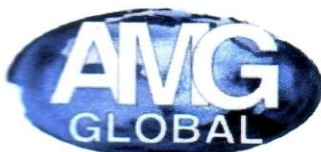


**LIVINGSTONIA SYNOD AIDS
PROGRAMME (LISAP)**

Financial Statements

For the year ended 31 December 2015

Audit Services



AUDIT • TAX • ADVISORY

AMG Global
Public Accountants and Business Advisors
Global House
Chipembere Highway
PO Box 2051
Blantyre, Malawi

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

**FINANCIAL STATEMENTS
For the year ended 31 December 2015**

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LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

TRUSTEES REPORT

For the year ended 31 December 2015

The Trustees have pleasure in submitting their report together with the annual financial statements of the Trust for the year ended 31 December 2015.

Nature of business

Livingstonia Synod AIDS Programme (LISAP) is a Faith Based Trust in the Northern Region of Malawi.

The mission of LISAP is to co-ordinate the HIV and AIDS activities of the CCAP Synod of Livingstonia and mobilises and empowers communities to initiate and sustain HIV and AIDS interventions with a Christ centred Spirit.

Financial performance

The results and state of affairs of the Trust are set out in the accompanying statement of receipts and payments, 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 TC Nthakomwa	(Board Chairperson)
Dr Jessie Mughogho	(Vice Board Chairperson)
Ms Mphatso M Nguluwe	(Secretary to the Board)
Rev. Dr Levi N Nyondo	(Ex. Officio)
Rev. Joseph P.V Mwale	(Ex Officio)
Mrs Yavumba Nyasulu	(Ex. Officio)
Rev. Douglas Chipofya	(Ex. Officio)
Rev. John J Gondwe	(Ex Official)
Rev. Wishart D.C Mzembe	(Head Station)
Rev. Mac Pharlane .Z.C Chavula	(Board Member)
Rev. Mrs Nellie Longwe	(Board Member)
Mr Levant M Mfuné	(Board Member)
Mr Kondwani Banda	(Board Member)
Mrs Dorothy Msofi	(Board Member)

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

STATEMENT OF TRUSTEES RESPONSIBILITIES

For the year ended 31 December 2015

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:  2016

Office address:
Global House
Chipembere Highway
Blantyre
Malawi

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P O Box 2051
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Malawi

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Chartered Accountants
& Business Advisors

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

Scope

We have audited the financial statements of Livingstonia Synod AIDS Programme (LISAP) which comprises the consolidated receipts and expenditure statement, and a summary of significant accounting policies and other explanatory notes.

Trustees Responsibilities for the Financial Statements

Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with the provisions of the Trustees' Incorporation Act and in compliance with the Donor Agreements. This responsibility includes: designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the 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 circumstances.

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements presents fairly, in all material respects, the receipts collected and expenses paid by Livingstonia AIDS Programme (LISAP) during the year ended December 31, 2015 in accordance with the provisions of the Trustees' Incorporation Act and donor agreements.

AmGlobal

**AMG Global
Chartered Accountants
Mzuzu (Malawi)**

14 / 4 | 2016

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

STATEMENT OF FINANCIAL POSITION

As at 31 December 2015

In Malawi Kwacha

		2015	2014
Asset			
Non-current assets			
Property and equipment	Page 35	282,892,479	262,801,594
Current assets			
Staff loans and other receivables	1	12,991,764	175,750
Cash and cash equivalents	2	139,201,762	89,524,891
Total Assets		152,193,526	89,700,641
Funds and liabilities			
Capital funds			
Capital funds	Page 8	282,892,479	262,801,594
General funds (Donor)	Page 8	99,597,928	73,903,967
General funds (LISAP)	Page 8	2,721,567	12,381,046
Total funds		385,211,974	349,086,607
Current liabilities			
Deferred income	3	43,214,855	-
Payables	4	-	2,000,000
Bank overdraft	2	6,659,176	1,415,628
Total current liabilities		49,874,031	3,415,628
Total funds and liabilities		435,086,005	352,502,235

These financial statements were authorized for issue by the Board of Trustees on 30.03 2016 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 12.

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 2015

In Malawi Kwacha

RECEIPTS	NOTE	2015	2014
Opening balance		86,285,013	85,512,530
Donations	Page 12,9	516,384,618	393,442,660
Hostel receipts		63,753,519	59,769,434
Fundraising		-	7,388,263
Other income	Page 9	4,790,473	258,500
Interest received		127,732	178,434
Total receipts		671,341,356	546,549,821
PAYMENTS			
Salaries and wages		173,178,175	146,286,449
Administration expenses		89,612,441	35,972,993
Bank charges		1,120,403	-
Programme delivery		266,040,092	278,005,366
Capital assets		39,070,748	-
Total payments		569,021,859	460,264,808
Surplus for the year		102,319,497	86,285,013
Represented by			
Cash and bank balances		134,758,854	89,524,891
Bank overdraft	Page 9	(2,216,265)	(1,415,628)
Receivables (Staff loans and Field Advances)	1	12,991,764	175,750
Deferred Income	3	(43,214,855)	-
Payables	4	-	(2,000,000)
		102,319,497	86,285,013

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

STATEMENT OF CHANGES IN FUND BALANCES

For the year ended 31 December 2015

In Malawi Kwacha

Funds and reserves	Capital fund	General fund (LISAP)	General fund (LISAP)	Total
Balance at 1 January 2014	276,603,635	15,657,225	69,855,306	362,116,166
Movement between opening and closing balances	-	(3,276,179)	4,048,661	772,482
Depreciation for the year	(13,802,039)	-	-	(13,802,039)
Balance at 31 December 2014	262,801,595	12,381,046	73,903,967	349,086,609
Funds and reserves				
Balance at 1 January 2015	262,801,595	12,381,046	73,903,967	349,086,609
Funds received for the year	-	138,363,492	446,692,849	585,056,342
Fund used to implement projects	-	(148,022,971)	(420,998,888)	(569,021,859)
Additions of non-current assets	35,801,442	-	-	35,801,442
Depreciation for the year	(15,710,558)	-	-	(15,710,558)
Balance at 31 December 2015	282,892,479	2,721,567	99,597,928	385,211,974

The financial statements are to be read in conjunction with the notes on pages 9 to 12.

The independent auditor's report is on page 3.

LIVINGSTONIA SYNOD AIDS PROGRAMME

STATEMENT OF CASH FLOWS For the year ended 31 December 2015 In Malawi Kwacha

	2015	2014
OPERATING ACTIVITIES		
Cumulative surplus	102,319,497	86,285,013
Less opening balance	<u>(86,285,013)</u>	<u>(85,512,530)</u>
Surplus for the year	16,034,484	772,483
Depreciation	15,643,914	13,802,039
Increase in advances and other receivables	(12,816,014)	(474,776)
Decrease/(Increase) in payables	(2,000,000)	1,980,215
Increase in deferred income	43,214,855	-
Interest received	(127,732)	(178,434)
Cash outflows from operating activities	59,949,504	15,901,527
INVESTING ACTIVITIES		
Acquisitions of non-current assets	(35,801,442)	-
Disposal of assets	4,131,020	-
Movements in fund balances	16,026,508	(13,483,029)
Interest received	127,732	178,434
Cash inflows from investing activities	(15,516,182)	(13,304,595)
Net increase in cash and equivalents	44,433,322	2,596,932
Cash and cash equivalent at the beginning of the year	88,109,264	85,512,332
	132,542,587	88,109,264
	132,542,587	88,109,264

The financial statements are to be read in conjunction with the notes on pages 9 to 12.

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 2015

In Malawi Kwacha

	NOTE	2015
RECEIPTS		
Opening balance	Page 29,30	12,381,046
Hostel	Page 29,30	63,753,519
Interest on loans	Page 29,30	624,500
Sale of Assets	Page 29,30	4,131,020
Bank Interest	Page 29,30	2,078
Undesignated funds	Page 29,30	69,852,375
		150,744,539
PAYMENTS		
Salaries	Page 29,30	27,075,811
Administration expenses	Page 29,30	62,621,096
Hostel Expenses (Food purchases)	Page 29,30	22,524,622
Capital Expenditure	Page 29,30	35,801,442
Total payments	Page 29,30	148,022,971
Surplus for the year		2,721,568
Represented by		
Receivables		4,937,833
Cash and bank balance *	below	(2,216,265)
		2,721,568
Notes to LISAP General *		
Cash and bank balances		
Savings Account		4,163,958
Loan Revolving Fund		<u>278,952</u>
		<u>4,442,910</u>
Bank Overdraft		
LISAP Hostel		(2,877,978)
LISAP Main		<u>(3,781,198)</u>
		<u>(6,659,176)</u>
Net balance		<u>(2,216,265)</u>

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

ACCOUNTING POLICIES

For the year ended 31 December 2015

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 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) Expenditure

Expenditure represents payments identified by Livingstonia Synod AIDS Programme (LISAP) as relating to the Organization. These expenditures 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

