FIND YOUR FEET

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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FOR THE YEAR ENDED 31 DECEMBER 2022

BUSINESS

The main goal of the Find Your Feet is to support the poorest members of the society to achieve their full potential as individuals, families and citizens. This is done through the following:
a) Supporting poor rural families to articulate and realise their own development vision through the process of long term community led initiatives that build sustainable livelihoods.
b) Enable poor families to:
i) Use land and its resources responsibly
ii) Earn income through employment and micro-enterprise
iii) Build their organisational capacity; and
iv) Create an enabling environment for development

BOARD OF DIRECTORS	ROLE	DURATION
Dr. Mercy Tembo	Board Chairperson	Full year
Ms. Lynda Ndovie Jere	Vice Board Chairperson	Full year
Mr Patrick Katete	Trustee	Full year
Mr Paul Mvula	Trustee	Full year
Mr Christon Ghambi	Trustee	Full year
EXECUTIVE MANAGEMENT		
Mrs Melina Mtonga	Executive Director	Full year
Mphatso Nyemera	Finance and Administration Manager	Full year
Sain Muskambo	Program Manager	Full year

SECRETARY AND REGISTERED OFFICE

Organisation Secretary: Mrs Melina Mtonga

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

AUDITORS
Bakertilly Malawi
Chartered Accountants (Malawi)
Top Floor, ADL House
P.O. Box 31319
Lilongwe 3

BANKERS
First Capital Bank
Mzuzu Branch,
Private Bag 158,Mzuzu

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The financial statements are expressed in Malawi kwacha ("K")

DIRECTORS' REPORT

INCORPORATION AND OBJECTIVES

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

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

Find Your Feet values include the following;

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

Find Your Feet's thematic areas are :-

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

ACHIEVEMENTS

a) FYF contributed towards financial inclusion for vulnerable households in Balaka, Kasungu, Mzimba, Ntcheu and Karonga through 305 savings and loans group and about 26 SLGs linked to microfinace institutions and are accessing business loans.

b) About 31 bee keeping groups supported with technical capacity in honey production, processing, business development and sold over 1000 kgs of honey.

c) 15 irrigations schemes were fuctional in Rumphi and Balaka with gross revenue of over K20 Million

d) FYF saved life for 11,744 households who were food insecure for the period Nov - December 2022 in Balaka District

e) Over 40,402 households in mzimba, Rumphi and Balaka were supported towards adoption of CSA technologies for increased production and productivity

f) FYF supported 338 adolescent mothers with psychosocial, nutrition and livelihood services with outreach to over 251869 people in ART adherence literacy

g) Increased adoption of recommended hygiene practices and availability of WASH facilities in Mzimba, Rumphi and Balaka through TRANSFORM, Bulala and IRP projects

h) Improved social integration in the program through capacity development for staff and stakeholders on gender, proactive inclusion of more women and girls in project activities and support towards school admission for girls returned from early marriages

STATEMENT OF TRUSTEE'S RESPONSIBILITY

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

This responsibility includes: designing, implementing and maintaining internal control systems relevant to the preparation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstance. The Directors confirm that suitable accounting policies have been used and applied consistently, and reasonable prudent judgements and estimates have been made in preparation of the financial statements for the year ended 31 December, 2022. Management also confirms that applicable accounting standards have been followed and that the financial statements have been prepared on a going concern basis subject to the financing agreement of the various projects.

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

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

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

The financial statement were approved for issue by the Board of Trustees on 6/05/2023 and are signed on its behalf by:

CHAIRPERSON

EXECUTIVE DIRECTOR

bakertilly

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

Our opinion
In our opinion, the financial statements of Find Your Feet (The Organisation) for the year ended 31 December 2022, are prepared, in all material respects, in accordance with the accounting policies described in note 2 to the financial statements.

What we have audited
Find Your Feet's financial statements set out on pages 7 to 16 comprise:
- the statement of financial position as at 31 December 2022;
- the statement of income and expenditure for the year then ended;
- the statement of changes in funds for the year then ended;
- the statement of cash flows for the year then ended;
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis of Opinion
We conducted our audit in accordance with International Standards on Auditing (*ISAs*). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section our report.

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

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

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

Other information
The directors are responsible for the other information. The other information comprises the information included in the document titled Find Your Feet financial statements for the year ended 31 December 2022. The other information does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Bakertilly, Top Floor, ADL House, Capital City, P O Box 31319, Lilongwe 3, Malawi
T: +265 995 310085, enquiries@bakertilly.site

Alfred Lungu- Managing Partner

bakertilly

Responsibilities of the trustees for the financial statements
The trustees are responsible for the preparation and fair presentation of the financial statements in accordance with accounting policies described in note 2 to the financial statements , for determining that the basis of preparation is acceptable in the circumstances, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.

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

Bakertilly 16/06/2023

Bakertilly Malawi
Chartered Accountants (Malawi)
Lilongwe

Symon Kajitaye

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STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Note	2022	2021
ASSETS			K
Non current assets			
Property, plant and equipment	3	258 474 427	256 799 747
		258 474 427	256 799 747
Current assets			
Receivables	5	2 711 963	824 449
Cash and cash equivalents	4	264 876 386	217 274 483
		267 588 349	218 098 932
Total assets		526 062 776	474 898 679
FUNDS			
FUNDS			
Capital reserves		258 474 427	256 799 747
General funds		(138 518)	(36 299 310)
Total funds		258 335 909	220 500 437
Current liabilities			
Deferred income	6	257 794 667	210 636 272
Payables	7	9 932 200	43 761 970
Total liabilities		267 726 867	254 398 242
Total funds and liabilities		526 062 776	474 898 679

