

LIVINGSTONIA SYNOD AIDS PROGRAMME

Financial Statements
For the year ended 31 December 2017

Audit Services



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AMG GLOBAL IS A CORRESPONDENT OF MAZARS



AMG Global
Chartered Accountants and Business Advisors
Global House
Chipembere Highway
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Blantyre, Malawi

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

FINANCIAL STATEMENTS

For the year ended 31 December 2017

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**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
TRUSTEES REPORT
For the year ended 31 December 2017**

The Trustees have pleasure in submitting their report together with the annual financial statements of the Trust for the year ended 31 December 2017.

BACKGROUND AND EXECUTIVE SUMMARY

LISAP was established in 1994 to develop the response of the church to HIV&AIDS to go beyond its 3 hospitals to reach the whole catchment area of the Church. Since then, the department has gained vast experience in working with communities to develop holistic programmes to address issues of HIV&AIDS.

VISION

Eliminate new HIV infections and ensure healthy lives for people impacted by HIV and other health-related issues.

MISSION STATEMENT

Empower communities to use their full potential to identify their challenges and to implement solutions

Financial performance

The results and state of affairs of the Trust are set out in the accompanying receipts statement, statement of financial position and accounting policies and accompanying notes.

Registered office

The registered office of LISAP throughout the year was situated at Ekwendeni, Mzimba District, Malawi. The principal address is P.O. Box 279, Ekwendeni.

The Trustees who served during the year are listed below:-

Mr. Harry Nthakomwa	(Board Chairperson)
Dr Joyce Mlenga	(Vice Board Chairperson)
Rev. Isaiah Mhone	(Board Member)
Rev. Henry Mvula	(Board Member)
Rev. K Muyira	(Board Member)
Rev. John Sikwese	(Board Member)
Rev. Isaac Malongo	(Head of Station)
Mr. Burton Phiri	(Board Member)
Mrs. Florence Lungu	(Board Member)
Ms. Anita Shaba	(Board Member)
Mr. Jonathan Vumu	(Board Member)
Rev. John Gondwe	(Ex Official)
Rev. Levi Nyondo	(Ex. Officio)
Rev. Joseph Mwale	(Ex Officio)
Mrs Yavumba Nyasulu	(Ex. Officio)
Rev Douglas Chipofya	(Ex. Officio)
Mr. Gray Sidira	(Secretary to the Board)

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

STATEMENT OF TRUSTEES RESPONSIBILITIES

For the year ended 31 December 2017

The Trustees of the Livingstonia Synod AIDS Programme (LISAP) are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust as at the end of the particular period.

The Trustees are also required to ensure the Trust keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and enable them to ensure that the financial statements comply with the financial agreements and statutes.

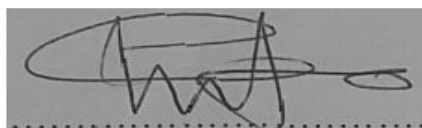
In preparing these financial statements, the Trustees accept responsibility for the following:

- Maintenance of proper accounting records;
- Selection of suitable accounting policies and applying them consistently;
- Making judgements and estimates that are reasonable and prudent;
- Compliance with applicable accounting standards, when preparing financial statements, subject to any material departures being disclosed and explained in the financial statements; and
- Preparation of financial statements on a going concern basis unless it is inappropriate to presume that the Trust will continue existence for the foreseeable future.

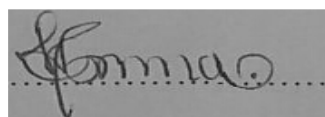
Trustees also accept responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Trust and to maintain adequate systems of internal controls to prevent and detect fraud and other irregularities.

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 Trust and of their operating results.

Director:



Board Chairperson:



Date

22 June 2018

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Malawi

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

Opinion

We have audited the financial statements of the Livingstonia Synod AIDS Programme (LISAP), which comprise the consolidated statement of financial position as at 31st December 2017, consolidated statement of receipts and payments, consolidated statement of changes in fund balances, consolidated statement of cash flows for the year then ended, and accounting policies and notes to the financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Livingstonia Synod AIDS Programme (LISAP) as at 31 December 2017, and its financial performance and its cash flows for the year then ended in accordance with the provisions of the Trustees` Incorporation Act and in compliance with Donor Agreements.

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 Trust in accordance with the International Federation of Accountants (IFAC) code of Ethics together with the ethical requirements that are relevant to our audit of the Trust's financial statements in Malawi. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Trustees and Those Charged with Governance for the Financial Statements

Trustees are responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Trustees` Incorporation Act and in compliance with Donor Agreements, and 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, trustees are responsible for assessing the Trust '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 management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 judgment 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 Trust'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 Trustees' 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 Trust'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 Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Trust to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters 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.

The engagement partner on the audit resulting in this independent auditor's report is Ali Nyondo

A handwritten signature in purple ink that reads "AMG Global".

AMG Global
Chartered Accountants
Mzuzu (Malawi)

5 July 2018

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

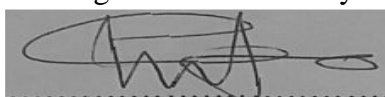
STATEMENT OF FINANCIAL POSITION

As at 31 December 2017

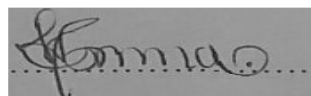
In Malawi Kwacha

	Note	2017	2016
Assets			
Non-current assets			
Property and equipment	Page 43	274,171,902	300,583,006
Current assets			
Staff advances and other receivables	1	31,125,014	8,290,533
Cash and cash equivalents	2	<u>165,865,571</u>	<u>116,196,126</u>
Total current assets		<u>196,990,585</u>	<u>124,486,658</u>
Total assets		<u>471,162,487</u>	<u>425,069,664</u>
Capital funds			
Capital funds	Page 9	274,171,902	300,583,006
Donor funds	Page 9	127,378,893	67,634,050
General (LISAP) funds	Page 9	<u>6,489,315</u>	<u>24,165,207</u>
Total funds		<u>408,040,109</u>	<u>392,382,262</u>
Current liabilities			
Deferred income	3	48,844,249	32,687,402
Payables	4	1,261,966	-
Bank overdraft	2	<u>13,016,162</u>	<u>-</u>
Total current liabilities		<u>63,122,377</u>	<u>32,687,402</u>
Total funds and liabilities		<u>471,162,487</u>	<u>425,069,664</u>

These financial statements were authorized for issue by the Board of Trustees on 22 June 2018 and were signed on its behalf by:



Director



Board Chairman

The financial statements are to be read in conjunction with the notes on pages 9 to 15.

The independent auditor's report is on page 3

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

CONSOLIDATED RECEIPTS AND PAYMENTS STATEMENT

For the year ended 31 December 2017

In Malawi Kwacha

RECEIPTS	Note	2017	2016
Opening balance		91,799,257	102,319,497
Donations	Page 15	776,424,148	673,300,918
Hostel receipts	Page 10	70,087,869	70,700,066
Other income		65,225,547	1,195,000
Interest received		532,139	120,413
Total receipts		<u>1,004,068,960</u>	<u>847,635,894</u>
PAYMENTS			
Salaries and wages		259,122,643	207,921,365
Administration expenses		164,405,656	97,480,973
Bank charges		4,097,294	1,395,797
Programme delivery		436,746,059	408,480,298
Capital assets		5,829,100	40,558,204
Total payments		<u>870,200,752</u>	<u>755,836,637</u>
Surplus for the year		<u>133,868,208</u>	<u>91,799,257</u>
Represented by			
Cash and bank balances		152,849,408	116,196,126
Receivables		31,125,014	8,290,533
Payables		(1,261,966)	-
Deferred income		<u>(48,844,249)</u>	<u>(32,687,402)</u>
		<u>133,868,208</u>	<u>91,799,257</u>

The financial statements are to be read in conjunction with the notes on pages 9 to 15.

The independent auditor's report is on page 3.

LIVINGSTONIA SYNOD AIDS PROGRAMME

STATEMENT OF CASHFLOW

For the year ended 31 December 2017

In Malawi Kwacha

	2017	2016
OPERATING ACTIVITIES		
Cash receipts from donors	776,424,148	673,300,918
Cash receipts from customers (hostel)	135,313,416	71,895,066
Cash payment to employees	(259,122,643)	(207,921,365)
Cash payments to suppliers	(601,151,715)	(505,961,271)
Interest paid	(4,097,294)	(1,395,799)
Decrease in receivables	(22,834,482)	4,701,233
Increase in payables	1,261,966	-
Decrease/(increase) in deferred income	16,156,847	(10,527,453)
Interest received	<u>532,139</u>	<u>120,413</u>
Net Cash outflows from operating activities	<u>42,482,383</u>	<u>24,211,743</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	<u>(5,829,100)</u>	<u>(40,558,204)</u>
Net Cash flows from investing activities	<u>(5,829,100)</u>	<u>(40,558,204)</u>
Net increase in cash and equivalents	36,653,283	(16,346,461)
Cash and cash equivalent at the beginning of the year	<u>116,196,126</u>	<u>132,542,587</u>
Cash and cash equivalent at the end of the year	<u>152,849,409</u>	<u>116,196,126</u>

The financial statements are to be read in conjunction with the notes on pages 9 to 13.

