

KOKROBITE CHILTERN CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST DECEMBER, 2024**

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

KOKROBITE CHILTERN CENTRE

INDEX

<u>CONTENTS</u>	<u>PAGE</u>
GENERAL INFORMATION	2
STATEMENT OF EXECUTIVE COUNCIL MEMBERS RESPONSIBILITIES	3
EXECUTIVE COUNCIL MEMBERS	4 - 5
INDEPENDENT AUDITOR'S REPORT	6 - 8
STATEMENT OF FINANCIAL POSITION	9
STATEMENT OF COMPREHENSIVE INCOME & RETAINED FUNDS	10
CASH FLOW STATEMENT	11
NOTES TO THE FINANCIAL STATEMENT	12 - 18.

KOKROBITE CHILTERN CENTRE
GENERAL INFORMATION

EXECUTIVE MEMBERS :

JANE PATRICIA ZOHOUNBOGBO

MICHEL KOMLA ZEDIDI IKAVI

BRICE MARTIAL ZOHOUNBOGBO

SECRETARY :

MICHEL KOMLA ZEDIDI IKAVI

REGISTERED OFFICE:

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

TELEPHONE:

054-701-8468

AUDITORS:

EDDIE NIKOI ACCOUNTING CONSULTANCY
CHARTERED ACCOUNTANTS AND
MANAGEMENT CONSULTANTS
P.O. BOX OS 51
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REGISTRATION NUMBER:

CG057912017

TAX IDENTIFICATION NUMBER:

C0007111266

KOKROBITE CHILTERN CENTRE
STATEMENT OF EXECUTIVE COUNCIL MEMBERS RESPONSIBILITIES

The EXECUTIVE COUNCIL MEMBERS 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 Executive Members 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 Executive Members 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 Executive Members and were signed on their behalf by:

were signed on their behalf by:

A. Zdrojewski
EXECUTIVE COUNCIL MEMBERS

Name: Brie Martial
Date: 15-04-2025

Name: Jane Zohoungbogbo

KOKROBITE CHILTERN CENTRE
EXECUTIVE COUNCIL MEMBERS

The Executive Members present herewith the audited accounts of the Organization for the year ended 31st December, 2024 and report thereon as follows:

1. The Statement of Financial Position has been signed by two Executive Members indicating their approval of such Statement of Financial Position and the attached Accounts on pages 9 to 17.

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>2024</u> <u>GH¢</u>	<u>2023</u> <u>GH¢</u>
3. Balance brought forward on Income & Retained Funds as at 1st January, 2024	567,641.98	580,202.44
To which must be added Income surplus for the period after charging all expenditure & depreciation:	40,598.83	(12,560.46)
Balance Brought Down	608,240.81	567,641.98
Less Distribution to Members	-	-
Balance carried forward on Income & Retained Funds as at 31st December, 2024	<u>608,240.81</u>	<u>567,641.98</u>

4. No Distribution to Members was recommended by the Executive Members.
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.
6. The Executive Members believe that the Organisation has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Executive Members have satisfied themselves that the Organisation is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The Executive Members are not aware of any new material changes that may adversely impact the Organisation. The Executive Members are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Organisation.

KOKROBITE CHILTERN CENTRE
EXECUTIVE COUNCIL MEMBERS

7. The Company did not engage in any Corporate Social Responsibilities during the year under review.

8. The agreed auditor's remuneration for the year is GHS 6,095.00

9. KOKROBITE CHILTERN CENTRE ensures that only fit and proper persons are appointed to the Board. Relevant training and capacity-building programs are put in place to enable the Executive Members to discharge their duties.

10. The Executive Members have no interest in contracts entered into by the Organisation.

11. The Executive Members consider the state of the Organisation's affairs to be satisfactory.

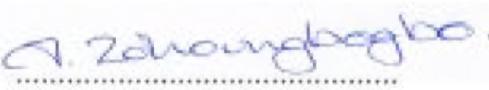
12. The Organisation is not currently involved in any such claims or lawsuits, which individually or in the aggregate, are expected to have a material adverse effect on the business or its assets.