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STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022	2021
		K	K
INCOME			
Restricted donor funds	8	1 217 745 552	1 319 052 615
Internal generated income	9	51 891 088	87 800 692
Exchange gains	10	2 085 362	1 027 778
Interest received	10	81 865	267 146
Total income		1 271 803 867	1 408 148 231
EXPENDITURE			
Adminstration expenses	11	132 087 572	135 243 883
Bank charges	11	4 347 926	2 792 383
Capital expenses	11	11 692 075	93 265 888
Management fees	11	30 451 825	54 441 056
Programme delivery	11	606 687 525	707 109 444
Salaries and wages	11	450 376 152	451 594 887
Total expenditure		1 235 643 075	1 444 447 541
Surplus /(deficit) for the year		36 160 792	(36 299 310)

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STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Capital fund	General funds	Total
	K	K	K
At 1 January 2021	126 097 844	(36 686 177)	89 411 667
Utilised during the year	-	36 686 177	36 686 177
Capital additions	151 032 256	-	151 032 256
Depreciation for the year	(20 330 353)	-	(20 330 353)
Deficit for the year	-	(36 299 310)	(36 299 310)
At 31 December 2021	256 799 747	(36 299 310)	220 500 437
At 1 January 2022	256 799 747	(36 299 310)	220 500 437
Capital additions	28 357 075	-	28 357 075
Depreciation for the year	(26 682 395)	-	(26 682 395)
Surplus for the year	-	36 160 792	36 160 792
At 31 December 2022	258 474 427	(138 518)	258 335 909

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CASH FLOW STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022	2021 K
CASH FLOWS FROM OPERATING ACTIVITIES			
Deficit for the year		36 160 792	(36 299 310)
Adjustments for:			
Interest received			
Interest paid		2 167 227	1 294 924
Utilisation of deferred income		47 158 395	3 977 681
Results from operating activities before changes in working capital		85 486 414	(31 026 705)
(Increase)/ decrease in trade and other receivables		(1 887 514)	6 645 408
Increase in trade and other payables		(33 829 770)	(788 785)
Net cash generated from operating activities		49 769 130	(25 170 082)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest paid		(2 167 227)	(1 294 924)
Net cash used in investing activities		(2 167 227)	(1 294 924)
CASH FLOWS FROM FINANCING ACTIVITIES			
Funding/utilisation for project activities		-	36 686 177
Net cash generated from financing activities		-	36 686 177
Net increase in cash and cash equivalents		47 601 903	10 221 171
Cash and cash equivalents at beginning of the year		217 274 483	207 053 312
Cash and cash equivalents at the end of the year		264 876 386	217 274 483

1 GENERAL INFORMATION

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

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of preparation

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

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

2.2 Foreign currency translation

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

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

2.3 Income recognition

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

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

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

b) Interest income
Interest income is recognised on receipt.

2.4 Cash and cash equivalents

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

2.5 Payables

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

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

2.6 General fund

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

2.7 Capital Reserves

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

2.8 Donor funds

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

2.9 Deferred Income

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

2.10 Income tax

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

2.11 Property, vehicles and equipment

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

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

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

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

3. PROPERTY, VEHICLES, EQUIPMENT

	Freehold Land & Building MK	Motor Bikes MK	Motor Vehicles MK	Furniture and Fittings MK	Office Equipment MK	Electronic Equipment MK	Third Party Assets MK	Totals MK
Year ended 31 December 2021								
Opening net book amount	67 887 680	18 370 150	20 228 834	7 780 086	4 771 238	7 059 855		126 097 843
Additions	79 962 403	-	-	8 148 170	1 077 975	4 077 340	57 766 368	151 032 256
Transfers							-	-
Depreciation	-	(6 830 485)	(8 822 992)	(2 179 465)	(841 145)	(1 656 263)	-	(20 330 350)
Closing net book amount	147 850 083	11 539 665	11 405 842	13 748 791	5 008 068	9 480 932	57 766 368	256 799 749
At 31 December,2021								
Cost	147 850 083	45 692 088	55 520 800	18 677 410	8 135 818	13 684 907	57 766 368	347 327 474
Accumulated depreciation	-	(34 152 423)	(44 114 958)	(4 928 619)	(3 127 752)	(4 203 975)	-	(90 527 727)
Closing net book amount	147 850 083	11 539 665	11 405 842	13 748 791	5 008 066	9 480 932	57 766 368	256 799 747
Year ended 31 December 2022								
Opening net book amount	147 850 083	11 539 665	11 405 842	13 748 791	5 008 066	9 480 932	57 766 368	256 799 747
Additions		-	-	1 415 475		10 276 600	16 665 000	28 357 075
Depreciation	-	(2 307 933)	(2 281 168)	(1 516 427)	(751 210)	(4 939 383)	(14 886 274)	(26 682 395)
Closing net book amount	147 850 083	9 231 732	9 124 674	13 647 839	4 256 856	14 818 149	59 545 094	258 474 427
At 31 December 2022								
Cost	147 850 083	45 692 088	55 520 800	20 092 885	8 135 818	23 961 507	74 431 368	375 684 549
Accumulated depreciation	-	(36 460 356)	(46 396 126)	(6 445 046)	(3 878 962)	(9 143 358)	(14 886 274)	(117 210 122)
Closing net book amount	147 850 083	9 231 732	9 124 674	13 647 839	4 256 856	14 818 149	59 545 094	258 474 427