The independent auditor's report is on page 3.

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

CONSOLIDATED STATEMENT OF CHANGES IN FUND BALANCES

For the year ended 31 December 2017

In Malawi Kwacha

	Capital fund	General fund	Donor fund	Total
Funds and reserves				
Balance at 1 January 2016	282,892,479	2,721,567	99,597,928	385,211,974
Funds received for the year	-	161,823,383	583,493,014	745,316,397
Fund used to implement projects	-	(140,379,744)	(615,456,892)	(755,836,635)
Additions of non-current assets	40,558,204	-	-	40,558,204
Depreciation for the year	<u>(22,867,676)</u>	<u>-</u>	<u>-</u>	<u>(22,867,676)</u>
Balance at 31 December 2016	<u>300,583,006</u>	<u>24,165,207</u>	<u>67,634,051</u>	<u>392,382,264</u>
Balance at 1 January 2017	300,583,006	24,165,207	67,634,051	392,382,264
Funds received for the year	-	135,628,445	776,641,258	912,269,703
Fund used to implement projects	-	(153,304,337)	(716,896,415)	(870,200,752)
Additions of non-current assets	8,700,537	-	-	8,700,537
Depreciation for the year	<u>(35,111,642)</u>	<u>-</u>	<u>-</u>	<u>(35,111,642)</u>
Balance at 31 December 2017	<u>274,171,902</u>	<u>6,489,315</u>	<u>127,378,893</u>	<u>408,040,110</u>

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Page 15

The financial statements are to be read in conjunction with the notes on pages 9 to 13.

The independent auditor's report is on page 3.

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – LISAP GENERAL

For the year ended 31 December 2017

In Malawi Kwacha

	Hostel	LISAP General	Total
Opening balance	4,060,265	20,104,941	24,165,206
Meals	36,877,824	-	36,877,824
Accommodation	23,868,255	-	23,868,255
Hall hire	2,971,500	-	2,971,500
Refreshments and Snacks	6,177,290	-	6,177,290
Cakes	193,000	-	193,000
GZB	-	1,093,440	1,093,440
Hostel	-	35,000,000	35,000,000
Undesignated funds	-	29,132,107	29,132,107
Bank interest	487	314,542	315,029
	<u>74,148,621</u>	<u>85,645,030</u>	<u>159,793,651</u>
Salaries and wages	42,000,000	18,495,286	60,495,286
Procurements (Genset, Laptops etc.)	264,000	-	264,000
Fuel and travel costs	-	2,901,010	2,901,010
Sage technical support	-	213,100	213,100
Audit Fees	-	4,900,625	4,900,625
Telephone / internet	-	15,075,125	15,075,125
Synod / Station levy	-	1,592,635	1,592,635
Annual Evaluation and Planning	-	250,800	250,800
Trainings	-	259,600	259,600
Production of annual reports	-	50,609	50,609
Maintenances	-	1,280,444	1,280,444
Mot Vehicle / Cycle - Services	-	16,303,990	16,303,990
Insurance	-	8,263,953	8,263,953
Legal fees	1,440,598	-	1,440,598
Cleaning materials	1,094,352	-	1,094,352
Honorarium	228,000	-	228,000
Stationery	-	1,543,274	1,543,274
Food items	22,456,985	-	22,456,985
Rentals	-	1,818,850	1,818,850
Utilities	3,100,805	820,725	3,921,530
Vehicle parking	-	497,433	497,433
Hospitality	120,000	352,851	472,851
Meetings (Board, Tech, Staff etc.)	-	6,058,200	6,058,200
Bank charges	230,781	1,690,304	1,921,085
	<u>70,935,522</u>	<u>82,368,814</u>	<u>153,304,337</u>

The financial statements are to be read in conjunction with the notes on pages 9 to 15.
The independent auditor's report is on page 3.

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – LISAP GENERAL

For the year ended 31 December 2017

In Malawi Kwacha

	Hostel	LISAP General	Total
Surplus for the year Represented by	3,213,099	3,276,216	6,489,315
Cashbook balance			
Operations	3,213,099	(3,155,648)	57,451
Revolving fund	-	1,137,475	1,137,475
Savings	-	253,138	253,138
Receivables	<u>-</u>	<u>5,041,250</u>	<u>5,041,250</u>
	<u>3,213,099</u>	<u>3,276,216</u>	<u>6,489,314</u>

The financial statements are to be read in conjunction with the notes on pages 9 to 15.

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LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

ACCOUNTING POLICIES

For the year ended 31 December 2017

Livingstonia Synod AIDS Programme (LISAP) is a Trust organization operating in Malawi. The following accounting policies have been consistently applied in all material respects by Livingstonia Synod AIDS Programme (LISAP).

(a) **Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), and interpretations issued by the Standing Interpretations Committee of the International Financial Reporting and Interpretations Committee (IFRIC).

(b) **Basis of preparation**

The financial statements are presented in Malawi kwacha. They are prepared on a cash basis except for accrual of project payables, recognition of staff receivables and depreciation of non-current assets.

(c) **Receipts recognition**

Receipts which consist of donations, hostel and food sales are accounted for on cash basis. Receipts is recognized as receipts over the periods necessary to match them within the related costs which they are intended to compensate, on a systematic basis.

(d) **Payments**

Payments represents payments identified by Livingstonia Synod AIDS Programme (LISAP) as relating to the Organization. These payments were incurred in Malawi Kwacha.

(e) **Comparative information**

Comparative information has been restated where necessary to facilitate comparison.

(f) **Property, plant and equipment**

Depreciation is charged to the receipts statement on a straight line basis over the estimated useful lives of items of equipment, and major components that are accounted for separately. No depreciation is charged on freehold land. The estimated useful lives are as follows:-

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

(g) **Receivables**

Trade and other receivable are stated at their cost (These receivables consists of field advances and staff loans)

Known bad debts are written off and specific provisions are made for those considered to be doubtful.

(h) **Cash and bank balances**

Cash and cash equivalents comprise cash balances and deposit

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

ACCOUNTING POLICIES

For the year ended 31 December 2017

(i) **Capital Fund**

Noncurrent assets purchased using donated funds and donated noncurrent assets are credited to this account.

(j) **General Fund**

These are assets held by LISAP using their local funds generated from hostel and hiring of hall.

(k) **Deferred income**

These are donations received in advance for the 2017 accounting period

(l) **Employee service benefits**

Employees are members of a defined contributory pension scheme. Employer's contributions are charged to the income statement in the year the obligations arise.

(m) **Foreign currency**

Transactions in foreign currencies are translated to Malawi Kwacha at the foreign exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are translated to Malawi Kwacha at the foreign exchange rate ruling at that date. Foreign exchange differences arising on translation are recognized in the income statement.

(n) **INFLATION AND EXCHANGE RATES**

The statement of income and payments is presented in Malawi Kwacha.

	31 December 2017
National inflation rate (%)	9.4
The middle exchange rate of Malawi Kwacha to the:	
United States Dollars	725.6548
Pound Sterling	974.3515
Euro	865.1008

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2017
In Malawi Kwacha

	2017	2016
1 Receivables		
Staff loans	5,041,250	4,862,917
Rentals -Matete House	-	900,000
Field advances	26,083,764	2,527,616
	<u>31,125,014</u>	<u>8,290,533</u>
2 Cash and cash equivalents		
LISAP Main account	-	6,158,372
Savings	253,138	6,857,376
Hostel	3,213,099	4,060,265
General Projects	5,650,385	587,873
Church of Scotland	572,959	3,295,276
Revolving fund	1,137,475	1,326,276
Save-SUN Project	3,853,248	-
Chiwondo	21,451,129	13,769,022
HAC -Help A Child	9,166,042	13,323,164
PWS and D Emanyaleni	5,576,226	488,175
ISABEL	-	8,325,853
National Aids Commission (NAC)	12,514,988	-
Tear fund (CCMP)	4,842,264	15,399,142
Plan Malawi	15,857,903	438,035
BGEP Chitipa	9,495,498	1,676,607
PACF	23,436,967	7,803,286
FCDA USD Account	2,889,456	3,103,613
FCDA Euro Account	43,194	1,124,287
FCDA GBP Account	44,829,357	27,482,348
FCDA USD ZAMA Account	<u>1,082,242</u>	<u>977,154</u>
	<u>165,865,571</u>	<u>116,196,126</u>
Overdraft		
LISAP Hostel and Main Account	(3,155,648)	-
ISABEL	<u>(9,860,514)</u>	<u>-</u>
Balance reported in Cash flow balance	<u>152,849,408</u>	<u>116,196,126</u>
3 Deferred income	48,844,249	32,687,402
4 Payables		
Project payables	1,261,966	-

Deferred income relates to donations received in advance for the 2018 accounting period.

