

FIND YOUR FEET

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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BUSINESS

The main goal of the Find Your Feet is to support the poorest members of the society to achieve their full potential as individuals, families and citizens. This is done through the following:

- a) Supporting poor rural families to articulate and realise their own development vision through the process of long term community led initiatives that build sustainable livelihoods.
- b) Enable poor families to:
 - i) Use land and its resources responsibly, ii) Earn income through employment and micro-enterprise, iii) Build their organisational capacity; and iv) Create an enabling environment for development

BOARD OF DIRECTORS

Professor Fanuel Kapute
Mrs Martha Bvumbwe
Mr Patrick Katete
Mr Arnold Shaba
Dr. Mercy Tembo

ROLE

Board Chairperson
Vice Board Chairperson
Trustee
Trustee
Trustee

DURATION

Full year
Full year
Full year
Full year
Full year

EXECUTIVE MANAGEMENT

Mrs Melina Mtonga
Mr. Mphatso Nyemera
Ms. Agnes Banda

Executive Director
Finance and Administration Manager
Program Manager

Full year
Full year
Full year

SECRETARY AND REGISTERED OFFICE

Organisation Secretary: Mrs Melina Mtonga

Find Your Feet
P.O. Box 20312, Luwinga, Mzuzu 2

AUDITORS

Bakertilly Malawi
Chartered Accountants (Malawi)
2nd Floor, ADL House, P.Box 3139, Lilongwe 3

BANKERS

First Capital Bank

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6. *Receipts and payments-Sustainable Food Systems for Rural Agriculture Transformation and Resilience (Transform)*
7. *Receipts and payments-Restoring Fisheries for Sustainable Livelihoods in Lake Malawi (Refresh)*
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The financial statements are expressed in Malawi kwacha ("K")

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TRUSTEES' REPORT**INCORPORATION AND OBJECTIVES**

FYF was registered as an independent organisation under the laws of Malawi through the Trustees Incorporation Act on 22nd November 2016-TR/INC7189 with a vision of creating a world in which everyone has the right to build a future free from hunger and poverty.

The mission statement of the organisation is to mobilise local knowledge and skills and promote the ownership and use of natural resources by poor rural communities in finding sustainable solutions to hunger, poverty and discrimination.

Find Your Feet values include the following;

- Justice - social justice underpins our vision of the world we want to live in.
- Empowerment - a collective voice gives the poor both power and agency.
- Partnership – we work with the poor and like-minded organisations.
- Learning – we learn through a process of iteration and reflection.
- Accountability – we are accountable to the poor but also those that support us.
- Equality – equality of opportunity and outcome will place the poor on an equal footing.

Find Your Feet's thematic areas are :-

- Sustainable livelihoods and resilience
- Sustained access and use of water, sanitation and hygiene facilities and services
- Economic integration, entrepreneurship and value addition
- Health and nutrition security
- Humanitarian assistance
- Good governance
- Gender and protection

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**FINANCIAL STATEMENTS
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STATEMENT OF TRUSTEES' RESPONSIBILITY

The Trustees are responsible for the preparation and presentation of the financial statements for each financial period, and the information to the financial statements, which include a summary of significant accounting policies and other explanatory notes, in accordance with generally accepted accounting principles and comply with donor agreements.

This responsibility includes: designing, implementing and maintaining internal control systems relevant to the preparation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstance. The Trustees confirm that suitable accounting policies have been used and applied consistently, and reasonable prudent judgements and estimates have been made in preparation of the financial statements for the year ended 31 December, 2021. Management also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis subject to the financing agreement of the various projects.

Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the project and which enable them to ensure that the financial statements comply with applicable laws and regulations. They are responsible for safeguarding the assets of the project and, hence, for taking reasonable steps for the prevention and detection of fraud, error and other irregularities.

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

The Trustees are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the organisation and of its operating results.

The financial statement were approved for issue by the Board of Trustees on 25 June 2022 and are signed on its behalf by:



CHAIRPERSON

EXECUTIVE DIRECTOR

Independent auditor's report
to the trustees of Find Your Feet

Our opinion

In our opinion, the financial statements of Find Your Feet (The Organisation) for the year ended 31 December 2021, are prepared, in all material respects, in accordance with the accounting policies described in note 2 to the financial statements.

What we have audited

Find Your Feet's financial statements set out on pages 7 to 17 comprise:

- the statement of financial position as at 31 December 2021;
- the statement of income and expenditure for the year then ended;
- the statement of changes in funds for the year then ended;
- the statement of cash flows for the year then ended;
- the notes to the financial statements, which include a summary of significant accounting policies.

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

Independence

We are independent of the Organisation in accordance with the International Code of Ethics for Professional Accountants (including International Independence Standards) ("IESBA Code") issued by the International Ethics Standards Board for Accountants and other independence requirements applicable to performing audits of financial statements in Malawi. We have fulfilled our ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits of financial statements in Malawi.

Emphasis of matter - Basis of accounting

We draw attention to note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the Organisation's own accounting policies to satisfy the financial information needs of the Organisation's trustees. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

The directors are responsible for the other information. The other information comprises the information included in the document titled Find Your Feet financial statements for the year ended 31 December 2021. 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 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 identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, 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.

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Alfred Lungu- Managing Partner

Baker Tilly Chartered Accountants trading as Baker Tilly is a member of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities.



Responsibilities of the trustees for the financial statements

The trustees are responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in note 2 to the financial statements, for determining that the basis of preparation is acceptable in the circumstances, 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.

In preparing the financial statements, the trustees are responsible for assessing the Organisation'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 trustees either intend to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives 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 scepticism 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 Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation'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 organisation to cease to continue as a going concern.

We communicate with management 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.

Bakertilly
Bakertilly Malawi
Chartered Accountants (Malawi)
Lilongwe

Alfred Lungu

28 June 2022

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STATEMENT OF FINANCIAL POSIITON
FOR THE YEAR ENDED 31 DECEMBER 2021

ASSETS	Note	2021 K	2020 K Restated
Non current assets			
Property, plant and equipment	3	<u>256 799 747</u>	<u>126 097 842</u>
		<u>256 799 747</u>	<u>126 097 842</u>
Current assets			
Receivables	5	4 592	6 650 000
Cash and cash equivalents	4	<u>217 274 483</u>	<u>207 053 313</u>
		<u>217 279 075</u>	<u>213 703 313</u>
Total assets		<u><u>474 078 822</u></u>	<u><u>339 801 155</u></u>
FUNDS			
Capital reserves		256 799 747	126 097 842
General funds		<u>(36 299 310)</u>	<u>(36 686 176)</u>
Total funds		<u>220 500 437</u>	<u>89 411 666</u>
Current liabilities			
Deferred income	6	209 816 415	205 838 734
Payables	7	<u>43 761 970</u>	<u>44 550 755</u>
Total liabilities		<u>253 578 385</u>	<u>250 389 489</u>
Total funds and liabilities		<u><u>474 078 822</u></u>	<u><u>339 801 155</u></u>

