

**ANNUAL**

**REPORT**

**2018**



**TEERE**

**It's the people that count**

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## ACRONYMS/ABBREVIATION

- TLGF - TEERE Local Government Forum
- VSLA - Village Savings and Loans Association
- PWD - Persons with Disability
- NCCE – National Commission on Civic Education
- UER - Upper East Region
- RCC- Regional Coordinating Council
- GSPD- Ghana Society of Persons with Disability
- SES – Senior Experten Service
- RHC- Regional House of Chiefs
- CSOs – Civil Society Organisations
- LGS - Local Government Service
- NALAG – National Association of Local Authorities of Ghana
- GFD- Ghana Federation of Disability Organisations
- STAR-Ghana - Strengthening Transparency, Accountability and Responsiveness in Ghana
- EU – European Union
- DANIDA- Danish international Development Agency
- DFID- Department of international Development
- MDAs – Municipal and Districts Assemblies
- DFMC – Disability Fund Management Committee
- EOCO – Economic and Organised Crime Office
- CHRAJ – Commission on Human Right and Administrative Justice
- SfDR – Support for Decentralisation Reforms
- CBO – Community Based Organisation
- ILGS – Institute of Local Government Studies
- LED – Local Economic Development
- PEA – Political Economy Analysis
- VFM - Value for Money
- M&E – Monitoring and Evaluation
- NGO – Non Governmental Organisation



## Chief Executive Officer's Message

Avea E. Nsoh

Chief Executive Officer

We were stretched to a bursting point in 2018. It was a huge opportunity for staff to demonstrate that they had grown with experience and were up to the task. As was expected they lived up to expectation ensuring that we ended the year 2018 successfully. We have a very limited but committed and experienced staff. During year, we focused on expanding our partnership, and building on the capacity of the organization and our staff. These were expected to culminate into an improved image and a strengthening of the TEERE brand. These were mostly successful as most of our staff attended various in-service trainings either initiated by the organization itself or by our partnership. Some of them also secured admissions into various Universities.

These together with on-the-job training and experience from the five projects we implemented strengthened staff capacity. We intensified our relationship with existing partners and sought to make new friends. This was achieved by responding to invitations of partners like the Regional Co-ordinating Council, Districts Assemblies and Civil Society Organisations. We also participated fully in activities in existing partners like STAR-Ghana and GIZ and played lead roles such as being selected to organize the STAR Ghana Foundation regional launch in the Upper East region and participating in the committee work to plan the their learning event for the Anti-Corruption projects. In the coming year, we shall continue our focus on expanding and deepening our relation with partners particularly in Accra; build and strengthen at least five departments as part of the structure development; and attract and train more staff to meet our growing image and activities. Our three biggest challenges in 2018 were inadequate staff, over-dependence on resources from external sources and limited office space.

The situation is worsened by again depending mostly on proposal writing from calls from external organizations. The result is that this income source is unreliable leading to poor remuneration for our youthful, committed and experienced staff. We are therefore unable to recruit experienced staff to complement the existing ones and also stand the risk of losing those already in employment with us. We registered a consultancy which we are setting up this year. In addition, we have begun a guinea fowl and piggery project which could give us sustainable income in the future. However, this requires some investment of resources which we do not currently have. We recruited two more volunteers to complement the staff strength but it was obvious that the volunteer culture is dying. Unemployment is high yet people are only ready for paid employment. With regard to office accommodation, we have budgeted to buy plots of land for our new offices and processes initiated to acquire them. Unfortunately, we do not yet have the resources to construct these offices in the short term. In these areas we will require both our own efforts and contributions from our partners. We believe our staff strength, friends we make and the resilience of the systems and structures of the organisation will define the future of our organization. These are what we set our eyes on in 2019. We need the support of everyone. This is the only way to meet our beneficiaries at the point where we are most needed. Our partners must support us to achieve these goals.

Thank you.



# In Pictures Key Highlights of 2018





# TEERE

It's the people that count



## Our Mission



Strengthen and secure the active participation of citizens in all matters affecting their lives through local actions.

## Our Goal



An Autonomous local government system based on the rule of law, Ghanaian culture and tradition.

## Our Vision



TEERE would want to see communities take charge of their own affairs.

## What we do

- ✔ Local Governance/Good Governance
- ✔ Research and Development
- ✔ Youth and Women Empowerment
- ✔ Culture and Creative Arts
- ✔ Local Economic Development

TEERE operates as a non-partisan, non-governmental organization dedicated to enhancing local governance through citizen participation and engagement, promoting economic development particularly among women and youth, and developing, preserving, revitalizing and commercializing culture and the creative arts to create wealth for practitioners. We seek to reduce the growing inequalities especially among women and minorities within the country. TEERE is advocating for the restructuring of the local government institutions to be more inclusive to ensure policies that reflect local solutions to problems. We have an objective of enhancing citizen participation and all-inclusiveness in local governance to promote development.

# Projects

TEERE's main source of funding for its projects has been through proposal writing. About 99% of our projects implemented came through proposals. The following projects were carried out in 2018.