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-DETAILED CONSOLIDATED STATEMENTS OF RECEIPTS AND PAYMENTS

For the year ended 31 December 2017

In Malawi Kwacha

	Help A Child	PWS & D Elunyeni	NAC	LISAP Projects	GBERC	EMMS	Church of Scotland	Ilanga Economic Empowerme	PACF	Plan	CCMP	Save The Children	Total	Total
RECEIPTS														
Opening balance	13,323,164	488,175	-	587,873	4,204,222	8,325,853	3,295,276	13,769,022	7,803,286	438,035	15,399,142	-	67,634,048	67,634,048
Donations	152,850,508	28,091,868	27,255,528	30,254,652	82,726,934	81,954,522	2,834,490	23,725,000	92,034,199	50,912,015	-	203,784,430	776,424,148	776,424,148
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank Interest	20,594	4,550	11,296	5,670	5,703	19,068	396	20,368	21,135	11,580	8,552	88,197	217,110	217,110
	166,194,266	28,584,594	27,266,824	30,848,195	86,936,859	90,299,443	6,130,162	37,514,390	99,858,621	51,361,630	15,407,694	203,872,627	844,275,306	844,275,306
PAYMENTS														
Salaries and wages	52,163,770	11,122,034	2,572,394	2,929,679	18,640,076	29,794,454	2,056,349	4,092,141	14,551,214	8,733,107	3,251,052	48,721,087	198,627,357	198,627,357
Administration	14,499,306	2,712,436	804,380	-	7,826,073	28,527,477	-	3,545,540	10,305,566	-	720,000	4,576,912	73,517,691	73,517,691
Bank charges	171,218	192,325	733,057	51,534	-	223,613	100,125	95,710	92,015	74,060	96,204	346,348	2,176,209	2,176,209
Programme development	90,193,931	8,981,573	11,903,971	21,652,962	50,975,212	41,614,413	3,400,730	8,329,869	50,191,359	26,696,559	6,498,174	116,307,307	436,746,059	436,746,059
Capital expenditure	-	-	-	-	-	-	-	-	1,281,500	-	-	4,547,600	5,829,100	5,829,100
													-	-
Total payments	157,028,224	23,008,368	16,013,802	24,634,175	77,441,362	100,159,957	5,557,203	16,063,260	76,421,653	35,503,727	10,565,430	174,499,254	716,896,415	716,896,415
Surplus for the year	9,166,042	5,576,226	11,253,022	6,214,020	9,495,498	(9,860,514)	572,959	21,451,130	23,436,967	15,857,903	4,842,264	29,373,373	127,378,891	127,378,891
Represented by														
Cash and bank	9,166,042	5,576,226	12,514,988	5,650,380	9,495,498	(9,860,514)	572,959	21,451,129	23,436,967	15,857,903	4,842,264	3,853,248	3,853,248	102,557,090
Receivables	-	-	-	563,640	-	-	-	-	-	-	-	25,520,124	25,520,124	26,083,764
Payables	-	-	(1,261,966)	-	-	-	-	-	-	-	-	-	-	(1,261,966)
Transferred to DGMH														
	9,166,042	5,576,226	11,253,022	6,214,020	9,495,498	(9,860,514)	572,959	21,451,129	23,436,967	15,857,903	4,842,264	29,373,372	29,373,372	127,378,888

Supplementary information

The following pages do not form part of the statutory financial statements

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

PROJECTS RECEIPTS AND PAYMENTS

For the year ended 31 December 2017

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LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – HELP A CHILD (HAC)

For the year ended 31 December 2017

In Malawi Kwacha

	Budget	Payments	Variance
Opening Balance		13,323,164	
Help a Child	154,041,133	142,956,448	(11,084,685)
Help a Child	14,192,000	9,894,060	4,297,940
Bank Interest	-	20,594	(20,594)
	<u>168,233,133</u>	<u>166,194,266</u>	<u>(6,786,745)</u>
			-
Project Personnel	50,566,437	50,566,437	-
Project Administration	7,520,753	7,520,753	-
Project Management	6,730,923	6,730,923	-
Bank Charges	-	171,218	-
	<u>64,818,112</u>	<u>64,989,329</u>	<u>-</u>
1.1 Train 30 CBCC care givers	6,008,500	5,885,416	123,084
1.2 Training 20 parent committees members	2,185,350	2,296,344	(110,994)
1.3 Training 20 CBCC parent committee members in Parenting skills	2,140,350	2,871,740	(731,390)
1.4 Provision of farm inputs to 19 CBCC's gardens	1,430,000	2,545,284	(1,115,284)
1.5 Training 20 volunteers in safe parenthood	2,213,350	2,353,240	(139,890)
1.6 Support with construction materials for 3 CBCCs	3,337,500	2,488,065	849,435
2.1 Training 20 children's club supervisors	3,413,350	4,025,520	(612,170)
2.2 Training 20 leaders of children's clubs in child related activities	2,213,350	2,214,360	(1,010)
2.3 Coaching and mentoring of children's clubs	1,058,400	1,106,675	(48,275)
2.4 Coaching & mentoring of PTA's and SMC's	1,088,350	824,000	264,350
2.5 Training 20 Primary School teachers in using Locally available resources for teaching and learning	2,888,350	2,819,030	69,320
2.6 Training father & mother groups	2,213,350	2,322,608	(109,258)
2.7 Conduct Children's Council Meetings	971,950	151,051	820,900
3.1 Training 20 ADC members	2,213,350	2,265,480	(52,130)
3.2 Conduct community mobilization trough PICD reviews	1,444,700	1,395,726	48,974
3.3 Training 20 Advocacy committee (M&E and budget tracking)	2,233,350	1,952,500	280,850
3.4 Training 20 HAC members of 5 VHC committee in Lower Zilakoma	912,100	1,166,040	(253,940)
3.5 Training 50 VHC members in roles and responsibility in Upper Zilakoma	1,949,200	2,081,000	(131,800)
3.6 Formation of NETWORK with CP, CBCC, CAM Facilitators networks	1,552,050	1,551,137	913
4.1 Vocational training for 10 Youths	2,200,000	1,515,500	684,500

**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – HELP A CHILD (HAC)
For the year ended 31 December 2017**

In Malawi Kwacha

	Budget	Payments	Variance
4.3 Procurement of vocational tools	2,220,000	2,298,166	(78,166)
4.4 Life skills & SRHR training for 20 out of school youth	2,408,350	2,325,000	83,350
5.5 Formation of 20 SHG	468,000	529,150	(61,150)
5.6 Training 20 SHG Facilitators	2,320,700	2,295,996	24,704
5.7 Training 20 Cluster Representatives	2,320,700	2,484,500	(163,800)
5.8 Provisional of animal rotation as Passon to 100 Households	5,170,000	783,850	4,386,150
6.1 Biannual meetings with guardians of CAM conducted	1,572,000	1,035,000	537,000
6.2 Provide incentives to 30 CAM facilitators in form of Golf shirts and umbrellas	315,000	315,400	(400)
6.3 Refresher Course for CAM Facilitators	1,467,200	1,628,996	(161,796)
6.5 Conduct 6 Sensitization meetings in CAM	471,000	112,266	358,734
6.6 Orientation of Ambassadors in Development of stories	2,724,000	4,085,127	(1,361,127)
6.7 Procurement of Hard paper, Colored Cartilage, Postage and Internet bundles	2,486,000	2,026,628	459,372
6.8 Data Collection	448,000	109,527	338,473
6.9 Monitoring visits by CAM facilitators	2,742,000	1,501,577	1,240,423
6.10 Procurement of 600 T Shirts for Child Ambassadors	2,452,000	3,131,000	(679,000)
7.1 Conduct regular field visits	2,272,000	2,391,285	(119,285)
8.2 Participating in Alliance meeting Zambia / Malawi for Child Alliance	1,860,000	1,981,691	(121,691)
8.3 Board training	<u>2,303,700</u>	<u>2,330,900</u>	<u>(27,200)</u>
	<u>79,687,550</u>	<u>75,196,773</u>	<u>4,490,777</u>
2016 Activities carried over			
5.f Sensitization of parents on consent	477,124	218,572	258,552
6. d Conduct 3 community and district stakeholders	270,047	395,580	(125,533)
8. a review manuals and policies	2,088,550	1,124,000	964,550
2.b Training 40 youths on vocational skills, finance and business management and provide them with tool	6,212,750	5,652,550	560,200
4.e Facilitate the development of by law with the community	<u>487,000</u>	<u>459,992</u>	<u>27,008</u>
	<u>9,535,471</u>	<u>7,850,694</u>	<u>1,684,777</u>
YAC SMART Project			
Administration			
Project Officer	2,782,000	1,597,333	1,184,666
Advertisement	180,000	174,631	5,369
Drinks and snacks	13,000	-	13,000
Transport refunds interviewees	<u>80,000</u>	<u>73,000</u>	<u>7,000</u>
	<u>3,994,000</u>	<u>1,844,964</u>	<u>2,149,036</u>