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STATEMENT OF RECEIPTS AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 K	2020 K Restated
INCOME			
Restricted donor funds	8	1 319 052 615	675 492 414
Internal generated income	9	87 800 692	37 865 129
Exchange gains	10	1 027 778	960 957
Interest received	10	267 146	49 957
Total income		<u>1 408 148 231</u>	<u>714 368 457</u>
EXPENDITURE			
Administration expenses	11	135 243 883	77 708 032
Bank charges	11	2 792 383	3 376 711
Capital expenses	11	93 265 888	67 574 154
Management fees	11	54 441 056	28 514 594
Programme delivery	11	707 109 444	292 868 099
Salaries and wages	11	451 594 887	281 013 044
Total expenditure		<u>1 444 447 541</u>	<u>751 054 634</u>
Deficit for the year		<u>(36 299 310)</u>	<u>(36 686 177)</u>

**STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Capital fund K	General funds K	Total K
At 1 January 2020	70 276 833	8 489 592	78 766 425
Utilised during the year	-	(8 489 592)	(8 489 592)
Capital additions	67 574 154	-	67 574 154
Depreciation for the year	(11 753 143)	-	(11 753 143)
Deficit for the year	-	(36 686 177)	(36 686 177)
At 31 December 2020	<u>126 097 844</u>	<u>(36 686 177)</u>	<u>89 411 667</u>
At 1 January 2021	126 097 844	(36 686 177)	89 411 667
Utilised during the year	-	36 686 177	36 686 177
Capital additions	151 032 256	-	151 032 256
Depreciation for the year	(20 330 353)	-	(20 330 353)
Deficit for the year	-	(36 299 310)	(36 299 310)
At 31 December 2021	<u>256 799 747</u>	<u>(36 299 310)</u>	<u>220 500 437</u>

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**FINANCIAL STATEMENTS
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	2021 K	2020 K
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit for the year	(36 299 310)	(36 686 177)
Adjustments for:		
Interest paid	1 294 924	1 010 914
Utilisation of deferred income	3 977 681	165 331 034
Results from operating activities before changes in working capital	(31 026 705)	129 655 771
Decrease in trade and other receivables	6 645 408	3 656 257
(Decrease) /increase in trade and other payables	(788 785)	41 055 755
Net cash generated from operating activities	<u>(25 170 082)</u>	<u>174 367 783</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest paid	(1 294 924)	(1 010 914)
Net cash used in investing activities	<u>(1 294 924)</u>	<u>(1 010 914)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Funding/Utilisation for project activities	36 686 176	(8 489 592)
Net cash generated from financing activities	<u>36 686 176</u>	<u>(8 489 592)</u>
Net increase in cash and cash equivalents	10 221 170	164 867 277
Cash and cash equivalents at beginning of the year	<u>207 053 313</u>	<u>42 186 036</u>
Cash and cash equivalents at the end of the year	<u><u>217 274 483</u></u>	<u><u>207 053 313</u></u>

FIND YOUR FEET**FINANCIAL STATEMENTS
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1 GENERAL INFORMATION

Until 22nd November 2016 Find Your Feet has been operating in Malawi as an International NGO with its headquarters in London. Find Your Feet Malawi was constituted as an autonomous, independent Malawi-registered organisation under the laws of Malawi through the Trustees Incorporation Act on 22nd November 2016 with registration number TR/INC 7189.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**2.1 Basis of preparation**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements have been prepared in accordance with the accounting policies set out below.

2.2 Foreign currency translation**a) Functional and presentation currency**

Items included in the financial statements of the Organisation are measured using the currency of the primary economic environment in which the project operates, "the functional currency". These financial statements are presented in Malawi Kwacha ('K') which is the Project's presentation currency.

b) Transactions and balances

Foreign currency transactions are translated into the presentation currency using the exchange rates prevailing at the dates of transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translations at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of income and expenditure.

2.3 Income recognition**a) Grants**

Grants from donors are recognised at the fair value of amounts receivable when there is a reasonable assurance that the grant will be received and the Organisation will comply with all conditions attached to the grant.

Grants related to costs are deferred and recognised in the statement of income and expenditure over the period necessary to match them with the costs that they are intended to compensate.

Grants relating to property are included in non-current and current liabilities as deferred income and are credited to profit and loss on a straight line basis over the expected lives of the assets.

b) Interest income

Interest income is recognised on receipt.

2.4 Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash in hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

2.5 Payables

Payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current liabilities.

Payables are recognised and measured at the agreed price with the supplier for the purchase of goods or services.

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2.6 General fund

The general fund represent cumulative surpluses or deficits arising from the Organisation own activities.

2.7 Capital Reserves

Capital reserves represent capitalised assets less cumulative depreciation. Capital assets are expensed in the year of purchase. However, the organisation maintains this account to track utilisation of the assets.

2.8 Donor funds

The donor fund represent cumulative surpluses or deficits arising from the donor funded activities.

2.9 Deferred Income

All donations received that have not been utilized by the reporting date are carried over to the next year as funding for that year. Unutilized amounts are deducted from the current year income and deferred in the statement of financial position as income to be utilized in subsequent periods.

2.10 Income tax

Due to its charitable objects Find Your Feet t is exempt from income tax under the First Schedule Paragraph b (ix) of the Taxation Act (Chapter 41:01) and therefore no current or deferred income tax has been recognised in these financial statements.

2.11 Property, vehicles and equipment

Items of property, vehicles and equipment are expensed in the year of purchase. However, the organisation maintains the register of items bought.

The items are carried on the statement of financial position as capital assets and corresponding entries are charged to capital reserves.

Depreciation is calculated on capital assets and capital reserves using the following rates.