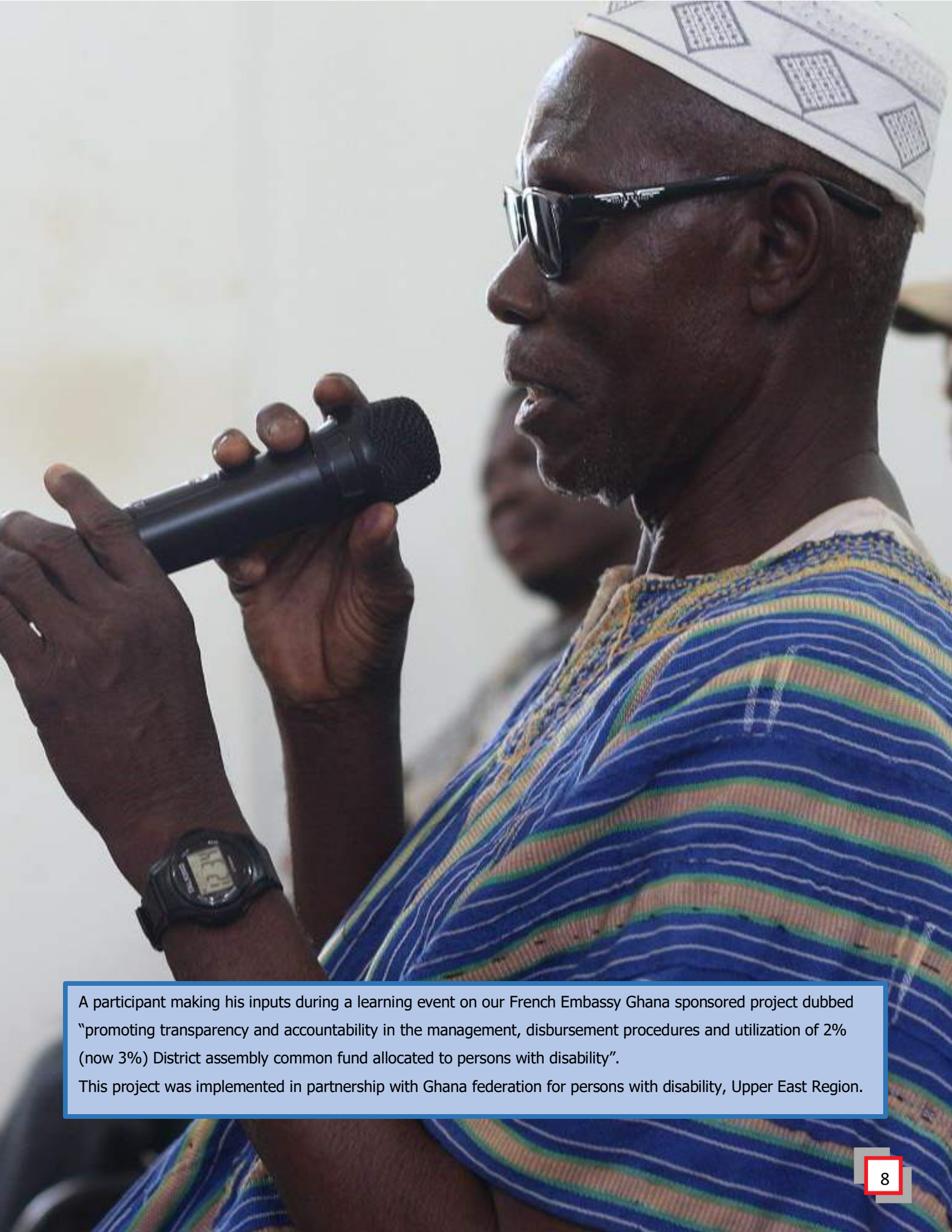


## Effective management, disbursement and utilisation of the District Assembly Common Fund allocated to Persons with Disability in the Upper East Region

According to the common fund newsletter published in December, 2014, it indicated that “there are serious problems with the management, disbursement, utilization, and accountability of the 2% (now 3%) allocation in almost all the MMDAs. The fund over the years has not achieved its intended purpose due to ineffective monitoring system. TEERE in collaboration with the Upper East chapter of the Ghana federation of Disability Organisation (GFDO) secured funding from the French Embassy in Ghana to implement the project. The project was implemented in the initial seven districts of the region with the ultimate aim of establishing effective monitoring system to ensure deserving persons with disability utilise the fund to reduce poverty among Persons with Disability (PwD) especially those outside the formal sector of employment. The project brought to the table key stakeholders from the RCC, District and Regional GFD, EOCO, District finance officers, Disability Fund Management Committees, CHRAJ etc for a consultative meeting on the management of the fund. The project advocated for the use of the cheque payment system to enhance transparency in the disbursement of funds to PwDs. There were capacity training workshops for stakeholders on the Guidelines for the Disbursement and Management of the District Assembly Common Fund for Persons with Disability. Three templates were developed at the workshop: a user friendly application template, a quarterly reporting template for the Disability Fund Management Committees (DFMC) and a Monitoring and Evaluation template to track the usage of the fund by beneficiaries.

After 12 months of the project implementation, the districts and communities have been sensitised through community outreach, radio discussions and announcement (jingles). We also established two groups of 25 members each of the Village Savings and Loans Associations (VSLAs) in each of the seven intervention districts. The PwDs were capacitated with leadership and management skills to enable them handle the VSLA by themselves. A total of 350 PwDs were trained across the seven districts on the VSLA; this would enable them save from their proceeds and reinvest into their businesses.

Having made such remarkable gains in the project, STAR-Ghana also provided funds to expand the project to the six remaining districts of the Upper East region. These districts were Pusiga, Bawku Municipal, Bawku West, Binduri, Kassena-Nankana Municipal and Builsa North. This phase mounted a strong community/door to door outreach education on the existence, purpose of the disability fund and how to access it. The Monitoring system was equally established for these districts. The two newly created districts (Bolgatanga East and Tempane) that were not part of the intervention districts were brought to the learning event to share experiences and best practices.



A participant making his inputs during a learning event on our French Embassy Ghana sponsored project dubbed "promoting transparency and accountability in the management, disbursement procedures and utilization of 2% (now 3%) District assembly common fund allocated to persons with disability".

This project was implemented in partnership with Ghana federation for persons with disability, Upper East Region.