**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – HAC HELP A CHILD
For the year ended 31 December 2017**

In Malawi Kwacha

Continued from previous page

	Budget	Payments	Variance
Program Delivery			
Conduct community stakeholder meeting	355,000	273,595	81,405
Outreach Screening and selection of potential youths who will be entrepreneurs	460,000	367,420	92,580
Conduct interviews with young people	260,000	173,420	86,580
Comprehensive Market Assessments	210,000	187,700	22,300
Conduct 2 training sessions of 5 days with 30 young people in entrepreneurship and finance and business management.	1,290,000	1,155,094	134,906
Conduct 2 training sessions of 5 days with 200 young people Small and Micro-Enterprise Training	1,290,000	1,289,084	916
Organize community based 2 field days to sale promote goods and services to stakeholders	172,000	-	172,000
Conduct Learning exchange visit	869,000	-	869,000
Conduct monitoring visit to assess the progress the progress of entrepreneurship	1,024,000	115,950	908,050
Train 20 youths and 5 health workers leaders in Rights based training for Youth on SRHR, including family planning and STI prevention and treatment as change agents in youth friendly services. as change agents in youth friendly services	1,100,000	1,052,544	47,456
Setting up of mobile SRH clinics and learning sessions	220,000	-	220,000
Conduct 2 interface meetings with SRH service providers	402,000	296,640	105,360
Promote HIV testing as one way of HIV prevention and promoting ART uptake amongst the Infected youths	557,000	-	557,000
Conduct awareness activities through van and showing of video documentaries (two meeting)	655,000	-	655,000
Support 6 Role models to take part in open days	329,000	-	329,000
Orientation of youth's farmers in Self Help Groups (SHGs).	<u>225,000</u>	<u>-</u>	<u>225,000</u>
Sub total	<u>10,198,000</u>	<u>4,911,447</u>	<u>5,286,553</u>
Borelo Food AID			
4.5.6 Food delivery to food distribution points	2,297,321	<u>2,235,016</u>	62,304
Total		<u>2,235,016</u>	
Total Payments		<u>157,028,224</u>	
Surplus for the year		<u>9,166,042</u>	
Represented by			
Cash and bank balances		<u>9,166,042</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – PRESBYTRIAN WORLD SERVICES AND DEVELOPMENT
EMANYALENI (PWS & D) PROJECT
For the year ended 31 December 2017
In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Receipts			
Opening Balance		488,175	
PWS&D	27,129,805	28,091,868	(962,064)
Bank interest	-	4,550	(4,550)
Total	<u>27,129,805</u>	<u>28,584,594</u>	<u>(1,454,789)</u>
Program Support			
Administration	3,044,000	2,712,436	331,564
Personnel and benefits	12,474,805	11,122,034	1,352,771
Bank Charges	-	192,325	(192,325)
	<u>15,518,805</u>	<u>14,026,795</u>	<u>1,684,335</u>
Program Delivery			
1.1 Conduct 5 stakeholder meetings with 50 participants for each meeting	336,600	162,000	174,600
2.7 Train 30 mother group members in making reusable fem pads	1,342,000	1,358,840	(16,840)
3.1 Conduct a dialogue session for 30 participants for three days (15 girls, 3 mother group members, 3 father group members, 3 boys, 2 Health care providers and 4 teachers	281,600	615,214	(333,614)
3.2 Train 30 people (20 Adolescents and 10 service providers) in Sexual Reproductive Health	1,337,600	1,056,135	281,465
3.3 Train 20 Young people as peer educators on Facilitation Skills	2,685,100	2,577,291	107,809
3.7 Provide six balls 2 at each of the SRH clubs to be established	194,400	97,880	96,520
4.1 Teen club establishment and provision of food (likuni phala	182,600	345,498	(167,248)
4.3 (b) Orienting the teen club mentors in their roles and responsibilities	498,300	269,066	229,234
4.4 Procure recreation materials for the teen club and other youth clubs	422,400	181,760	240,640
5.1 Conduct Self Help Group general awareness meetings for five days in the community	1,225,950	858,922	367,028
5.2 Conducting SHG training for 100 members for ten days in the community	496,650	496,593	(71,750)
6.2 Conduct monthly monitoring visits	<u>1,082,400</u>	<u>962,375</u>	<u>104,867</u>
Sub total	<u>11,611,000</u>	<u>8,981,573</u>	<u>2,538,110</u>
Total payments	<u>27,129,805</u>	<u>23,008,368</u>	<u>4,222,445</u>
Surplus for the year		<u>5,576,226</u>	
Represented by			
Cash and bank balances		<u>5,576,226</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – NATIONAL AIDS COMMISSION (NAC)

For the year ended 31 December 2017

In Malawi Kwacha

	Budget	Actual	Variance
Donations from National AIDS Commission	29,999,800	27,255,528	2,744,272
Bank interest	-	11,296	(11,296)
	<u>29,999,800</u>	<u>27,266,824</u>	<u>2,732,976</u>
Administration			
Personnel Cost	5,455,315	2,572,394	2,882,920
Travel and Transport	959,520	804,380	155,140
Bank Charge	974,500	733,057	241,443
	<u>7,389,335</u>	<u>4,109,831</u>	<u>3,279,504</u>
Program delivery			
Training of 32 teachers and 8 health personnel as TOTs for Life skills and SRH from 6 PVT Secondary Schools and 2 Tertiary institutions	3,707,468	2,225,860	1,481,608
Training of 32 teachers and 8 health personnel in Life skills and SRH using start awareness support action (SASA)	3,707,468	4,079,054	(371,586)
Conduct 8 awareness campaigns on life skills and SRH	560,000	243,955	316,045
Training of 48 boys,48 girls, on life skills and SRH	3,553,734	1,197,536	2,356,198
Training 96 (48 male and 48 female) students in comprehensive sexuality education	3,523,734	2,504,647	1,019,087
Training of 160 students, 32 teachers and 8 healthy personnel in advocacy on improving uptake of SRH services	4,109,069	183,349	3,925,720
Procurement and distribution of footballs and netballs	440,000	443,283	(3,283)
Conduct HIV testing targeting 705 male and 782 female	1,302,492	1,020,286	282,206
Quarterly monitoring visits	1,480,000	6,000	1,474,000
Sub total	<u>22,610,465</u>	<u>11,903,971</u>	<u>10,706,494</u>
Total Payments	<u>29,999,800</u>	<u>16,013,802</u>	<u>13,985,998</u>
Surplus for the year	-	<u>11,253,022</u>	-
Represented by			
Cash and bank balances		<u>11,253,022</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GENERAL PROJECTS

For the year ended 31 December 2017

In Malawi Kwacha

	Budget	Actual	Variance
RECEIPTS			
Opening Balance	-	587,873	-
Tear fund (Tear Ireland) Chasing Zero	-	4,745,000	-
Tear fund (Board Training)	-	4,710,000	-
GZB Food support	-	7,816,689	-
Donations from Barry Grainy	-	1,487,616	-
Greenwell Street Presb. Church (Mzokoto Project)	-	1,860,429	-
PC USA	-	4,679,190	-
Strap Bag	-	4,955,728	-
Bank Interest	-	<u>5,670</u>	-
Total receipt		<u>30,848,195</u>	
Administrative payments			
Salaries			
Salary contributions (Barry Grainy)	1,183,768	1,183,768	-
Salary contributions (GZB)	797,499	797,499	-
Administration Costs (PCUSA)	1,080,000	742,000	338,000
Salaries Strap bag	206,411	206,411	-
Bank Charges	<u>-</u>	<u>51,534</u>	<u>(51,534)</u>
Total administrative payments	<u>3,267,679</u>	<u>2,981,213</u>	<u>286,466</u>
MZOKOTO PROJECT			
PROGRAMME DELIVERY			
1.1 Conduct 3 Stakeholder meetings for 20 people for three years	156,750	-	156,750
1.2 Train 10 Consortium members in Project Cycle Management	451,550	435,750	15,800
Activity 3.1 Procure and distribute maize seed and fertilizers for the consortium for one year in areas of Bale, Mzokoto and Mkombezi	249,700	-	249,700
Activity 3.2 Procure 60 maize and 60 Likuni phala for 60 children living with HIV and AIDS for three years once a year	1,540,000	-	1,540,000
4.1 Bi-annual Monitoring	<u>124,300</u>	<u>42,834</u>	<u>81,466</u>
Sub total	<u>1,664,300</u>	<u>478,584</u>	<u>1,185,716</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GENERAL PROJECTS