			2022	2021
			MK	MK
4	**CASH AND CASH EQUIVALENTS**			
	– foreign currency account		72 865 646	6 247 690
	– local currency account		189 669 329	203 819 566
	– Fixed deposit account		2 341 411	7 207 227
			264 876 386	217 274 483
	Analysed further as follows:			
	Find Your Feet Own Funds			
	Main account		6 238 676	254 333
	Fixed deposit		2 341 411	7 207 227
	Subtotal		8 580 087	7 461 560
	Donor Funded Accounts			
	Bulala		1 582 631	(433 452)
	KNH Self Help Group (SHG)		639 631	554 495
	Tilitonse (SUG)		-	15 674 346
	Transform			
	– foreign currency account		72 865 646	6 247 690
	– local currency account		67 797 231	68 667 817
	REFRESH		23 348	6 066 184
	WFP			
	– Balaka		4 191 046	20 716 250
	– Mzuzu		64 247 200	15 986 152
	Spotlight and others		(386 405)	(386 405)
	Star Circle		18 432 483	76 579 992
	Telethone		3 893 614	-
	ASWAP II		16 895 992	139 854
	UNICEF		21 392	-
	Trade		6 092 490	-
			256 296 299	209 812 923
	Cash flow balance		264 876 386	217 274 483
5	**RECEIVABLES**			
	Advances			
	– Transform project		2 694 594	-
	– Bulala Project		17 369	819 857
	Value added tax		-	4 592
			2 711 963	824 449
6	**DEFERRED INCOME**			
	Opening balance	Appendix 1	210 636 272	205 838 734
	Received during the year	Appendix 1	1 267 457 579	1 343 101 470
	Utilised during the year	Appendix 1	(1 220 299 184)	(1 338 303 932)
			257 794 667	210 636 272

7 PAYABLES

Bulala project	1 600 000	-
FYF-General	8 332 200	4 100 000
Star Circle	-	39 661 970
	9 932 200	43 761 970

8 RESTRICTED DONOR FUNDS

Bulala	30 005 128	66 937 528
Kindernothilfe-Self Help Group	18 522 354	8 617 504
Tilitonse Foundation (SUG)	41 659 302	89 348 865
Transform	375 785 797	208 757 653
Refresh	57 212 818	66 733 082
World Food Programme (WFP)	431 580 016	756 439 435
Development Fund MAMO/SALFP/Spotlight	-	597 704
Tilitonse Foundation	-	630 475
Spot Light	-	22 389 131
Star Circle	86 403 183	33 080 878
Telethon	75 093 908	-
FYF-General	-	-
UNICEF	61 842 110	-
Aswap	34 204 802	65 520 360
Trade	5 436 134	-
	1 217 745 552	1 319 052 615

9 UNRESTRICTED FUNDS

FYF General	259 960	-
FYF General- Tractor Payments	-	210 000
FNI for seed bank consultancy	625 553	-
PRAT Account-Closed account	-	360 311
Tilitonse Foundation project Closed account	-	360 562
CABMARK Research project	-	835 050
Vehicle hires WFP/USAID	595 200	37 554 084
FYF Admin Income from Projects	23 568 811	-
Bid Document Sales	-	1 449 000
Funds from Insurance & Others	10 546 795	-
Various projects management fees	16 294 769	47 031 685
	51 891 088	87 800 692

10 FINANCE INCOME

Realised exchange gains	2 085 362	1 027 778
Interest	81 865	267 146
	2 167 227	1 294 924

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FOR THE YEAR ENDED 31 DECEMBER 2022

11. EXPENDITURE

	FYF General	Bulala	KHN Self Help	Tilitonse Foundation (SUG)	Transform	REFRESH	World Food Programme (WFP)	Star Circle	Telethone	Unicef	Aswap	Trade	Others	TOTAL
Receipts														
Donor funds	-	29 987 759	18 514 864	41 659 301	375 784 698	57 625 178	431 580 017	86 403 183	75 093 909	61 842 111	34 204 803	5 436 134	-	1 218 131 957
FYF own funds	51 504 683	-	-	-	-	-	-	-	-	-	-	-	-	51 504 683
Exchange gain	-	-	-	-	2 085 362	-	-	-	-	-	-	-	-	2 085 362
Interest received	-	-	-	7 038	30 875	982	37 812	-	-	5 158	-	-	-	81 865
Total receipts	51 504 683	29 987 759	18 514 864	41 666 339	377 900 935	57 626 160	431 617 829	86 403 183	75 093 909	61 847 269	34 204 803	5 436 134	-	1 271 803 867
Payments														
Project expenses	7 571 332	11 233 300	6 567 660	29 785 273	193 152 525	8 465 018	209 990 887	52 257 880	34 977 045	32 594 677	17 596 611	2 495 317	-	606 687 525
Salaries and wages	810 250	14 634 165	8 436 400	6 008 543	146 259 515	26 092 516	167 493 831	20 594 146	29 321 480	15 056 800	14 150 000	1 518 506	-	450 376 152
Administration expense	6 615 919	3 971 080	3 205 750	5 751 141	36 912 030	17 986 910	22 118 202	13 385 707	10 575 343	10 143 179	-	1 422 311	-	132 087 572
Bank charges	346 390	149 214	305 054	121 382	598 865	350 475	1 616 867	165 450	220 041	175 538	298 650	-	-	4 347 926
Management fees	-	-	-	-	-	4 731 241	23 561 042	-	-	-	2 159 542	-	-	30 451 825
Capital expenses	-	-	-	-	978 000	-	6 837 000	-	-	3 877 075	-	-	-	11 692 075
Total payments	15 343 891	29 987 759	18 514 864	41 666 339	377 900 935	57 626 160	431 617 829	86 403 183	75 093 909	61 847 269	34 204 803	5 436 134	-	1 235 643 075
Surplus /(deficit)	36 160 792	-	-	-	-	-	-	-	-	-	-	-	-	36 160 792
Represented by:														
Cash and bank (Local)	6 238 676	1 582 631	639 631	-	67 797 231	23 348	68 438 246	18 432 483	3 893 614	21 392	16 895 992	6 092 490	(386 405)	189 669 329
Cash and FCDA	-	-	-	-	72 865 646	-	-	-	-	-	-	-	-	72 865 646
Deffered income	-	-	(639 631)	-	(143 357 471)	(23 348)	(68 438 246)	(18 432 483)	(3 893 614)	(21 392)	(16 895 992)	(6 092 490)	-	(257 794 667)
Fixed deposit	2 341 411	-	-	-	-	-	-	-	-	-	-	-	-	2 341 411
General funds	36 299 310	-	-		-	-	-	-	-	-	-	-	-	36 299 310
Payables	(8 718 605)	(1 600 000)	-	-	-	-	-	-	-	-	-	-	-	(10 318 605)
Receivables -	-	17 369	-	-	2 694 594	-	-	-	-	-	-	-	386 405	3 098 368
	36 160 792	-	-	-	-	-	-	-	-	-	-	-	-	36 160 792

12 CAPITAL COMMITMENTS

The Organisation had no any capital commitments as at 31 December 2022 in these financial statements.