13. Approval of Financial Statements
The financial statements of KOKROBITE CHILTERN CENTRE were approved by the Board of Executive Members on ...15.04.2025.....and signed on their behalf by:

BY ORDER OF THE BOARD:


.....
EXECUTIVE COUNCIL MEMBERS

Name: Brice Martial
ZOHOUNGBOGBO
Date: 15 - 04 - 2025


.....
EXECUTIVE COUNCIL MEMBERS

Name: Jane Zohoungbogbo
Date: 15.04.2025



EDDIE NIKOI ACCOUNTING CONSULTANCY

Chartered Accountants, Management Consultants, Fixed Assets Management and Revaluation Experts.
Affiliated to PrimeGlobal | An Association of Independent Accounting Firms

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KOKROBITE CHILTERN CENTRE INDEPENDENT AUDITOR'S REPORT

To the Shareholders of **KOKROBITE CHILTERN CENTRE**

Opinion

We have audited the financial statements of the Company, which comprise the statement of financial position as at December 31, 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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, 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).*

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 Company in accordance with the requirements of the International Ethics Standards Board for Accountants' (IESBA) International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) and other independence requirements applicable to performing audits of financial statements in Ghana. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and other ethical requirements that are relevant to our audit of financial statements in Ghana.

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

Going Concern

The Company'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 Company 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 Company'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 Company's ability to continue as a going concern.

KOKROBITE CHILTERN CENTRE

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Information

The directors are responsible for the other information. The other information comprises the Report of the Directors, which we obtained prior to the date of this report, and the Annual Report, which is expected to be made available to us after that date. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not and will not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Responsibilities of Directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with IFRSs and the requirements of the Companies Act, 2019 (Act 992) 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.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

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.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based

KOKROBITE CHILTERN CENTRE **INDEPENDENT AUDITOR'S REPORT**

on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance we determine the matter that was of most significance in the audit of the financial statements of the current year and is therefore the key audit matter. We describe this matter in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY 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 belief were necessary for the purpose of the audit.
- II. In our opinion proper books of account have been kept by the company in so far as appears from our examination of those books; and
- III. The company's statement of financial position and income statement are in agreement with the books of account.
- IV. We are independent of the Company under audit pursuant to Section 143 of the Companies Act, 2019 (Act 992).

The engagement partner on the audit resulting in this independent auditor's report is Eddie Nikoi (ICAG/P/1040)


SIGNED BY EDDIE NIKOI (ICAG/P/1040)
FOR AND ON BEHALF OF:
EDDIE NIKOI ACCOUNTING CONSULTANCY: (ICAG/F/2024/110)
CHARTERED ACCOUNTANTS
NEAR OSU RE KFC RESTAURANT
P. O. BOX OS 51
OSU – ACCRA
DATE:



KOKROBITE CHILTERN CENTRE
STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2024

Assets:	Notes	2024	2023
		GH¢	GH¢
Non-current assets			
Property, Plant & Equipment	11	541,187.95	559,667.37
Total non-current assets		541,187.95	559,667.37
Current assets			
Bank & cash	4	73,147.86	11,474.61
Total current assets		73,147.86	11,474.61
Total assets		614,335.81	571,141.98
Current liabilities			
Accounts Payable	9	6,095.00	3,500.00
Total current liabilities		6,095.00	3,500.00
Accumulated Income	Pg 8	608,240.81	567,641.98
Total Accumulated Income		608,240.81	567,641.98
Total Accumulated fund and Liabilities		614,335.81	571,141.98

.....
EXECUTIVE COUNCIL MEMBERS

Name: Brice Martial
ZOHOUNGBOGBO
Date: 15-04-2025

Jane Zohoungbogbo
EXECUTIVE COUNCIL MEMBERS

Name: Jane Zohoungbogbo

Date: 15.04.2025

KOKROBITE CHILTERN CENTRE
STATEMENT OF COMPREHENSIVE INCOME AND RETAINED FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
		Unrestricted funds	Unrestricted funds
		GH¢	GH¢
Grants & Donations	8	1,675,604.01	606,444.06
Total Income		1,675,604.01	606,444.06
Less Expenditure on:			
Raising funds & other activities	5	47,881.02	52,951.37
Social purpose activities	6	223,350.87	211,861.88
Other Expenses	7	1,363,773.29	354,191.27
Total Expenditure		1,635,005.18	619,004.52
Surplus Income		40,598.83	(12,560.46)
 Reconciliation of Accumulated Income Account			
Accumulated Income b/f		567,641.98	580,202.44
Transfer from Income Statement		40,598.83	(12,560.46)
Accumulated fund c/f		608,240.81	567,641.98

KOKROBITE CHILTERN CENTRE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2024

