

D. K. AKOWUAH MEMORIAL FOUNDATION

ANNUAL REPORT 2025

*Reporting on financial performance, education, agriculture,
community support and environmental sustainability*

Prepared for the stakeholders of the Foundation

1. Executive Summary

The year 2025 was a year of growth and continued investment for the D. K. Akowuah Memorial Foundation. The Foundation reported higher income and expenditure than in 2024, while its reported income-over-expenditure balance increased. Its work continued to centre on improving access to education through Heritage Academy, strengthening agriculture and food security, developing beekeeping, supporting children through the Godparents Programme, and promoting environmental conservation.

Reported income rose from GH¢179,170 in 2024 to GH¢226,850 in 2025, an increase of GH¢47,680 (approximately 26.6%). Reported expenditure increased from GH¢166,530 to GH¢201,835, an increase of GH¢35,305 (approximately 21.2%). The reported income-over-expenditure balance rose from GH¢12,640 to GH¢25,015.

The Foundation’s additional activity report records school enrolment growth from 164 pupils in 2024 to 189 in 2025, the addition of two communities served, recruitment of two additional teaching staff, and the acquisition of an additional school bus through a partner organisation. Farming income increased by GH¢8,000, and 250 mango seedlings were planted as a long-term investment in children’s future education. The Foundation planted 546 trees against a target of 1,000, achieving approximately 54.6% of its target.

The Foundation recognises that continued progress will depend on careful financial monitoring, stronger income-generating activities, effective care of planted trees and seedlings, and sustained engagement with godparents, members, partners and communities.

2. Financial Performance: 2024 and 2025

The figures below are reproduced from the Foundation’s supplied financial summary. The source labels the income and expenditure figures as estimates; they should not be interpreted as audited financial statements.

Financial measure	2024 (GH¢)	2025 (GH¢)	Change (GH¢)	Change (%)
Reported income	179,170	226,850	+47,680	+26.6%
Reported expenditure	166,530	201,835	+35,305	+21.2%
Reported income over expenditure	12,640	25,015	+12,375	+97.9%

The reported balance of income over expenditure improved by GH¢12,375 in 2025. Income grew faster in percentage terms than expenditure, contributing to the larger reported balance. This is encouraging, but the balance should be read alongside the Foundation’s future commitments and the timing of receipts and payments.

2.1 Income sources

Income source	2024 (GH¢)	2025 (GH¢)	Change (GH¢)
Godparents’ remittances	93,750	102,960	+9,210
School fees	32,400	55,200	+22,800
Membership dues	3,300	4,200	+900
School farm	34,000	42,000	+8,000
Beekeeping	3,720	6,390	+2,670
School bus	7,000	7,900	+900
Tree-planting donations	5,000	8,200	+3,200
Total reported income	179,170	226,850	+47,680

School fees recorded the largest increase in absolute terms, rising by GHC22,800. Godparents’ remittances increased by GHC9,210 and remained the largest single income source. Farm income rose by GHC8,000, while beekeeping income increased by GHC2,670. Donations for tree planting also increased by GHC3,200.

These changes suggest a broader mix of income sources, although the Foundation remains substantially reliant on godparents’ support. Continued attention to income diversification and accurate tracking of each income stream will be important.

2.2 Expenditure

Expenditure item	2024 (GHC)	2025 (GHC)	Change (GHC)
Salaries (teaching and non-teaching)	109,200	123,600	+14,400
Teaching and learning materials	5,700	8,700	+3,000
Teacher accommodation	2,000	3,000	+1,000
Farming inputs	5,000	6,400	+1,400
Mango seedlings	—	2,000	+2,000
Beekeeping inputs	250	320	+70
Tricycle maintenance	1,640	3,000	+1,360
Children’s uniforms	16,400	14,550	–1,850
Children’s books	9,840	14,065	+4,225
Infrastructure development/maintenance	10,000	9,000	–1,000
School bus maintenance	4,000	12,000	+8,000
Tree-planting-related costs	—	2,000	+2,000
Miscellaneous	2,500	3,200	+700
Total reported expenditure	166,530	201,835	+35,305

Salaries remained the largest expenditure category, increasing by GHC14,400, consistent with the higher number of teachers reported for 2025. School bus maintenance increased by GHC8,000, while spending on books rose by GHC4,225 and teaching and learning materials by GHC3,000. These costs should be monitored as enrolment and service coverage expand.

Spending on uniforms decreased by GHC1,850, and infrastructure development/maintenance decreased by GHC1,000. The 2025 expenditure summary also includes GHC2,000 for mango seedlings and GHC2,000 in tree-planting-related costs, reflecting investment in longer-term agricultural and environmental activities.

3. Programme and Activity Highlights

3.1 Education and Heritage Academy

Heritage Academy continued to expand its reach in surrounding communities. According to the activity information provided, enrolment increased from 164 pupils in 2024 to 189 in 2025—an increase of 25 pupils, or approximately 15.2%. The school added two communities to those it already served.

