.

Martial and our team spent almost three weeks out in Kokrobite, Bortianor, Tuba and Langma distributing liquid soap, hand sanitizer, masks and WHO approved information regarding Covid-19 to the most vulnerable. While we understood why the lockdown needed to happen we were very worried about what this would mean in reality for so many here who were already struggling and when not distributing Covid-19 hygiene kits we were busy looking at other ways that we might be able to help.

The lockdown meant that we were not able to open the Learning Centre and were given special dispensation by Kokrobite Police for our outreach programme to share Covid-19 hygiene kits. During our visits to distribute the kits we were accompanied by officers from Kokrobite Police Station to ensure we complied with all Covid-19 protocols.





April

We set up a Just Giving appeal asking for support to enable to continue to produce and share the Covid-19 hygiene packs. We partnered with a local pharmacist and began to produce liquid hand soap and sanitizer and contracted local tailors and dressmakers to produce face masks from local cloth. As well as helping to get the hygiene packs to those in need it also helped to bring some money into the local economy which was suffering as a result of the pandemic and on-going restrictions. We also began to make Veronica buckets which essentially are hand washing stations which can be located almost anywhere and are easy to use. During the last two weeks in April we produced and shared more than 3,650 bottles of liquid soap and hand sanitizer, set up 10 hand washing stations using Veronica buckets in 3 villages and given out more than 250 face masks, which had become a legal requirement in Ghana.





May

Lockdown came to an end but schools remain closed and other restrictions including border closures were still in place. Our Just Giving appeal was more successful than we could have hoped and we were able to continue producing and sharing Covid-19 hygiene packs. As well as helping those in need this was a boost for the local economy and helped to keep several people still in much-needed employment. We were concerned for the children who had now missed out on several weeks of school and began to plan and consider how we could best support them and their schools in line with decisions announced by Ghana's government.





June

When lockdown ended we were able to reopen the Learning Centre and run our usual afternoon sessions Monday to Friday as well as the Saturday morning sessions. We followed all Covid-19 protocols current at the time and adjusted our activities with the children accordingly. However schools remained closed. It was announced that final year Senior High School students would return to school on 23 June to prepare for their WASSCE exams and final year Junior High School students would return on 30 June to prepare for the BECE. The government also announced that they would be providing hygiene packs for all schools but all other students should remain at home. Getting the Government hygiene packs to every school was a massive logistical exercise and we were able to step in on a number of occasions and provide packs to schools in Ga South. As we were not able to go to the schools ourselves due to Covid-19 restrictions representatives from the school came to KCC and collected the hygiene packs. We provided supplies for all staff and students required to return to school.



July

Our learning sessions continued throughout July as there was no further news on the full reopening of schools. In addition in the UK with the help of our trustees and some wonderful supporters we launched a drive on social media for school shoes and stationery as well as clothes and Christmas gifts for the children. Due to the cancellation of their summer courses unfortunately we weren't able to hold our annual summer fete fundraising event in conjunction with Millfield School in Somerset.





August

Schools in Ghana, other than for exam students, have been closed since March but we have continued with offering learning sessions free of charge six days a week to any child who would like to attend. Primary 1 – 6 children attend in the mornings and are given breakfast at the start of the session. Junior High School 1 and 2 and Senior High School 1 students attend in the afternoons and are provided with a snack. The numbers attending the session are a clear indicator that the children are keen to learn. We followed all Covid-19 protocols and made adaptations at KCC to create additional learning spaces to cater for the numbers which were typically 100 plus each day with up to 160 on Saturdays.

In August Ghana's President, Nana Addo Dankwa Akufo Addo announced that schools for those in Nursery to Junior High School 1 inclusive and Senior High School 1 would remain closed until January 2021. This was another blow for those most disadvantaged already and in need of accessing education. We continued to do our best to bridge the gap for as many as possible. Following a visit to our site we received positive feedback and thanks from Ghana Education Services and The Municipal Directorate for all that KCC was doing to meet the learning needs of many local children while adhering to all Covid-19 protocols.



