

Shape Attitude Ghana Organisation
(A Company Limited by Guarantee)

Reports

&

Financial Statements
December 31, 2021

B. OMANE-ANTWI CONSULT
CHARTERED ACCOUNTANTS
#.10 OTSWE STREET
OSU AKO-ADJEI
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Shape Attitude Ghana Organisation
(A Company Limited by Guarantee)

Reports and financial statements
For the year ended December 31, 2021

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Shape Attitude Ghana Organisation
(A Company Limited by Guarantee)

Reports and financial statements
For the year ended December 31, 2021

General information

Executive council members

Wonderful Baisie Ghartey
David Essaw
Albert Buabeng
Joana Eshun-Mensah

Secretary

Amos Amamoo
University of Education
Winneba

Registered office

#. E3/2,
Near Trauma Hospital
Ntakorfam
Winneba

Auditors

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

Bankers

GCB Bank Limited

Shape Attitude Ghana Organisation

(A Company Limited by Guarantee)

Reports and financial statements For the year ended December 31, 2021

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 2021, which disclose the organisation'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, which was established in June 2014, is committed to enabling communities develop a culture of keeping their surroundings clean. The Organisation has been working mainly in schools to address negative attitudes in the hope that the school children will grow up with positive attitude towards sanitation and the environment in general.

Notwithstanding the limitations posed by covid-19, SHAPE Attitude Ghana made good strides towards its objectives of raising awareness to change attitude.

In February 2021, SHAPE Attitude Ghana participated in a sensitisation and awareness programme organised by the African Methodist Episcopal (AME) Zion Church of Winneba. The programme was the Annual Women's Convention with the theme "Globally Committed to Environmental Stewardship." The delegates to the convention were sensitised on the need to protect the environment from destruction. It was the first of its kind for a church programme to centre the theme on environmental protection.

SHAPE Attitude Ghana and University of Education, Winneba (UEW) formalised their collaboration by signing a Memorandum of Understanding in March 2021 to govern their activities.

The Organisation extended its activities to Cape Coast in the Central Region, with sensitisation to pupils of the University Practice School, and donated trash bins and posters to the school.

The annual orientation of final year students in Accredited Tertiary Institutions in collaboration with the National Service Scheme, in the Central Region, took place with visits to Kasoa, Cape Coast and Winneba. The students were charged with engaging their communities in sanitation matters during their service time. Around the same time, SHAPE Attitude participated in the launching of the monthly clean-up campaign by the Central Regional Office of the National Service Personnel Association (NASPA) in Cape Coast.

As usual, the World Environment Day (WED) and the Seventh Anniversary of SHAPE Attitude Ghana were observed jointly with the Center for School and Community Science and Technology of the University of Education, Winneba (SACOST-UEW) in June, 2021. The WED celebration involved a tour on the North Campus of UEW by stake holders concerned with environmental protection such as Forestry Commission and Environmental Health Office, in Winneba. The group discussed plans to protect a Stream and a Forest on the Campus, and at the end of the tour mounted posters on the banks of the stream to inform people not to throw rubbish in the stream. The 7th anniversary, though, was marked with tree planting at the South Campus by pupils of Winneba University Practice School.

Final year students of the Department of Theatre Arts, UEW, who undertook their field work at Gyanganadze, a village near Winneba, were given support in terms provision of trash bins and physical presence of SHAPE Attitude Staff at the durbar of people

and chiefs of the village. The durbar marked the end of their stay in the village taking the community through environmental protection activities, especially cleanliness.

The Winneba Ministers Fellowship invited SHAPE Attitude Ghana to their meetings to produce a plan for keeping Winneba clean. Similarly, officials from the Tourism Society of Ghana, Accra, invited SHAPE Attitude Ghana to a planning meeting and launching of "Youth for Tourism" Festival to be organised in Winneba.

Media programmes on sanitation, aimed at increasing awareness towards attitudinal change, by Radio Peace Winneba and Radio Windy Bay of University of Education, Winneba continued in earnest

Executive councils' 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 organisation 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 and followed Ghana Accounting Standards.

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

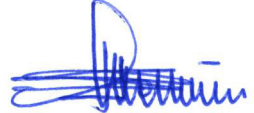
Auditors

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. 20-04-2022
.....


.....
[Director]

20-04-2022
.....Dated

TIN: P0000479543

#.10 Otswe Street * Osu Ako-Adjei * Accra * Ghana
GPS: GL-016-6509 * P.O. Box OS 1336 * Osu * Accra * Ghana * Tel: 0302-764993 * 020-8110707

Report of the independent auditors to the subscribers of

Shape Attitude Ghana Organisation
*(A Company Limited by Guarantee)*On the financial statements of the company
For the year ended December 31, 2021

We have audited the financial statements set out on pages 7 – 11 which have been prepared under the historical cost convention and the accounting policies set out on page 10. These financial statements comprise the statement of operations and accumulated fund, statement of financial position at December 31, 2021 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 Ghana Accounting Standards and with the requirements of the Ghana Companies Act, 1963 (Act 179). 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.

