

Shape Attitude Ghana LBG

Reports

&

Financial Statements
December 31, 2025

B. OMANE-ANTWI CONSULT
CHARTERED ACCOUNTANTS
#.10 OTSWE STREET
Osu Ako-Adjei
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Shape Attitude Ghana LBG

Reports and financial statements For the year ended December 31, 2025

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Shape Attitude Ghana LBG

Reports and financial statements For the year ended December 31, 2025

General information

Executive council members

Wonderful Baisie Gharthey
David Essaw
Albert Buabeng
Joana Eshun-Mensah

Secretary

Amos Amamoo
University of Education
Winneba

Registered office

#. E3/2,
Ntakorfam
Near Trauma Hospital
Winneba

Auditors

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

Bankers

GCB Bank Limited

Reports and financial statements For the year ended December 31, 2025

Report of the directors

The Executive Council of Shape Attitude Ghana has the pleasure of presenting its report and financial statements for the year ended 31st December 2025, which disclose the Company's statement of operations and accumulated fund, the statement of financial position, statement of cashflows and accounting policies and explanatory notes to the financial statements.

Shape Attitude Ghana, a not-for-profit organization was established in June 2014 with the aim of enabling communities develop a culture of keeping their surroundings clean through behavioural change. The Company's primary target group is pupils in basic schools to address negative attitudes in the hope that the pupils will grow up with positive attitude towards sanitation and the environment in general.

The World Environment Day (WED) and the eleventh anniversary of SHAPE Attitude Ghana were observed jointly in Winneba in June 2025 at the A.M.E.Zion School where a durbar was held on the grounds of the school. At the ceremony were the Directors of Effutu Municipal Education Office; Shape Attitude Ghana and the Director and lecturers from the Centre for School and Community Science and Technology Studies (SACOST). The Directors delivered speeches on environmental cleanliness and protection of the earth. In the weeks leading to June 2025, quiz and debate competitions were held among the basic schools.

The National Service Personnel assigned to Shape Attitude Ghana undertook drama performances in the schools to raise awareness on negative consequences of poor sanitary conditions and hence the importance of keeping the surroundings clean all the time to prevent diseases.

The Service Personnel ended their service in October 2025, and a new one was posted to us in December 2025

As per statutory requirements, the Company fulfilled all of its regulatory obligations with the Registrar General's Department (RGD), Ghana Revenue Authority (GRA), and Secretariat of Not-for-Profit Companies. Having fulfilled all the requirements, the relevant licenses were renewed.

Executive council's responsibilities

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

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

Financial results

The results for the year ended 31st December 2025 are set out in the attached accounts.

The directors consider the state of the company's affairs to be satisfactory.

**Reports and financial statements
For the year ended December 31, 2025**

Report of the directors continued.

Nature of business

The principal activities of the company were in accordance with the regulations of the company. There has been no change in the authorized business of the company during the year.

Auditors

B. Omane-Antwi Consult, a firm of Chartered Accountants will continue in office as Auditors in accordance with Section 139 (5) of the Ghana Companies Act, 2019 (Act 992).

By Order Of The Executive Council



.....
[Director]

Dated.....19-03-2026.....



.....
[Director]

19-03-2026.....Dated

Report of the independent auditors to the subscribers of**Shape Attitude Ghana LBG****On the financial statements of the company****For the year ended December 31, 2025**

We have audited the financial statements set out on pages 7 – 12 which have been prepared under the historical cost convention and the accounting policies set out on pages 10 to 12. These financial statements comprise the statement of operations and accumulated funds, statement of financial position on December 31, 2025, and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Executive council's responsibilities for the financial statements

As described on page 4, the organisation's executive council is responsible for the preparation and fair presentation of these financial statements in accordance with the requirements of the Ghana Companies Act, 2019 [Act 992]. This responsibility includes designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an independent opinion, based on our audit, on those financial statements and to report our opinion to the subscribers.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

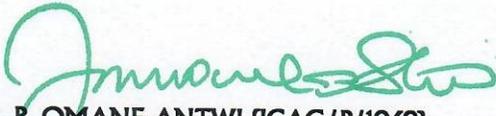
Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of the financial position of the company on 31st December 2025 and of its excess of expenditure over revenue, accumulated fund and cash flows for the year then ended in accordance with International Auditing Standards and comply with the Ghana Companies Act 2019 [Act 992].

Report on other legal requirements.