## Enhancing Citizen Participation and Social Accountability at the District Level.

In September 05, 2018, TEERE signed a one year agreement with GIZ to implement a project by the Support for Decentralisation Reforms (SfDR) on “Enhancing Citizen Participation and Social Accountability at the District Level”. This project was rolled out across the 60 partner Districts of GIZ across the then 10 administrative regions of Ghana (there are now 16 regions). TEERE was identified to coordinate the project within the Northern zone of 17 Districts across Upper East, Upper West and Northern regions. Seventeen Community Based Organisations (CBOs) were identified and trained within the 17 Districts. The project seeks to contribute to the development of governance by improving transparency, internal accountability, participation and public

Service delivery. The project has adopted two main strategies: 1. identify and train Social Audit Committee to track public expenditure and monitor the Annual Action Plan/Medium Term Development Plan 2. Create platforms for citizen engagement with duty bearers on the tracking and monitoring outcomes





## 2018 REGIONAL TEERE LOCAL GOVERNMENT FORUM

THEME: "The Role of Stakeholders in Local Government"

TLGF is our main governance flagship model that creates platforms for citizen participation at three different stages namely Community/District, Regional and National levels. A regional TLGF was organized on the theme "The Role of Stakeholders in Local Governance" in Bolgatanga. This brought together the Regional Co-ordinating Director, Heads of Decentralised Departments, political parties, MDCs, Traditional council, Religious Bodies, the media etc. The main facilitator was a Local Governance Expert and the Board Chair of the Institute of Local Government Studies (ILGS), Naba Moses Appiah IV.

During TLGF fora, one salient issue that came up was the role of deputy regional ministers in local governance. As part of the TLGF model, a roundtable discussion was organized to dissect the issue "The Relevance of Deputy Regional Ministers in Local Governance". The head of the Institute of Local Government Studies Dr. Darimani led the discussion in Bolgatanga the regional capital of the Upper East region. Participants for the roundtable discussion included the RCC, Heads of Decentralised Departments, Civil Society Organisations, presiding members, the media etc. It came to light that there were no clear cut responsibilities assigned to deputy regional ministers, there should be a ceiling on the number of ministers the president can appoint and finally a cost analysis should be made on the deputy regional ministers to ascertain their relevance in local governance.

# TEERE Women Farmers Enterprise (TWFE)



It came to light during the TEERE Local Government Forum (TLGF) in Nabdam about the poor economic situation of women especially during the dry season. Under the Youth and Women Empowerment thematic area, TEERE began the construction of a piggery and poultry farming centre in Kongo community. The project is to be run as guinea fowl and pig production, processing and marketing entity. The project would engage and train women over a period of one year after which they would be supported to construct moderate housing at their individual houses and be given guinea fowls and pigs for rearing. The centre would train and pass out women on a yearly basis. TEERE would explore the full value chain processes of the piggery and guinea fowl poultry so as to optimise every available resource to the center.

- The seed capital for the project was donated by a German philanthropist Mr Ernst Knaap
- The centre which is named Ernst Knapp TEERE Women Farmers' Enterprise would offer the following for sale to the general public;
- Production and sale of quality guinea fowl and pig products to the local and international market.
- Guinea fowl eggs,
- processed guinea fowl and pig products
- by-products such as droppings and feathers.



# Village Savings and Loans Association (VSLA)

The Village Savings and Loans Associations (VSLA) is a project under our local economic Development (LED) thematic area aimed at empowering particularly poor rural women. In the year under review, we targeted PwDs in 13 out of the 15 districts of the Upper East region. At least, two VSLAs were formed in each district. The recruits were not only trained in the formation and management of a VSLA, they were also given entrepreneurial training to strengthen their business skills. Again, the recruits were mostly women. These VSLAs were made possible through funding from The French Embassy in Ghana and STAR Ghana. The project was intended to improve the management and disbursement of the Disability fund which was seriously abused by its managers and the beneficiaries themselves. In addition to these specially funded VSLAs, others were formed by our hard working community volunteers. The greatest challenge to the VSLA project poor documentation which is due mainly to very limited community volunteers and inadequate funding to ensure regular supervision and Management.



# Donations

In response to the passionate appeal made by the Bongo community about the inadequate medical supplies and equipment in the Bongo District Hospital during TLGF forum in Bongo. TEERE through the efforts of its Principal Advisor Mr. Gerhard Lauth secured and donated the first assorted medical equipment worth €35,000.00 to the Bongo Hospital. The non-drugs consumables were secured from Inter-NATIONAL Children Help-Germany. In 2018, TEERE again took delivery of the second batch of consignment of 3, 40ft and 2, 20ft containers of medical supplies and equipment worth €500,000.00 for onwards donation to the Bongo District Hospital. The consignment also included 20,000 pieces of sanosan baby lotions. The sanosan baby lotion is devoid of colourant, perfume, paraffin oil, parabens and silicones and also gentle nourishment for sensitive and allergy-prone skin. The medical supplies and equipment were given by Inter-NATIONAL Children Help-Germany and the Sanosan baby lotion was given by Mann & Shroder-Germany. The baby lotions were distributed to the maternity wards and Neonatal Intensive Care Unit of Afrikids medical Centre, the regional hospital, War memorial hospital and Bongo District hospital.



# Capacity building and strengthening of organizational systems and structures

Every strong organization is anchored on robust systems and structures, TEERE therefore continued to build its systems and structures. As a result, we developed our administrative, financial and M&E manuals, as well as improving the filing system. When TEERE was shortlisted for the STAR Ghana Anti-Corruption grant, a consultant hired by STAR-Ghana visited the organisation for a due diligence exercise. TEERE performed well; but however the consultant made recommendations for improving our systems including additional training for staff. TEERE represented by its Project, Finance and M&E managers attended a 3-day orientation and grant signing ceremony for the Anti-Corruption project. Participants at the ceremony were equipped with project and financial management skills, activity based monitoring and project reporting. Following the recommendations by the Due Diligence Consultant, STAR-Ghana organised a 3-day financial Management refresher course facilitated by Humentum for TEERE and other grant partners. This training was attended by the Finance and M&E managers. The M&E and finance managers of TEERE underwent another 3-day programme level capacity building on key M&E concepts, social inclusion manual, Political Economy Analysis (PEA), Value for Money (VFM), Gender Analysis tool and the reporting template.

Mr. Eric Elikem Ashiabi who is the Research Manager of TEERE is on a one-year study leave for his masters' program in Development and Governance at the University of Duisburg-Essen, Germany.