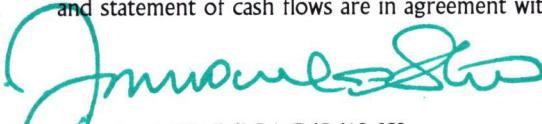
Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of the financial position of the organisation at 31st December 2021 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 Ghana Accounting 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 at December 31, 2021 and statement of cash flows are in agreement with the books of account.



K. B. OMANE-ANTWI (ICAG/P/1069)
B. OMANE-ANTWI CONSULT (ICAG/F/2022/153)
CHARTERED ACCOUNTANTS
#.10, OTSWE STREET
OSU AKO-ADJEI
ACCRA

DATED

22/04/2022

Shape Attitude Ghana Organisation

(A Company Limited by Guarantee)

Statement of operations for the year ended December 31, 2021

	Note	2021	2020
		GH¢	GH¢
Revenue			
Donations received		9,776	15,285
Total revenue		<u>9,776</u>	<u>15,285</u>
Expenditure			
Anniversary and competition awards		280	-
Bank charges		140	100
Communication		220	160
Donations paid		-	3,675
Depreciation		593	593
Electricity		100	300
National service personnel allowance		1,200	900
Office rent		720	720
Office equipment repairs		-	269
Refreshment		710	720
Registration, permit & licence		940	1,191
Stationery, printing and consumables		3,975	780
Transportation		2,970	2,516
Auditors' remuneration		2,500	2,000
Total expenditure		<u>14,348</u>	<u>13,924</u>
Excess/(Deficit) of revenue over expenditure transferred to accumulated fund		<u>(4,572)</u>	<u>1,362</u>

Accumulated fund account

For the year ended December 31, 2021

	2021	2020
	GH¢	GH¢
Balance at January 01.	19,898	18,536
Excess/(Deficit) of revenue over expenditure transferred from statement of operations	(4,572)	1,362
Balance at December 31.	<u>15,326</u>	<u>19,898</u>


Shape Attitude Ghana Organisation

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Statement of financial position at December 31, 2021

Assets	Note	2021	2020
Non-current assets		GH¢	GH¢
Property, plant and equipment		<u>1,348</u>	<u>1,941</u>
Current assets			
Bank and cash balances	3	16,478	19,957
<i>Total assets</i>		<u>17,826</u>	<u>21,898</u>
Liabilities and accumulated fund			
Current liabilities			
Payables	4	2,500	2,000
<i>Total liabilities</i>		<u>2,500</u>	<u>2,000</u>
Accumulated fund			
Balance at December 31.		<u>15,326</u>	<u>19,898</u>
<i>Total liabilities and accumulated fund</i>		<u>17,826</u>	<u>21,898</u>


.....
Director


.....
Director

Shape Attitude Ghana Organisation

(A Company Limited by Guarantee)

Statement of cashflows for the ended December 31, 2021

	Note	2021	2020
		GH¢	GH¢
Cashflow from operating activities			
Excess of revenue over expenditure		(4,572)	1,362
Depreciation		593	593
Increase in accounts payables		500	500
Net cash from operating activities		(3,479)	2,454
Cashflow from investing activities			
Purchase of equipment		-	-
Net increase in cash and cash equivalents		(3,479)	2,454
Cash and cash equivalents			
at January 01.		19,957	17,503
at December 31.	5	<u>16,478</u>	<u>19,957</u>

Shape Attitude Ghana Organisation

(A Company Limited by Guarantee)

Accounting policies and explanatory notes to the financial statements for the year ended December 31, 2021

1 General information

Shape Attitude Ghana Organisation 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, near Trauma Hospital Ntakorfam 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.

(f) Accounts payables

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

(g) 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.

(h) 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.

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(f) Comparative figures

The comparative figures covered the twelve months period ended December 31, 2020. 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 : 21 GH¢	Additions GH¢	Disposals GH¢	Balance at 31 : 12 : 21 GH¢
Office furniture and equipment	3,951	-	-	3,951

Depreciation	Balance at 1 : 1 : 21 GH¢	Disposals GH¢	Charge GH¢	Balance at 31 : 12 : 21 GH¢
Office furniture and equipment	2,010		593	2,603

Carrying amount	Balance at 31 : 12 : 21 GH¢		Balance at 31 : 12 : 20 GH¢
Office furniture and equipment	1,348		1,941

4 Bank and cash balances	GH¢	2021 GH¢	GH¢	2020 GH¢
Bank balances	16,451		19,925	
Cash balances	28	16,478	33	19,957

5 Accounts payable				
Expense creditors		2,500		2,000

6 Cash and cash equivalents				
Cash on hand	28		33	
Cash at bank	16,451	16,478	19,925	19,957