Buildings	50 years
Motor vehicles	4 years
Office equipment	5 years
Furniture and fittings	10 years

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. PROPERTY, VEHICLES, EQUIPMENT										
	Freehold Land & Building		Motor Bikes	Motor Vehicles	Furniture and Fittings	Office Equipment	Electronic Equipment	Third Party Assets	Work In Progress	Totals
	K	K	K	K	K	K	K	K	K	K
Year ended 31 December 2020										
Opening net book amount	6 113 200	22 962 687	25 286 042	6 158 618	4 491 375	5 284 909	-	-	-	70 276 831
Additions	-	-	-	2 410 300	810 000	2 579 374	-	-	61 774 480	67 574 154
Transfers	61 774 480	-	-	-	-	-	-	-	(61 774 480)	-
Depreciation	-	(4 592 537)	(5 057 208)	(788 832)	(530 137)	(784 429)	-	-	-	(11 753 143)
Closing net book amount	67 887 680	18 370 150	20 228 834	7 780 086	4 771 238	7 059 854	-	-	-	126 097 842
At 31 December, 2020										
Cost	67 887 680	45 692 088	55 520 800	10 529 240	7 057 843	9 607 567	-	-	-	196 296 218
Accumulated depreciation	-	(27 321 938)	(35 291 966)	(2 749 154)	(2 286 605)	(2 547 713)	-	-	-	(70 197 376)
Closing net book amount	67 887 680	18 370 150	20 228 834	7 780 086	4 771 238	7 059 854	-	-	-	126 097 842
Year ended 31 December 2021										
Opening net book amount	67 887 680	18 370 150	20 228 834	7 780 086	4 771 238	7 059 854	-	-	-	126 097 842
Additions	79 962 403	-	-	8 148 170	1 077 975	4 077 340	-	57 766 368	-	151 032 256
Depreciation	-	(6 830 485)	(8 822 992)	(2 179 465)	(841 145)	(1 656 264)	-	-	-	(20 330 351)
Closing net book amount	147 850 083	11 539 665	11 405 842	13 748 791	5 008 068	9 480 930	-	57 766 368	-	256 799 747
At 31 December 2021										
Cost	147 850 083	45 692 088	55 520 800	18 677 410	8 135 818	13 684 907	-	57 766 368	-	347 327 474
Accumulated depreciation	-	(34 152 423)	(44 114 958)	(4 928 619)	(3 127 750)	(4 203 977)	-	-	-	(90 527 727)
Closing net book amount	147 850 083	11 539 665	11 405 842	13 748 791	5 008 068	9 480 930	-	57 766 368	-	256 799 747

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**FINANCIAL STATEMENTS
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	2021 K	2020 K
4 CASH AND CASH EQUIVALENTS		
– foreign currency account	6 247 690	-
– local currency account	203 819 566	207 053 313
– Fixed deposit account	7 207 227	-
	<u>217 274 483</u>	<u>207 053 313</u>
Analysed further as follows:		
Find Your Feet Own Funds		
Main account	254 333	383 199
First Capital Bank	-	468 538
PRAT	-	360 311
Fixed deposit	7 207 227	-
Cash in hand	-	2 530
Subtotal	<u>7 461 560</u>	<u>1 214 578</u>
Donor Funded Accounts		
Bulala	(433 452)	14 387 778
KNH Self Help Group (SHG)	554 495	672 000
Tilitonse (SUG)	15 674 346	-
Transform	-	-
– foreign currency account	6 247 690	61 779 096
– local currency account	68 667 817	39 663 125
REFRESH	6 066 184	2 418 235
WFP		
– Balaka	20 716 250	-
– Mzuzu	15 986 152	84 395 349
Spotlight	(386 405)	364 192
Star Circle	76 579 992	-
ASWAP II	139 854	-
Open Call	-	71 023
SALFP	-	630 475
MAMO	-	597 704
Thematic	-	859 758
	<u>209 812 923</u>	<u>205 838 735</u>
Cash flow balance	<u>217 274 483</u>	<u>207 053 313</u>
5 RECEIVABLES		
Advance		
– WFP interproject	-	6 500 000
– Bulala interproject	-	150 000
Value added tax	4 592	-
	<u>4 592</u>	<u>6 650 000</u>
6 DEFERRED INCOME		
Opening balance	205 838 734	40 507 700
Received during the year	1 342 281 613	844 331 080
Utilised during the year	(1 338 303 932)	(679 000 046)
	<u>209 816 415</u>	<u>205 838 734</u>

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	2021 K	2020 K
7 PAYABLES		
Spotlight project	-	932 050
Refresh project	-	9 050 084
FYF-General	43 760 870	28 068 621
WFP project	-	6 500 000
Transform	1 100	-
	<u>43 761 970</u>	<u>44 550 755</u>
8 RESTRICTED DONOR FUNDS		
Bulala	66 937 528	32 090 523
Kindernothilfe-Self Help Group	8 617 504	7 803 396
Tilitonse Foundation (SUG)	89 348 865	21 718 342
Transform	208 757 653	53 270 904
Refresh	66 733 082	45 656 378
WFP	756 439 435	409 641 057
Development Fund-MAMO	597 704	80 584 262
SALFP	630 475	5 323 669
Spot Light	22 389 131	8 020 291
Star Circle	33 080 878	-
FYF-General	-	11 383 592
Aswap	65 520 360	-
	<u>1 319 052 615</u>	<u>675 492 414</u>
9 UNRESTRICTED FUNDS		
FYF- General	210 000	-
FYF-General- tractor payments	360 311	-
PRAT account	360 562	-
Tilitonse Foundation project	835 050	-
CABMARK research project	37 554 084	7 410 460
Vehicle hires WFP/USAID	1 449 000	-
Bid document sales	47 031 685	30 454 669
Various projects management fees	-	-
	<u>87 800 692</u>	<u>37 865 129</u>
10 FINANCE INCOME		
Realised exchange gains	1 027 778	960 957
Interest	267 146	49 957
	<u>1 294 924</u>	<u>1 010 914</u>

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11. EXPENDITURE

	FYF General	Bulala	KHN Self Help	Tilfonse Foundation (SUG)	Transform	REFRESH	World Food Programme (WFP)	Spot Light	Star Circle	Aswap	TOTAL
	K	K	K	K	K	K	K	K	K	K	K
Receipts											
Donor funds	(18 195 082)	66 937 528	8 617 504	89 344 273	208 758 753	66 733 082	775 866 188	22 389 131	33 080 878	65 520 360	1 319 052 615
FYF own funds	87 800 692	-	-	-	-	-	-	-	-	-	87 800 692
Exchange gain	-	-	-	-	1 027 778	-	-	-	-	-	1 027 778
Interest received	238 689	-	-	14 780	-	1 560	-	-	-	12 117	267 146
Total receipts	69 844 299	66 937 528	8 617 504	89 359 053	209 786 531	66 734 642	775 866 188	22 389 131	33 080 878	65 532 477	1 408 148 231
Payments											
Project expenses	-	41 542 473	5 753 304	63 625 312	103 290 483	11 271 551	407 849 028	17 572 993	19 612 105	36 592 195	707 109 444
Salaries and wages	-	18 554 860	2 008 800	18 526 344	83 255 994	38 303 212	252 768 017	3 262 000	11 046 578	23 869 062	451 594 867
Administration costs	25 798 597	6 109 946	570 000	7 030 118	16 263 379	11 537 513	60 126 466	1 396 583	2 352 195	4 059 086	135 243 883
Bank charges	382 609	176 504	285 400	177 279	108 175	328 000	914 727	157 555	70 000	192 134	2 792 383
Management fees	-	-	-	-	-	5 294 366	49 146 690	-	-	-	54 441 056
Capital expenses	79 962 403	553 725	-	-	6 868 500	-	5 061 250	-	-	820 000	93 265 888
Total payments	106 143 609	66 937 528	8 617 504	89 359 053	209 786 531	66 734 642	775 866 188	22 389 131	33 080 878	65 532 477	1 444 447 541
Deficit	(36 299 310)	-	-	-	-	-	-	-	-	-	(36 299 310)
Represented by:											
Cash and bank (Local)	254 333	(433 452)	554 495	15 674 346	68 667 817	6 066 184	36 702 401	(386 405)	76 579 992	139 854	203 819 565
Cash and FCDA	-	-	-	-	6 247 690	-	-	-	-	-	6 247 690
Deferred income	(1)	433 452	(554 495)	(15 678 938)	(74 914 407)	(6 066 184)	(36 702 401)	386 405	(76 579 992)	(139 854)	(209 616 415)
Fixed deposit	7 207 228	-	-	-	-	-	-	-	-	-	7 207 228
Payables	(43 760 870)	-	-	-	(1 100)	-	-	-	-	-	(43 761 970)
Receivables -VAT	-	-	-	4 592	-	-	-	-	-	-	4 592
	(36 299 310)	-	-	-	-	-	-	-	-	-	(36 299 310)