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2015
In Malawi Kwacha

	2015	2014
1 Receivables		
Staff loans	4,937,833	-
Field advances	8,053,930	175,750
	12,991,763	175,750
2 Cash and cash equivalents		
LISAP Main account	-	582,384
Savings	4,164,318	4,615,492
General Projects	2,894,621	11,397,405
Church of Scotland	967,006	2,047,141
Loan Revolving	278,590	-
Tear fund (AMAKA)	21,692,419	7,521,139
Chiwondo	21,879,221	6,524,453
HAC -Help A Child	215,677	11,282,147
Irish Aid (IMPACT)	-	1,375,218
Presbyterian World Services and Development Elunyeneni	2,555,842	1,799,831
EMMS International Project	16,357,819	7,214,016
National Aids Commission (NAC)	2,963,454	9,275,779
Plan Malawi	1,447,330	-
Boys and Girls Empowerment Project Chitipa	6,965,580	-
Positive Action Children Fund	13,605,028	-
FCDA USD Account	7,926,757	9,142,935
FCDA Euro Account	4,758,320	3,922,200
FCDA GBP Account	30,529,780	12,824,751
Cash on hand		
	139,201,762	89,524,891
Overdraft		
LISAP Hostel and Main Account	(6,659,176)	(1,415,627)
Cash flow balance	132,542,587	88,109,264
3 Deferred income	43,214,855	-
Deferred income-donations received in advance for the 2016 Accounting period		
4 Payables		
Project payables	-	2,000,000

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

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

For the year ended 31 December 2015

In Malawi Kwacha

	HAC A Child Help	PWS & D Elunyeneni	NAC	LISAP Projects	AMAKA	EMMS	Church of Scotland	Chiwondo Economic Empowerment	IMPACT Project	GBEPRC	Plan Malawi	PACF	Total
RECEIPTS													
Opening balance	14,232,347	1,799,831	9,451,529	11,397,405	16,664,074	7,214,016	7,245,095	6,524,453	(624,782)	-	-	-	73,903,968
Donations	153,616,751	9,764,024	27,255,801	16,271,781	48,765,078	48,952,080	2,617,946	24,011,903	3,834,758	40,688,274	15,257,712	55,496,134	446,532,242
Other donation	-	-	34,953	-	-	-	-	-	-	-	-	-	34,953
Interest received	28,790	3,792	3,478	15,825	21,575	13,643	4,213	7,677	-	11,038	5,610	10,014	125,655
	167,877,888	11,567,647	36,745,762	27,685,011	65,450,727	56,179,738	9,867,254	30,544,032	3,209,976	40,699,312	15,263,322	55,506,148	520,596,817
PAYMENTS													
Salaries and wages	54,718,252	2,799,109	7,722,325	3,849,608	26,998,419	13,917,629	6,322,922	1,922,266	2,415,726	12,426,355	3,425,744	9,584,008	146,102,364
Administration expenses	89,300	-	1,319,628	166,816	909,150	-	-	-	-	-	-	1,981,829	4,466,724
Bank charges	110,588	146,982	211,638	69,850	104,900	76,310	57,650	120,520	8,350	46,469	52,845	114,300	1,120,403
Programme delivery	110,057,070	6,065,713	22,511,817	20,704,116	15,745,839	22,641,440	2,519,675	6,622,025	785,900	17,991,602	10,332,612	30,062,284	266,040,092
Capital expenses	-	-	-	-	-	-	-	-	-	3,269,306	-	-	3,269,306
Total payments	164,975,210	9,011,804	31,765,408	24,790,390	43,758,308	36,635,379	8,900,247	8,664,811	3,209,976	33,733,732	13,811,201	41,742,421	420,998,888
Surplus for the year	2,902,678	2,555,843	4,980,353	2,894,621	21,692,419	19,544,359	967,006	21,879,221	-	6,965,580	1,452,121	13,763,727	99,597,929
Represented by													
Cash and bank	215,677	2,555,842	2,963,454	2,894,621	21,692,419	16,357,819	967,006	21,879,221	-	6,965,580	1,447,330	13,605,028	91,543,998
Receivables	2,687,000	-	2,016,900	-	-	3,186,540	-	-	-	-	4,791	158,700	8,053,931
	2,902,677	2,555,842	4,980,354	2,894,621	21,692,419	19,544,359	967,006	21,879,221	-	6,965,580	1,452,121	13,763,728	99,597,929

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 2015

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LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – HAC HELP A CHILD

For the year ended 31 December 2015

In Malawi Kwacha

2015

RECEIPTS

Opening balance	14,232,347
Funding from Help a Child (Main Project)	148,748,995
Donations -HAC SPN	4,867,757
Bank Interest	28,790
	167,877,888

PAYMENTS

ADMINISTRATION

HAC Main

Project Personnel	52,811,722
Project Management	89,300
Bank Charges	110,588
Salaries (HAC Agri business)	1,906,530
Sub total	54,918,141

PROGRAMME DELIVERY (HAC Agri Business

1.1 Procurement of Bicycles	-
1.2 Support Collaborative Meeting	108,000
1.3. Exchange Visit at National level	1,340,000
1.4 Promote Agribusiness	1,964,880
Monitoring	205,200
Sub total	3,618,080

PROGRAMME DELIVERY (HAC SPN)

Procurement of 5 savers	136,000
Monitoring of the Management Information Services	819,740
Licensing and maintenance of Management Information Services	785,000
Procure 4 internet routers	1,216,309
Develop LISAP Strategic Plan	1,119,397
Develop Management Information System	7,182,378
Monitoring	4,188,145
Sub total	15,446,970

PROGRAMME DELIVERY

1.1b Train 40 PLWHIV as change agents	4,487,400
1.2 Train 50 youth - change agents trained	4,582,400
1.3 Refresher course for 40 PPTC	933,000
1.5 (a) Train 15 teachers and 15 parents in SRH as patrons as change agents	2,712,450
1.5 (b) Train 30 deaf learners at Bandawe school for deaf	1,035,060
2.1 (b) Train 40 Village Health Committee Members	3,193,500

**LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – HAC HELP A CHILD
For the year ended 31 December 2015**

In Malawi Kwacha

PROGRAMME DELIVERY (HAC MAIN) CONTINUED

3.2 Develop and publish 500 newsletters	1,489,807
4.1 Train 15 village agents	1,258,110
5.1 16 members participated in PICD and CCCD review	379,300
5.1 Conduct Exchange at Bula in Usisya	1,088,100
6.1 Conduct 6 stakeholder meetings at ADC and DEC levels	1,118,435
6.2 Conduct End of Project Learning	581,000
6.3 conduct 1 programme review meeting with WACRA	571,775
7.2 Conduct 2 meetings to follow up religious malpractices	1,698,102
7.4 Train 30 Church Leaders in Family life education	2,143,100
8.2 Annual General Meeting conducted	566,400
8.3 Child Marriage advocacy	3,038,710
9.6 Support with construction materials in CBCC and Children	16,378,888
9.7 (a) Conduct community mobilization through journey of life	1,959,374
9.8 (a) Train 20 CBCC care givers training	5,575,730
9.8 (b) Train 20 CBCC Committee Members	1,729,250
9.8 (c) Train 20 Children’s Corner Supervisors as mentors	243,850
9.8 (d) Refresher course for 15 CBCC's Trainer of Trainer	1,382,075
9.12 (b) Upgrade practicing Community based brick layers – TEVET	2,656,000
9.13 (a) Train 40 Parent teacher associations (PTA's)	2,584,000
9.13 (c) Award 15 best teachers and 50 learners for good performance	275,000
10.4 Conduct 2 advocacy meetings	437,000
10.5 Conduct 3 Coordination meetings	229,600
11.1 Identification of Vulnerable Households and setting up Self Help Group	676,500
11.2 Sensitization and Formation of 30 Self Help Groups	3,519,199
11.3 training of SHG Groups	1,584,520
11.4 Supervision of SHGs groups, once every month	2,727,020
11.5 Training 20 CAM facilitators and 10 Community Development	896,220
11.6 - Selection and awareness raising of the Ambassadors	1,974,575
11.7 Collecting parent Consent Forms and taking pictures	4,002,445
5.2 (A)Conduct regular field visits	10,147,609
Printers (Resource Centre)	581,918
Radio Listening Clubs-Solar Batteries	554,598
Sub total	90,992,020
Total payments	164,975,210
Surplus for the year	2,902,677
Represented by	
Receivables	2,687,000
Cash and bank balance	215,677
	2,902,677

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – PRESBYTRIAN WORLD SERVICES AND DEVELOPMENT ELUNYENI (PWS & D) PROJECT