For the year ended 31 December 2017

In Malawi Kwacha

	Budget	Actual	Variance
KASASA CBCC			
PROGRAMME DELIVERY			
Support PLWA with Nutrition support	-	2,170,946	-
Kavuzi Clinic	-	338,000	-
School fees	-	<u>370,000</u>	-
	-	<u>2,878,946</u>	-
Tear fund Chasing Zero			
PROGRAMME DELIVERY			
Material incentives of the mother buddies of their own choice per month calculated at 20000MK a month for each mother buddy	2,160,000	2,149,959	10,041
Airtime	324,000	113,000	211,000
Mobile repairs	90,000	-	90,000
Procurement of batteries	90,000	-	90,000
Replacement of solar charge	360,000	-	360,000
Meals and accommodation for 2 staff	720,000	-	720,000
Mentoring, monitoring & checking on mobile phones	270,000	111,286	158,714
Transportation	306,000	-	306,000
Administration contribution	<u>210,000</u>	<u>-</u>	<u>210,000</u>
Sub total	<u>4,530,000</u>	<u>2,374,245</u>	<u>2,155,755</u>
GZB Food Support			
1.1 stakeholders meeting	315,500	315,412	88
1.2 Community sensitization meetings	298,000	297,948	52
1.3 Conduct Beneficiary Verification	365,000	364,905	95
1.4 Procurement of maize	5,685,000	5,684,853	147
1.5 Conduct monitoring	<u>248,000</u>	<u>248,000</u>	<u>-</u>
	<u>6,911,500</u>	<u>6,911,118</u>	<u>382</u>
Stra Bag			
Orient 500 construction workers on basic facts about HIV and AIDS, its transmission and prevention	2,101,000	2,094,460	6,540
Orient 500 construction workers on Prevention of Parent to Child Transmission of HIV	2,101,000	2,206,770	(105,770)
Orient 500 Construction workers on gender and HIV and AIDS	240,000	225,000	15,000
Conduct monitoring visits every 2 weeks	<u>3,093,000</u>	<u>1,233,589</u>	<u>1,859,411</u>
Sub Total Strabag	<u>7,535,000</u>	<u>5,759,819</u>	<u>1,775,181</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GENERAL PROJECTS

For the year ended 31 December 2017

In Malawi Kwacha

	Budget	Actual	Variance
Stra Bag			
Orient 500 construction workers on basic facts about HIV and AIDS, its transmission and prevention	2,101,000	2,094,460	6,540
Orient 500 construction workers on Prevention of Parent to Child Transmission of HIV	2,101,000	2,206,770	(105,770)
Orient 500 Construction workers on gender and HIV and AIDS	240,000	225,000	15,000
Conduct monitoring visits every 2 weeks	<u>3,093,000</u>	<u>1,233,589</u>	<u>1,859,411</u>
Sub Total Stra bag	<u>7,535,000</u>	<u>5,759,819</u>	<u>1,775,181</u>
Board Training	-	3,250,250	-
Total payments	-	<u>24,634,175</u>	
Surplus for the year	-	<u>6,214,020</u>	
Represented by			
Cash and bank balance	-	<u>5,650,380</u>	
Advance (Joyce Nyirenda)	-	<u>563,640</u>	
Surplus for the year	-	<u>6,214,020</u>	

**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – GIRLS AND BOYS EMPOWERMENT PROJECT-
CHITIPA**

For the year ended 31 December 2017

In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Receipts			
Opening balance		4,204,222	
Funding from Tear fund	91,418,386	82,723,935	8,694,451
Bank interest	-	5,703	-
	<u>91,418,386</u>	<u>86,936,859</u>	<u>8,691,451</u>
Payments			
Salaries and wages	3,663,839	3,663,839	-
Capital Payments-Motor Bike	162,429	162,429	-
	<u>3,826,268</u>	<u>3,826,268</u>	
Running costs in Malawi Overheads (LISAP)			-
Office rentals (Field Office)	625,827	497,420	128,407
Asset maintenance	331,320	263,340	67,980
Utilities	265,056	210,672	54,384
Bank charges	190,809	24,119	166,690
	<u>1,413,011</u>	<u>995,551</u>	<u>417,461</u>
Partner - LISAP			-
Stationery (Ream papers, tonners, etc.)	149,013	93,632	55,381
Postage & other Office costs	19,995	19,995	-
Communication (Airtime, Internet set up)	223,520	150,373	73,147
Subtotal for Office Costs	<u>392,529</u>	<u>264,000</u>	<u>128,529</u>
Programme Delivery			
Conduct 1 day community awareness meetings on bylaws	48,198	-	48,198
Conduct 1 day cluster meeting for 30 people/meeting at GVH level for bylaws consolidation	189,187	194,027	(4,839)
Conduct 1 day bylaws consolidation meetings of 30 people/meeting at TA level	186,809	186,809	(0)
Conduct 1 day bylaws consolidation and review meetings of 30 people/meeting at district level	217,436	210,000	7,436
Print and disseminate bylaws	758,933	302,436	456,498
Conduct 1 day awareness meetings at GVH level on establishment of father and mother groups	480,520	480,520	-
Conduct 5 days training sessions of 60 people/session for father and mother groups	1,558,739	1,549,740	8,999
Conduct 2 days Refresher of 60 people/session for father and mother groups	781,301	126,357	654,944
Conduct exposure visit for 60 mother and father group members	385,400	383,800	1,600

**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – GIRLS AND BOYS EMPOWERMENT PROJECT-
CHITIPA**

For the year ended 31 December 2017

In Malawi Kwacha

Payments	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Conduct 1 day awareness meeting on SHG	570,799	570,632	167
Conduct 4 days training sessions of 2 hours/day for groups in SHG	1,025,931	920,283	105,648
Conduct 5 days training sessions of 10 People/ session for community facilitators SHG	598,750	333,632	265,118
Conduct 2 days training session of 50 people/session on cluster formation for mature SHG	3,126,347	2,721,666	404,680
Conduct 2 days training session of 100 people / session on federation formation of SHG	2,431,205	2,411,435	19,770
Conduct 3 days trainings sessions of 60 people/session in EASPM	2,297,490	1,693,568	603,922
Conduct 1 day briefing meetings in -school and out of school youth clubs	693,000	693,000	(0)
Conduct 5 days training sessions of 30/session in life skills	594,545	469,849	124,696
Conduct 5 days training session of 30 people/session in SRHR	2,136,864	1,515,213	621,651
Conduct 1 day meetings to identify low assertive and goal settlers with 20 teachers/ session	140,948	139,726	1,222
Conduct 2 days exposure visit of 30 people/visit	339,333	298,400	40,933
Conduct peer training sessions for in school youth in life skills and SRHR.	444,170	407,752	36,418
Hold 1 day career guidance talks in all 11 schools with 10 professionals on goal setting	1,465,158	943,423	521,735
Conduct 3 days needs assessment using 6 facilitators in groups of 10 people on provision of education services	152,401	152,400	-
Conduct 1 day district and community level interface meeting on lobby and advocacy	74,903	74,902	-
Conduct 1 day follow up meetings with 30 people	189,560	162,950	26,610
Conduct 3 days refresher training session for project coordinating committee members	11,856	-	11,856
Conduct monitoring visits - Partner - LISAP	16,477	9,000	7,477
Conduct annual coordination meeting (MHOPE,LISAP& Tear fund)	330,257	330,257	-
In Country Travel	<u>474,713</u>		<u>474,713</u>
TOTAL Activity Costs	<u>21,661,177</u>	<u>17,281,777</u>	<u>4,934,867</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GIRLS AND BOYS EMPOWERMENT PROJECT- CHITIPA

For the year ended 31 December 2017

In Malawi Kwacha

Payments	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Salaries and wages	20,032,888	14,976,238	5,056,651
Capital costs- Procurement of Push Bikes	<u>1,924,925</u>	<u>1,912,840</u>	12,085
	<u>21,957,813</u>	<u>16,889,078</u>	
Running costs in Malawi Overheads (LISAP)			
Office rentals (Field Office)	2,339,957	1,739,252	600,705
Asset maintenance	757,890	933,964	(176,073)
Utilities	979,502	844,960	134,542
Bank charges	<u>240,899</u>	<u>86,870</u>	<u>117,677</u>
TOTAL In-country running costs	<u>4,318,248</u>	<u>3,641,398</u>	<u>676,851</u>
Office Costs -Partner - LISAP			
Stationery (Ream papers, tonners, etc.)	404,554	405,038	(484)
Postage & other Office costs	101,145	101,260	(114)
Communication (Airtime, Internet set up)	<u>606,845</u>	<u>343,558</u>	<u>(713)</u>
Subtotal for Office Costs	<u>1,112,544</u>	<u>849,856</u>	<u>(1,311)</u>
Programme Delivery			
Conduct 1 day community awareness meetings on bylaws	983,818	1,000,000	(16,182)
Conduct 1 day community awareness meetings on bylaws	1,500,001	1,058,738	441,263
Conduct 1 day bylaws consolidation and review meetings of 30 people/meeting at district level	300,001	25,000	275,001
Conduct 1 day awareness meetings at GVH level on establishment of father and mother groups		(336,156)	336,156
Conduct 2 days Refresher of 60 people/session for father and mother groups	4,299,816	4,364,286	(64,470)
Conduct awareness meetings on good governance and child rights	975,071	968,954	6,117
Conduct exposure visit for 60 mother and father group members	1,859,051	1,846,480	12,571
Conduct 1 day awareness meeting on SHG	841,891	846,457	(4,566)
Conduct 5 days training sessions of 10 People/ session for community facilitators SHG	1,719,382	4,352,633	(2,633,251)
Conduct 2 days training session of 50 people/session on cluster formation for mature SHG	3,548,281	2,898,290	649,991
Conduct 2 days training session of 100 people / session on federation formation of SHG	8,703	-	8,703
Conduct 3 days trainings sessions of 60 people/session in EASPM	3,316,360	3,155,668	160,693