This postgraduate study spans from April 01, 2018 to October 2019 and will enhance his research and leadership skills, proposal development and in all facets of project management. His knowledge in development and governance would enhance and promote TEERE's flagship program the TEERE Local Government Forum (TLGF)

and the Local Economic Development (LED). The Account Manager Ms Juliana Atagrah also gained admission to University of Education to pursue a distance program in Bachelor of Business Administration with accounting option.

In January 2018, the M&E manager undertook a one week leadership and communication course organised by Libre foundation in Bolgatanga. Still striving to equip staff with professional training, the M&E, finance and the information technology managers undertook a one week training course organised by ReCas and facilitated by SES expert from Germany on professional Time Management, Advanced Project Management and Personal Branding. The Project Manager also attended one week training on proposal writing and budgeting organised by Funds for NGOs at the Institute of Local Government Studies in Accra.

In order to enhance organisational branding and effective communication, TEERE recruited a volunteer Ms Rebecca Kajelo as the public relation officer to manage our media outlets. In the same vein Forster Mbabon was also recruited to support the Resource mobilisation unit.

We also continue to benefit from the advice and support from Mr. Gerhard Lauth, our Principal Advisor and senior expert from the Senior Experten Service (SES) of Germany. His advice ranges from organisational development through resource mobilisation to relationship building. He has been very instrumental in the winning of projects from the German Embassy, GIZ, the Robert Bosh Foundation and Mr. Ernst Knapp, a German philanthropist. We also benefited from the services of another senior expert, Mr. Collins Ababio, who managed to provide our office with some computers. We are highly indebted to the SES.



## The STAR Ghana Foundation

The Strengthening Transparency, Accountability and Responsiveness (STAR-Ghana) Programme transitioned into a new Ghanaian owned Foundation to support Civil Society Organizations (CSO) and the future development of philanthropy in Ghana.

During the transitioning period of STAR-Ghana to STAR Ghana foundation, TEERE was selected to host a series of events to outdoor the new Entity in the Upper East region after the national launch event in Accra. The launch of the STAR Ghana Foundation gave publicity and information to the government, CSOs, private bodies and especially the citizenry about the purpose and aim of the new foundation. The Regional Minister made her first public appearance at the event since her arrival as the regional administrator. She pledged her support to the foundation for regional development.



# re:publica

Supported by the



DECEMBER

14 – 15, 2018

ACCRA

On December 14-15, 2018 the Re:publica conference was held in Accra for the first time on the African continent. The Re:publica-event is a world class conference and festival on digital transformation and society. The M&E and Information Technology Managers of TEERE were among the 2,000 participants with 274 speakers from 30 countries at the conference to discuss the state of a digital Africa under the motto "Next Level". This conference is informing our digitalisation programme in the organisation.



# The Annual Retreat



As part of the organizational culture, the end of year annual retreat gave staff the opportunity to reflect on its programming, annual action plan and the way forward into 2019. There was a presentation on resource mobilization with Mr. Nyeya Yen (Director for centre for skills training). As part of activities to mark the annual retreat, TEERE initiated and engaged in a football match with the media in the Upper East region and joined the regional minister in a clean-up exercise. This was to strengthen solidarity and partnership with the media for development. The annual retreat ended with a dinner session with some Civil Society Organisations in the region and TLGF committee members

## Senior Experten Service



**Gerhard Lauth**

Principal Advisor

TEERE in partnership with the Senior Experten Service (SES) have provided knowledge and technical skill training to individuals and organisations to boost the local economy. TEERE is benefiting from the SES expert Mr. Gerhard Lauth who is providing invaluable support in the areas of programming and building national and international partnerships for the organization. A total of 8 SES were brought to the Upper East and Eastern regions of Ghana. We are looking to expand this programme in 2019 especially in rural Ghana through TEERE's programme Manager who is also the Country Representative of the SES.

## Office Refurbishment and Security

TEERE gave a facelift to the office outlook, new louvre blades were fixed, screeding done to stop the leakages when it rains, while the painting gave the offices a very esthetic outlook. In addition there was burglar proofing for the two offices to secure them from intruders.

In the latter part of 2018, we initiated a programme to purchase some plot of lands for new offices.



A group picture with partners from Ghana Federation of Disability Organisations and the French Embassy of Ghana during a monitoring visit to access the impact of the French Embassy of Ghana sponsored project on district assembly common fund allocated to PwDs.

# Volunteers and Internship Programs

As part of duty to impact positively on the lives of people in the country, TEERE offers internship programs and volunteer offers to eligible students. This opportunity is to help students acquire direct practical experience in working environment and around our thematic areas. Internships programs and volunteer offers are rolled out depending on the needs and capacity of offices to receive and supervise applicants.

This year TEERE recruit three persons in the names of Rebecca Kajelo, Bawa Esther and Mbabon Foster on this programme



Mbabon Foster



Rebecca Kajelo



Esther Bawa

# Our Partners





# Audited Financial Report

**TEERE**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST DECEMBER , 2018**

**ABU & ASSOCIATES**

**Chartered Accountants & Management Consultants**

**2nd Floor, GCB Building, Tamale.**

**P. O. Box E.R. 26**

**Tamale, N/R**

**TEERE**  
**ANNUAL REPORTS AND FINANCIAL STATEMENTS, 2018**

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**TEERE**  
**DIRECTORS, OFFICIALS, AND ADVISORS**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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**DIRECTORS**

NSOH EPHRAIM AVEA  
ALBERT ASANNA

**SECRETARY:**

NSOH EPHRAIM AVEA  
MINISTRIES BLOCK  
P.O. BOX, 373  
BOLGA - U.E.R.

**REGISTERED OFFICE:**

MINISTRIES BLOCK  
P.O. BOX, 373  
BOLGA - U.E.R.

**AUDITORS:**

ABU & ASSOCIATES  
CHARTERED ACCOUNTANTS &  
MANAGEMENT CONSULTANTS  
2ND FLOOR GCB BUILDING, TAMALE  
P. O. BOX ER 26  
TAMALE, N/R

**BANKERS:**

NATIONAL INVESTMENT BANK

**REPORT OF THE DIRECTORS  
TO THE MEMBERS OF TEERE  
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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We hereby present our report and audited financial statements of the company for the year ended 31st December, 2018.