For the year ended 31 December 2015

In Malawi Kwacha

	2015
RECEIPTS	
Opening balance	1,799,831
Donations from PWS and D	9,764,024
Bank Interest	3,792
	11,567,647
PAYMENTS	
Salaries	2,799,109
Bank Charges	146,982
	2,946,091
PROGRAMME DELIVERY	
1.1 Conduct 2 annual stakeholder meetings with 20 key stakeholder	169,200
1.3 Formation of 10 Village Savings and Loans (VS and L) Groups	-
1.4 Identify and train 10 Village Agents	669,260
2.1 Conduct Dialogue sessions with tobacco growers	354,700
2.2 Conduct 8 follow-up visits to target groups	-
3.3 Provide 24 pigs People Living With HIV	828,000
4.2. 50 Parent Committee Members of Community Based Child Centers	3,185,645
5.1 Implement data collection and monitor mechanisms at Zone Level	487,708
5.2 Conduct end line project evaluation	371,200
	6,065,713
Total payments	9,011,804
Surplus for the year	2,555,842
Represented by	
Bank and cash balances	2,555,842

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – NATIONAL AIDS COMMISSION (NAC)

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS

Opening balance	9,451,529
National Aids Commission	27,255,801
Bank Interest	3,478
Other Income	34,953
	36,745,762

PAYMENTS

Salaries	7,722,325
Vehicle Services	1,319,628
Bank Charges	211,638
	9,253,591

PROGRAMME DELIVERY

1.1 Training of 60 Youth friendly service providers	217,434
1.2 Training of 60 youth faith leaders to conduct person to person education	3,018,600
3.1 Conduct 3 performance and interactive sessions on HIV	666,770
4.1 Training of 100 Faith leaders in person to person education	5,789,673
4.2 Training of 130 Religious leaders in mutual faithfulness	5,184,400
5.1 Conduct 3 advocacy sessions for PLWHIV and policy review	3,916,760
6.1 Conduct quarterly monitoring Visits	374,673
6.2 Conduct quarterly review meetings	632,333
6.3 Annual Review with meeting stakeholders	2,711,174
Total	22,511,817

Total payments **31,765,408**

Surplus for the year **4,980,354**

Represented by

Receivables	2,016,900
Cash and bank balance	2,963,454
	4,980,354

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GENERAL PROJECTS

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS	2015
Opening Balance	11,397,405
Tear fund / Chasing Zero	3,115,000
Tear fund (Report dissemination)	4,531,086
Donations Presbyterian Church of USA	972,868
Donations from Barry Grainy	3,074,250
General donations	2,155,450
Tear fund (Impact Dissemination)	1,440,250
Greenwell Street Presb. Church (Mzokoto Project)	982,877
Bank Interest	15,825
	27,685,011
PAYMENTS	
Salaries	3,172,453
Salary contributions (Barry Grainy)	450,000
Bank Charges	69,850
Administration Costs	166,816
Salaries	227,155
	4,086,274
PRESBYTERIAN CHURCH OF USA PROGRAMME DELIVERY	
1.1 Conduct stakeholders meeting	112,152
2.1 Train 10 Village agents in VS&L Methodology	529,608
3.1 Provide Nutritional support to children	794,640
4.1 Conduct life skills training for 20 youths and patrons	2,302,050
6.1 Conduct quarterly monitoring	830,983
6.2 Conduct End Term Evaluation	626,154
Sub total	5,195,587
MZOKOTO PROJECT PROGRAMME DELIVERY	
1.3 Orientation of 6 Key people in Teen club management	375,730
2.1 Provide farm inputs to 43 Vulnerable Households	889,550
4.1 Quarterly Monitoring	154,610
Sub total	1,419,890
IMPACT AID PROGRAMME DELIVERY	
1. Accommodation and Meals (SHG Training)	464,386
3. Monitoring by Monitoring and Evaluation Officer	80,038
Sub total	544,424

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – GENERAL PROJECTS

For the year ended 31 December 2015

In Malawi Kwacha

IMPACT DISSEMINATION (CONTINUED)

PROGRAMME DELIVERY

Dissemination of findings **2,740,800**

PROGRAMME DELIVERY

Support OVCs with school fees 908,250

Regular monitoring and supervision visit 1,422,460

Sub total 2,330,710

KASASA CBCC

PROGRAMME DELIVERY

Support PLWA with Nutrition support 681,268

TEARFUND CHASING ZERO

PROGRAMME DELIVERY

1.1 Support Mother Buddies 2,291,195

1.2 Support Coordinators 1,242,004

1.3 Monitoring 1,293,055

Mother Buddy Training 2,965,183

Sub total 7,791,437

Total payments 24,790,390

Surplus for the year 2,894,621

Represented by

Cash and bank balance 2,894,621

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – TEAR FUND SCOTTISH GOVERNMENT -AMAKA

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS	2015
Opening balance	16,664,074
Funding from Tear fund	48,765,078
Bank Interest	21,575
	65,450,727
PAYMENTS	
Salaries	26,998,419
Admin Support	189,150
Other Admin costs	720,000
Bank Charges	104,900
	28,012,469
PROGRAMME DELIVERY	
1.3 Meetings to consolidate bylaws at TA level	-
1.4 Meeting with District level stakeholders	208,010
1.5 Print, bind and distribute bylaws at launch event	626,800
2.1 Meeting follow-up with school teachers to reinforce the importance of using registers	340,407
2.2 Tapering off support to vulnerable families who are currently receiving financial support	3,314,852
2.3 Annual meetings with District Education Manager	939,082
3.2 Quarterly stakeholder meetings to advocate to Ministry of Health to provide training kits	668,200
4.1 Life skills training in 29 new schools	930,880
5.5 Train vulnerable households in livestock management.	518,900
6.3 Conduct 3 parliamentary forum for change who have been trained	3,615,920
6.4 Conduct training on children's rights and protection selected	2,755,358
6.5 Conduct exchange visits to Lilongwe	-
7.0 Conducting Quarterly project monitoring	1,827,430
	15,745,839
Total payments	43,758,308
Surplus over receipts and payments	21,692,419
Represented by	
Bank and cash balances	21,692,419

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – EMMS INTERNATIONAL PROJECT

For the year ended 31 December 2015

In Malawi Kwacha

	2015
RECEIPTS	
Opening balance	7,214,016
EMMS	48,952,080
Others	13,643
	56,179,738
PAYMENTS	
Salaries	13,917,629
Bank charges	76,310
	13,993,939
PROGRAMME DELIVERY	
Stakeholders meetings – Nkhatabay	162,900
Stakeholders meeting – Mzenga	-
1.1. Recruit, train, provide incentives for 10 mother buddy	4,139,200
1.2. Support 3 health facilities to improve PCR management,	92,000
1.3.1. Sensitize 30 Churches on PCR testing for children	334,330
1.3.2. Recruit & train 60 PPTCT volunteer facilitators	1,453,750
1.3.3. Train 8 Master PPTCT trainers to coach 60 PPTCT facilitators	7,112,120
1.4. Provide incentives to men coming to ANC with their pregnancy spouses	700,000
2.1 Recruit facilitators from LISAP, Menerela	1,352,400
2.2. LISAP and hospital staff train 30 Church leaders over 4 days on HIV	1,626,000
2.3. Livelihoods for HIV Positive and vulnerable children	874,050
3.2. Quarterly monitoring	1,159,145
3.3 Mid-term evaluation	971,630
4.1.1. Staff Training	2,663,915
	22,641,440
Total payments	36,635,379
Surplus for the year	19,544,359
Represented by	
Receivables	3,186,540
Cash and bank balances	16,357,819
	19,544,359

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – CHURCH OF SCOTLAND

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS	2015
Opening balance	7,245,095
Funding from Church of Scotland	2,617,946
Bank Interest	4,213
	9,867,254
PAYMENTS	
Salaries	6,322,922
Bank Charges	57,650
	6,380,572
PROGRAMME DELIVERY	
1. Conduct stakeholder meetings of 20 people in Usisya and Jombo	84,000
3. Train young people in SRH 10 in Usisya and Jombo	634,150
4. Procure 52 bags of 50 kgs maize for PLWHIV for children with HIV	1,291,950
6. Conduct field visits to the Village, Savings and Loan groups	-
7. Conduct monitoring quarterly meetings	200,175
8. Procurement of 50kgs rice, 20kgs meat, 5 liters cooking oil	309,400
Sub total	2,519,675
Total payments	8,900,247
Surplus for the year	967,006
Represented by	
Cash and bank balances	967,006

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS –TEAR FUND CHIWONDO ECONOMIC EMPOWERMENT

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS	2015
Opening balance	6,524,453
Funding from Tear fund Chiwondo	24,011,903
Bank Interest	7,677
	30,544,032
PAYMENTS	
Salaries	1,922,266
Bank Charges	120,520
	2,042,786
PROGRAMME DELIVERY	
1.1 Training PLWHIV in conservation farming using foundation	58,996
1.11 Conduct stakeholder meeting with Karonga District assembly	273,916
1.12 Conduct meeting with Stakeholders to sensitize them on project activities.	240,000
1.3 Training PLWHIV in nutrition and ART adherence to positive living	237,000
2.1 Conduct Consortium Training on their roles and leadership	-
2.2 Conduct Village Agent Training	600,000
2.4 Provide Adolescent SRH Education	-
2.6 Sponsor football and Netball trophies	-
3.1 Conduct awareness raising meetings with churches and communities	98,050
3.2 Conduct mobile HIV testing and sensitizing Sexual Reproductive Health	1,092,868
3.3 Train PLWHIV in ART adherence	-
4.1 Conduct quarterly monitoring	245,540
4.2 Conduct end line evaluation	-
Conduct Life Skills	3,103,055
Business Management Training	672,600
	6,622,025
Total payments	8,664,811
Surplus for the year	21,879,221
Represented by	
Cash and bank balances	21,879,221