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GIRLS AND BOYS EMPOWERMENT PROJECT- CHITIPA

For the year ended 31 December 2017

In Malawi Kwacha

Payments	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Conduct staff training on SHG	2,280,792	1,942,020	338,772
Conduct 5 days training session of 30 people/session in SRHR	1,747,978	1,751,514	(3,537)
Conduct 1 day meetings to identify low assertive and goal settlers with 20 teachers/ session	700,000	-	700,000
Conduct 2 days exposure visit of 30 people/visit	1,853,480	1,883,956	(30,476)
Conduct peer training sessions for in school youth in life skills and SRHR.	2,406,603	1,824,486	582,118
Conduct TOT for Life Skills and SRH Patrons	2,135,230	2,145,228	(9,997)
Conduct 3 days needs assessment using 6 facilitators in groups of 10 people on provision of education services	800,008	542,784	257,224
Conduct 1 day district and community level interface meeting on lobby and advocacy	1,500,003	-	1,500,003
Conduct 1 day follow up meetings with 30 people	119,879	-	119,879
Conduct monitoring visits - Partner - LISAP	1,682,816	1,037,441	645,375
Conduct annual coordination meeting (MHOPE,LISAP& Tear fund)	1,500,001	-	1,500,001
Vehicle Running Costs LISAP	1,781,138	1,132,829	648,309
Vehicle Insurance LISAP	<u>1,259,397</u>	<u>1,252,829</u>	<u>6,568</u>
Sub total	<u>39,119,701</u>	<u>33,714,184</u>	<u>5,426,266</u>
Total Payments		<u>77,441,362</u>	
Surplus for the year		<u>9,495,498</u>	
Represented by			
Cash and bank balance		<u>9,495,498</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – EMMS INTERNATIONAL PROJECT
For the year ended 31 December 2017

In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Receipts			
Opening balance	-	8,325,853	-
EMMS-Isabel	48,274,170	41,588,802	6,685,368
EMMS - Nyanja Project	40,365,720	40,365,720	-
Bank Interest	-	19,068	(19,068)
	<u>88,639,890</u>	<u>90,299,443</u>	<u>6,666,301</u>
Isabel Project			
Salaries and Wages -Isabel Project	19,077,586	20,972,170	(1,894,584)
Administration costs LISAP	<u>5,004,569</u>	<u>3,187,315</u>	<u>1,817,255</u>
	<u>24,082,155</u>	<u>24,159,485</u>	<u>(77,330)</u>
Program Delivery			
6.1.2 LISAP Key Stakeholders' Meetings (district & Traditional Authority (TA) level)	-	409,061	(409,061)
6.1.3 LISAP Committee Training sessions	2,178,028	3,775,526	(1,597,498)
6.1.5 LISAP quarterly DHO-Committee Interface Meetings	2,099,717	1,343,340	756,376
6.1.6 LISAP seminar participants for peer-to- peer learning	9,137,928	5,892,424	3,245,503
6.1.7 LISAP DT Support meetings	491,892	-	491,892
6.1.27 6-monthly partners' meetings in Lilongwe	509,022	1,143,531	(634,509)
6.2.3 LISAP help 100 Village Health Committees (VHCs) gather evidence and present to HCACs (one staff x DBBL)	1,479,346	1,395,934	83,412
6.2.5 LISAP staff at Health Centre Advisory Committees (HCACs), Hospital Advisory Committees (HACs), DHOs, Interface Meetings (one staff x DBBL)	5,330,050	-	5,330,050
6.2.6 LISAP staff help District Team (DT) to interpret and monitor quarterly information (one staff x DBBL)	<u>2,966,033</u>	<u>2,745,999</u>	<u>220,034</u>
	<u>24,192,015</u>	<u>16,705,815</u>	<u>7,486,200</u>
EMMS - Nyanja Project			
Nyanja staff Project-Salaries and wages	8,506,942	8,822,284	(315,342)
Administration costs -Nyanja Project	<u>20,167,122</u>	<u>8,316,959</u>	<u>11,850,163</u>
	<u>28,674,064</u>	<u>17,139,243</u>	<u>11,534,821</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – EMMS INTERNATIONAL PROJECT
For the year ended 31 December 2017

In Malawi Kwacha

Payments	<u>Budget</u>	<u>Amount</u>	<u>Variance</u>
3. Capital			
3.1. 3 ambulances (incl. duty, cross, tow-bar, in St. Anne's, Mlowe, Chinteche)	105,193,122	3,537,540	101,655,582
3.2. Floating pier & boatshed & office at Mlowe	18,108,178	4,256,052	13,852,126
3.3. Radio sets - 1 each for 3 boats, 2 nearby HCs (Mlowe, Tcharo), 1 HP (Zunga)	4,800,000	-	4,800,000
3.4. 1 ambulance speedboat (second-hand), with lifejackets + transport	46,175,854	-	46,175,854
3.5. Renovate 4 HCs + 1 HP Yr 1 (Tcharo does not need): 1 clinic bld + 3 houses each, to similar standards	<u>24,070,356</u>	<u>9,453,225</u>	<u>14,617,131</u>
	<u>198,347,510</u>	<u>17,246,817</u>	<u>181,100,693</u>
5.1.2.1. Train Health Surveillance Assistant, Patient Attendant x 6 weeks	1,151,680	6,712,337	(5,560,657)
5.4.1. LISAP completes baseline & coordinates interviewers for final evaluation	452,704	451,679	1,025
6. LISAP administration to support Nyanja @ 7% of LISAP's direct costs	<u>13,392,459</u>	<u>17,744,581</u>	<u>(4,352,122)</u>
Sub total	<u>14,996,844</u>	<u>24,908,597</u>	<u>(9,911,754)</u>
Total payments	<u>266,210,433</u>	<u>100,159,957</u>	<u>166,050,476</u>
Surplus for the year		<u>(9,860,514)</u>	
Represented by			
Cash and bank balance		<u>(9,860,514)</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – CHURCH OF SCOTLAND

For the year ended 31 December 2017

In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Income			
Opening Balance		3,295,276	
Church of Scotland		2,834,490	
		<u>396</u>	
		<u>6,130,162</u>	
Administration			
Personnel and Administration contribution	1,156,349	1,156,349	-
Bank Charges	<u>-</u>	<u>100,125</u>	-
	<u>1,156,349</u>	<u>1,256,474</u>	-
Program Delivery			
Identify and train 10 village agents from Jombo and Usisya in village and loans (Venue Usisya)	618,700	578,275	40,425
Train 15 Adolescents living with HIV and AIDs in SRH in Usisya for 5 days	541,750	533,740	8,010
Routine group monitoring on monthly basis	<u>385,000</u>	<u>24,463</u>	<u>360,538</u>
Total budget	<u>1,545,450</u>	<u>1,136,478</u>	<u>408,973</u>
LUPEMBE FOOD AID			
Administration			
Personnel and Administration contribution	-	900,000	
Program Delivery			
Procurement and distribution of maize	-	<u>2,264,252</u>	
Total payments	-	<u>5,557,203</u>	
Surplus for the year		<u>572,959</u>	
Represented by			
Cash and bank balances		<u>572,959</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS –TEAR FUND ILANGA ECONOMIC EMPOWERMENT

For the year ended 31 December 2017

In Malawi Kwacha

Receipts	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Income			
Opening Balance		13,769,022	
Tear fund		23,725,000	
Bank interest		<u>20,368</u>	
Total receipts		<u>37,514,390</u>	
Payments			
Salaries and wages		4,092,141	
Administration costs		3,545,540	
Bank Charges		<u>95,710</u>	
Sub total		<u>7,733,391</u>	
Direct costs			
1.2 Conduct 2 stakeholders Meetings (1 at District and 1 ADC level twice a year)	644,000	165,600	478,400
2.1 Train 40 PLHIV and 20 other women as lead farmers in farming in God's way	1,204,000	1,197,774	6,226
2.2 Train 20 PLHIV as nutrition promoters	780,000	977,500	(197,500)
5.1 Conduct Training of Trainers for SRH for 18 in school and 12 out of school youth	1,225,000	1,244,189	(19,189)
5.3 Train 18 learners and 12 primary school teachers in life skills	1,343,100	919,604	423,496
6.8 Capacity Building	<u>5,966,575</u>	<u>1,769,430</u>	<u>4,197,145</u>
	<u>18,360,175</u>	<u>6,274,096</u>	<u>12,086,079</u>
PROGRAMME DELIVERY			
1.1 Conduct 2 stakeholders meetings		165,600	
3.2 Train 15 people from Church consortium committee and 15	-	335,840	
3.7 Facilitate formation of by laws in 6 GVH and print 300 b	-	585,747	
5.2 Identify, train and monitor 30 young people in stepping	-	<u>968,586</u>	
Sub total		<u>2,055,773</u>	
Total payments		16,063,260	
Surplus for the year		<u>21,451,130</u>	
Represented by			
Cash and bank balances		<u>21,451,130</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – CHURCH AND COMMUNITY MOBILISATION PROCESS (CCMP)