FIND YOUR FEET**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021****12 CAPITAL COMMITMENTS**

The Organisation had the following capital commitments as at 31 December 2021 MK 14,450,000 for disclosures in these financial statements.

13 CONTINGENT LIABILITIES

The Organisation had no contingent liabilities as at 31 December 2021 (2020- nil) for disclosures in these financial statements.

14 GOING CONCERN

The financial statements have been prepared on a going concern basis. The Organisations's going concern is mainly dependent on the continued support from its donors. The current donor agreements run up to 2023. The total budget is MK1,247,299,659

15 SUBSEQUENT EVENTS

Apart from the ongoing impact of the Covid 19 pandemic, there have been no events subsequent to the reporting date that require disclosure or adjustment in these financial statements.

IMPACT OF THE CORONA VIRUS OUTBREAK

Management has considered the potential implications of the virus and the measures taken to control and mitigate its impact in assessing the project's ability to continue as a going concern. The directors do not intend to liquidate the project or to cease operations and believe measures taken are adequate. As a result, the directors do not envisage that the effects of the virus will bring a situation where the Project has no realistic alternative but to liquidate and as such considers the Organisation to be a going concern.

Management's response to Covid-19 includes the following:

Guidelines of Covid-19 prevention measures

- Placing hand washing facilities in all designated entrance areas
- Wearing of masks is a must for everybody at all times
- Disinfecting the offices
- Adequacy of space is ensured for staff in order to allow enough social distance and safety of staff within the working environment.

16 PRIOR PERIOD RESTATEMENTS AND CHANGES IN FINANCIAL DISCLOSURE**16.1 Reclassifications**

Some prior period information has been reclassified to enhance clarity and improve compliance with reporting requirements. These reclassification did not impact net profit and statement of financial position as stated below:

- a) An amount of K19.2 million has been reclassified from donor funds to general funds to which they related according to their nature. Donor funds are recognised as deferred income and reported separately as current liabilities.
- b) An amount of K8 million disclosed as opening balance in 2020 has been reclassified to income from donor to which it relate according to its nature.

Summary statement of financial position

	As previously stated 2020 K	Increase/ (decrease) 2020 K	Restated 2020 K
Funds and Liabilities			
General funds	(17 454 450)	(19 231 726)	(36 686 176)
Donor funds	(19 231 726)	19 231 726	-
Income			
Opening balance	8 489 592	(8 489 592)	-
Donor funds	667 002 822	8 489 592	675 492 414

FIND YOUR FEET**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17 ACRONYMS

Bulala	Bulala Sustainable Livelihoods
SHG	Kindernothilfe-Self Help Group
SUG	Strengthening Urban Governance
Transform	Sustainable Food Systems For Rural Agriculture Transformation and Resilience
Refresh	Restoring Fisheries for Sustainable Livelihoods
WFP	World Food Programme
SALFP	Sustainable Agriculture Leadfarmer Programme
Spot Light	Unwomen Spotlight Initiative
Star Circle	Societies Tackling Aids for Rights (Star) Circle Approach
FYF	Find Your Feet
Aswap	Agricultural Sector Wide Approach
MAMO	Malawi Mozambique
KNH	Kindernothilfe
PRAT	Prat Consultancies and Services
UN	United Nations
USAID	United States Agency for International Development
CABMARK	Cabmark research project

SUPPLEMENTARY INFORMATION

**FIND YOUR FEET
RECEIPTS AND PAYMENTS - FIND YOUR FEET GENERAL
FOR THE YEAR ENDED 31 DECEMBER 2021**

Appendix 2

**K
2021**

Receipts

FYF General- tractor payments	210 000
PRAT Account-closed account	360 311
Tilitonse Foundation project closed account	360 563
Cabmark research project	835 050
Vehicle hires WFP/USAID	37 554 084
Bid document sales	1 449 000
Management fees	47 031 685
Interest	238 690
	<hr/>
Total receipts	88 039 383

Payments

Support from FYF reserves on office construction	98 415 486
Bank charges	382 609
Relocation expenses to new office	8 503 190
FYF vehicles hires	761 299
FYF board expenses	3 157 744
After project close out and new project expenses	4 590 727
FYF staff bereavement	1 132 300
Bid evaluations costs	2 295 337
Subscription fees	1 000 000
Audit Fees	4 100 000
	<hr/>
Total payments	124 338 692

Excess of payment over receipts

(36 299 309)

Represented by:

Cash and bank	254 333
Fixed deposit	7 207 228
Payables	(39 660 870)
Audit fees	(4 100 000)
	<hr/>
	(36 299 309)

FIND YOUR FEET**RECEIPTS AND PAYMENTS – BULALA SUSTAINABLE LIVELIHOODS PROJECT
FOR THE YEAR ENDED 31 DECEMBER 2021****Appendix 3****2021
K****Receipts**Grant received from Find Your Feet UK 66 937 528**Payments**

1 Objective 1: To improve and sustain household food and nutrition security

Training in honey production 1 420 700

Conduct field days to promote sustainable agriculture technologies 303 822

Training farmers in food processing and utilisation -bakery 588 350

Establishment of agro forestry seedlings -improve soil fertility and crop yield
provision of fruit trees seedlings - 50 people, 5 trees each 1 199 920