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – IMPROVE PARENTS AND CHILDREN OUTCOMES (IMPACT)

For the year ended 31 December 2015

In Malawi Kwacha

RECEIPTS	2015
Opening balance	(624,782)
Funding from IMPACT IRISH	3,834,758
	3,209,976
PAYMENTS	
Salaries	2,415,726
Bank charges	8,350
	2,424,076
PROGRAMME DELIVERY	
Mother Buddy Training	113,900
Regular monitoring and supervision visit	672,000
Sub total	785,900
Total payments	3,209,976
Surplus for the year	-
Represented by	
Cash and bank balances	-

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – PLAN MALAWI

For the year ended 31 December 2015

In Malawi Kwacha

	2015
RECEIPTS	
Funding from Plan Malawi	15,257,712
Bank Interest	5,610
	15,263,322
PAYMENTS	
Salaries	3,425,744
Bank charges	52,845
	3,478,589
PROGRAMME DELIVERY	
1.1 Train 40 people in Children Protection Policy for 5 days	1,362,224
1.2 Train 40 people in Gender mainstreaming for 5 days	1,437,129
1.3 Conduct community dialogue sessions	723,306
1.4 Strengthening Child Policy Mechanism	1,156,657
1.5 Support data management	421,342
1.6 Awareness campaigns	686,715
1.7 Holding government accountable on international instruments	127,244
1.8 Capacity building for Children organizations	1,450,932
1.9 Promote linkages and network	706,616
2.2 Conduct monitoring visits	938,179
2.3 Conduct district stakeholders meeting	1,248,997
2.4 Conduct quarterly review meeting with Plan Malawi	73,270
Procure Digital camera	-
Sub total	10,332,612
Total payments	13,811,201
Surplus for the year	1,452,121
Represented by	
Receivable (Field Advances)	4,790
Cash and bank	1,447,331
	1,452,121

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
RECEIPTS AND PAYMENTS – POSITIVE ACTION CHILDREN FUND
For the year ended 31 December 2015
In Malawi Kwacha

	2015
RECEIPTS	
Funding from Positive Action Children Fund	55,496,134
Interest received	10,014
	55,506,148
PAYMENTS	
Salaries	9,584,008
Vehicle Running Costs	1,058,028
Office Expenses	923,801
Bank charges	114,300
	11,680,137
PROGRAMME DELIVERY	
1.2 Procure bicycle ambulances	1,563,200
1.3 Train Hospital Staff and Mother Buddy in Father Friendly Health Services	2,003,365
2.2 Train Mother Buddies	3,943,785
2.5 Form and mentor 4 care groups (15-20 members)	136,767
2.5 b Orientation of Care Groups Volunteers	240,493
2.5 c Procure Village Registers	20,000
2.6 Identify care groups and Mother Buddies as positive role models	925,945
2.7 Recruit and train CCMP Volunteers	1,632,400
2.8 Conduct HIV and AIDS Education in 30 Churches	4,510,650
2.9 train 40 PPCT Facilitators	1,594,300
3.1 Train 120 Youths in SRHR	1,679,000
3.2 Recruit and train 20 School Volunteers as Peer Educators	940,000
3.3 Off targeted mobile HTC clinics in Churches and schools	1,175,920
3.4 Conduct outreach clinics and door to door HIV Testing	1,527,000
4.1 Conduct VSL sensitization and awareness meeting	239,096
4.2 Establish 40 VSL groups (clustering)	226,600
4.3 a Training 40 VSL Groups	231,220
4.3 b Supervision of VSL groups	239,000
4.5 Train VSL Groups conservation farming	1,842,640
5.1 Conduct Baseline Survey	1,832,138
5.2 a Conduct District Stakeholders Meeting	299,430
5.2 b Conduct Community Stakeholders Meeting	948,380
5.3 Project Monitoring	1,889,355
5.4 Document Best Practices	421,600
Sub total	30,062,284
Total payments	41,742,421
Surplus for the year	13,763,727
Represented by	
Receivable (Field advance)	158,700
Cash and bank balance	13,605,027
	13,763,727

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – BOYS AND GIRLS EMPOWERMENT PROJECT- CHITIPA For the year ended 31 December 2015

In Malawi Kwacha

2015

RECEIPTS

Funding from Tear fund	40,688,274
Bank Interest	11,038
	40,699,312

PAYMENTS

Salaries	12,426,355
Bank Charges	46,469
	12,472,824

PROGRAMME DELIVERY

	-
1.1 Conduct 1 day community awareness meetings on bylaws	754,540
1.2 Conduct 1 day cluster meeting for 30 people/meeting	1,017,440
1.3 Conduct 1 day bylaws consolidation meetings of 30 people	15,000
1.4 Conduct 1 day bylaws consolidation and review meetings	195,846
1.5 Print and disseminate bylaws	-
1.6 Conduct 1 day awareness meetings at GVH level on establishment father and mother groups	801,652
1.7 Conduct 5 days training sessions of 60 people/session for father and mother groups	3,607,646
1.9 Conduct awareness meetings on good governance and child protection	90,000
2.1 Conduct 1 day awareness meeting on Self Help Groups	861,720
2.2 Conduct 4 days training sessions of 2 hours/day for group	1,603,702
2.3 Conduct 5 days training sessions of 10 people/session for Self Help Groups	14,550
2.4 Procure Self Help Group kits	1,194,600
3.1 Conduct 1 day briefing meetings in -school and out youths	187,098
3.2 Conduct 5 days training sessions of 30/session in life skills	477,500
3.3 Conduct 5 days training session of 30 people/session in Sexual Reproductive Health	512,260
3.4 Conduct 1 day meetings to identify low assertive and goal	100,595

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – BOYS AND GIRLS EMPOWERMENT PROJECT- CHITIPA

For the year ended 31 December 2015

In Malawi Kwacha

PROGRAMME DELIVERY CONTINUED

3.5 Conduct 2 days exposure visit of 30 people/visit	1,129,000
3.6 Conduct peer training sessions for in school youth in life	378,126
3.7 Hold 1 day career guidance talks in all 11 schools	696,745
4.1 Conduct 3 days needs assessment using 6 facilitators	6,000
4.2 "Conduct 4 days training session of 30 people/session	593,540
4.3 Conduct 4 days training session of 30 project coordinating committees	541,000
4.4 Conduct 1 day district and community level interface meetings	-
4.5 Conduct 1 day follow up meetings with 30 people	-
5.1 Conduct baseline survey	2,299,500
5.2 Conduct monitoring visits	913,542
Procurements	3,269,306
Sub total	21,260,908
Total payments	33,733,732
Surplus for the year	6,965,580
Represented by	
Cash and bank balances	6,965,580

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

RECEIPTS AND PAYMENTS – LISAP GENERAL

For the year ended 31 December 2015

In Malawi Kwacha

	Hostel	Operating	Total
RECEIPTS			
Opening balance	(1,415,627)	13,796,673	12,381,046
Meals	33,653,269	-	33,653,269
Accommodation	11,736,936	-	11,736,936
Interest on loans	-	624,500	624,500
Hall hire	3,657,750	-	3,657,750
Refreshments and snacks	8,378,634	-	8,378,634
Cakes	262,320	-	262,320
Fundraising event	-	6,064,611	6,064,611
Sale of assets	31,020	4,100,000	4,131,020
Bank Interest	2,078	-	2,078
Undesignated funds	18,664,071	51,188,304	69,852,375
	74,970,450	75,774,088	150,744,539
PAYMENTS			
Salaries	27,075,811	-	27,075,811
Legal fees	323,334	-	323,334
Hostel maintenance and repairs	399,960	-	399,960
Water	1,180,746	-	1,180,746
Electricity	1,285,701	-	1,285,701
Repairs and maintenance-equipment	162,619	-	162,619
Honorarium	762,441	-	762,441
Bank charges	245,000	-	245,000
Project visitors cost	-	284,125	284,125
Uniforms	95,000	-	95,000
Admin expenses	129,552	53,519,921	53,649,474
Repairs and maintenance-buildings	4,232,696	-	4,232,696
Sub total	35,892,861	53,804,046	89,696,907

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)**RECEIPTS AND PAYMENTS – LISAP GENERAL continued****For the year ended 31 December 2015***In Malawi Kwacha***DIRECT EXPENSES**