September

Some of the children who attend our learning sessions entered a story writing competition organised by The Educators Network Ghana. We were all delighted when we heard that several of our students had won awards. Congratulations to Alex, John, Elizabeth, Shelter, Nazira and Precious! The donated items from our drive in the UK in the summer arrived and we were able to begin sharing. On the first day of sharing we were visited by more than 100 children and their teachers from St. Nicolas' Mission Academy in Kokrobite



and we were able to share shoes and toys with them. We couldn't do this without the enthusiasm, support and generosity of our trustees, friends and supporters who donated items and worked so hard to help make this possible. We continued sharing at a number of sessions throughout September giving shoes, clothes and toys to more than 600 children. In September we also resumed work on the Tools for Teachers SEN Training Program after a break in August. Current restrictions mean that we are unable to go into schools to meet with teachers so we continued to produce Inset videos that we share with teachers via our Youtube channel and WhatsApp.



October

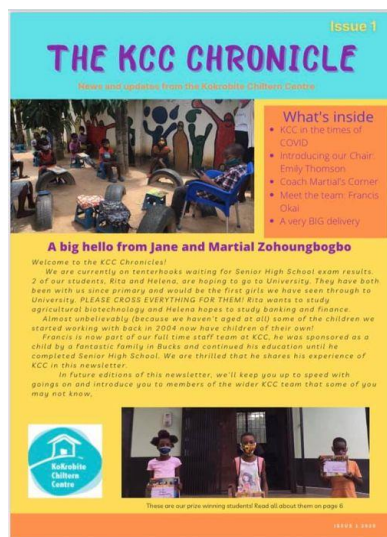
We continued to sort through the donations of school stationery in preparation for the planned reopening of schools in January. As part of the Tools for Teachers SEN Training Programme we ran a Video Challenge asking teachers to produce short, Inset style training videos. We had a great response and after a lot of careful consideration our judges deemed Innocentia Creppy's video to be the winner! Seven students from Ashesi University spent two days with us as part of their Community Service, Leadership and Action which is a component of their Business Studies degree. During their time with us the Ashesi students assisted with the learning sessions and shared donations of learning materials with the children.





November

Our learning sessions continued and are as well attended as ever. We planned for several different scenarios for the children's Christmas event but final decisions cannot be made yet as we are unsure which Covid-19 restrictions will still be in place in December. We launched a Just Giving appeal to help cover the costs of the Christmas event and were delighted by the positive reaction. Following the great response to our Video Challenge we launched a Resource Challenge asking teachers to share their ideas for new teaching and learning resources and giving details of how they could be made and how they would be of benefit in the classroom. We also launched our newsletter, the KCC Chronicle which will be produced quarterly and shared with all our contacts as well as on social media to keep people updated about the work of KCC.



December

Sadly we couldn't hold our children's Christmas Party as usual so instead we organised the Great Christmas Takeaway so the children would still have a special day that was just for them. Everyone put in a huge effort both in advance and on the day from the children who helped make decorations to our amazing team who wrapped hundreds of presents and the fantastic cooks who produced the delicious menu of fried chicken, jollof rice and salad. We were able to keep to all the Covid-19 protocols and still ensured that we were able to provide more than 1600 children with food, drinks, ice cream and a wrapped gift.





KOKROBITE CHILTERN CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER, 2020**

**EDDIE NIKOI ACCOUNTING CONSULTANCY
CHARTERED ACCOUNTANTS
AND MANAGEMENT CONSULTANTS**

KOKROBITE CHILTERN CENTRE

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KOKROBITE CHILTERN CENTRE
GENERAL INFORMATION

EXECUTIVE MEMBERS : JANE PATRICIA ZOHOUNGBOGBO
MICHEL KOMLA ZEDIDI IKAVI
BRICE MARTIAL ZOHOUNGBOGBO

SECRETARY : MICHEL KOMLA ZEDIDI IKAVI

REGISTERED OFFICE: HOUSE NUMBER 00209, KOKROBITE
HOLIDAY BEACH ROAD
P.O.BOX KN 1250, KANESHIE
ACCRA, GHANA

AUDITORS: EDDIE NIKOI ACCOUNTING CONSULTANCY
CHARTERED ACCOUNTANTS AND
MANAGEMENT CONSULTANTS
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REGISTRATION NUMBER CG057912017

TIN: C0007111266

KOKROBITE CHILTERN CENTRE
STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Executive Directors are responsible for preparing financial statements for each financial year which gives a true and fair view of the state of affairs of the organization at the end of the financial year and of the surplus or deficit of the organization for the year. In preparing those financial statements, the directors are required to:

- i. select suitable accounting policies and then apply them consistently.
- ii. make judgements and estimates that are reasonable and prudent.
- iii. state whether the applicable accounting standards have been followed.
- iv. prepare the financial statements on the going concern basis unless it is inappropriate to presume that they will continue in business.