**Directors Responsibilities**

The company's Directors are responsible for the preparation and fair presentation of the financial statements, comprising the statement of financial position as at December 31, 2018, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes in accordance with International Financial Reporting Standards (IFRS) and in the manner required by the Companies Act, 1963 (Act 179) of Ghana. The company's Directors is responsible for the fair presentation of these financial statements in accordance with International Financial Reporting Standards and in the manner required by the Companies Act, 1963 (Act 179) and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Directors have made an assessment of the company's ability to continue as a going concern

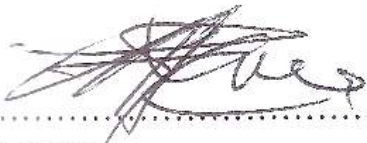
**NATURE OF BUSINESS**

The Foundation is engaged in Women Empowerment, Business Development, Culture and Creative Arts, Research and Advocacy, Public Sector Efficiency and Productivity amongst others.

**APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements of the company were approved by the Directors on

*20th March*....., 2019 and signed on its behalf by:



Director



Director

**TEERE**  
**STATEMENT OF THE DIRECTOR'S RESPONSIBILITIES**  
**ON THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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The Companies Act 1963, (Act 179) requires the Directors to ensure that the organisation prepares financial statements each financial year. It also requires the Directors to ensure that the organisation keeps proper books and records of accounts on income and expenditure, assets and liabilities.

The Directors have supervised the preparation of the statement of assets, liabilities, and the net provision and accept responsibility for audited statement of assets, liabilities and net provision, which have been prepared in the manner required by the Companies Act 1963, (Act 179).

The Directors certify that to the best of their knowledge and belief, the information furnish to the auditors for the purpose of the audit was correct and complete in all respect, and in their opinion, the statement give a true and fair view of the assets and liabilities of the organisation and changes in the net position.

The Directors further accept the General responsibility for the maintenance of accounting records, which may be relied upon in preparation of statement of assets and liabilities as well as adequate systems of internal control. They are also responsible for safeguarding of the assets of the organisation.

Nothing has come to the attention of the Directors to indicate that the organisation will not remain a going concern for at least the next twelve months from the date of this statement.



Director

Date 20th March, 2019



Director

Date 20th March, 2019

**REPORT OF INDEPENDENT AUDITORS  
TO THE MEMBERS OF TEERE  
FOR THE YEAR ENDED 31ST DECEMBER, 2018**

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**Report on the financial statements**

We have audited the financial statements of TEERE, which comprise the statement of financial position as December 31, 2018, the statement of comprehensive income and the statement of cash flow for the year then ended and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes as set out on pages 10 to 20.

***Directors Responsibility for the Financial Statements***

The company's Directors is responsible for the fair presentation of these financial statements in accordance with International Financial Reporting Standards and in the manner required by the Companies Act, 1963 (Act 179) and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal controls 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Directors, 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 financial statements give a true and fair view of the financial position of TEERE as at December 31, 2018 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and in the manner required by the Companies Act, 1963 (Act 179).

**REPORT OF INDEPENDENT AUDITORS  
TO THE MEMBERS OF TEERE  
FOR THE YEAR ENDED 31ST DECEMBER, 2018 CONTD.**

**Report on Other Legal and Regulatory Requirements**

*Compliance with the requirements of Section 133 and fifth Schedule of the Companies Act, 1963 (Act 179).*

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

In our opinion, proper books of account have been kept and the statement of comprehensive income, statement of changes in equity and the statement of financial position are in agreement with the books of account.

*ABU & Associates*  
.....  
Signed by: Jabong Minnylia (ICAG/P/1148)

ABU & ASSOCIATES  
CHARTERED ACCOUNTANTS &  
MANAGEMENT CONSULTANTS  
P.O. BOX 26 E/R, TAMALE

For and on behalf of:  
ABU & Associates: (ICAG/2019/012)  
Chartered Accountants & Management Consultants  
2nd Floor, GCB Building, Tamale.  
P. O. Box E.R. 26  
Tamale

*27/03/2019*  
....., 2019

**TEERE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

<b>DONATIONS</b>	<b>Notes</b>	<b>2018</b>	<b>2017</b>
		<b>GH¢</b>	<b>GH¢</b>
Gross Income	5	474,372	242,483
<b>Total Income</b>		<b>474,372</b>	<b>242,483</b>
<b>General Expenditure</b>			
Bosch Project Expenses	6	79,490	33,628
Star Ghana Expenses	8	82,915	-
Audit & Accountancy Fee		2,000	1,500
German Embassy Project	7	-	46,155
French Embassy Project	9	56,466	45,154
GIZ / SFDR Project Expenses	10	38,477	-
Teere Women Farmers Enterprise	11	148,610	-
Depreciation		1,165	865
<b>Total Expenditure</b>		<b>409,123</b>	<b>127,302</b>
Surplus/(Deficit) for the period		<b>65,250</b>	<b>115,181</b>

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>Accum.</b>	<b>Deferred</b>	<b>Totals</b>
	<b>Fund</b>	<b>Income</b>	
	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>Bal. at 01/01/2018</b>	119,630	-	119,630
Addition	-	-	-
Comprehensive Inc.	65,250	-	65,250
Transfers	-	-	-
<b>Bal. as at 31/12/2018</b>	<b>184,880</b>	<b>-</b>	<b>184,880</b>

**TEERE**  
**STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018**

<b>ASSETS</b>	<b>Notes</b>	<b>2018</b>	<b>2017</b>
		<b>GH¢</b>	<b>GH¢</b>
<b>Non-Current Assets</b>			
Property, Plant & Equipment	12	3,786	3,451
<b>Total Non- Current Assets</b>		<b>3,786</b>	<b>3,451</b>
<b>Current Assets</b>			
Cash & Cash Equivalent	13	183,094	117,679
<b>Total Current Assets</b>		<b>183,094</b>	<b>117,679</b>
<b>Total Assets</b>		<b>186,880</b>	<b>121,130</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>			
Accumulated Fund		184,880	119,630
<b>Total Equity</b>		<b>184,880</b>	<b>119,630</b>
<b>Current Liabilities</b>			
Accounts Payables	14	2,000	1,500
<b>Total Current Liabilities</b>		<b>2,000</b>	<b>1,500</b>
-			
<b>Total Liabilities</b>		<b>2,000</b>	<b>1,500</b>
<b>Total Equity &amp; Liabilities</b>		<b>186,880</b>	<b>121,130</b>

The notes on page 10 to 19 are an integral part of these financial statements.