Food Items	20,109,524	-	20,109,524
Cleaning Materials	2,415,098	-	2,415,098

CAPITAL EXPENSES

Furniture & Fittings	29,000	-	29,000
Mattress	145,600	-	145,600
Casual Labour	43,341	-	43,341
Motor vehicle	-	15,370,497	15,370,497
Utensils	448,498	-	448,498
Chalet Construction	19,764,506	-	19,764,506
Sub total	20,430,946	15,370,497	35,801,442

Total payments	78,848,428	69,174,543	148,022,971
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Surplus for the year	(3,877,978)	6,599,546	2,721,568
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Represented by

Receivables	-	4,937,833	4,937,833
Bank overdraft	(2,877,978)	(3,781,198)	(6,659,176)
Intercompany advances	(1,000,000)	1,000,000	-
Cash and bank balance	-	4,442,910	4,442,910
	(3,877,978)	6,599,545	2,721,568

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION

For the year ended 31 December 2015

Acquisition Date	Description	Qty	Cost	Serial Number	Location	Status
20-Dec-12	Motor vehicle	1	22,577,354.05	Toyota Hilux D Cabin –BS 462	Secretariat	Excellent
22-Sept-10	Motor vehicle	1	3,500,000.00	ISUZU KB –BP 180	Secretariat	Fairly good
23-Mar-07	Motor vehicle	1	3,749,200.00	Toyota Hilux D Cabin –MZ 6122	Secretariat	Fairly good
05-Mar-05	Motor vehicle	1	2,864,160.00	Nissan Hard body- MZ 5432-	Secretariat	Not good
03-Jul-09	Motor Cycle	1	341,000.00	Famaru –BP 9671	Secretariat	Good
03-Jul-09	Motor Cycle	1	341,000.00	Famaru –BP 9673	Secretariat	Good
03-Jul-09	Motor Cycle	1	341,000.00	Famaru –BP 9674	Secretariat	Good
30-Apr-08	Motor Cycle	1	474,000.00	DT 125-BP 2860	Mzimba Office	Good
25-Feb-08	Motor Cycle	1	518,468.75	DT 175-MZ 5168	Mzimba Office	Good
09-Aug-05	Motor Cycle	1	326,315.00	DT 135 –MZ 5433	Secretariat	Good
09-Aug -05	Motor Cycle	1	326,315.00	DT 125–MZ 5435	Secretariat	Good
04-Jul-13	Printers	2	230,000.00	N/A	Secretariat	Excellent
30-Aug-13	Photocopier	1	3,570,000.00	N/A	Secretariat	Excellent
04-Jul-13	Computer Laptop	1	328,590.00	N/A	Secretariat	Excellent
08-Jan-08	Ahuja Amplifier B 12 7000	1	169,000.00	N/A	Secretariat	Good
08-Jan-08	JEC Microphones	2	19,800.00	N/A	Secretariat	Good
08-Jan-08	Hybrid Speakers PLB 215 800w	2	139,800.00	N/A	Secretariat	Good
08-Jan-08	Mixer 1415	1	89,900.00	N/A	Secretariat	Good

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION

For the year ended 31 December 2015

Acquisition Date	Description	Qty	Cost	Serial Number	Location	Status
08-Jan-08	Astra portable generator	1	65,000.00	N/A	Secretariat	Good
05-Jul-07	Dell LCD Monitor	1	173,000.00	N/A	Secretariat	Good
05-Jul-07	Toshiba Laptop	1	282,000.00	N/A	Secretariat	Good
05-Jul-07	APC UPS 650 VA	3	72,000.00	N/A	Secretariat	Good
05-Jul-07	Epson C45 Printers	2	34,000.00	N/A	Secretariat	Good
05-Jul-07	Sony VPL ES3 Projector	1	273,302.50	N/A	Secretariat	Good
05-Jul-07	Panasonic plain paper fax	1	65,000.00	N/A	Secretariat	Good
30-Sept-05	APC 65 Soya Back ups	2	36,101.52	N/A	Secretariat	Good
30-Sept-05	HP 1320 Laser jet Printer	1	44,246.25	N/A	Secretariat	Good
30-Sept-05	Kyocera mita KM 2020 Digital photocopier	1	372,956.90	N/A	Secretariat	Good
30-Sept-05	HP Business Inkejet	3	92,774.55	N/A	Secretariat	Good
05-Jul-07	Book case	1	16,450.00	N/A	Secretariat	Good
05-Jul-07	Office desk	4	138,600.00	N/A	Secretariat	Good
05-Jul-07	Secretarial H/Back chairs	4	82,000.00	N/A	Secretariat	Good
05-Jul-07	Steel filling cabinet	8	211,200.00	N/A	Secretariat	Good
05-Mar-05	Secretarial HB Chairs	4	61,760.00	N/A	Secretariat	Good
05-May-05	Easy chairs	4	76,240.00	N/A	Secretariat	Good

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

LIST OF FIXED ASSETS –NATIONAL AIDS COMMISSION

For the year ended 31 December 2015

Acquisition Date	Description	Qty	Cost	Serial Number	Location	Status
05-May-05	Alfa file shelf sapele	1	9,250.00	N/A	Secretariat	Good
05-May-05	Steel filling cabinet	1	28,000.00	N/A	Secretariat	Good
	TOTAL		42,040,054			

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES ON THE FINANCIAL STATEMENTS

For the year ended 31 December 2015

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 2015	249,255,736	56,592,697	1,373,700	5,960,000	239,764	1,012,313	314,434,210
Additions	19,764,506	15,370,497	-	-	666,439	-	35,801,442
Disposal	-	(5,364,160)	-	-	-	-	(5,364,160)
Balance as at 31 Dec 2015	269,020,242	66,599,034	1,373,700	5,960,000	906,203	1,012,313	344,871,492
Depreciation							
Balance as at 1 Jan 2015	16,601,318	29,109,616	169,785	5,449,011	100,423	202,463	51,632,616
Charge for the year	-	14,703,116	203,370	510,989	90,620	202,463	15,710,558
Disposal for	-	(5,364,160)	-	-	-	-	(5,364,160)
Balance as at 31 Dec 2015	16,601,318	38,448,572	373,155	5,960,000	191,043	404,926	61,979,014
Carrying amount							
Balance as 31 Dec 2015	252,418,924	28,150,462	1,000,545	-	715,160	607,387	282,892,479
Balance as 31 Dec 2014	232,654,418	27,483,081	1,203,915	510,989	139,341	809,850	262,801,594

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-HELP A CHILD (HAC)
For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variances	Variance Explanations'
ADMINISTRATION					
HAC Main					
Project Personnel	42,750,485	52,811,722	(10,061,237)	-24%	The activities increased because of the exchange gain
Project Administration	6,200,112	-	6,200,112	100%	The administration expenses were combined with project personnel
Project Management	600,000	89,300	510,700	85%	MK510,700 to reduce Personnel above
Bank Charges	-	110,588	(110,588)	100%	The budget for bank charges are in administration
Salaries (HAC Agri business)	1,906,530	1,906,530	-	0%	
PROGRAMME DELIVERY (HAC Agri Business)					
1.1 Procurement of Bicycles	1,250,000	-	1,250,000	100%	Budget line was changed to 1.4 below
1.2 Support Collaborative Meeting	633,000	108,000	525,000	83%	Mainstreamed with Main line - Stakeholder meetings
1.3. Exchange Visit at National level	1,340,000	1,340,000	-	0%	
1.4 Promote Agribusiness	370,470	1,964,880	(1,594,410)	-430%	The activity was mainstreamed
Monitoring	-	205,200	(205,200)	-100%	The activity was mainstreamed

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-HELP A CHILD (HAC)

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variances	Variance Explanations
PROGRAMME DELIVERY (HAC SPN)					
Procure 5 savers	3,000,000	136,000	2,864,000	95%	The activity was combined with procurement of 4 routers
Train staff in operation of Management Information System	1,600,000	-	1,600,000	100%	The activity was combined with procurement of 4 routers
Monitoring of the Management Information System	1,200,000	819,740	380,260	32%	The activity is still in progress
Licensing and maintenance of Management Information System	1,600,000	785,000	815,000	51%	The activity still in progress
Procure 4 internet routers	400,000	1,216,309	(816,309)	-204%	The activity was combined with procurement of 4 routers
Conduct Annual Organization review meetings	1,400,700	-	1,400,700	100%	The activity will be implemented in 2016
Develop LISAP Strategic Plan	6,925,000	1,119,397	5,805,603	84%	The activity will be implemented in 2016
Developed Management Information System	-	3,144,518	(3,144,518)	-100%	The activity was combined with procurement of 4 routers
Monitoring	-	4,188,145	(4,188,145)	-100%	This to add to - Develop LISAP strategic plan above