13 CONTINGENT LIABILITIES

The Organisation had no contingent liabilities as at 31 December 2022 (2021- nil) for disclosures in these financial statements.

14 GOING CONCERN

The financial statements have been prepared on a going concern basis. The Organisations's going concern is mainly dependent on the continued support from its donors. The current donor agreements run up to 2024. The total budget is MK1 452 239 195

15 SUBSEQUENT EVENTS

There have been no events subsequent to the reporting date that require disclosure or adjustment in these financial statements.

16 ACRONYMS

Bulala	Bulala Sustainable Livelihoods
SHG	Kindernothilfe-Self Help Group
SUG	Strengthening Urban Governance
Transform	Sustainable Food Systems For Rural Agriculture Transformation and Resilience
Refresh	Restoring Fisheries for Sustainable Livelihoods
WFP	World Food Programme
SALFP	Sustainable Agriculture Leadfarmer Programme
Spot Light	Unwomen Spotlight Initiative
Star Circle	Societies Tackling Aids for Rights (star) Circle Approach
FYF	Find Your Feet
Aswap	Agricultural Sector Wide Approach
MAMO	Malawi Mozambique
KNH	Kindernothilfe
PRAT	Prat Consultancies & Services
TRADE	Transforming Agriculture Through Diversification and Enterprenuership
UNICEF	United Nations Children's Fund
VDC	Village Development Committee
USAID	United States Agency for International Development

SUPPLEMENTARY INFORMATION

Appendix 1.

RESTRICTED FUNDS SUMMARY

	Bulala	KHN Self Help	Tilitonse Foundation (SUG)	Transform	Refresh	World Food Programme (WFP)	Star Circle	Telethon	Unicef	Aswap	Trade	TOTAL
Receipts												-
Restricted funding	29 987 759	18 600 000	25 987 401	446 343 999	51 583 324	463 353 673	28 255 674	78 987 523	61 868 661	50 960 941	11 528 624	1 267 457 579
Amortisation of deferred revenue	-	554 495	15 678 938	74 914 407	6 066 184	36 702 402	76 579 992	-	-	139 854	-	210 636 272
Total receipts	29 987 759	19 154 495	41 666 339	521 258 406	57 649 508	500 056 075	104 835 666	78 987 523	61 868 661	51 100 795	11 528 624	1 478 093 851
Deferred to subsequent period	-	(639 631)	-	(143 357 471)	(23 348)	(68 438 246)	(18 432 483)	(3 893 614)	(21 392)	(16 895 992)	(6 092 490)	(257 794 667)
Expensed during the period	(29 987 759)	(18 514 864)	(41 666 339)	(377 900 935)	(57 626 160)	(431 617 829)	(86 403 183)	(75 093 909)	(61 847 269)	(34 204 803)	(5 436 134)	(1 220 299 184)
	-	-	-	-	-	-	-	-	-	-	-	-
Total												

FIND YOUR FEET
RECEIPTS AND PAYMENTS - FIND YOUR FEET GENERAL
FOR THE YEAR ENDED 31 DECEMBER 2022

Revenue	
FYF General	259 960
Vehicle hires WFP/USAID	595 200
FYF Adminstration income from projects	23 568 811
Funds from FNI for seed bank consultancy	625 553
Various projects management fees	16 294 769
Other income	10 546 795
Total	51 891 088
Expenses	
Developing a strategic plan	7 145 332
Bank charges	346 390
FYF board expenses	6 615 919
Support to seedbanks	426 000
Salaries	810 250
	15 343 891
Surplus	36 547 197
Represented by	
Bank	6 238 676
Payables	(8 332 200)
General funds	36 299 310
Fixed deposit	2 341 411
	36 547 197

FIND YOUR FEET

RECEIPTS AND PAYMENTS – BULALA SUSTAINABLE LIVELIHOODS PROJECT FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	
Grant received from Find Your Feet UK	29 987 759
Total receipts	29 987 759
Payments	
Project Expenses	
Conduct field days to promote sustainable agriculture technologies	517 000
Training farmers in food processing and utilisation -bakery	388 200
Establishment of agro forestry seedlings -improve soil fertility and crop yield	289 500
Provision of fruit trees seedlings - 50 people, 5 trees each	91 200
Conduct learning tours for farmer groups to companies	1 013 400
Training in honey by-products Processing and packaging	930 500
Train farmers Bulala cooperative members and business groups in how to claim there economic rights from duty bearers: build up the capacities of Bulala cooperative and aggregate commodities centres)	459 800
Train traditional leaders and VDCs in leadership skills and good governance	737 400
Train interest groups representatives in leadership and facilitation	232 800
Conduct planning & review meetings -EPA level	486 500
Monitoring and Evaluation - FYF Malawi staff visiting the project	1 310 000
End of project evaluation	4 000 000
Compile and submit reports - field staff coming to Mzuzu	556 000
Sanitation and hygiene promotion	171 000
Rainwater harvesting - pilot project	50 000
Sub totals	**11 233 300**
Administration Expenses	
Motor bike service	640 000
Project audit cost - contribution to FYF institutional audit	504 000
Motorbike insurance	155 000
Tonner	372 000
Utility bills	93 000
Office security - contribution	293 580
Office rental - contribution	279 000
Vehicle hire	1 510 000
Communication	124 500
Sub totals	**3 971 080**