  
 .....  
 Director

  
 .....  
 Director

The of Directors approved the financial statements on 20/03/20.....2019.

**TEERE**  
**STATEMENT OF CASHFLOW**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

	<b>2018</b>	<b>2017</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>Cash Inflow from Operating Activities</b>		
Surplus for the period	65,250	115,181
Add:		
Depreciation	1,165	865
<b>Net Cashflow before Working Capital Changes</b>	<b>66,415</b>	<b>116,047</b>
<b>Working Capital Changes</b>		
(Increase)/Decrease in Account Receivables	-	-
Increase/(Decrease) in accounts Payables and accruals	500	500
<b>Net Changes in working Capital</b>	<b>500</b>	<b>500</b>
<b>Net Cash Inflow from Operating Activities</b>	<b>66,915</b>	<b>116,547</b>
<b>Investment Activities</b>		
Acquisition of Fixed Assets	1,500	-
<b>Net Cash Outflow from Investing Activities</b>	<b>(1,500)</b>	<b>-</b>
<b>Financing Activities</b>		
Capital Grant release	-	-
<b>Net Cash Inflow from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash Inflow</b>	<b>65,415</b>	<b>116,547</b>
Cash and Cash Equivalents as at 1st January	117,679	1,132
Cash and Cash Equivalents as at 31st December	<b>183,094</b>	<b>117,679</b>
Reconciliation of statement of cash flow		
Cash and Cash Equivalent C/F	183,094	117,679

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**1 REPORTING ENTITY**

TEERE is a limited liability company by guarantee, incorporated and domiciled in Ghana. The address of the company's registered office and principal place of business can be found on page 2 of the financial statements. The company is authorized to carry out the business of Charity.

**2 BASIS OF PREPARATION**

**a. Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and its interpretations adopted by the International Accounting Standards Board (IASB).

**b. Basis of measurement**

The financial statements have been prepared on the historical cost basis except for financial instruments and other assets that are stated at fair values.

**c. Functional and presentational currency**

These financial statements are presented in Ghana Cedis (GHS) which is the company's functional currency.

**d. Use of estimates and judgements**

The preparation of the Company's financial statements in conformity with IFRS requires the Directors to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates and assumptions are continually evaluated and are based on the Directors's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results could differ from these estimates.

The areas which require management to make significant judgments, estimates and assumptions in determining carrying values include, but are not limited to:

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**2 BASIS OF PREPARATION - CONT'D**

*i. Depreciation*

Depreciation is calculated to write-off the cost of fixed assets over their estimated useful life by applying a fixed annual rate to the cost of the related fixed assets as follows:

Furniture & Fittings 10%

Equipment & Computers 20%

Significant judgment is involved in the determination of useful life and residual values for the computation of depreciation and no assurance can be given that actual useful lives and residual values will not differ significantly from current assumptions.

*ii. Impairment*

The carrying value of property, plant and equipment is reviewed each reporting period to determine whether there is any indication of impairment.

If the carrying amount of an asset exceeds its recoverable amount, the asset is impaired and an impairment loss is recognized in the financial statement. The assessment of fair values, require the use of estimates and assumptions. Changes in any of the assumptions or estimates used in determining the fair value of assets could impact the impairment analysis.

**3 SIGNIFICANT ACCOUNTING POLICIES**

*a. Property, plant and equipment*

*Recognition and measurement*

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of the property, plant and equipment, and is recognised net within other income/other expenses in profit or loss.

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**3 SIGNIFICANT ACCOUNTING POLICIES-CONT'D**

*Subsequent costs*

Cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the company, and its cost can be measured reliably. The carrying amount of the replaced component is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

*Depreciation*

Depreciation is based on the cost of an asset less its residual value. Significant components of individual assets are assessed and if a component has a useful life that is different from the remainder of that asset, that component is depreciated separately.

Tangible fixed assets are depreciated on a straight line basis, net of residual value, over the estimated useful life of the asset. The estimated useful lives of Tangible fixed assets currently owned are 5- 10 years.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Assets under construction are not depreciated until they are put into production in their intended use.

*Impairment*

The carrying amounts of property, plant and equipment are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

Impairment is determined for an individual asset unless the asset does not generate cash inflows that are independent of those generated from other assets or groups of assets, in which case, the individual assets are grouped for impairment purposes.

Impairment exists when the carrying amount of the asset, or group of assets, exceeds its recoverable amount. The impairment loss is the amount by which the carrying value exceeds the recoverable amount and such loss is recognized in the statement of operations. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

A previously recognized impairment loss is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized such that the recoverable amount has increased.

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**3 SIGNIFICANT ACCOUNTING POLICIES-CONT'D**

*De-recognition*

The carrying amount of an item of property, plant and equipment is derecognized on disposal of the asset or when no future economic benefits are expected to accrue to the Company from its continued use. Any gain or loss arising on de-recognition is included in the statement of comprehensive income in the period in which the asset is derecognized. The gain or loss is determined as the difference between the carrying value and the net proceeds on the sale of the

***b. Financial instrument classification and Measurement***

Financial instruments carried on the financial statement include receivables and payables. the particular recognition method adopted are disclosed in the individual statement associated with each item.

Cash and cash equivalents, cash and short-term investments are designated as fair value through profit and loss and are measured at cost, which approximates fair value. Trade receivables, taxes recoverable and other assets are designated as loans and receivables. Accounts payable and accrued liabilities and long-term debt are classified as other financial liabilities.