The directors are responsible for ensuring that the organization keeps accounting records which disclose with reasonable accuracy the financial position of the organization and which enable them to ensure that the financial statement comply with IFRS for SMEs. They are responsible for taking such steps as are reasonably open to them to safeguard the assets of the organization, and to prevent and detect fraud and other irregularities.


The financial statements do not contain untrue statements, misleading facts or limit or omit material facts to the best of our knowledge

Approval of the financial statements

The financial statements, as indicated, were approved by the Board of Directors and were signed on their behalf by:

BY ORDER OF THE BOARD


Executive Director
Name: *Bruce Martial Zohoungbo*
Date: *16-03-2021*


Executive Director
Name: *JANE ZOHOUNGBOGBO*
Date: *16-03-2021*

KOKROBITE CHILTERN CENTRE

DIRECTORS' REPORT

The Directors present herewith the audited accounts of the Organization for the year ended 31st December, 2020 and report thereon as follows:

1. The Statement of Financial Position has been signed by two Directors indicating their approval of such Statement of Financial Position and the attached Accounts on pages 7 to 16.

2. **KOKROBITE CHILTERN CENTRE** is a non - profit organization involved in helping the under privileged to gain education; to offer vocational and life changing skills training in a non-judgemental and empowering environment; to help in community development.

	<u>2020</u> <u>GBP£</u>	<u>2020</u> <u>GH¢</u>	<u>2019</u> <u>GH¢</u>
3. Balance brought forward on Income & Retained Funds as at 1st January, 2020	35,059.50	181,035.34	82,812.65
To which must be added Income surplus for the period after charging all expenditure & depreciation:	<u>10,263.41</u>	<u>71,092.54</u>	<u>98,222.69</u>
Balance Brought Down	45,322.91	252,127.88	181,035.34
Less Distribution to Members	-	-	-
Balance carried forward on Income & Retained Funds as at 31st December, 2020	<u>45,322.91</u>	<u>252,127.88</u>	<u>181,035.34</u>

4. No Distribution to Members was recommended by the Directors.

5. In accordance with section 139(5) of the Companies Act 2019 (Act 992), the Auditors, Eddie Nikoi Accounting Consultancy, continue in office as Auditors of the Organization.

BY ORDER OF THE BOARD


Executive Director

Name: **Bruce Martial Zohungbo**
Date: **16-03-2021**


Executive Director

Name: **JANE ZOHUNGBO**
Date: **16-03-2021**



EDDIE NIKOI ACCOUNTING CONSULTANCY

Chartered Accountants, Management Consultants, Fixed Assets Management and Revaluation Experts,
Accountancy Tutors & Tax Experts

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KOKROBITE CHILTERN CENTRE INDEPENDENT AUDITOR'S REPORT

To the Trustees of KOKROBITE CHILDREN CENTRE

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, *a true and fair view of* the financial position of **KOKROBITE CHILTERN CENTRE** as at December 31, 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

We have audited the financial statements of the organization, which comprise the statement of financial position as at December 31, 2020, and the statement of income & retained funds and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization within the meaning of the Companies Act 2019 (Act 992) and have fulfilled our other responsibilities under those ethical requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

The organization's financial statements have been prepared using the going concern basis of accounting. The use of this basis of accounting is appropriate unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so. As part of our audit of the financial statements, we have concluded that management's use of the going concern basis of accounting in the preparation of the organization's financial statements is appropriate.

Management has not identified a material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern, and accordingly none is disclosed in the financial statements. Based on our audit of the financial statements, we also have not identified such a material uncertainty. However, neither management nor the auditor can guarantee the organization's ability to continue as a going concern.