FIND YOUR FEET

RECEIPTS AND PAYMENTS – BULALA SUSTAINABLE LIVELIHOODS PROJECT
FOR THE YEAR ENDED 31 DECEMBER 2022

Bank charges	
Bank charges	149 214
Sub totals	**149 214**
Salaries and wages	
Finance and adminstration manager	308 325
Project accountant	454 340
Field officers	12 524 130
Program manager	393 038
Monitoring and evaluation officer	477 166
Project officer	477 166
Sub totals	**14 634 165**
Total	29 987 759
Deficit	-
Represented by	
Bank	1 582 631
Payables	(1 600 000)
Receivables	17 369
	-

FIND YOUR FEET

RECEIPTS AND PAYMENTS – PROMOTION OF SELF GROUPS APPROACH IN MALAWI WITH FUNDING FROM KINDERNOTHILE (KNH) FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	
Grant received from Self Help Group (SHG)	18 514 864
Total income	**18 514 864**
Other expense	
Project expenses	
Conduct SHGs. Mapping of the area and orientation of GVH and other community leaders	307 200
Book writers training	311 660
Training new SHGs in group and individual goal setting	286 000
Formation of CLAs	682 200
Strengthening of the existing SHGs	536 200
Weekly field visits by the program officer	1 807 114
Weekly field visits by the CF	218 300
Quarterly monitoring visits by management	1 613 560
Motorbike tyres and tubes	805 426
Sub totals	**6 567 660**
Administration expenses	
Personal protective equipment PPEs	200 000
Utilities	272 500
Printing and stationery	420 000
NGO board contribution	200 000
CONGOMA membership	240 000
Telephone cost	400 000
Audit contribution	500 000
Motorbike insurance	183 250
Security	430 000
Rent	360 000
Sub totals	**3 205 750**
Bank charges	
Bank charges	305 054
Sub totals	**305 054**
Salaries and wages	
Salary for project officer	6 426 400
Honoraria for community facilitator	2 010 000
Sub totals	**8 436 400**
Total payments	18 514 864
Excess of receipts over payment	-
Represented by	
Bank	639 631
Deffered income	(639 631)
Total	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – STRENGTHENING URBAN GOVERNANCE IN MZUZU CITY
TFTC2-2020/001/G
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	
Grant Received from Tilitonse Foundation	41 659 301
Interest received	7 038
Total	41 666 339
Payments	
Project Expenses	
Project closing	309 480
Support town hall round table meetings	85 466
Conduct My Mzuzu My city My Home Campaign (Conduct awareness raising campaign spiced up with theatre for change. Through 5 road shows,)	3 245 634
Review meeting of UDP to identify information gaps	146 858
Printing of the UDP,AIP	3 951 606
Facilitate reprinting and distribution of quarterly council report docket (financial reports, council minutes, and result-based reports	689 100
Facilitate public expenditure tracking exercises of accountability clubs and housing associations.	871 600
Facilitate engagement meetings between health and finance service committees and councillors	1 925 365
Facilitate establishment of ward driven waste management	274 854
Support city council to enforce compliance of city by-laws on waste management	757 734
Support the city's revenue collection strategy for efficient refuse collection	220 000
Facilitate engagement meetings among stakeholders to increase revenue collection for efficient waste management	1 075 000
Facilitate media tours to profile waste management for action	450 900
Conduct joint monitoring visits	1 145 858
Conduct quarterly spot checks	719 997
Network and collaborate	377 360
Steering committee meetings	337 485
Community review meetings	3 844 676
Conduct endline evaluation	3 682 800
PPE materials (COVID 19)	5 068 500
Briquatte machine	605 000
Sub totals	**29 785 273**
Administration expenses	
Vehicle service	900 000
Motor bikes service	1 430 191
Insurance	665 000
Tonner	913 535
Utility bills	38 500
Office Security	1 356 095
Rentals	360 000
Communication	87 820
Sub totals	**5 751 141**
Bank charges	
Bank charges	121 382
Sub totals	**121 382**
Salaries and Wages	
Project officers	4 604 543
Program manager	480 000
Monitoring and evaluation officer	384 000
Accountant	540 000
Sub totals	**6 008 543**
Total Payments	41 666 339
Excess of receipts over payment	-
Represented by	
Bank	-
Deffered income	-
	-

FIND YOUR FEET RECEIPTS AND PAYMENTS–SUSTAINABLE FOOD SYSTEMS FOR RURAL

AGRICULTURE TRANSFORMATION AND RESILIENCE (TRANSFORM)
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	**MK**
Grant received from Development Fund of Norway	375 784 698
Other income exchange gain	2 085 362
Bank interest	30 875
Total	377 900 935
Payments	
Project expenses	
Promote use of energy efficient technologies	93 915
Facilitate trainings on use of energy-efficient stoves	223 500
Facilitate trainings in soil management	4 100 474
Facilitate exchange visits	999 293
Facilitate development and distribution of information, education and communication material on climate resilient agriculture	435 840
Identify lead farmers for climate resilient agricultural training	1 031 900
Train Lead Farmers in appropriate climate resilient agrictural technologies	7 724 269
Support farmer-to-farmer training in climate resilient agricultural technologies	627 200
Facilitate establishment of agroforestry nurseries	4 589 340
Facilitate trainings of farmers in integrated pest management	599 900
Conduct review meetings with lead farmers and follower farmers on climate resilient agricultural technologies	3 389 730
Participate in commemoration events related to climate change and environment	270 200
Facilitate establishment and training of irrigation schemes management committees	2 338 900
Establish/rehabilitate small-scale irrigation schemes	7 159 300
Training staff on community based breeding programs	395 500
Train CBBP committee and enumerators in community based goat breeding programme concept.	1 929 044
Conduct awareness campaigns on community goat breeding program	1 098 400
Establish community based goat breeding programme centers	107 000
Contribute towards the construction of selection site by farmers for goat breeding	3 244 600
Train farmers in livestock husbandry practices (housing, feeding, breeding ,parasite and disease management) and environmental compliance))	23 542 147
Facilitated establishment of village based drug box scheme	394 000
Facilitate training of community based animalhealth workers	2 194 780
Procure tags, weighing scales and weighing bagsActivity 1.5.11Facilitate vaccination campaigns	2 890 100
Activity 1.5.11: Facilitate vaccination campaigns	803 100
Facilitate training of lead farmers on how to effectively promote developed innovations / technologies.	360 000
Conduct trainings on famer field schools	1 429 546
Facilitate establishment of farmer field schools and promote the adoption of selected climate resilient technologies	4 972 436
Provide working tools for lead farmers and village agrotechnicians (e.g. bicycles, rain coats, back packs etc.))	29 280 322
Facilitate and support establishment of community/EPA based early warning systems for weather and climate related shocks.	1 215 440
Promote timely sharing of weather related information through appropriate platforms at community level	337 500