For the year ended 31 December 2017

In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Income			
Opening Balance		15,399,142	
Tear fund	16,372,852	-	
Bank Interest	-	8,552	
	<u>16,372,852</u>	<u>15,407,694</u>	-
Administration			
Internet	240,000	240,000	-
Telecommunication	180,000	180,000	-
Audit	300,000	300,000	-
Personnel costs	3,251,052	3,251,052	(0)
Bank charge	-	107,337	(107,337)
	<u>3,971,052</u>	<u>4,078,389</u>	<u>(107,337)</u>
Program Delivery			
1.1 Conduct stakeholders' meetings with 50 district stakeholders.	414,000	94,750	
1.2 Conduct community stakeholder meetings with 50 community stakeholders.	414,000	-	
2.1 Support local congregations to conduct a baseline survey.	1,777,800	1,627,913	
3.1 Hold 10 Church envisioning meetings on CCMP.	4,140,000	2,365,294	
3.2 Hold Church briefing meetings with 50 people on CCMP.	1,656,000	1,467,967	
Capacity building activities	<u>4,000,000</u>	<u>942,250</u>	
	<u>12,401,800</u>	<u>6,498,174</u>	-
Total	<u>16,372,852</u>	<u>10,576,563</u>	<u>(107,337)</u>
Surplus for the year		<u>4,831,131</u>	
Represented by			
Cash and bank balances		<u>4,831,131</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – PLAN MALAWI

For the year ended 31 December 2017

In Malawi Kwacha

Receipts	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Opening Balance		438,035	
Plan Malawi	25,500,856	50,912,015	-
Interest received	<u>-</u>	<u>11,580</u>	
	<u>25,500,856</u>	<u>51,361,630</u>	-
Administration			
Salaries and Admin costs	13,053,366	8,733,107	4,320,259
Bank interest / net Bank Charges	<u>-</u>	<u>74,060</u>	<u>(74,060)</u>
	<u>13,053,366</u>	<u>8,807,167</u>	<u>4,246,199</u>
Program Delivery			
Training for TOTs in CPP	879,750	879,750	-
Capacity building for children's organization	2,014,500	2,032,658	(18,158)
Training Children's Corner Facilitator	855,000	735,332	119,668
Sports uniform	404,500	450,789	(46,289)
Train 40 people in right based approaches to address harmful cultural practices	3,370,500	3,414,685	(44,185)
Orientation of ADC on Disability Inclusion and Gender	1,123,500	1,123,500	-
Community dialogues	546,500	421,500	125,000
Training magistrates in child protection	1,144,750	890,723	254,027
Lobbying for the construction of child courts and establishment of child friendly desks in police stations.	379,000	422,228	(43,228)
Interface meetings	306,000	287,501	18,499
Posters on child friendly policing and judicial system.	545,750	371,541	174,209
District Child Protection meetings	870,000	1,097,337	(227,337)
Revamping of Area CPC	435,000	98,669	336,331
Support legal mobile clinics	830,000	768,815	61,185
Support data management systems at district level	986,000	988,870	(2,870)
Awareness and sensitization campaigns Theatre for change; to influence DBR	1,281,500	1,662,807	(381,307)
Orientation of Association of People with Disabilities	341,000	246,000	95,000
Holding government accountable on international instruments	279,000	26,895	252,105
Promoting linkages and networking of stakeholders through meetings	440,000	402,000	38,000
Monitoring visits & meetings; 4 monitoring visits	768,000	573,229	67,496
Quarterly meeting	<u>1,252,000</u>	<u>1,881,864</u>	<u>(629,864)</u>
	<u>19,052,250</u>	<u>18,776,693</u>	<u>148,282</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – PLAN MALAWI

For the year ended 31 December 2017

In Malawi Kwacha

Receipts	Budget	Actual	Variance
No Cost Extension			
Train 20 people in psychological concealing	-	615,718	(615,718)
Program Delivery			
ToT training of 29 CPCs in case management, CPP, roles (TORS), gender, disability	1,506,867	1,486,028	20,839
Establish and strengthen 15 new CPCs in case management, CPP, roles (TORS), gender, disability	3,349,270	3,319,625	29,645
Refresher training for 31 CPCs in case management, CPP, roles (TORS), gender, disability	1,533,364	1,473,000	60,364
Training of 60 CPF members legal instruments (CCPJ act, TIP act, Marriage act),referral pathways	1,340,208	137,833	1,202,375
Procurement and distribution of 20 pushbikes to Nyungwe zone and new CPCs un TA Wasambo	1,382,000	-	1,382,000
Support 10 Mobile Courts	2,052,000	-	2,052,000
Support quarterly case conferences at Zonal level	847,000	-	847,000
Conduct 1 Interface meeting	946,000	-	946,000
Targeted campaign meetings. (Child labor-ricer schemes, teen pregnancies, child marriages, fishing,) through sports and theatre, mobile van, role modelling hard to reach areas.	2,532,000	-	2,532,000
Training of Traditional leaders in CPP, Laws and by-laws development	790,104	584,423	205,681
Quarterly Monitoring visits	1,452,000	303,239	1,148,761
Quarterly Review meetings	-	-	-
Procurement of sports kits, trophy to the winning team, provision of allowances to referees,	875,000	-	875,000
Sub total	<u>18,605,813</u>	<u>7,304,149</u>	<u>15,622,517</u>
Total payments	<u>50,711,429</u>	<u>35,503,727</u>	<u>19,401,280</u>
Surplus for the year		<u>15,857,903</u>	
Represented by			
Cash and bank balance		<u>15,857,903</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – POSITIVE ACTION CHILDREN FUND (PACF)
For the year ended 31 December 2017

In Malawi Kwacha

Receipts	Budget	Actual	Variance
Opening balance		7,803,286	
Funding from PACF	92,380,057	92,034,199	345,858
Ban Interest	-	21,135	
	<u>92,380,057</u>	<u>99,858,621</u>	
Administration			
Project personnel and costs	14,551,214	14,551,214	-
Project Management	10,884,376	10,305,566	578,810
Bank Charges	-	92,015	-
	<u>25,435,590</u>	<u>24,948,795</u>	<u>578,810</u>
Program Delivery			
1.1 Support hospitals with provision of medical suppliers	144,000	24,000	120,000
1.1b Training of 19 village development committees in community mobilization	1,925,000	1,317,279	607,721
1.2 Training 20 of village Headmen in safe motherhood for 3 days	954,000	856,971	97,029
1.5 Procurement of 14 bicycles for consortium committee	915,000	626,644	288,356
1.6 Procurement of incentives for consortium committee	1,425,000	278,678	1,146,322
1.7 Train the consortium committee in project cycle management (16 members/5 days)	2,206,500	2,240,330	(33,830)
1.7 Documentation of best practices	1,045,000		1,045,000
1.8 Training of patrons and matrons in life skills	3,341,500	3,000,125	341,375
1.9 Gap Analysis on utilization of SRH services among girls (10-24 year) in Luwerezi	3,341,500	2,905,510	435,990
2.2 Train Mother Buddies	4,571,640	5,143,840	(572,200)
2.2b Refresher training for 19 Mother buddies	2,308,700	1,126,194	1,182,506
2.4 Train couples in marriage counselling	2,086,440	2,187,105	(100,665)
2.5 Form and mentor 4 care groups (15-20 members)	-	24,000	(24,000)
2.5a Conduct 4 project review meetings	1,580,000	1,258,850	321,150
2.5 b Orientation of Care Groups Volunteers	275,640	259,080	16,560
2.6b Orient care groups on the use of village register (21 care groups, 2 care groups/day for 11 days)	426,000	20,000	406,000
2.7 Recruit and train CCMP Volunteers	2,025,240	1,407,889	617,351
2.7b Mentor CCMP facilitators (church leaders and VDC members) 19 VDCs (2 VDCs/day, 10 days)	926,000	850,978	75,022
2.8b Conduct a refresher on HIV and AIDS in churches (5 days, 100 members)	426,000	394,451	31,549
2.9b Translation of the PPTCT manual (2 translators/5 days)	862,500	852,384	10,116
3.1 Train 120 Youths in SRHR	2,086,440	2,227,340	(140,900)

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – POSITIVE ACTION CHILDREN FUND (PACF)
For the year ended 31 December 2017
In Malawi Kwacha
Continued

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Receipts			
3.2 Recruit and train 20 School Volunteers as Peer Educators in Stepping stones	2,086,440	2,252,222	(165,782)
3.2b Conduct an exposure visit for in-school youth (30 learners)	1,537,000		1,537,000
3.2c. Career talks to in-school youth	738,000	60,000	678,000
3.3 of targeted mobile HTC clinics in Churches, schools and other youth functions like open days, youth week and football and netball matches	2,092,800	1,423,560	669,240
3.4 Conduct outreach clinics and door to door HIV Testing	1,548,000	2,108,528	(560,528)
3.5. Establish post test clubs within youth clubs (40 leaders of clubs/2 days session)	1,626,000	1,141,997	484,003
3.6. Procure incentives for post test clubs (500 T-shirts with HTC message)	2,325,000	2,325,000	-
3.7 Procure recreation materials in youth clubs/YFHS centre	1,825,000	1,694,063	130,937
3.8. Train HSAs and youth in YFHS (30 participants/ 5 days)	3,301,500	3,564,327	(262,827)
4.3 b Supervision of VSL groups	331,200	245,400	85,800
4.4b Conduct a refresher for Vas	1,033,700	467,623	566,077
4.4.c Train VSL group secretaries on record keeping (40 people) (2 days)	1,894,400	1,257,145	637,255
5.2 a Conduct District Stakeholders Meeting	1,075,200	1,074,926	274
5.2 b Conduct Community Stakeholders Meeting	590,400	570,300	20,100
5.3 Project Monitoring	1,764,000	1,869,125	(105,125)
5.4 Document Best Practices	4,653,000	456,611	4,196,389
5.5 End of Project Evaluation	3,136,370	2,540,164	596,206
5.6 Report Dissemination	1,314,357	138,720	1,175,637
Capital Assets	<u>1,200,000</u>	<u>1,281,500</u>	<u>(81,500)</u>
Sub total	<u>66,944,467</u>	<u>51,472,859</u>	<u>15,471,608</u>
 Total payments	 <u>92,380,057</u>	 <u>76,421,654</u>	 <u>16,050,418</u>
 Surplus for the year	 -	 <u>23,436,967</u>	 -
 Represented by			
Cash and bank balance	-	<u>23,436,967</u>	-