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-HELP A CHILD (HAC)
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variances	Variance %	Variance Explanations
PROGRAMME DELIVERY- HAC MAIN)					
1.1b Train 40 PLWHIV as change agents	4,805,400	4,487,400	318,000	7%	In material
1.2 Train 50 youth - change agents trained	3,981,400	4,582,400	(601,000)	-15%	Exchange rate gains adjustment
1.3 Refresher course for 40 PPTC	1,096,000	933,000	163,000	15%	In material
1.5 (a) Train 15 teachers and 15 parents in SRH as patrons a	2,811,000	2,712,450	98,550	4%	In material
1.5 (b) Train 30 deaf learners at Bandawe school for deaf	1,077,000	1,035,060	41,940	4%	In material
2.1 (b) Train 40 VHC Members	3,327,400	3,193,500	133,900	4%	In material
3.2 Develop and publish 500 newsletters	1,636,000	1,489,807	146,193	9%	In material
4.1 a Train 15 village agent	1,421,500	1,258,110	163,390	11%	In material
5.1 (e) 16 members participated in PICD and CCCD review	379,600	379,300	300	0%	In material
5.1 Conduct Exchange visit at Bula in Usisya	1,394,000	1,088,100	305,900	22%	LISAP used its own other than hiring
6.1 Conduct 6 stakeholder meetings at ADC and DEC levels	2,166,500	1,118,435	1,048,065	48%	The activity was done together with monitoring
6.2 Conduct End of Project Learning	1,625,000	581,000	1,044,000	64%	The activity was done together with monitoring
6.3 conduct 1 programme review meeting conducted	868,000	571,775	296,225	34%	Participants received lunch allowance instead of accommodation allowances
7.2 Conduct 2 meetings to follow up religious malpractices	-	1,698,102	(1,698,102)	100%	New activity - funds from exchange rate gains
7.4 Train 30 Church Leaders trained in Family life education	2,289,700	2,143,100	146,600	6%	In material
8.2 Annual General Meeting conducted	949,700	566,400	383,300	40%	The meeting was done less than the budgeted days
8.3 Child Marriage advocacy	3,640,000	3,038,710	601,290	17%	The meeting was done less than the budgeted days

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-AMAKA
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variances	Variance %	Variance Explanations
9.6 Support with construction materials in CBCC and Children	7,700,000	16,378,888	(8,678,888)	-113%	Expenditure includes 2014 budget carry over on construction of Youth Club
9.7 (a) Conduct community mobilization through journey of life	1,882,800	1,959,374	(76,574)	-4%	In material
9.8 (a) Train 20 CBCC care givers training	4,678,500	5,575,730	(897,230)	-19%	There is an overlap between 8a, b, c and d - if you check in totality budget is within
9.8 (b) Train 20 CBCC Committee Members	1,490,350	1,729,250	(238,900)	-16%	Training materials were less budgeted
9.8 (c) Train 20 Children's Corner Supervisors as mentors	3,300,350	243,850	3,056,500	93%	The activity was done with other activities like monitoring.
9.8 (d) Refresher course for 15 CBCC's Trainer of Trainer	676,350	1,382,075	(705,725)	-104%	The activity was done with other activities like monitoring.
9.12 (b) Upgrade practicing Community based brick layers	5,104,000	2,656,000	2,448,000	48%	The activity was done together with purchase of materials
9.13 (a) Train 40 Parent teacher associations (PTA's)	-	2,584,000	(2,584,000)	100%	The activity was done because of the surplus we had.
9.13 (c) Award 15 best teachers and 50 learners	674,000	275,000	399,000	59%	The rate for allowances were reduced
10.4 Conduct 2 advocacy meetings	1,068,000	437,000	631,000	59%	The rate for allowances were reduced
10.5 Conduct 3 Coordination meetings	765,000	229,600	535,400	70%	The activity was done together stakeholder meetings
11.1 Identification of Vulnerable Households & setting up SH	970,000	676,500	293,500	30%	The rate for allowances were reduced
11.2 Sensitization and Formation of 30 SHG Groups	1,021,000	-	1,021,000	100%	New activity - funds from exchange rate gains

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-AMAKA

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variences	Variance %	Variance Explanations
11.3 training of SHG Groups	1,034,000	1,584,520	(550,520)	-53%	Extra funds from activity coming from with Self Help Group
11.4 Supervision of SHGs groups, once every month	3,432,000	2,727,020	704,980	21%	Extra funds from activity coming from with Self Help Group
11.5 Training 20 CAM facilitators and 10 Community Development	3,529,000	896,220	2,632,780	75%	Extra funds from activity coming from with Self Help Group
11.6 - Selection and awareness raising of the Ambassadors	610,000	1,974,575	(1,364,575)	-224%	Extra funds from activity coming from with Self Help Group
11.7 Collecting parent Consent Forms and taking pictures	4,040,000	4,002,445	37,555	1%	In material
11.8 Baseline & CSI (April/May)	2,970,000	-	2,970,000	100%	The activity will be implemented in 2016
5.2 (A)Conduct regular field visits	2,238,200	10,147,609	(7,909,409)	-353%	Some of the costs were refundable by donor
Printers (Resource Centre)	-	581,918	(581,918)	100%	The activity was implemented because we had a surplus.
Radio Listening Clubs-Solar Batteries	-	554,598	(554,598)	100%	The activity was implemented because we had a surplus.

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-AMAKA
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variances	Variance %	Variance Explanations
	39,286,832	58,209,013	(18,922,181)		
ADMINISTRATION					
Salaries	26,094,504	26,998,419	(903,915)	-3%	In material
Admin Support	-	189,150	(189,150)	-100%	This a lump sum of all administration expenses
External Audit	1,977,681	-	1,977,681	100%	Payment will be done after audit exercise
Other Admin costs	-	720,000	(720,000)	-100%	This a lump sum of all administration expenses
Telephone/Internet/Email/Fax	100,506	-	100,506	100%	The activity was implemented together with other administration costs
Postage	16,738	-	16,738	100%	The activity was done with other admin costs
Office Upkeep	156,000	-	156,000	100%	The activity was done with other admin costs
Maintenance	150,000	-	150,000	100%	The activity was done with other admin costs
Bank Charges	-	104,900	(104,900)	-100%	Bank charges were not budgeted
	28,495,430	28,012,469	482,961		
PROGRAMME DELIVERY					
1.3 Meetings to consolidate bylaws at TA level	507,293	-	507,293	100%	The activity was done together with meetings
1.4 Meeting with District level stakeholders	-	208,010	(208,010)	-100%	The activity will be implemented in 2016
1.5 Print, bind and distribute bylaws at launch event	-	626,800	(626,800)	-100%	The activity was done together with meetings
2.1 Meeting follow-up with school teachers to reinforce the policy	337,209	340,407	(3,198)	-1%	In material
2.2 Tapering off support to vulnerable families	2,286,900	3,314,852	(1,027,952)	-45%	The activity was done due to surplus we had
2.3 Annual meetings with District Educ Manager and Education	757,525	939,082	(181,557)	0%	The activity was done due to surplus we had

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-AMAKA

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variances	Variance %	Variance Explanations
3.2 Qua stakeholder meetings to advocate to Ministry of He	1,231,764	668,200	563,564	46%	The activity is still in progress
4.1 Life skills training in 29 new schools	-	930,880	(930,880)	-100%	Donor approved to implement the activity though it was not budgeted.
5.5 Train vulnerable households in livestock mant & aware	462,704	518,900	(56,196)	100%	Prices increased for the livestock's
6.3 Conduct 3 parliamentary forum for chn who have been try	312,785	3,615,920	(3,303,135)	-1056%	Donor approved use of exchange gains and this combines activity from 2 years
6.4 Conduct training on chns rights and protection selected	1,051,248	2,755,358	(1,704,110)	-162%	Donor approved use of exchange gains
6.5 Conduct exchange visits to Lilongwe	1,563,360	-	1,563,360	200%	The activity was combined with meeting costs
7.0 Conducting Quarterly project monitoring	2,280,615	1,827,430	453,185	20%	The activity will be implemented in 2016
Sub total	10,791,403	15,745,839	(4,954,437)		
Total	39,286,832	43,758,308	(4,471,476)		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-CHIWONDO WOMEN EMPOWERMENT PROJECT

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
Salaries	5,044,920	1,922,266	3,122,654	62%	The activity will be implemented in 2016
Bank Charges	-	120,520	(120,520)	-100%	Bank charges are not budgeted
Sub total	5,044,920	2,042,786	3,002,134		
PROGRAMME DELIVERY					
1.1 Training PLWHIV in conservation farming using foundation	-	58,996	(58,996)	-100%	The activity was for 2016
1.11 Conduct stakeholder meeting with Karonga District assembly	276,000	273,916	2,084	1%	In material
1.12 Conduct meeting with Stakeholders	304,800	240,000	64,800	21%	The activity will be fully done in 2016
1.3 Training PLWHIV in nutrition and ART adherence	-	237,000	(237,000)	100%	Differences in accounting period with donor
2.1 Conduct Consortium Training on their roles, leadership, ai	831,600	-	831,600	100%	project on going till Sept 2016
2.2 Conduct Village Agent Training in EASPM	-	600,000	(600,000)	-100%	The activity will be fully done in 2016
2.4 Provide Adolescent SRH Education	1,566,600	-	1,566,600	100%	The activity will be fully done in 2016
2.6 Sponsor football & Netball trophies	2,298,000	-	2,298,000	400%	The activity will be fully done in 2016
3.1 Conduct awareness raising meetings with churches SAVE	757,800	98,050	659,750	87%	The activity will be fully done in 2016
3.2 Conduct mobile HIV testing and sensitizing SRHR Informant	-	1,092,868	(1,092,868)	-100%	The activity was for 2014
3.3 Train PLWHIV in ART adherence	1,667,400	-	1,667,400	100%	The activity will be fully done in 2016
4.1 Conduct quarterly monitoring	1,084,800	245,540	839,260	77%	The activity will be fully done in 2016
4.2 Conduct end line evaluation	3,418,080	-	3,418,080	100%	The activity will be fully done in 2016
Conduct Life Skills - Exchange Gains	-	3,103,055	(3,103,055)	-100%	The activity was approved by the donor
Business Management Training - Exchange gains	-	672,600	(672,600)	-100%	The activity was approved by the donor
Sub total	12,205,080	6,622,025	5,583,055		
Total	17,250,000	8,664,811	8,585,189		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS-CHURCH OF SCOTLAND