FIND YOUR FEET RECEIPTS AND PAYMENTS–SUSTAINABLE FOOD SYSTEMS FOR RURAL AGRICULTURE TRANSFORMATION AND RESILIENCE (TRANSFORM)

	MK
Establishment digital platform for weather and other related information	1 488 200
Facilitate field days and agriculture fairs	1 750 900
Facilitate training of staff in climate adaptive village model	552 500
Conduct community sensitization on climate adaptive village model	33 000
Facilitate identification of communities and formulation of climate adaptive village plans	240 000
Facilitate training of community leaders in climate adaptive village model)	237 600
Development of information, education and communication materials on climate adaptive village model	1 488 000
Promote awareness in indigenous tree species regeneration	98 000
Map land and water resources for management	210 000
Train Farmers in farmer managed natural regeneration practices	1 648 500
Facilitate establishment of nurseries	1 181 250
Facilitate management of out planted trees	594 000
Facilitate tree planting, inclusive of fruit trees	236 100
Participate in commemoration events related to land and wetland management	262 900
Train farmers in sustainable land and water resources management	308 072
Facilitate procurement and distribution of vertiva grass	2 046 700
Establish and revamp nutrition care groups	8 093 866
Facilitate training of cluster leaders and promoters on nutrition and care practices	2 924 100
Provide working materials (bicycles, rain coats etc) to cluster leaders and promoters	7 043 900
Training households in food budgeting and seasonal food availability calendar	1 036 100
Promote use and administration of dietary diversity scorecard	1 504 400
Facilitate trainings in food handling and extension planning areas ration.	914 900
Facilitate food and nutrition fairs and campaigns	6 179 991
Facilitate community campaigns on nutrition and care practices	435 180
Adapt & distribute Information, education and communication materials on nutrition	1 546 200
Conduct sensitization meetings on nutrient dense crops	338 300
Facilitate training on the management of home grown school feeding programme	823 670
Support the establishment of home gardens and orchards	365 000
Conduct social behavior change communication [SBCC] activities on COVID-19 preventive measures and water, sanitation and hygiene	1 154 720
Develop and distribute information, education and communication materials on Covid 19 and water, sanitation and hygiene (WASH)	469 841
Procurement and distribution of hand washing facilities and personal protection equipment	2 510 122
Participate in agriculture fairs for marketing opportunities.	1 311 955
Facilitate the formation of village savings and lending groups	4 851 390
facilitate training in financial literacy, entrepreneurship and business management skills of houhseholds participating in village savings and lending groups.)	1 221 138
Train farmers in post harvest management	945 500
Facilitate demos on post-harvest management practices (e.g. use of purdue improved crop storage -PICS bags) by the lead farmers/through the famer field schools.)	1 334 400
Facilitate establishment and revamping of farmer organizations)	660 000
Facilitate training of farmer organizations in business planning and management	1 423 094
Train farmer organizations in resource mobilization	1 814 850

FIND YOUR FEET RECEIPTS AND PAYMENTS–SUSTAINABLE FOOD SYSTEMS FOR RURAL AGRICULTURE TRANSFORMATION AND RESILIENCE (TRANSFORM)

	MK
Facilitate exchange visits for farmers to established farmer organisations	2 398 793
Facilitate formation and training of extension planning areas marketing committee, farmers organization and selected small and medium enterprises	1 946 750
Capacity building of community based actors participation on monitoring within transform	784 100
Undertake community assessments	24 108
Conduct review, learning and planning meetings with farmer organizations, community leaders and farmers.	1 761 660
Conduct joint supervisory visits	2 298 990
Conduct program staff review, learning and planning meetings	3 580 750
Conduct data quality audits	806 720
Identify and register project beneficiaries	2 052 431
Document and sharing of stories (digital story telling, media coverage, pull-outs etc.))	1 066 560
conduct coordination meeting for implementing partners under transform	352 449
participate in technical working groups for transform	1 178 076
Conduct joint supervisory visits	626 800
Conduct program staff review, learning and planning meetings	240 000
Conduct monitoring visits	370 922
Participate in district stakeholder meetings	613 300
Conduct coordination meeting for implementing partners	2 173 862
District community entry and exit meetings	996 870
Promote the visibility of transform program	823 369
Sub Totals	**193 152 525**
Adminstration expenses	
Motor vehicle maintenance	11 581 148
Motor vehicle tyres (BY 6425)	143 610
Fuels	1 196 103
Motor bike licence and insurance	2 013 980
Motor vehicle and bike insurance and licences	196 400
Travel	2 199 490
Database management	90 000
Audit	3 000 000
Office communication	6 310 724
Stationery	1 660 575
Office utilities	825 000
Office rentals	2 000 000
Office securities	1 750 000
NGO membership	1 000 000
CONGOMA membership	1 225 000
Board meeting	1 720 000
Sub totals	**36 912 030**
Capital expenses	
Laptops	978 000
Sub totals	**978 000**
Bank charge	
Bank charge	598 865
Sub totals	**598 865**