2. Objective 2: To increase market access and business skills among smallholder farmers

Train small and medium enterprises/ village savings and loan groups in business skills and financial
management 220 000rights from duty bearers: build up the capacities of Bulala cooperative and aggregate commodities
centres 307 7003 Objective 3: To promote water and sanitation hygiene (WASH) activities and access to safe drinking
water to reduce incidences of water borne diseases

Training care groups in sanitation and hygiene 789 500

Training in leadership and maintenance of water points 995 800

Water point installation 29 491 022

Rainwater harvesting - pilot project 3 317 249

4 Objective 4: To consolidate decentralisation and local governance at community level

governance 255 300

5.0 Monitoring and evaluation

Conduct planning and review meetings -extention planning area (EPA) level 1 273 500

Monitoring and evaluation - FYF Malawi staff visiting the project 828 560

Compile and submit reports - field staff coming to Mzuzu 551 050

6.0 Salaries and wages 18 554 880

7.0 Administration cost 6 109 946

Bank charges 176 504

8.0 Capital items

Cameras 553 725Total payments 66 937 528Excess of payment over receipts -**Represented by:**

Cash and bank (433 452)

Deffered income 433 452-

FIND YOUR FEET

**RECEIPTS AND PAYMENTS – PROMOTION OF SELF GROUPS APPROACH IN
MALAWI WITH FUNDING FROM KINDERNOHILE (KNH)**

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 4

**2021
K**

Receipts

Grant received from Self Help Group (SHG) 8 617 504

Payments

Conduct self help group (SHG) mapping of the area and orientation of group village headman(GVH) and other community leaders	322 800
Book writers training	143 250
Training in business management	501 300
Learning visit within Kasungu District	310 000
Training new Self Help Groups (SHG) in Group and individual goal setting	158 400
Formation of cluster level association (CLA)	446 250
Refresher course for community facilitator (CFs)	41 700
Review meetings with community facilitator (CFs) fuels	113 360
Weekly field visits by the project officer	952 663
Weekly field visits by the community facilitator	60 000
Quarterly monitoring visits by Management	1 846 582
Maintenance for motor bike	407 490
Motor bike tyres and tubes	92 500
Maintenance of bicycles	80 000
Personal protective equipment (PPEs)	277 009
Office cost	570 000
Bank charges	285 400
Salary and wages	<u>2 008 800</u>
	<u>8 617 504</u>

Excess of receipts over payment

Represented by:

Cash and bank	554 495
Deferred income	<u>(554 495)</u>
Audit fees	<u>-</u>

FIND YOUR FEET

**RECEIPTS AND PAYMENTS – STRENGTHENING URBAN GOVERNANCE IN MZUZU CITY
TFTC2-2020/001/G
FOR THE YEAR ENDED 31 DECEMBER 2021**

Appendix 5	2021
	K
Receipts	
Grant Received from Tilitonse Foundation	89 348 865
Interest received	14 780
	<hr/>
Total Receipts	89 363 645
Payments	
Stakeholders meeting (District executive committee (DEC) and civil society organization (CSO) network	1 057 038
Project launch	345 072
Strengthen functionality of ward and block committees	3 873 585
Support town hall round table meetings	6 552 102
shirts, arm bands, bandanas, stickers and banners) bearing messages on the role of citizens in ensuring accountability (information, education and communication (IEC) materials)	11 477 948
Conduct 'My Mzuzu My city My Home Campaign' (conduct awareness raising campaign spiced up with theatre for change through 5 road shows,)	3 535 093
Review meeting of urban development plan (UDP) to identify information gaps	4 800
Development of urban development planning framework, implementation and monitoring and evaluation (M&E) plan, annual investment plan (AIP)	6 308 747
Printing of the urban development plan (UDP), annual investment plan (AIP)	631 661
Facilitate reprinting and distribution of quarterly council report docket (financial reports, council minutes, and result-based reports)	1 259 686
Conduct Interface meetings between the council and business community	772 170
Facilitate public expenditure tracking exercises of accountability clubs and housing associations.	2 049 800
Facilitate establishment of ward driven waste management	1 906 576
Support city council to enforce compliance of city by-laws on waste management	309 500
Support piloting of waste sorting in markets to generate compost manure	459 000
Support the city's revenue collection strategy for efficient refuse collection	145 227
Facilitate engagement meetings among Stakeholders to increase revenue collection for efficient waste management	1 385 000
Facilitate media tours to profile waste management for action by policy makers	283 500
Conduct joint monitoring visits	596 556
Conduct quarterly spot checks	109 261
Network and collaborate	241 555
Steering committee meetings	1 343 097
Community review meetings	3 075 500
Baseline Evaluation	4 695 918
Personal protective equipment (PPE) materials (COVID 19)	207 500
Briquette machine	1 734 000
Protective gear (dust coats, gum boots, gloves, wheel barrows, shovel)	9 265 420
Office costs	7 030 118
Bank charges	177 279
Salary and wages	18 526 344
	<hr/>
Total payments	89 359 053
Excess of receipts over payment	4 592
	<hr/> <hr/>
Represented by:	
Cash and bank (Local)	15 674 346
Receivable VAT	4 592
Deffered income	(15 674 346)
	<hr/> <hr/>
	4 592

FIND YOUR FEET

RECEIPTS AND PAYMENTS—SUSTAINABLE FOOD SYSTEMS FOR RURAL AGRICULTURE
TRANSFORMATION AND RESILIENCE (TRANSFORM)