KOKROBITE CHILTERN CENTRE
INDEPENDENT AUDITOR'S REPORT

(Continued)

Responsibilities of Council of Trustees for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of these financial statements in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Trustees are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal Requirements

The Companies Act, 2019 (Act 992) requires that in carrying out our audit work 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 believe were necessary for the purpose of the audit.

II. In our opinion proper books of account have been kept by the organization in so far as appears from our examination of those books; and

III. The organization's statement of financial position and income statement are in agreement with the books of account.

SIGNED BY EDDIE NIKOI (ICAG/P/4040)
FOR AND ON BEHALF OF:
EDDIE NIKOI ACCOUNTING CONSULTANCY: (ICAG/F/2021/110)
CHARTERED ACCOUNTANTS
NEAR OSU RE KFC RESTAURANT
P. O. BOX OS 51
OSU – ACCRA



DATE: 15TH MARCH,, 2021

KOKROBITE CHILTERN CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2020

Assets:	Notes	2020	2020	2019
<u>Non-current assets</u>		<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Property, Plant & Equipment	11	35,809.42	268,509.66	265,097.66
Total non-current assets		<u>35,809.42</u>	<u>268,509.66</u>	<u>265,097.66</u>
<u>Current assets</u>				
Bank & cash	4	10,060.81	69,760.49	442.45
Total current assets		<u>10,060.81</u>	<u>69,760.49</u>	<u>442.45</u>
Total assets		<u>45,870.23</u>	<u>338,270.15</u>	<u>265,540.11</u>
<u>Current liabilities</u>				
Accounts Payable	9	547.32	4,000.00	2,362.50
Total current liabilities		<u>547.32</u>	<u>4,000.00</u>	<u>2,362.50</u>
Accumulated Income	Pg 8	45,322.91	334,270.15	263,177.61
Total Accumulated Income		<u>45,322.91</u>	<u>334,270.15</u>	<u>263,177.61</u>
Total Accumulated fund and Liabilities		<u>45,870.23</u>	<u>338,270.15</u>	<u>265,540.11</u>

Executive Director

Name:

Brice Martial ZOHOUNGBOSBO

Date:

16-03-2021

Executive Director

Name:

JANE ZOHOUNGBOSBO

Date:

16-03-2021

KOKROBITE CHILTERN CENTRE
STATEMENT OF COMPREHENSIVE INCOME AND RETAINED FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	<u>Notes</u>	<u>2020</u> Unrestricted funds GBP£	<u>2020</u> Unrestricted funds GH¢	<u>2019</u> Unrestricted funds GH¢
Grants & Donations	8	42,657.65	309,550.55	362,514.97
Total Income		42,657.65	309,550.55	362,514.97
Less Expenditure on:				
Raising funds & other activities	5	3,944.68	29,028.25	29,181.82
Social purpose activities	6	6,304.07	46,072.04	137,024.79
Other Expenses	7	22,145.49	163,357.72	98,085.67
Total Expenditure		32,394.24	238,458.01	264,292.28
Surplus Income		10,263.41	71,092.54	98,222.69
Reconciliation of Accumulated Income Account				
Accumulated Income b/f		35,059.50	263,177.61	164,954.92
Transfer from Income Statement		10,263.41	71,092.54	98,222.69
Accumulated fund c/f		45,322.91	334,270.15	263,177.61