FIND YOUR FEET RECEIPTS AND PAYMENTS–SUSTAINABLE FOOD SYSTEMS FOR RURAL

AGRICULTURE TRANSFORMATION AND RESILIENCE (TRANSFORM)

	MK
Salaries and wages	
Personnel costs- adminstration	33 419 650
Personnel costs- program	112 839 865
Sub totals	**146 259 515**
Total payments	**377 900 935**
Excess of receipts over payment	-
Represented by:	
Bank	67 797 231
Bank FCDA	72 865 646
Deffered income	(143 357 471)
Receivables	2 694 594
	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – RESTORING FISHERIES FOR SUSTAINABLE LIVELIHOODS IN LAKE MALAWI (REFRESH)
FOR THE YEAR ENDED 31 DECEMBER 2022

	MK
RECEIPTS	
Grant received from REFRESH	57 625 178
Interest Received	982
Total	57 626 160
Payments	
Project expenses	
Review meeting on REFRESH ecobased approach at sub FA	1 665 769
Cordination meetings with sub Fas	5 863 809
Formulation of management plans	579 000
Joint work planning sessions with DFOs	237 600
COVID 19 Operational	118 840
Sub totals	8 465 018
Administration expenses	
Fuels	1 603 700
DSA	2 340 812
Office supplies	216 000
Printing/copying	210 750
Vehicle operating and maintenance and repair	5 812 803
Vehicle fuel	2 812 215
Vehicle insurance	600 000
Equipment maintenance and repair	300 000
Computer and software maintenance and support	940 630
Software maintenance and support	250 000
Office rent	1 260 000
Office utilities	390 000
Office security service	850 000
Office maintenance and repairs	400 000
Sub totals	17 986 910
Bank charges	
Bank charges	350 475
Sub totals	350 475
Salaries and wages	
Executive director	1 939 680
Program manager	2 801 604
Project officer	3 130 170
REFRESH technicians 1	3 656 680
REFRESH technicians 2	3 456 647
REFRESH technicians 3	3 856 511
Finance and adminstration manager	1 131 360
Project accountant	626 034
Driver	947 610
Fringe and other benefits	4 546 220
Sub totals	26 092 516
Management fees	
Management fees (7%)	4 731 241
Sub totals	4 731 241
Total payments	57 626 160
Excess of receipts over payment	-
Represented by	
Bank	23 348
Deffered income	(23 348)
Total	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – INTERGRATED RESILENCE PROGRAMME FUNDED BY WORLD FOOD PROGRAMME (FLA No MLW/CSP/IRP/005
FOR THE YEAR ENDED 31 DECEMBER 2022

	Total
RECEIPTS	
Grant received from World Food Programme - for Intergrated Resilience Project(IRP) and Lean Season Response Project (LSRP)	431 580 017
Interest Received	37 812
Total	**431 617 829**
Expenses	
Project Expenses	
Procurement and distribution of goats	5 000 000
conduct coordination and networking meetings	296 000
conduct trainings in food processing, storage & utilisation	981 400
conduct trainings in good agricultural practises	428 800
Facillitate contract farming arrangements	360 000
Support farmers to produce more highly- guality crops	633 000
procuremement of and distribution of oranges	2 106 800
conduct review meetings	74 000
conducting assessment and review of establised Pre-cooperatives	300 000
conduct buyer- seller meeting with input suppliers	990 000
support contract farmrsin cotton contract farming	12 080 000
conduct refresher trainings in post harvest loss management	606 850
conduct advocacy and negotiationskills training	837 400
Facillitate training in village savings loans	1 399 000
Facillitate establishment of village savings and loans	1 176 000
Facillitate refresher training in intepreneurships	1 934 950
Advert and staff recruitment	641 824
Staff Airtime- Balaka field office	1 792 331
Motor vehicle services	445 000
Cash distribution exercise	90 000
Facilitate establishments of vetiva nursuries & planting	750 000
Brief meetings DEC, DAECC,FULL COUNCIL, ADC	1 622 500
Partners coordination meetings	5 764 108
Learning visits	3 360 000
Monthly, quartery review meetings	1 590 000
Support to extension officers on monitoring activies	932 000
Exit brief meetings DEC, DAECC,FULL COUNCIL, ADC	661 990
Risk transfers	616 000
Facilitate site selection and environmental screening	362 000
Risk reserve	1 365 530
Climate services	366 250
Promoion of drought torelant crops	14 991 461
Stakeholders meetings gender and child protection	190 000
Saweraness meetings on CFRM, PSEA,AAP& GBV	76 000
Support case follow ups	199 500
Funds for 16 days of activism against GBV	90 000
international day of the girl child	229 920
Conduct hand washing and pit latrine promotion	512 000
Promote bee farming and value additionon bee products	1 762 500
Orientation on honey processing and value addition	180 000
Facilitate training of farmers/irrigation commitees on water utilisation	120 000
Farm Layout, utilisation management and maintanance trainings	245 300
promotion of fruit production	3 952 855
Field day for demo sitesthat intergrates agronomy	483 000
Conduct WASH community audit campaign	900 000
Conduct cooking demonstrations	799 295
Facillitate and support quartery clean village competitions	1 186 230
Conduct goat fair	209 000
Fuel for vehicle and bikes	47 785 335
Motor bike services	16 850 897
Procurement and supply of irrigation materials and equipment	342 000
Sensitisation meetings on insurance for community members	210 000
Facilitation of targeting, registering, and verification of beneficaries	150 000