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 6	2021
Receipts	K
Grant received from Development Fund of Norway	208 757 653
Exchange gains	1 027 778
Total receipts	209 785 431
Payments	
Personnel costs	83 255 994
<i>Specific Project Activities</i>	
Promote use of energy efficient technologies	955 701
Facilitate exchange visits)	1 747 580
	493 200
Conduct scoping study of key pests and diseases affecting the targeted value chain	
Facilitate development and distribution information, education and communication material on climate resilient agriculture	3 514 363
Identify lead farmers for climate resilient agricultural training	457 550
Train lead farmers in appropriate climate resilient agricultural technologies	4 499 381
Facilitate establishment of agroforestry nurseries	1 764 799
Facilitate trainings of farmers in integrated pest management	231 500
Conduct review meetings with lead farmers and follower farmers on climate resilient agricultural technologies	619 100
Facilitate establishment and training of irrigation schemes management committee	241 000
Establish/rehabilitate small-scale irrigation scheme	1 419 066
Conduct trainings for farmer field schools (FFS)	3 443 800
Establish community based goat breeding programme centerr	3 408 750
Train lead and follower farmers in appropriate climate smart agriculture (CSA) technologies	8 638 879
Facilitate tree regeneration (FMNR) and indigenous	440 000
Facilitate tree planting	1 252 000
Training staff on community based breeding program	85 500
Contribute towards the construction of selection site by farmers for goat bredin	765 510
Facilitate training of lead farmers on how to effectively promote developed innovations / technologies)	677 850
Facilitate establishment of farmer field schools and promote the adoption of selected climate resilient technologies	16 343 454
Provide working tools for lead farmers and village agro technicians (e.g. bicycles, rain coats, back packs etc.	1 822 350
Facilitate field days and agriculture fairs	235 000
Facilitate trainings in climate change and adaptation measure	2 662 720
Facilitate climate change trainings for local development structures (Area development committees, village development committees, youth networks).	888 800
Facilitate establishment of climate change clubs for youth	797 068
Facilitate climate change trainings for in-school and community-based clubs	1 012 400
Promote awareness in indigenous tree species regeneratio	371 950
Map land and water resources for managemen	1 090 780
Train farmers in farmer managed natural regeneration practices	244 560
Facilitate linkages to portable water service providers	80 000
Establish and revamp nutrition care group	1 166 200
Training households in food budgeting and seasonal food availability calendar	163 879
Promote use and administration of dietary diversity scorecar	177 000
Conduct sensitization meetings on nutrient dense crop	309 503
Facilitate training on the management of home grown school feeding programmem	1 397 250
Support the establishment of home gardens and orchards	613 450
Administer diaetary diversity scorecard	969 870
Conduct social behavior change communication [SBCC] activities on COVID-19 preventive measures and water, sanitation and hygiene	907 000
Develop and distribute information, education and communication materials on Covid 19 and water, sanitation and hygiene.	531 000
Procurement and distribution of hand washing facilities & personal protection equipment	849 504

FIND YOUR FEET

**RECEIPTS AND PAYMENTS--SUSTAINABLE FOOD SYSTEMS FOR RURAL AGRICULTURE
TRANSFORMATION AND RESILIENCE (TRANSFORM)**

FOR THE YEAR ENDED 31 DECEMBER 2021

Facilitate establishment of climate adaptive villages	839 658
Facilitate trainings in intergrated watershed management	1 980 000
Training in energy efficiency stoves	658 500
Promote awareness in indigineous tree species regeneration	1 308 007
Promote tree planting	818 000
Participate in agriculture fairs for marketing opportunities	596 612
Facilitate the formation of village savings and lending groups	572 400
Train farmers in post harvest managemnt	466 120
Facilitating the use of appropriate post-harvest handling facilities	602 150
Facilitate demos on post-harvest management practices (e.g. use of purdue improved crop storage -picture bags) by the lead farmers through the famer field school)	250 230
Facilitate establishment and revamping of farmer organizations	2 986 857
Facilitate inclusive targetting of household (HH) beneficiaries	524 866
Facilitate inclusive targetting of household (HH) beneficiaries	285 258
Capacity building of community based actors participation on monitoring within	777 543
Undertake community assessment	1 581 920
Conduct review, learning and planning meetings with farmer organizations, community leaders and farmer	1 557 239
Conduct program staff review, learning and planning meeing	731 500
Conduct data quality audits	756 000
Identify and register project beneficiaries	938 745
conduct coordination meeting for implementing partners under Transform	140 310
Conduct review, learning and planning meetings with Farmer Organizations (FO), community leaders and farmers	542 651
Conduct program staff review, learning and planning meetings	1 346 500
Conduct monitoring visits	982 400
Participate in district stakeholder meeting	3 650 384
Conduct coordination meeting for implementing partners under Transform operating in the same district, extension planning areas or thematic areas	55 338
Promote the visibility of Transform program	476 550
Provide working tools for lead farmers and village agrotechnicians	2 318 850
Support national, district and community level structures on agricultural extension and advisory services	105 000
Fuels	1 316 520
Motor bike / motor vehicle maintenance and insurance	3 964 973
Database management	1 559 735
Baseline fuels lunch allowances	1 310 400
Bank charge	108 175
Network printer	524 250
Laptops	3 257 340
Office furniture - work station, furnitures, chairs	3 086 910
Operational costs	16 263 379
Total payments	209 786 531
Excess of receipts over payment	(1 100)
Represented by:	
Cash and bank - Local	68 667 817
Cash and bank - FCDA	6 247 690
Deffered income	(74 915 507)
Payables	(1 100)
	(1 100)

FIND YOUR FEET

RECEIPTS AND PAYMENTS – RESTORING FISHERIES FOR SUSTAINABLE
LIVELIHOODS IN LAKE MALAWI (REFRESH)

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 7

2021
K

Receipts

Grant received from donor	66 733 082
Interest received	1 560

Total receipts

66 734 642

Payments

DSA	1 756 700
Activity 2 (Review meeting on REFRESH ecobased approach at sub Fisheries Associations (FA)	2 847 290
Cordination meetings with sub Fisheries Associations (FA)	2 310 781
Activity 4 (Formulation of management plans)	633 400
Activity 5 (Closed season awareness)	306 800
Activity 6 (Specialized television programs and radio adverts)	659 950
	622 200
Activity 8 (Operationalization of by laws through subordinates Fisheries Associations (FA)	
Activity 10 (Build capacity of district enforcement team)	333 000
Activity 11: Election of sub Fisheries Associations (FA)	462 300
Activity 15: Strengthening Local Fisheries Management Authority (LFMAs) self financing mechanisms	747 800
COVID 19: Operational expenditure	591 330
Office cost	11 537 513
Bank charges	328 000
Salary and wages	38 303 212

Management fees (7%)

5 294 366

Total payments

66 734 642

Excess of payments over receipts

-

Represented by:

Cash and bank	6 066 184
Deferred income	(6 066 184)

**FIND YOUR FEET
RECEIPTS AND PAYMENTS – INTERGRATED RESILIENCE PROGRAMME FUNDED BY WORLD FOOD
PROGRAMME (FLA No MLW/CSP/IRP/005)**