KOKROBITE CHILTERN CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2020

		<u>2020</u> <u>GBP£</u>	<u>2020</u> <u>GH¢</u>	<u>2019</u> <u>GH¢</u>
<u>OPERATING ACTIVITIES</u>				
Net cash from operating activities	10	11,534.09	80,516.04	106,131.19
NET CASH FLOW GENERATED FROM OPERATIONS		<u>11,534.09</u>	<u>80,516.04</u>	<u>106,131.19</u>
<u>TAXATION</u>				
Tax paid		-	-	-
NET CASH INFLOW/OUTFLOW FROM OPERATING ACTIVITIES		<u>11,534.09</u>	<u>80,516.04</u>	<u>106,131.19</u>
<u>INVESTING ACTIVITIES</u>				
Purchase of property, plant & equipment	11	(192.25)	(1,405.00)	(8,500.00)
Work-In-Progress		(1,339.98)	(9,793.00)	(110,537.70)
NET CASH INFLOW BEFORE FINANCING ACTIVITIES		<u>10,001.86</u>	<u>69,318.04</u>	<u>(12,906.51)</u>
<u>FINANCING ACTIVITIES</u>				
Translation Reserve		-	-	-
Borrowings		-	-	-
INCREASE IN CASH & CASH EQUIVALENT		<u>10,001.86</u>	<u>69,318.04</u>	<u>(12,906.51)</u>
CASH & CASH EQUIVALENT AT BEGINNING		<u>58.94</u>	<u>442.45</u>	<u>13,348.96</u>
CASH & CASH EQUIVALENT AT END		<u>10,060.81</u>	<u>69,760.49</u>	<u>442.45</u>

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

1. General information

KOKROBITE CHILTERN CENTRE is a non-profit organisation in Ghana. The address of its registered office and principal place of business is House Number 00209, Kokrobite Holiday beach road, Accra. P.O.Box KN 1250, Kaneshie, Accra - Ghana.

2. Basis of preparation and accounting policies

This set of financial statement prepared by **KOKROBITE CHILTERN CENTRE** in accordance with the IFRS for Small and Medium-size Entities' issued by the International Accounting Standards Board (IASB). The financial statements are presented in Ghana Cedis which is the organization's functional currency.

2.1 Going Concern

The organization's governing body has made assessment of its ability to continue as a going concern and is satisfied that it has the resources to continue in business for the foreseeable future. Furthermore, management is not aware of any material uncertainties that may cast significant doubt upon the organization's ability to continue as a going concern.

Therefore, the financial statements continue to be prepared on the going concern basis.

2.2 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the organization and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty.

2.2.1 Donations & grants

Grants are recognised in accordance with the provisions of the underlying agreements, and where more appropriate, in the year in which the expenditure is respect of which grant was received, was incurred. Donations are recognised as income when received.

2.3 Income taxes

The organisation has been approved as a charitable organisation in terms of section 97 of the Income Tax act, 2015 (Act 896) and the receipts & accruals are exempt from income tax in terms of Section 97(4) of the act. The charitable organisation has been approved for purposes under Section 97 (1)(a) of the act.

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

2.4 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes direct expenditure that are attributable to bringing the asset to the location and the condition necessary for it to be capable of operating in the manner intended by management. The organization adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts item when that cost is incurred if the replacement part is expected to provide an incremental of such an future benefit to the organization. The carrying amount of the replaced part is derecognised the period in which they are incurred. All other repairs and maintenance are charged to profit or loss during the period in which they are incurred.

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

Equipment	15%
Furnitures & Fittings	20%

The assets' useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is any indication of significant change since the last reporting date.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount and are recognised within other gains/(losses) - net' in the profit or loss.

2.5 Impairment of Assets

At each reporting date, Property Plant and Equipment, intangible assets and investments in associates 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 assets (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 Income and Expenditure.

Similarly, at each reporting date, inventories are assessed for impairment by comparing the carrying amount of each item of inventory (or group of similar items) with the selling price less cost 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 cost to complete and sell and an impairment loss is recognised immediately in Income and Expenditure

2.6 Foreign Currency Translations

The organization's financial statements are presented in Ghana Cedis (GHS) which is also the organization's functional currency. Items included in the financial statements of the organization are measured using that functional currency.

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

Transactions and Balances

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction.

Monetary Assets and Liabilities demonstrated in foreign currencies are translated at the functional currency rate of exchange ruling at the reporting date. All differences are taken to the income statement.

Non-monetary items that are measured in terms of historical cost in the foreign currency are translated using the exchange rate at the date of the initial transaction and are not subsequently restated. Non monetary items measured at fair value in a foreign currency are translated using the exchange rate at the date when the fair value was determined

2.7 Cash and Cash Equivalents

For the purposes of the Cash Flow Statement, Cash and Cash Equivalents comprise cash at banks and in hand, short term fixed deposits with an original maturity of three months or less. Bank overdraft which are repayable on demand. All of the components of the cash and cash equivalent form an integral part of the organization's cash management. Cash and cash equivalents are measured subsequently at amortised cost.