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – ENHANCING FARMERS’ CAPACITY TO SCALE UP NUTRITION IN MALAWI (SUN PROJECT)

For the year ended 31 December 2017

In Malawi Kwacha

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
SAVE The Children	325,797,150	203,784,430	122,012,720
Bank Interest	-	88,197	(88,197)
	<u>325,797,150</u>	<u>203,872,627</u>	<u>121,924,523</u>
ADMINISTRATION			
1. Human Resources	46,533,720	48,721,087	(2,187,367)
3. Equipment and supplies ⁷	3,441,440	4,547,600	(1,106,160)
4. Local office	12,485,818	4,576,912	7,908,906
Bank Charges	-	346,348	(346,348)
	<u>62,460,978</u>	<u>58,191,947</u>	<u>4,269,031</u>
PROGRAMME DELIVERY			
6.3.1 Facilitate formation of nutrition groups to effective	3,137,537	9,746,052	(6,608,515)
6.3.2 Train representatives of nutrition groups, Lead farmer	125,258,525	103,749,305	21,509,220
6.3.3 Build community stakeholders’ capacities to process	12,105,131	1,552,950	10,552,181
6.3.4 Organize and conduct Community Nutrition Open days and	7,356,310	-	7,356,310
6.3.5 Conduct Barrier Analysis Training and support development	21,674,004	-	21,674,004
6.3.6 Promote peer to peer education and counseling sessions	19,333,633	1,259,000	18,074,633
6.3.7 Integrate VSL activities in care groups (A3.7)	48,338,382	-	48,338,382
6.3.8 Promote cultivation of high nutritive value crops	13,246,875	-	13,246,875
6.3.9 Promote rearing and consumption of small stock livestock	<u>12,885,775</u>	-	<u>12,885,775</u>
Sub total	<u>263,336,172</u>	<u>116,307,307</u>	<u>147,028,865</u>
Total payments	<u>325,797,150</u>	<u>174,499,254</u>	<u>151,297,896</u>
Surplus for the year		<u>29,373,373</u>	
Represented by			
Receivables-Field advances		25,520,124	
Cash and bank balances		<u>3,853,249</u>	
		<u>29,373,373</u>	

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION

For the year ended 31 December 2017

<u>Acquisition Date</u>	<u>Description</u>	<u>Quantity</u>	<u>Cost (MK)</u>	<u>Serial Number</u>	<u>Location</u>	<u>Status</u>
20-Dec-12	Motor vehicle	1	22,577,354	Toyota Hilux D Cabin –BS 462	Secretariat	Excellent
22-Sept-10	Motor vehicle	1	3,500,000	ISUZU KB –BP 180	Secretariat	Fairly good
23-Mar-07	Motor vehicle	1	3,749,200	Toyota Hilux D Cabin –MZ 6122	Secretariat	Fairly good
05-Mar-05	Motor vehicle	1	2,864,160	Nissan Hard body- MZ 5432-	Secretariat	Not good
03-Jul-09	Motor Cycle	1	341,000	Famaru –BP 9671	Secretariat	Good
03-Jul-09	Motor Cycle	1	341,000	Famaru –BP 9673	Secretariat	Good
03-Jul-09	Motor Cycle	1	341,000	Famaru –BP 9674	Secretariat	Good
30-Apr-08	Motor Cycle	1	474,000	DT 125-BP 2860	Mzimba Office	Good
25-Feb-08	Motor Cycle	1	518,469	DT 175-MZ 5168	Mzimba Office	Good
09-Aug-05	Motor Cycle	1	326,315	DT 135 –MZ 5433	Secretariat	Good
09-Aug -05	Motor Cycle	1	326,315	DT 125–MZ 5435	Secretariat	Good
04-Jul-13	Printers	2	230,000	N/A	Secretariat	Excellent
30-Aug-13	Photocopier	1	3,570,000	N/A	Secretariat	Excellent
04-Jul-13	Computer Laptop	1	328,590	N/A	Secretariat	Excellent
08-Jan-08	Ahuja Amplifier B 12 7000	1	169,000	N/A	Secretariat	Good
08-Jan-08	JEC Microphones	2	19,800	N/A	Secretariat	Good
08-Jan-08	Hybrid Speakers PLB 215 800w	2	139,800	N/A	Secretariat	Good
08-Jan-08	Mixer 1415	1	89,900	N/A	Secretariat	Good

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

**LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION
For the year ended 31 December 2017**

<u>Acquisition Date</u>	<u>Description</u>	<u>Qty</u>	<u>Cost (MK)</u>	<u>Serial Number</u>	<u>Location</u>	<u>Status</u>
08-Jan-08	Astra portable generator	1	65,000	N/A	Secretariat	Good
05-Jul-07	Dell LCD Monitor	1	173,000	N/A	Secretariat	Good
05-Jul-07	Toshiba Laptop	1	282,000	N/A	Secretariat	Good
05-Jul-07	APC UPS 650 VA	3	72,000	N/A	Secretariat	Good
05-Jul-07	Epson C45 Printers	2	34,000	N/A	Secretariat	Good
05-Jul-07	Sony VPL ES3 Projector	1	273,303	N/A	Secretariat	Good
05-Jul-07	Panasonic plain paper fax	1	65,000	N/A	Secretariat	Good
30-Sept-05	APC 65 Soya Back ups	2	36,102	N/A	Secretariat	Good
30-Sept-05	HP 1320 Laser jet Printer	1	44,246	N/A	Secretariat	Good
30-Sept-05	Kyocera mita KM 2020 Digital photocopier	1	372,957	N/A	Secretariat	Good
30-Sept-05	HP Business Inkjet	3	92,775	N/A	Secretariat	Good
05-Jul-07	Book case	1	16,450	N/A	Secretariat	Good
05-Jul-07	Office desk	4	138,600	N/A	Secretariat	Good
05-Jul-07	Secretarial H/Back chairs	4	82,000	N/A	Secretariat	Good
05-Jul-07	Steel filling cabinet	8	211,200	N/A	Secretariat	Good
05-Mar-05	Secretarial HB Chairs	4	61,760	N/A	Secretariat	Good
05-May-05	Easy chairs	4	76,240	N/A	Secretariat	Good

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION

For the year ended 31 December 2017

<u>Acquisition Date</u>	<u>Description</u>	<u>Qty</u>	<u>Cost (MK)</u>	<u>Serial Number</u>	<u>Location</u>	<u>Status</u>
05-May-05	Alfa file shelf sample	1	9,250	N/A	Secretariat	Good
05-May-05	Steel filling cabinet	1	<u>28,000</u>	N/A	Secretariat	Good
	TOTAL		<u>42,039,786</u>			

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES ON THE FINANCIAL STATEMENTS

For the year ended 31 December 2017

In Malawi Kwacha

Property and equipment

Cost	Freehold properties	Motor vehicles	Office Equipment	Motor Cycle	Furniture and Fittings	Kitchen Equipment	Total
Balance as at 1 Jan 2017	271,237,908	94,015,857	7,281,700	10,975,715	906,203	1,012,313	385,429,696
Additions	-	-	4,680,750	-	4,019,787	-	8,700,537
Transfer to Partners	-	-	-	-	-	-	-
Balance as at 31 Dec 2017	271,237,908	94,015,857	11,962,450	10,975,715	4,925,990	1,012,313	394,130,233

Depreciation

Balance as at 1 Jan 2017	16,601,318	58,635,052	1,758,125	6,963,143	281,663	607,388	84,846,689
Charge for the year	5,424,758	23,503,964	2,743,929	2,743,929	492,599	202,463	35,111,642
Disposal	-	-	-	-	-	-	-
Balance as at 31 Dec 2017	22,026,076	82,139,016	4,502,054	9,707,072	774,262	809,851	119,958,331

Carrying amount

Balance as 31 Dec 2017	249,211,832	11,876,841	7,460,396	1,268,643	4,151,728	202,462	274,171,902
Balance as 31 Dec 2016	254,636,590	35,380,805	5,523,575	4,012,572	624,540	404,925	300,583,007