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 8

	2021
Receipts	K
Funding from World Food Program (WFP)	775 866 188
Payments	
<i>Administration costs</i>	
Bank charges	914 727
Office costs	60 126 466
<i>Project costs</i>	
Nutrition Social and Behavior Change Communication (SBCC) - activities aimed at improving the adoption of nutrition practices	24 495 467
Social mobilisation	16 509 889
Linkages	7 789 918
Monitoring and strategic information	6 881 102
COVID 19 emergency activities	8 610 119
Conduct community sensitization meetings on proper use of covid 19 materials	3 191 854
Intergrated homestead activities	6 462 532
Motor vehicle motor bike services	6 798 433
Fuel cost for motor bike and vehicle	4 440 015
Conduct trainings in food processing, storage and utilization	407 000
Facilitate training in horticultural crops production and construction of backyard gardens	1 019 050
Program staff monitoring	2 296 718
Conduct cordination and networking meetings	1 110 000
1.0: Conduct sensitization meetings	168 000
2.1: Facilitate contract farming arrangements linking smallholder farmers with buyers	1 035 400
2.6: Facilitating conducting participatory market research for pre-cooperatives	210 000
2.7: Facilitate meetings with formal buyers	164 000
	552 892
2.8:Conduct seller-buyer interface serminars and workshops to ensure inclusive business development	
3.1: Facilitate trainings in livestock management	247 000
Facilitate procurement and distribution of orange freshed sweet potato vines.	4 384 594
	542 980
Conduct refresher training in post-harvest loss management, use of hermetic technology and value addition.	
Conduct Exchange visits to successful cooperatives	1 830 000
Conduct refresher training in Leadership skills, group dynamics and collective marketing	838 000
Facilitate training in village savings and loans	3 082 475
Facilitate refresher training in entrepreneurship, business management skills, financial literacy and collective marketing	4 846 410
	1 070 000
Facilitate participation of pre-cooperatives in local district and national agriculture fairs	
Facilitate market linkages for service providers, input suppliers and farmers	815 000
Conduct community business leadership seminars and workshops for stakeholders and partners to insure inclusive business development	407 104
	174 000
Conduct assessment and review of established pre-cooperatives to understand progress and existing gaps	
Facilitate establishment of vetiva nurseries and planting of vetiva hedgerows	711 931
Facilitate refresher training in Livestock management and khola construction	512 340
Briefing meetings District Executive Committee (DEC), District Agricultural Extension Coordination Committee (DAECC) and Area Development Committee (ADC)	2 230 690
Community review meeting	5 065 365
Cash distribution exercise	29 835
Monthly, quarterly review meetings and monitoring	5 952 300
Support to extention officers on monitoring activities	10 054 307
Risk transfer	1 794 000
Risk reserve	1 186 865
Fuel for motovehicles and bikes	62 625 209

FIND YOUR FEET**RECEIPTS AND PAYMENTS – INTERGRATED RESILIENCE PROGRAMME FUNDED BY WORLD FOOD PROGRAMME (FLA No MLW/CSP/IRP/005)****FOR THE YEAR ENDED 31 DECEMBER 2021**

Procurement of water, sanitation and hygiene (WASH), personal protective equipments (PPEs), non-food items (NFIs)-for Food Assistance for Asset Creation (FFA) beneficiaries	49 354 663
Procurement of water, sanitation and hygiene (WASH) personal protective equipments (PPEs), non-food items (NFIs) for complementary activities beneficiaries	12 528 566
Facilitate training in compost manure making and utilisation	330 000
Facilitate establishment of demonstration plots	263 650
Procurement of green vegetables	2 775 000
FYF and government staff capacity building on prevention of sexual exploitation and abuse (PSEA) and gender based violence (GBV)	224 495
Capacity building on prevention of sexual exploitation and abuse (PSEA), complaints and feedback mechanisms (CFM) and accountability to the affected population (AAP) to community leaders and community monitoring champions (CMCs)	549 950
Stakeholders meetings (gender and child protection technical working group)	190 000
Awareness meetings on community feedback and response mechanisms (CFRM), prevention of sexual exploitation and abuse (PSEA), accountability to the affected population (AAP) and gender based violence (GBV)	33 000
Support case follow up	25 000
Monitoring community feedback and response mechanisms (CFRM) committees and school gender equality clubs	160 000
Funds for 16 days of activism against gender based violence (GBV)	160 000
International day of the girl child	120 000
Field days for demo sites which integrates agronomy, conservation and fertility measures	1 261 000
Facilitate training on nursery establishment and management	794 170
Facilitate learning visit to farmers from one traditional authority to another.	303 000
School feeding , food for asset and nutrition integration at the school	30 000
Review meetings with promoters	1 808 340
Training of promoters on food security, processing, preservation and utilization	1 800 000
Projector	2 036 320
Procurement and supply of irrigation materials and equipment	351 625
Development of solar powered irrigation scheme	37 055 960
Shallow well construction	7 518 880
Visibility/ information, education and communication (IEC) materials	3 902 388
Beekeeping	6 391 700
Beneficiary verification	715 139
Establishment and capacity building of beneficiary cash committee	1 821 508
Data entry clerks	1 726 500
Conducting cash distribution to targeted beneficiaries	7 083 142
Visibility items	300 000
Onsite monitoring	162 000
Ongoing beneficiary verification	1 085 910
Area level exit meetings	1 234 800
District executive committee (DEC) exit meeting	435 000
COVID 19 non food items (NFI)s	3 580 200
Fuels for motor vehicle (Balaka)	4 595 557
Fuels for motor vehicle (from head office)	397 000
Motor vehicle hire	42 438 061
FYF district monitoring	1 032 000
Assistant executive director for WFP mission visit preparations	3 248 236
Beneficiary targeting and registration	6 901 500
Procurement of polythene tubes	581 974
Salaries and wages	252 768 017
Office chairs and desks	5 061 260
7% Management Fee	49 146 690
Total payments	775 866 188
Excess of receipts over payments	-
Represented by:	
Cash and bank -local	36 702 401
Deffered income	(36 702 401)
	-