***c. Revenue recognition***

Receipts are recognised to the extent that it is probable that the economic benefits will flow to the organisation and the income can reliably be measured. The following specific recognition criteria must be met before revenue recognised;

***Grants***

Revenue is recognised when grants are received from donors. Grants Related to Assets is deferred and amortised over the useful life of the Assets.

***c. Receivable***

Receivables are recognised at anticipated relizable value less an allowance for any uncollectible amount. A specific provision is made for doubtful receivables based on the review of all outstanding amounts at year end. Bad debts are written off when all reasonable steps to recover them have been taken without success.

***d. Payables***

Payables are stated at their nominal value.

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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**3 SIGNIFICANT ACCOUNTING POLICIES-CONT'D**

*e. Retirement Benefits Costs*

The organisation contributes to a statutory defined contribution scheme, the Social Security Fund (SSF) administered by the Social Security and National Insurance Trust (SSNIT). Contributions are determined by local statute and are currently limited to 5.5% of the employee's basic salary per month with the organisation contributing 13% of the employee's basic salary.

The organisation's contribution to the above scheme are charged to the receipts and payments in the year to which they relate.

*f. Employee Entitlements*

Employees are entitled to leave payment and other benefits in line with the Ghana labour Act.

*g. Foreign Currency Transactions*

Transactions during the year are converted in Ghana cedis at rate ruling at the transaction dates. Assets and Liabilities at the financial position which are expressed in foreign currencies are translated into Ghanaian cedis at rates ruling at that date. The resulting differences from conversion and translation are dealt with in the financial statement in the period in which they arise.

*h. Cash & Cash Equivalents*

Cash and cash equivalent comprises cash at bank and cash in hand.

*i. Contingent Liabilities*

Contingent liabilities are possible obligation whose existence will be confirmed only by uncertain future events or present obligation where the transfer of economic benefit is uncertain or cannot be reliably measured. Contingent liabilities are not recognised but are disclosed unless they are remote.

*j. Provision*

A provision is recognised in the financial statement when the organisation has a present legal or constructive obligation as a result of past event and are more likely than not that an outflow of economic benefit will be required to settle the obligation and it can be reliably estimated.

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**

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### **3 SIGNIFICANT ACCOUNTING POLICIES-CONT'D**

#### ***k. Related Parties***

In the normal course of business, the organisation enters into transaction with related parties. The related party transactions are at arm's- length.

### **4 FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The organisation's activities exposes it to a variety of financial risks; market risk ( foreign exchange risks, interest rate and price risk) credit risk and liquidity risk. The organisation's overall risk management programmed focuses on the identification and management of risk and seeks to minimise potential adverse effects on its financial performance. The organisation's principal financial instruments comprise cash and cash equivalents, receivables and payables. These instruments arise directly from its operations. The organisation does not speculate or trade in derivatives financial instruments.

Risk management is carried out by the management under policies approved by the management board. Management identifies, evaluates, and hedges financial risks in close cooperation with various department heads. The board provides written principles for foreign exchange risk, interest rate risk and credit risk.

#### **a. Credit Risk**

Credit risk arises from cash and cash equivalent, derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures,including outstanding receivables. Exposures to risk has been quantified in each financial asset note in the financial statements along with any concentration of risk.

#### **b. Foreign Exchange Risk**

Foreign Exchange risk arises from future investment transactions and recognised assets and liabilities. The organisation's policy is to record transactions in foreign currency at the rate in effect at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at average rate in the year of exchange in effect at the statement of financial position date. All gains or losses on changes in currency exchange rates are accounted for in the financial statements.

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

	<b>2018</b>	<b>2017</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>13 Cash and cash Equivalent</b>		
French Embassy Project Balance - NIB Bank	15,655	48,843
Bosch / TWFE Project Balance - NIB Bank	14,918	68,836
Star Ghana Project Balance - NIB Bank	19,997	-
GIZ / SFDR Project Balance - NIB Bank	132,524	-
	<b>183,094</b>	<b>117,679</b>

	<b>2018</b>	<b>2017</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>14 Accounts Payables</b>		
Audit & Accountancy Fee	2,000	1,500
	<b>2,000</b>	<b>1,500</b>

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

<b>DONATIONS</b>	<b>2018</b>	<b>2017</b>
<b>5 Gross Income</b>	<b>GH¢</b>	<b>GH¢</b>
Star Ghana	102,911	-
Robert Bosch Stiftung	10,000	101,200
Other Income	4,433	2,216
Teere Women Farmers Enterprise (TWFE)	162,900	-
GIZ / DFDR	170,900	-
German Embassy	-	46,155
French Embassy	23,228	92,912
<b>GRAND TOTAL</b>	<b>474,372</b>	<b>242,483</b>
<b>6 BOSCH PROJECT EXPENSES</b>	<b>2018</b>	<b>2017</b>
<b>Operational Cost:</b>	<b>GH¢</b>	<b>GH¢</b>
Fuel & Lubricants	11,781	7,351
Organisation, Recording & Facilitation	2,783	887
Accommodation	2,428	1,138
Workshop & Forums	14,812	8,729
Impact Documentation Cost	1,518	-
Publicity	2,894	3,768
Travel & Transportation	13,553	-
<b>Sub Total</b>	<b>49,769</b>	<b>21,873</b>
<b>General and Administrative Expenditure:</b>	<b>GH¢</b>	<b>GH¢</b>
Personnel Allowances	22,491	9,639
Printing & Stationery	2,344	447
Postage & Communication	2,030	417
Prepaid Electricity	800	250
Insurance	-	500
Staff SSNIT Contribution	1,556	-
Bank Charges	-	52
Registration & Licensing	500	450
<b>Sub Total</b>	<b>29,721</b>	<b>11,755</b>
<b>GRAND TOTAL</b>	<b>79,490</b>	<b>33,628</b>