An additional school bus was acquired in January 2025 through the Foundation’s partner organisation. The additional transport capacity helped the school serve more children. Two additional teaching staff were also employed to respond to the growing student population and support teaching and learning.

Renovation work was undertaken on the school kitchen and the old kindergarten block to provide more storage space for increased farm harvests. This supports the link between the Foundation’s educational mission and its work to improve food security and operational sustainability.

3.2 Godparents' Programme

The Godparents' Programme remained central to the Foundation's support for children and its educational mission. Remittances increased from GHC93,750 in 2024 to GHC102,960 in 2025. One additional godparent joined during 2025, bringing the total to 26 by year-end.

The Foundation extends its sincere appreciation to all godparents for their generosity and commitment. Their contributions are an important source of support for children's education, welfare and future prospects.

3.3 Agriculture and food security

Farm income rose from GHC34,000 in 2024 to GHC42,000 in 2025, an increase of GHC8,000 (approximately 23.5%). The Foundation received a grant through its partner organisation in Berlin, Bildung schafft Gerechtigkeit, to acquire additional land. The purpose was to expand farming capacity, strengthen the school's sustainability and improve food security.

The Foundation expects income from farming to increase in subsequent years because much of the crop cultivated in 2025 is expected to be harvested from 2026 onward. The renovation of the kitchen and old kindergarten block also created additional storage space for the larger harvest.

The Foundation acknowledges Bildung schafft Gerechtigkeit for its support of this important investment. Continued planning for production, storage, post-harvest handling and marketing will help translate increased capacity into dependable income and food support.

3.4 Beekeeping

Honey production increased from 62 litres in 2024 to 71 litres in 2025, an increase of 9 litres (approximately 14.5%). Recorded beekeeping income rose from GHC3,720 to GHC6,390. The income change reflects both higher recorded volume and a higher unit price in the supplied figures.

The Agriculture Committee has been tasked with giving greater attention to the beekeeping programme. Strengthening production, hive management, record-keeping and sales may improve the programme's contribution to the Foundation's sustainability.

3.5 Mango plantation and future education

The Foundation planted 250 mango trees in 2025 at a recorded seedling cost of GHC2,000. The plantation is part of a long-term strategy to grow cash crops that can help support children's education beyond Basic 9, when they graduate from Heritage Academy.

This initiative represents an investment whose benefits will take time to materialise. Proper maintenance, survival-rate monitoring and clear records of the plantation will be important to protect the investment and assess its future contribution.

3.6 Tree-planting programme

The Foundation set a target of planting 1,000 trees in 2025 and planted 546, achieving approximately 54.6% of the target. The activity report attributes the shortfall mainly to delays in seedling development and changes in rainfall patterns.

The Foundation recognises the importance of tree planting to environmental conservation and long-term sustainability. Additional measures are being put in place to improve seedling development, strengthen tree care and increase planting efforts in coming years.

3.7 Membership

The financial summary records membership dues from 11 members in 2024 and 14 members in 2025. The activity narrative states that three additional members joined during 2025 and that all 14 members were in good

standing at year-end. The Foundation values the participation of its members and their role in advancing its mission.

4. Partnership and Stakeholder Appreciation

The Foundation acknowledges the godparents, members, staff, families, communities and partner organisations whose support helped advance its work in 2025. Special recognition is due to Bildung schafft Gerechtigkeit in Berlin for its support towards acquiring additional farmland and to the partner organisation that facilitated the acquisition of an additional school bus.

The Foundation’s progress depends on cooperation among those who contribute financially, deliver services, care for children, support farming and environmental work, and help the school respond to the needs of surrounding communities. The Foundation is grateful for the trust and commitment shown by its stakeholders.

5. Key Issues and Priorities for 2026

6. Conclusion

The Foundation’s 2025 results show growth in reported income, education access and several income-generating activities. Higher farm and beekeeping income, the acquisition of additional farmland, the planting of 250 mango trees and the expansion of Heritage Academy demonstrate a continued effort to connect education with long-term community sustainability.

At the same time, rising operating costs, increased school bus maintenance, and the gap between the tree-planting target and achievement underline the importance of careful planning and monitoring. By strengthening financial accountability, nurturing partnerships, improving programme implementation and protecting its agricultural investments, the Foundation will build on the progress made in 2025.

The D. K. Akowuah Memorial Foundation thanks all stakeholders for their continued support and invites them to remain partners in its mission to improve children’s educational opportunities and strengthen the sustainability of the communities it serves.

Appendix: Financial Figures at a Glance

Indicator	2024	2025
Total reported income	GHC179,170	GHC226,850
Total reported expenditure	GHC166,530	GHC201,835
Income over expenditure	GHC12,640	GHC25,015
School farm income	GHC34,000	GHC42,000
Honey production	62 litres	71 litres
Godparents at year-end	25 listed in financial estimate	26
School enrolment (activity report)	164	189
Trees planted	200	546 of 1,000 target
Mango trees planted	0	250