**FIND YOUR FEET
RECEIPTS AND PAYMENTS – THE UN WOMEN SPOTLIGHT INITIATIVE PROJECT**

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 9

	2021
	K
Receipts	
Grant received from Plan Malawi	22 389 131
Payments	
One capacity building of community leaders on the national by laws guidelines handbook to produce by laws to address sexual and gender based violence(SGBV), sexual and reproductive health rights(SRHR) and early marriage in Nkhatabay	15 000
One Capacity building of informal legislators on the national by laws guidelines handbook to produce by laws to address sexual and gender based violence(SGBV), sexual and reproductive health rights(SRHR) and early marriage in Dowa, Nkhatabay	89 740
One review meeting on drafted by laws in Nkhatabay	468 860
Quarterly joint monitoring meetings in Nkhatabay district	81 980
One declaration event on harmful practices and sexual and gender based violence(SGBV) in all the targeted 2 traditional authority's	288 180
Publicity/media publications on chief's declaration on harmful practices and sexual and gender based violence (SGBV)	155 000
1 Chiefs Platform meeting in Nkhatabay	324 000
Media publication and Community radio programs on Chief platform meetings	322 000
Training for barbershop event facilitators on how to use the tool kit with boys, men, girls and women-2	
Trainings in each of the 2 traditional authority's	405 100
Barbershop events in primary and secondary schools (24 events)	306 710
Exchange visits for religious and traditional leaders - exchange visits to engage religious leaders (Act Alliance) and traditional leaders as HeForShe champions in accessing of sexual and gender based violence (SGBV)/ harmful practices (HP), sexual and reproductive health rights(SRHR) services	450 750
Peer review sessions on the HeForShe campaign (monthly peer review meetings in the 2 traditional authority's- 24 meetings)	624 860
Trainer of trainers (TOT) training for champion of change matron and patrons in each of the six traditional authority's (6 trainings at community level and 6 trainings in primary and secondary schools)	30 000
Establishment of champion of change clubs (12 at community level and 12 in primary and secondary schools targeting both girls and boys)	199 010
Engagement meetings with men and boys' clubs' meetings both at community and school)	151 581
Formation of income generating activity(IGA) groups (14 groups in the 2 traditional authority's targeting survivors of sexual and gender based violence (SGBV))	199 200
Training of income generating activity (IGA) groups on business management	650 140
Start-up income (procurement of income generating activity(IGA) materials/live stock) to survivors of sexual and gender based violence(SGBV) identified through case management	3 723 504
Training existing and newly established income generating activity (village savings and loans) groups targeting vulnerable and marginalised women and adolescent girls, rural, peri-urban and the urban poor (14 groups)	855 260
Quarterly monitoring visits to trained income generating activity (village savings and loans) clubs (24 visits in all six traditional authority)	178 000
Develop community scorecards and grievance and redress structures and other social accountability mechanisms for sexual and gender based violence (SGBV/HP), sexual and reproductive health rights(SRHR) and link to the hub; and conducting opinion polls on sexual and gender based violence and harmful practices (SGBV)/ harmful practices (HP) and sexual and reproductive health rights (SRHR) at a district level	481 200
One Capacity building of community leaders on the national by laws guidelines handbook to produce by laws to address SGBV, SHRH and early marriage in Nkhata Bay	862 200
One drafting meeting for by-laws on sexual and gender based violence (SGBV), sexual and reproductive health rights (SRHR) and early marriage in Nkhata Bay (FYF and Plan)	919 550
Review meeting on drafted laws in Nkhata Bay	862 480
Chiefs' meetings in Nkhata Bay District to review sexual and gender based violence (SGBV), harmful practices (HP) and sexual and reproductive health rights (SRHR) interventions	376 200

FIND YOUR FEET

RECEIPTS AND PAYMENTS – THE UN WOMEN SPOTLIGHT INITIATIVE PROJECT

FOR THE YEAR ENDED 31 DECEMBER 2021

Quarterly monitoring visits to project impact areas by seniors chiefs in Nkhata Bay	506 938
Support the chief's declaration on harmful practices and sexual and gender based violence (SGBV) Nkhata Bay	712 000
Training for barbershop event facilitators on how to use the tool kit with boys, men, girls and women-2 trainings in each of the six traditional authority's Nkhata Bay district	1 051 290
Three barbershop events targeting HeForShe champions in sexual and gender based violence (SGBV) in each of the six traditional authority's Nkhata Bay	393 755
Trainer of trainers (TOT) training for champion of change matron and patrons in each of the six traditional authority's (6 trainings at community level and 6 trainings in primary and secondary schools) Nkhata Bay district	1 424 505
Establishment of champion of change clubs (12 at community level and 12 in primary and secondary schools targeting both girls and boys) Nkhata Bay	464 000
Support to partner admin costs	1 396 583
Bank charges	157 555
Salary and wages	3 262 000
Total payments	22 389 131
Excess of payments over receipts	-
Represented by:	
Cash and bank-Local	(386 405)
Deffered income	386 405

FIND YOUR FEET

RECEIPTS AND PAYMENTS – BUILDING RESILIENCE OF ADOLESCENT MOTHERS LIVING WITH HIV THROUGH INTEGRATION OF ECONOMIC STRENGTHENING, SOCIAL EMPOWERMENT AND PSYCHOTHERAPY INTERVENTIONS UNDER SOCIETIES TACKLING AIDS FOR RIGHTS (STAR) CIRCLE APPROACH

FOR THE YEAR ENDED 31 DECEMBER 2021

Appendix 10

	2021
Receipts	K
Funding from ViiV Healthcare UK Limited	<u>33 080 878</u>
Payments	
Salaries and wages	11 046 578
Bank charges	70 000
Office costs	2 352 195
<i>Project activities</i>	
Travel costs:	
- Costs related to project staff travel for project related activities	
Staff travel to project site to present project concept (introducing the project) and share end of project lessons to district executive committees-local government, a forum for stakeholders and local government sectors at district level 05	1 606 159
Staff travel to project site to facilitate establishment of 9 Star Circles	5 026 821
Staff travel to project site to train adolescent's mothers living with HIV(AMLHIV) and their families on food and nutrition	632 200
Staff travel to project site to conduct community awareness meetings on stigma and discrimination, elimination of harmful cultural practices, and community leadership development.	528 750
Workshop on project inception and end of project 05	528 514
Meetings on community inclusiveness	136 000
Baseline survey	8 856 881
Quarterly review meetings	<u>2 296 780</u>
	<u>33 080 878</u>
Excess of receipts over payments	<u><u>-</u></u>
Represented by:	
Cash and bank - local	76 579 992
Deffered income	<u>(76 579 992)</u>
	<u><u>-</u></u>

**FIND YOUR FEET
RECEIPTS AND PAYMENTS – AGRICULTURE SECTOR WIDE APPROACH PROJECT
(ASWAP SP II)**

FOR THE YEAR ENDED 31 DECEMBER 2021

**2021
K**

Appendix 11

Receipts

Grant received from Malawi Government	65 520 360
Interest received	12 117
Total receipts	65 532 477

Payments

Identify lead farmers	1 011 568
Conduct training on climate smart agriculture for project staff and government front line staff	1 629 307
Train leadfarmers and follower farmers on climate smart agriculture	4 110 850
Conduct field days	2 286 420
Conduct participatory research	164 800
Train farmers on personal transformation and mind set change	2 536 902
Introductory meetings (stakeholders meeting) (district executive committee (DEC) and civil society organization (CSO) network	1 179 600
Mapping of catchment hotspots	1 361 546
Conduct gender analysis	1 812 400
Develop community adaptation plans/develop catchment management plans	783 770
Procure goods and materials for agroforestry	5 972 084
Train local leaders on climate change resilience and adaptation	2 154 210
Train village natural resource management committees on natural resources management (VNRMC)	1 150 300
Establish and manage tree nurseries	282 750
Establish and train catchment management committees (CMC)	2 915 680
Train farmers on integrated watershed management	1 100 200
Promote eco stove usage	284 800
Fortnightly workshops	577 800
planning meeting	804 500
Review meetings	821 144
Conduct monitoring visits	767 100
Conduct exchange visits	1 649 100
PPE materials (COVID 19)	1 235 364
Office costs	4 059 086
Bank charges	192 134
Laptops	820 000
Salary and wages	23 869 062
Total payments	65 532 477

Excess of receipts over payment

Represented by:

Cash and bank - local	139 854
Accruals	(139 854)