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

<b>7 GERMAN EMBASSY PROJECT</b>	<b>2018</b>	<b>2017</b>
<b>Direct Operating Cost:</b>	<b>GH¢</b>	<b>GH¢</b>
Fuel & Lubricants	-	6,146
Impact Cost	-	700
Monitoring & Evaluation	-	3,500
Travel & Transportation	-	1,000
Farm Inputs Equipment	-	34,604
Communication	-	205
<b>GRAND TOTAL</b>	<b>-</b>	<b>46,155</b>
<b>8 STAR GHANA PROJECT EXPENSES</b>	<b>2018</b>	<b>2017</b>
<b>Project Development Cost:</b>	<b>GH¢</b>	<b>GH¢</b>
Planning & Review Meetings	-	672
Board Meetings	-	1,260
VSLA Materials	938	-
Vehicle Rental	2,010	-
Travel & Transportation	5,650	-
Training & Facilitations	-	17,920
Research Work	-	900
Sensitization Forums	11,388	2,000
Monitoring & Evaluation	600	1,620
Capacity Building / Learning	-	1,800
<b>Sub Total</b>	<b>20,586</b>	<b>26,172</b>
<b>General and Administrative Expenditure:</b>		
Personnel Allowances	49,600	95,400
Printing & Stationery	1,390	2,771
Postage & Communication	2,000	1,440
Office Utilities	1,750	909
Office Rent	-	1,200
Fuel & Lubricants	4,550	13,465
Publicity / Radio Programs	2,864	4,021
Bank Charges	175	612
<b>Sub Total</b>	<b>62,329</b>	<b>119,818</b>
<b>GRAND TOTAL</b>	<b>82,915</b>	<b>145,990</b>

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

<b>9 FRENCH EMBASSY PROJECT</b>	<b>2018</b>	<b>2017</b>
<b>Direct Operating Cost:</b>	<b>GH¢</b>	<b>GH¢</b>
Fuel & Lubricants	7,318	2,700
Workshop & Forums	8,322	7,065
Monitoring & Evaluation	-	680
Travel & Transportation	15,026	11,300
Publicity / Radio Programs	6,180	4,200
Accommodation	230	6,100
<b>Sub Total</b>	<b><u>37,076</u></b>	<b><u>32,045</u></b>
<b>General and Administrative Expenditure:</b>		
Personnel Allowances	11,009	9,990
Printing & Stationery	5,060	1,825
Postage & Communication	2,090	200
Office Utilities	900	500
Bank Charges	331	594
<b>Sub Total</b>	<b><u>19,390</u></b>	<b><u>13,109</u></b>
<b>GRAND TOTAL</b>	<b><u>56,466</u></b>	<b><u>45,154</u></b>
<b>10 GIZ / SFDR PROJECT</b>	<b>2018</b>	<b>2017</b>
<b>General and Administrative Expenditure:</b>	<b>GH¢</b>	<b>GH¢</b>
Personnel Allowances	18,420	-
Travel & Transportation	10,462	-
Fuel & Lubricants	6,378	-
Accommodation	2,992	-
Bank Charges	225	-
<b>GRAND TOTAL</b>	<b><u>38,477</u></b>	<b><u>-</u></b>

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

<b>11 TEERE WOMEN FARMERS ENTERPRISE PROJECT</b>	<b>2018</b>	<b>2017</b>
<b>Direct Operating Cost:</b>	<b>GH¢</b>	<b>GH¢</b>
Drilling & Borehole Mechanisation	13,657	-
Construction Materials	35,750	-
Achitectural & Documentaion Cost	3,350	-
Site Labour Cost	17,100	-
<b>Sub Total</b>	<b><u>69,857</u></b>	<b><u>-</u></b>
<b>General and Administrative Expenditure:</b>	<b>GH¢</b>	<b>GH¢</b>
Clearing Cost	43,705	-
Travel & Transportation	21,838	-
Fuel & Lubricants	13,000	-
Media & Publicity	150	-
Bank Charges	60	-
<b>Sub Total</b>	<b><u>78,753</u></b>	<b><u>-</u></b>
<b>GRAND TOTAL</b>	<b><u>148,610</u></b>	<b><u>-</u></b>

**12 PROPERTY, PLANT & EQUIPMENT**

<b>Fixed Assets</b>	<b>Furniture Fittings</b>	<b>Computers &amp; Equipment</b>	<b>Grand Total</b>
	<b>GH¢</b>	<b>GH¢</b>	<b>GH¢</b>
<b>Cost/Valuation</b>	10%	20%	
Balance at 1/01/18	3,445	2,600	6,045
Additions/Adjustments	-	1,500	1,500
Balance at 31/12/2018	<b>3,445</b>	<b>4,100</b>	<b>7,545</b>
<b>Depreciation</b>			
Balance at 01/01/2018	1,035	1,560	2,595
Charge for the year	<b>345</b>	<b>820</b>	1,165
Balance at 31/12/2018	<b>1,380</b>	<b>2,380</b>	<b>3,760</b>
<b>Net Book Value</b>			
As at 31/12/2018	<b>2,066</b>	<b>1,720</b>	<b>3,786</b>
As at 31/12/2017	<b>2,411</b>	<b>1,040</b>	<b>3,451</b>

**TEERE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS - CONT'D**

	<b>2018</b>	<b>2017</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>13 Cash and cash Equivalent</b>		
French Embassy Project Balance - NIB Bank	15,655	48,843
Bosch / TWFE Project Balance - NIB Bank	14,918	68,836
Star Ghana Project Balance - NIB Bank	19,997	-
GIZ / SFDR Project Balance - NIB Bank	132,524	-
	<b>183,094</b>	<b>117,679</b>

	<b>2018</b>	<b>2017</b>
	<b>GH¢</b>	<b>GH¢</b>
<b>14 Accounts Payables</b>		
Audit & Accountancy Fee	2,000	1,500
	<b>2,000</b>	<b>1,500</b>

Company limited by Guarantee, registered in Ghana  
under the Company code 1963 (ACT 179) with  
number CG125612014/ C0004098722

Reg. No. D.S.D/6388

Certificate of Incorporation

Certificate to Commerce Business

Year of Establishment 2014

A member of

- The Local Governance Network (LOGNet)
- Public Financial Management
- West Africa Civil Society Institute



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