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
ADMINISTRATION					
Salaries	6,322,922	6,322,922	(0)	-	
Bank Charges	-	57,650	(57,650)	-100%	The cost was not budgeted for
PROGRAMME DELIVERY					
1. Cond stakeholder meetings of 20 people in Usisya and 20 p	-	84,000	(84,000)	-100%	Donor authorized to incur this expense because of need we had
3. Train young people in SRH 10	707,575	634,150	73,425	10%	
4. Procure 52 bags of 50 kgs maize for PLWHIV both children for	-	1,291,950	(1,291,950)	-100%	The activity was for 2016 but was implemented earlier because of the need
6. Conduct field visits to the Village, Savings and Loan groups	251,900	-	251,900	-100%	The activity was done together with monitoring.
7. Connect monitoring quarterly meetings	282,700	200,175	82,525	29%	The activity was done together with monitoring.
8. Procurement of 50kgs rice 20kgs meat 5 liters cooking	-	309,400	(309,400)	-100%	Donor authorized to incur this expense because of need
	7,565,097	8,900,247	(1,335,150)		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS- EMMS INTERNATIONAL
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
Salaries	10,759,647	13,917,629	(3,157,982)	-29%	All administration costs were done using one budget line
Postage and Courier	4,789,500	-	4,789,500	-100%	All administration costs were done using one budget line
Bank charges	-	76,310	(76,310)	-100%	All administration costs were done using one budget line
PROGRAMME DELIVERY					
Stakeholders meeting - NKhatabay	223,320	162,900	60,420	27%	The activity was done together with monitoring
Stakeholders meeting - Mzenga	232,320	-	232,320	200%	The activity was done together with monitoring
1.1. Recruit, train, provide incentives for 10 mother buddies	2,446,800	4,139,200	(1,692,400)	-69%	expenditure includes Yr. 2 Q4 activities
1.2. Support 3 health facilities to improve PCR management,	453,200	92,000	361,200	300%	We purchased only stationery
1.3.1. Sensitize 30 Churches on PCR testing for children and	542,300	334,330	207,970	38%	The activity will be fully implemented in 2016
1.3.2. Recruit & train 60 PPTCT volunteer facilitators with	7,155,940	1,453,750	5,702,190	200%	The activity will be fully implemented in 2016
1.3.3. Train 8 Master PPTCT trainers to coach 60 facilitators	4,232,151	7,112,120	(2,879,969)	-68%	The activity includes the previous costs because of overlapping accounting period
1.4. Provide incentives to men coming to ANC with their preg	5,772,000	700,000	5,072,000	500%	The activity will be fully done in 2016
2.1 Recruit facilitators from LISAP, Menerela	3,628,790	1,352,400	2,276,390	63%	The activity will be fully done in 2016
2.2. LISAP and hospital staff train 30 Church leaders	3,273,050	1,626,000	1,647,050	100%	The activity will be fully done in 2016
2.3. Livelihoods for HIV Positive and vulnerable children	1,200,650	874,050	326,600	27%	The activity will be fully done in 2016
3.2. Quarterly monitoring	538,170	1,159,145	(620,975)	-100%	expenditure includes Yr. 2 Q4 activities
3.3 Mid-term evaluation	2,935,350	971,630	1,963,720	67%	Consultancy was paid by EMMS
4.1.1. Staff Training	5,082,000	2,663,915	2,418,085	50%	There is a cost for Deputy Director fees
	53,265,188	36,635,379	16,629,809		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS- BGEP CHITIPA
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variances	Variance %	Variance Explanations
Salaries	7,275,000	12,426,355	(5,151,355)	-71%	The expenses were done through operations account
Telephone/Internet/Email/Fax	480,000	-	480,000	100%	The expenses were done through operations account
Postage	48,000	-	48,000	100%	The expenses were done through operations account
Office Upkeep	1,452,000	-	1,452,000	100%	The expenses were done through operations account
Maintenance	540,000	-	540,000	100%	The expenses were done through operations account
Bank Charges	120,000	46,469	73,531	61%	The expenses were done through operations account
Vehicle Service	1,050,000	-	1,050,000	100%	The expenses were done through operations account
Sub total	10,965,000	12,472,824	(1,507,824)		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)

NOTES TO THE FINANCIAL STATEMENTS- BOYS AND GIRLS EMPOWERMENT PROJECT- CHITIPA

For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
PROGRAMME DELIVERY					
1.1 Conduct 1 day community awareness meetings on bylaws	621,480	754,540	(133,060)	-21%	Donor encourages use of POUND report - hence with exchange rate the report is within budget
1.2 Conduct 1 day cluster meeting for 30 people/meeting at G	806,600	1,017,440	(210,840)	-26%	Donor encourages use of POUND report - hence with exchange rate the report is within budget
1.3 Conduct 1 day bylaws consolidation meetings of 30 people	138,620	15,000	123,620	89%	The activity is ongoing till 2016
1.4 Conduct 1 day bylaws consolidation and review meetings o	-	195,846	(195,846)	-100%	This combined meetings
1.5 Print and disseminate bylaws	463,500	-	463,500	100%	Donor encourages use of POUND report - hence with exchange rate the report is within budget
1.6 Conduct 1 day awareness meetings at GVH level on establish	1,245,530	801,652	443,878	36%	This combined in meetings
1.7 Conduct 5 days training sessions of 60 people/session for	3,470,400	3,607,646	(137,246)	-4%	In material
1.9 Conduct awareness meetings on good governance and child	672,720	90,000	582,720	87%	Ongoing activity - only stationery bought

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-BOYS GIRLS EMPOWERMENT PROJECT CHITIPA
For the year ended 31 December 2015