2.8 Provisions

Provisions are recognised when the organization has a present obligation (legal or constructive) as a result of past event, it is probable that the organization will be required to settle the obligation and a reliable estimate can be made of the amount of 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 risks and uncertainties surrounding the obligation. When provision is measured using the cash flows to estimate to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material)

When some or all of the economic benefits required to settle a provision are expected to be recovered from the third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount receivable can be measured reliably.

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

3. Critical accounting judgements and key sources of estimating uncertainty

In the application of the organization's accounting policies, which are described in note 2, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the review affects only that period, or in the period of the revision affects both current and future periods.

3.1 Key sources of estimating uncertainty

The following are the key assumptions concerning the future, and other key sources of estimating uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

3.1.1 Useful lives of property, plant and equipment

As described at 2.3 above, the organization reviews the estimated useful lives of property, plant and equipment at the end of each reporting period. During the current year, directors determined that the useful lives of certain items of equipment should be shortened, due to developments in technology.

3. 1. 2 Exchange Rates

The financial statement was prepared using the following exchange rates :

Opening Rates	£1 : ₦7.5066
Average rate	£1 : ₦7.3083
Closing Rates	£1 : ₦7.9739

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

4. Bank & cash	<u>Notes</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
		<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Cash on hand		-	-	(1,066.92)
Cash at bank		10,060.81	69,760.49	1,509.37
		<u>10,060.81</u>	<u>69,760.49</u>	<u>442.45</u>

5. Expenditure for Fund Raising & other activities	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Staff Salaries	2,457.31	17,958.75	16,068.97
Employees SSF	449.28	3,283.50	5,566.85
Refund to Group	-	-	-
Depreciation	1,038.09	7,786.00	7,546.00
	<u>3,944.68</u>	<u>29,028.25</u>	<u>29,181.82</u>

6. Social purpose activities	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Transport and Travelling	292.13	2,135.00	17,858.00
Kids Weekly Shopping	-	-	3,280.00
Group expense	-	-	35,128.14
Accommodation	-	-	-
Food for Children	1,939.92	14,177.54	20,306.97
Rent (chairs & canopies)	-	-	1,565.90
Clothing	-	-	3,184.00
Repairs and Maintenance	-	-	3,865.00
Meetings & Training	176.51	1,290.00	1,630.00
Printing and Stationery	211.68	1,547.00	8,650.70
School fees	302.05	2,207.50	5,322.00
Workmanship	-	-	6,565.00
Cleaning and Sanitation	227.14	1,660.00	3,422.75
End of Year Party	1,578.34	11,535.00	10,993.00
DSTV Expenses	656.79	4,800.00	3,019.00
Pictures	-	-	-
Exams Fees	174.46	1,275.00	-
Utilities	745.04	5,445.00	10,774.00
Miscellaneous Expenses	-	-	1,460.33
	<u>6,304.07</u>	<u>46,072.04</u>	<u>137,024.79</u>

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
7. Other Expenditure			
Tools for Teachers	5,972.01	43,645.21	82,086.53
Community Account Payments	10,868.23	80,940.12	-
Audit fee	547.32	4,000.00	2,362.50
Bank charges	90.31	660.00	605.00
Registration and Licensing	109.46	800.00	1,570.00
Feeding of Security Dogs	1,252.43	9,153.10	9,046.64
Donation Expense	2,540.85	18,569.29	770.00
Gas	-	-	730.00
Consumables	648.58	4,740.00	-
Insurance	116.31	850.00	850.00
Postage	-	-	65.00
	<u>22,145.49</u>	<u>163,357.72</u>	<u>98,085.67</u>
8. Grants & Donations			
	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
International School of Zug Fund Raising	-	-	206,512.60
Community Account Reciepts	12,180.44	89,643.47	-
Donations	15,342.15	112,125.00	16,620.00
Donations in kind	7,584.81	55,432.06	-
Tools for Teachers	5,927.23	43,318.00	81,769.93
Philip Liverpool	992.02	7,250.00	57,612.44
Other Income (Exchange Gains)	631.00	1,782.02	-
	<u>42,657.65</u>	<u>309,550.55</u>	<u>362,514.97</u>
9. Accounts payable			
	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Audit fee	547.32	4,000.00	2,362.50
	<u>547.32</u>	<u>4,000.00</u>	<u>2,362.50</u>
10. Operating Activities			
	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>GBP£</u>	<u>GH¢</u>	<u>GH¢</u>
Excess of Income over expenditure	10,263.41	71,092.54	98,222.69
Adjustment for:			
Depreciation	18,561.24	7,786.00	7,546.00
Accounts payable	(3,452.68)	1,637.50	362.50
	<u>25,371.96</u>	<u>80,516.04</u>	<u>106,131.19</u>