The Ghana Companies Act, 2019 [Act 992] requires that in carrying out our audit we consider and report on the following matters. We confirm that:

- i. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.;
- ii. in our opinion proper books of accounts have been kept by the company, so far as appears from our examination of the books; and
- iii. the organisation's statement of operations and accumulated fund, statement of financial position as at December 31, 2025, and statement of cash flows are in agreement with the books of account;
- iv. we are independent of the Company in accordance with Section 143 of the Companies Act, 2019 [Act 992]



**K. B. OMANE-ANTWI [ICAG/P/1069]
B. OMANE-ANTWI CONSULT [ICAG/F/2026/153]
CHARTERED ACCOUNTANTS
#10, OTSWE STREET
OSU AKO-ADJEI
ACCRA**

DATED 24/03/2026

Shape Attitude Ghana LBG

Statement of financial position at December 31, 2025

Assets	Note		2025		2024
Non-current assets		GH¢	GH¢	GH¢	GH¢
Property, plant and equipment	3		<u>30,618</u>		<u>5,402</u>
Current assets					
Bank and cash balances	4		918		36,543
Receivables	5		6,300		17,100
Total assets			<u>37,836</u>		<u>59,045</u>
Liabilities and accumulated fund					
Current liabilities					
Payables	6		7,456		6,956
Total liabilities			<u>7,456</u>		<u>6,956</u>
Accumulated fund					
Balance at December 31.			<u>30,380</u>		<u>52,089</u>
Total liabilities and accumulated fund			<u>37,836</u>		<u>59,045</u>



Director



Director

Shape Attitude Ghana LBG

Statement of operations for the year ended December 31, 2025

	Note	2025	2024
Revenue		GH¢	GH¢
Donations received		43,849	80,263
Total revenue		43,849	80,263
Expenditure			
Anniversary expenses and competition awards		4,252	8,570
Bank charges		618	460
Construction & erection of bill boards		410	-
Cleaning & sanitation		215	-
Depreciation		6,729	1,938
Donation		2,901	-
Electricity		950	-
National Service Personnel allowances		6,960	3,510
Office rent		10,800	10,800
Office equipment repairs		-	2,835
Publicity		1,000	3,552
Registration, permit & licence		1,200	6,722
Stationery, printing and consumables		5,690	5,929
Transportation		19,334	19,738
Auditors' remuneration		4,500	4,000
Total expenditure		65,558	68,054
Excess/(Deficit) of revenue over expenditure transferred to accumulated fund		(21,710)	12,209

Accumulated fund account For the year ended December 31, 2025

	2025	2024
	GH¢	GH¢
Balance at January 01.	52,089	39,880
Excess/(Deficit) of revenue over expenditure transferred from statement of operations	(21,710)	12,209
Balance at December 31.	30,380	52,089

Shape Attitude Ghana LBG

Statement of cashflows for the ended December 31, 2025

	Note	2025 GH¢	2024 GH¢
Cashflow from operating activities			
Excess of revenue over expenditure		(21,710)	12,209
Depreciation		6,729	1,938
(Increase) in accounts receivables		10,800	10,800
Increase in accounts payables		500	500
Net cash from operating activities		(3,680)	25,447
Cashflow from investing activities			
Purchase of equipment		(31,945)	-
Net increase in cash and cash equivalents		(35,625)	25,447
Cash and cash equivalents at January 01.		36,543	11,096
at December 31.	7	918	36,543

Accounting policies and explanatory notes to the financial statements for the year ended December 31, 2025

1 General information

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

2 Basis of preparation and accounting policies

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

(a) Revenue recognition

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

(b) Income tax

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

(c) Property, plant and equipments

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

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

(d) Accounts receivables

Accounts receivables refer to amounts owed to the company by third parties. The receivables amount do not bear interest. At the end of each reporting period, the carrying amounts of receivables are reviewed to determine whether there are any objective evidence that the amounts are not recoverable. If so, an impairment is recognised immediately in the statement of operations.

(e) Accounts payables

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

(f) Cash and cash equivalents

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

Shape Attitude Ghana LBG

Accounting policies and explanatory notes to the financial statements for the year ended December 31, 2025 continued.

Basis of preparation and accounting policies continued

(g) Foreign currency translation

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

(h) Comparative figures

The comparative figures covered the twelve months period ended December 31, 2024. However, where considered necessary, comparative figures have been reclassified to achieve consistency with the presentation of current year figures.

3 Property, plant and equipment

Cost	Balance at 1 : 1 : 25 GH¢	Additions GH¢	Disposals GH¢	Balance at 31 : 12 : 25 GH¢
Office furniture and equipment	12,917	31,945		44,862
Depreciation	Balance at 1 : 1 : 25 GH¢	Disposals GH¢	Charge GH¢	Balance at 31 : 12 : 25 GH¢
Office furniture and equipment	7,515		6,729	14,244
Carrying amount	Balance at 31 : 12 : 25 GH¢			Balance at 31 : 12 : 24 GH¢
Office furniture and equipment	30,618			5,402
		2025 GH¢		2024 GH¢
4 Bank and cash balances		GH¢		GH¢
Bank balances	625		35,813	
Cash balances	293	918	730	36,543
5 Accounts receivable				
Prepayments and deposits		6,300		17,100

Shape Attitude Ghana LBG

*Accounting policies and explanatory notes
to the financial statements
for the year ended December 31, 2025 continued.*

Basis of preparation and accounting policies continued

		2025		2024
6	Accounts payable			
	Other creditors	2,956		2,956
	Expense creditors	4,500	7,456	4,000
		<u> </u>	<u> </u>	<u>6,956</u>
7	Cash and cash equivalents			
	Cash on hand	293		730
	Cash at bank	625	918	35,813
		<u> </u>	<u> </u>	<u>14,189</u>