In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
PROGRAMME DELIVERY					
2.1 Conduct 1 day awareness meeting on SHG	850,800	861,720	(10,920)	-1%	In material
2.2 Conduct 4 days training sessions of 2 hours/day for group	2,407,350	1,603,702	803,648	33%	Ongoing activity
2.3 Conduct 5 days training sessions of 10 people/session for	-	14,550	(14,550)	-100%	Part of activity was done in advance
2.4 Procure SHG kits	1,375,000	1,194,600	180,400	13%	The activity was implemented together with monitoring
3.1 "Conduct 1 day briefing meetings in -school	663,300	187,098	476,202	72%	It is an ongoing activity
3.2 Conduct 5 days training sessions of 30/session in life s	512,400	477,500	34,900	7%	In material
3.3 Conduct 5 days training session of 30 people/session in	-	512,260	(512,260)	-100%	The activity will be done 2016
3.4 Conduct 1 day meetings to identify low assertive and goal	303,720	100,595	203,125	67%	It is an on-going activity
3.5 Conduct 2 days exposure visit of 30 people/visit	1,277,000	1,129,000	148,000	12%	It is an on-going activity
3.6 Conduct peer training sessions for in school youth in life	846,540	378,126	468,414	55%	It is an on-going activity
3.7 Hold 1 day career guidance talks in all 11 schools with	1,792,800	696,745	1,096,055	61%	It is an on-going activity
4.1 Conduct 3 days needs assessment using 6 facilitators in	493,100	6,000	487,100	99%	The stationery expenses were done in advance
4.2 "Conduct 4 days training session of 30 people/session in	634,800	593,540	41,260	6%	In material
4.3 Conduct 4 days training session of 30 project coordinating	-	541,000	(541,000)	-100%	The activity was for 2016
4.4 Conduct 1 day district and community level interface meet	149,780	-	149,780	100%	The activity will be done 2016
4.5 Conduct 1 day follow up meetings with 30 people	67,700	-	67,700	100%	The activity will be done 2016
5.1 Conduct baseline survey	-	2,299,500	(2,299,500)	-100%	This was special funding
5.2 Conduct monitoring visits	336,150	913,542	(577,392)	-172%	This was special funding
Procurements	4,711,250	3,269,306	1,441,944	31%	This was special funding
Sub total	23,840,540	21,260,908	2,579,632		
Total	34,805,540	33,733,732	1,071,808		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-NATIONAL AIDS COMMISSION (NAC)
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
ADMINISTRATION			-		
Salaries	7,588,331	7,722,325	(133,994)	-2%	In material
Office Operating Costs	555,076	-	555,076	100%	The accounting period overlaps with 2016
Vehicle Services	2,830,000	1,319,628	1,510,372	53%	Budget timing differences
Bank Charges	-	211,638	(211,638)	-100%	
PROGRAMME DELIVERY					
1.1 Training of 60 Youth friendly service providers	-	217,434	(217,434)	-100%	The accounting period overlaps with 2016
1.2 Training of 60 youth faith leaders	4,511,202	3,018,600	1,492,602	33%	Budget timing differences
3.1 Conduct 3 performance and interactive sessions on HIV	-	666,770	(666,770)	-100%	The accounting period overlaps with 2016
4.1 Training of 100 Faith leaders in person to person	-	5,789,673	(5,789,673)	-100%	The accounting period overlaps with 2016
4.2 Training of 130 Religious leaders in mutual faithfulness	5,843,112	5,184,400	658,712	11%	Budget timing differences
5.1 Conduct 3 advocacy sessions for PLWHIV and policy review	-	3,916,760	(3,916,760)	-100%	The accounting period overlaps with 2016
6.1 Conduct quarterly monitoring Visits	899,000	374,673	524,327	58%	Budget timing differences
6.2 Conduct quarterly review meetings	492,000	632,333	(140,333)	-29%	Budget timing differences
6.3 Annual Review with meeting stakeholders	-	2,711,174	(2,711,174)	-100%	The accounting period overlaps with 2016
	22,718,720	31,765,408	(9,046,688)		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-PLAN MALAWI
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
Salaries	3,586,296	3,425,744	160,552	4%	All administration cost combined
Communications	265,416	-	265,416	100%	All administration cost combined
Bank charges	-	52,845	(52,845)	-100%	All administration cost combined
Sub total	3,851,712	3,478,589	373,123		
PROGRAMME DELIVERY					
1.1 Train 40 people in CPP for 5 days	1,437,000	1,362,224	74,776	5%	In Material
1.2 Train 40 people in Gender mainstreaming for 5 days	1,437,000	1,437,129	(129)	0%	
1.3 Conduct community dialogue sessions	816,400	723,306	93,094	11%	The activity was done together and officers got their allowances from the other activity
1.4 Strengthening Child Protection Mechanism	621,200	1,156,657	(535,457)	-86%	The activity was done together with monitoring
1.5 Support data management	428,700	421,342	7,358	2%	In Material
1.6 Awareness campaigns	687,000	686,715	285	0%	In Material
1.7 Holding government accountable on international instrument	126,400	127,244	(844)	-1%	In Material
1.8 Capacity building for Children organizations	1,491,000	1,450,932	40,068	3%	In Material
1.9 Promote linkages and network	924,400	706,616	217,784	24%	The officers got their allowances from the other activity
2.2 Conduct monitoring visits	2,086,600	938,179	1,148,421	55%	The officers got their allowances from the other activity
2.3 Conduct district stakeholders meeting	775,500	1,248,997	(473,497)	-61%	The activity was done together network
2.4 Conduct quarterly review meeting with Plan	574,800	73,270	501,530	87%	This haven't done
Procure Digital camera	200,000	-	200,000	100%	Budget not available
Sub total	11,606,000	10,332,612	1,273,388		
Total	15,457,712	13,811,201	1,646,511		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-PWS& D PROJECT
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE	Budget	Actual	Variance	Variance %	Variance Explanations
ADMINISTRATION					
Salaries	2,927,169	2,799,109	128,060	4%	In material
Bank Charges		146,982	(146,982)	-100%	The activity was budgeted in administration costs
	2,927,169	2,946,092	(18,922)		
PROGRAMME DELIVERY					
1.1 Con 2 annual stakeholder meetings with 20 key stakeholder	-	169,200	(169,200)	-100%	The activity was done in advance
1.4 Identify and train 10 VAs	175,800	669,260	(493,460)	-281%	The activity was done in advance
2.1 Conduct Dialogue sessions with tobacco growers		354,700	(354,700)	-100%	The activity was done in advance
2.2 Con 8 follow-up visits to target groups - quarterly 3	938,800	-	938,800	100%	Officer used motorcycle instead of a vehicle.
3.3 Provide 24 pigs tp PLWHIH	526,000	828,000	(302,000)	-57%	Instead of buying pigs we bought goats which was cheaper
4.2. 50 Parent Committee Members of Community Based Child C	370,000	3,185,645	(2,815,645)	-761%	The activity was combined with follow up activities
5.1 Implement data collection and monitor mechanisms at Zone	1,089,600	487,708	601,892	55%	The activity was done 5 days instead of 7 days
5.2 Conduct end line project evaluation	1,920,400	371,200	1,549,200	81%	The activity was combined with follow up activities
Sub total	5,020,600	6,065,713	(690,413)		
Total	7,947,769	9,011,804	(709,335)		

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-PACF PROJECT
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE		Budget	Actual	Variance	Variance %	Variance Explanations
ADMINISTRATION				-		
Salaries		8,608,919	9,584,008	(975,089)	-10%	All administration was charged like one account
Audit		1,860,000	-	1,860,000	100%	All administration was charged like one account
Postage and Courier		180,000	-	180,000	100%	All administration was charged like one account
Vehicle Running Costs		-	1,058,028	(1,058,028)	-100%	All administration was charged like one account
Office Expenses		1,999,800	923,801	1,075,999	100%	All administration was charged like one account
Communications		30,000	-	30,000	100%	All administration was charged like one account
Bank charges		-	114,300	(114,300)	-100%	All administration was charged like one account
PROGRAMME DELIVERY						
1.2 Procure bicycle ambulances		1,350,000	1,563,200	(213,200)	-16%	it was under budgeted
1.3 Train Hospital Staff and MBs in Father Friendly Health s		2,108,000	2,003,365	104,635	5%	
1.4 Procure Father Friendly Clinic Materials		531,000	-	531,000	100%	This will be done in 2016
2.2 Train Mother Buddies		3,809,700	3,943,785	(134,085)	-4%	
2.5 Form and mentor 4 care groups (15-20 members) 2.5		1,176,000	136,767	1,039,233	88%	The activity is on going
2.5 b Orientation of Care Groups Volunteers		229,700	240,493	(10,793)	-5%	
2.5 c Procure Village Registers		117,500	20,000	97,500	83%	The activity is on going
2.6 Identify care groups and Mother Buddies as positive roll		-	925,945	(925,945)	100%	This included in 2.5

LIVINGSTONIA SYNOD AIDS PROGRAMME (LISAP)
NOTES TO THE FINANCIAL STATEMENTS-PACF PROJECT
For the year ended 31 December 2015
In Malawi Kwacha

ANALYTICAL REVIEW FOR BUDGET AND ACTUAL EXPENDITURE		Budget	Actual	Variance	Variance %	Variance Explanations
PROGRAMME DELIVERY						
2.7 Recruit and train CCMP Volunteers		1,687,700	1,632,400	55,300	3%	In material
2.8 Conduct HIV and AIDS Education in 30 Churches		3,174,000	4,510,650	(1,336,650)	-42%	This included in mobile activity
2.9 train 40 PPCT Facilitators		1,738,700	1,594,300	144,400	8%	In material
3.1 Train 120 Youths in SRHR		1,738,700	1,679,000	59,700	3%	In material
3.2 Recruit and train 20 School Volunteers as Peer Educators		1,738,700	940,000	798,700	46%	The activity is on going
3.3 of targeted mobile HTC clinics in Churches, schools and		1,744,000	1,175,920	568,080	33%	The activity is on going
3.4 Conduct outreach clinics and door to door HIV Testing		1,290,000	1,527,000	(237,000)	-18%	This included in 3.3
4.1 Conduct VSL sensitization and awareness meeting		250,000	239,096	10,904	4%	
4.2 Establish 40 VSL groups (clustering)		288,000	226,600	61,400	21%	The activity is on going
4.3 a Training 40 VSL Groups		1,272,000	231,220	1,040,780	82%	it was mainstreamed
4.3 b Supervision of VSL groups		276,000	239,000	37,000	13%	it was mainstreamed
4.5 Train VSL Groups conservation farming		4,120,440	1,842,640	2,277,800	55%	It was community based instead institution bases
5.1 Conduct Baseline Survey		2,775,700	1,832,138	943,562	34%	it was done internally
5.2 a Conduct District Stakeholders Meeting		896,000	299,430	596,570	67%	this included in 5.2b
5.2 b Conduct Community Stakeholders Meeting		492,000	948,380	(456,380)	-93%	it was under budgeted
5.3 Project Monitoring		1,470,000	1,889,355	(419,355)	-29%	To be included in 5.1
5.4 Document Best Practices		-	421,600	(421,600)	-100%	
Total		46,952,559	41,742,421	5,210,139		