<u>OPERATING ACTIVITIES</u>	<u>Notes</u>	2024	2023
		GH¢	GH¢
Net cash from operating activities	10	70,456.77	14,202.48
Tax paid		-	-
<i>Net cash flow generated from operating activities</i>		70,456.77	14,202.48
<u>INVESTING ACTIVITIES</u>			
Purchase of property, plant & equipment		(2,500.00)	(1,200.00)
Work-In-Progress		(6,283.52)	(21,935.50)
<i>Net cash provided by (used in) investing activities</i>		61,673.25	(8,933.02)
<u>FINANCING ACTIVITIES</u>			
<i>Net cash provided by (used in) financing activities</i>		-	-
Change in cash & cash equivalent in reporting year		61,673.25	(8,933.02)
<i>Cash & cash equivalent at the beginning of the reporting year</i>		11,474.61	20,407.63
<i>Cash & cash equivalent at the end of the reporting year</i>		73,147.86	11,474.61
<i>Cash and Bank</i>		73,147.86	11,474.61

KOKROBITE CHILTERN CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2024

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, 2024

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%	Plant & Machinery	10%
Furniture & Fittings	20%	Polytank	10%

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, 2024

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 denominated 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, 2024

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 Executive Members 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 on-going 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, Executive Members determined that the useful lives of certain items of equipment should be shortened, due to developments in technology.

KOKROBITE CHILTERN CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

4. Bank & cash

	2024	2023
	GH¢	GH¢
Cash on hand	9,448.55	6,679.81
Cash at bank	63,699.31	4,794.80
	73,147.86	11,474.61

5. Expenditure for Fund Raising & other activities

	2024	2023
	GH¢	GH¢
Staff Salaries	16,993.93	22,777.37
Employees SSF	3,624.15	3,411.06
Depreciation	27,262.94	26,762.94
	47,881.02	52,951.37

6. Social purpose activities

	2024	2023
	GH¢	GH¢
Transport and Travelling	6,730.00	5,166.00
Internet & Communication	12,384.00	6,000.00
Medicals	750.00	97.00
Security	-	3,600.00
Food for Children/Breakfast	21,335.87	13,245.93
Up keeping	-	240.00
Postages	130.00	-
Repairs and Maintenance	-	5,258.00
Printing and Stationery	27,808.00	18,750.00
School fees/Exam fees	26,735.86	60,238.36
Cleaning and Sanitation	4,094.22	570.00
End of Year Party	85,132.92	72,927.00
Clothing/School uniforms	5,900.00	-
Coding session	3,450.00	-
Utilities	20,820.00	20,004.36
Miscellaneous Expenses	8,080.00	5,765.23
	223,350.87	211,861.88

KOKROBITE CHILTERN CENTRE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER, 2024**

	<u>2024</u> GH¢	<u>2023</u> GH¢
7. Other Expenditure		
VFB STUTTGART Accommodation	332368.77	-
ISZL Accommodation	1,001,368.52	304,524.27
BWB Expenses	-	-
Audit fee	6,095.00	3,500.00
Bank charges	-	660.00
Registration and Licensing	-	8,500.00
LRU Expenses	19,871.00	32,068.00
Consumables	1,600.00	3,640.00
Insurance	-	1,299.00
Dental Outreach (PHILIP LIVERPOOL)	2,470.00	-
	<u>1,363,773.29</u>	<u>354,191.27</u>
8. Grants & Donations		
Donations in kind(KCC UK to KCC Kokrobite)	252,652.56	-
Lincoln Community School	-	750.00
Philip Liverpool	27,470.00	19,000.00
Kokrobite Chiltern Centre Barclays Bank UK	-	80,265.04
Lampfey Comfort	-	2,000.00
Int. School of Zug & Luzern(For Project Activities)	-	340,524.74
VFB STUTTGART	332,369.27	-
UK Online Giving Foundation(Benevity)	52,643.66	-
The Int. School of Zug & Lucern	1,001,368.52	-
End of Year Party	-	59,280.00
Esi Afran Foundation	-	96,528.28
Gulshan Harisinghani	9,100.00	8,096.00
	<u>1,675,604.01</u>	<u>606,444.06</u>
9. Accounts payable		
Audit fee	6,095.00	3,500.00
	<u>6,095.00</u>	<u>3,500.00</u>
10. Operating Activities		
Excess of Income over expenditure	40,598.83	(12,560.46)
Adjustment for:		
Depreciation	27,262.94	26,762.94
Accounts payable	2,595.00	-
	<u>70,456.77</u>	<u>14,202.48</u>