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

11. Property, Plant and Equipment

<u>Cost:</u>	<u>Opening Balance 01/01/20 GH¢</u>	<u>Additions GH¢</u>	<u>Disposal/ Transfer GH¢</u>	<u>Closing Balance 31/12/2020 GH¢</u>
Capital W.I.P	242,943.90	9,793.00	-	252,736.90
Equipment	11,940.00	820.00	-	12,760.00
Furniture & Fitting	28,775.00	585.00	-	29,360.00
	<u>283,658.90</u>	<u>11,198.00</u>	<u>-</u>	<u>294,856.90</u>

Depreciation

Equipment	3,334.24	1,914.00	-	5,248.24
Furniture & Fitting:	15,227.00	5,872.00	-	21,099.00
	<u>18,561.24</u>	<u>7,786.00</u>	<u>-</u>	<u>26,347.24</u>

<u>Net Book Value :</u>	<u>Total Cost GH¢</u>	<u>Accumulated Depreciation GH¢</u>	<u>Net Book Value GH¢</u>
AT 31/12/2020	<u>294,856.90</u>	<u>26,347.24</u>	<u>268,509.66</u>

AT 31/12/2019	<u>283,658.90</u>	<u>18,561.24</u>	<u>265,097.66</u>
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KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

11b. Property, Plant and Equipment

Cost:	Opening Balance 01/01/20 £	Additions £	Disposal/ Transfer £	Closing Balance 31/12/2020 £
Capital W.I.P	32,364.04	1,339.98	-	33,704.02
Equipment	1,590.60	112.20	-	1,702.80
Furniture & Fitting	3,833.29	80.05	-	3,913.34
	37,787.93	1,532.23	-	39,320.16

Depreciation

Equipment	444.17	255.42	-	699.59
Furniture & Fittings	2,028.48	782.67	-	2,811.15
	2,472.66	1,038.09	-	3,510.74

Net Book Value :	Total Cost £	Accumulated Depreciation £	Net Book Value £
AT 31/12/2020	39,320.16	3,510.74	35,809.42
AT 31/12/2019	37,787.93	2,472.66	35,315.28

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2020

12. Receipts and Payments	2020 GBP£	2020 GH¢	2019 GH¢
Opening Balance b/f	58.94	442.45	13,348.96
Community Account Receipts	10,868.23	90,743.47	-
International School of Zug Fund Raising	15,342.15	112,125.00	206,512.60
Donations	-	-	16,620.00
Teachers Tools	5,927.23	43,318.00	81,769.93
Philip Liverpool	992.02	7,250.00	57,612.44
	<u>33,188.57</u>	<u>253,878.92</u>	<u>375,863.93</u>
Less Payments:			
Capital WIP -Building Materials	1,339.98	9,793.00	110,537.70
Audit Fee	273.66	2,000.00	-
Acquisition of Fixed Assets	192.25	1,405.00	8,500.00
Other Expenditure	22,145.49	163,357.72	98,085.67
Social purpose activities	6,304.07	46,072.04	137,024.79
Expenditure on Raising funds & other activities	2,906.59	21,242.25	21,635.82
	<u>33,162.05</u>	<u>243,870.01</u>	<u>375,783.98</u>
Surplus	26.53	10,008.91	79.95
Cash and Bank	<u>10,060.81</u>	<u>69,760.49</u>	<u>442.45</u>