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

Facilitation of formation and orientation of insurance groups	165 000
Support Payout activities in case of trigger	263 000
intergrated homestead activities	67 500
Risk transfer	160 000
Development of solar powered irrigation scheme	2 427 750
Visibility/IEC materials	4 492 633
Screen SLGs for potential to form networks at GVH level	54 000
Facilitate formation of SLGs networks at GVH level	268 500
Beekeeping	197 700
Procurement of livestock	13 302 949
Conduct project staff orientations on beneficiary targeting	2 084 845
Staff relocations	1 530 000
DCPC Sensitisation meetings	285 000
DEC Sensitisation meetings	1 034 685
ADC and ACPC Sensitisation meetings	3 230 580
Conduct beneficiary validation & registrations	1 248 858
Orient final distribution point FDP committees	2 646 223
Conduct case follow up on beneficiary complaints	659 820
Conduct door-to-door beneficiary household verification	263 335
Procurement of cholera and covid19 PPE	987 700
Conduct routine monitoring exercise - Ministry of Gender and EP&D	828 600
Visibility materials	880 000
Staff artime	535 000
Tonners	581 200
Recruitment cost	2 658 454
Full council sensitisation meetings	1 661 200
Beneficiary data entry and cleaning	696 800
Conduct cash distribution to targeted groups	2 993 128
Motor bike services	15 000
Motor vehicle services	410 800
Fuels for motor vehicle	6 213 128
Beneficiary targeting and registrations	1 260 000
Premium collection	2 185 405
Insurance pay-out activities	1 628 868
Motor vehicle hire	11 044 200
Sub totals	**209 990 887**

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

Administration expenses	
Stationery	154 490
Communications fees _Airtime ED	126 309
Communications fees_Airtime PM/FAM	220 000
Utilities water, electricty.	739 860
Office Rentals FYF Balaka Office	5 944 000
Communication_internet units and ground Phone	7 744 378
Stationery and tonner	7 189 165
Sub totals	**22 118 202**
Bank charges	
Bank charges Mzuzu	729 721
Bank charges- Overdraft	887 146
Sub totals	**1 616 867**
Capital expenses	
Balaka FFA Phase II_Laptop cost	4 347 000
LSR-laptop cost	2 490 000
Sub totals	**6 837 000**
Salaries and wages	
CBT - Transfer costs, section II.WFP FFA Phase 2	135 814 175
CP direct Support Costs, section V.WFP FFA Phase 2	4 507 052
Staff salaries for lean season staff	26 588 400
Staff salaries for lean season	584 204
Sub totals	**167 493 831**
Management fees	
Balaka FFA Phase II_Management Fees	22 181 042
LSR-management fees	1 380 000
Sub Totals	**23 561 042**
Total payments	431 617 829
Excess of receipts over payment	-
Represented by:	
Cash and cash equivalents	68 438 246
Deffered income	(68 438 246)
	-

FIND YOUR FEET

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

FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	**MK**
Grand received from VIIV Heathcare UK Limited	86 403 183
Total receipts	86 403 183
Payments	
Project expenses	
Staff travel to project site to facilitate establishment of 9 STAR Circles	4 668 887
Staff travel to project site to train AMLHIV and their families on food and nutrition15	4 113 455
Staff travel to project site to conduct community awareness meetings on stigma and discrimination, elimination of harmful cultural practices, and community leadership development.)	4 398 420
Staff travel to project site to facilitate linkage of AMLHIV willing to go back to school with district social welfare system and other stakeholders25)	1 131 820
Staff travel to project site to undertake mapping of viable economic activities for AMLHIV for income generating activities30)	2 936 680
Staff travel to project site to train adolescent mothers living with HIV, guardians and/or care givers on financial literacy and village savings loan concept (For adolescent mothers below 18 years and school going will target their guardians to manage V35)	3 436 160
Staff travel to project site to facilitate HIV mobile testing	2 427 090
Training on nutrition	1 872 000
Meetings on community inclusiveness	2 117 947
Meetings go back to school initiative	24 170
Training community health agents on on HIV and AIDS and supportive programmes	1 103 500
Child care and safe space for AMLHIV	139 560
Advocacy	985 300
Radio program	247 260
Awareness campaign	1 083 550
Outreach (bicycles for 18 community agents)	3 040 000
Quarterly review meetings	1 230 000
Document best practices	307 500
procure and distribute 90 radios to star circles for information access	5 631 476
vehicle will be hired once a month for a period of 6 months to disseminate the information around the project impact area using PA system.	595 200
Fuels	388 900
Lunch Allowances for field staff and government officials	678 765
One PA system will be hired on monthly basis to be used for information dissemination on ART services	600 000
Production and radio airtime	2 894 740
Office internet	1 020 000
Ground phone	240 000
Office cleaning materials	180 000
Airtime for FYF _ health personell_Star Circle Volunteers (2 per month for 13 health centers	2 361 000
Re usable mask with FYF and VIIV logos and sanitizers	2 404 500
Sub totals	**52 257 880**

FIND YOUR FEET

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

FOR THE YEAR ENDED 31 DECEMBER 2022

Administration Expenses	
Electricity (40%)	871 759
Office rentals (40%)	1 357 894
Project audit	5 702 600
Vehicle and bike services	2 539 188
Phone units	1 160 000
Internet	304 266
Office stationery	150 000
Motor vehicle tyres	1 000 000
Tyres motorbike	300 000
Sub totals	**13 385 707**
Bank charges	
Bank charges	165 450
Sub totals	**165 450**
Salaries and wages	
Project coordinator	6 146 229
Finance administrator	3 380 860
Project field officer	8 357 660
Project meal officer	2 709 397
Sub totals	**20 594 146**
Total payments	**86 403 183**
Excess of receipts over payment	-
Represented by:	
Cash and cash equivalents	18 432 483
Deffered income	(18 432 483)
	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – Telethon Project
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	
Grand received from Plan International	75 093 909
Total	75 093 909
Payments	
Project expenses	
To train teachers on the code of conduct (refresher) and orienation of headteachers,PEAs,PODCAM on consistent application of readmission polity on egualization of opportuinitis for PWDs)	5 532 650
Training of PTAs, mother support groups on child friendly service provision, case management and psychosocial support (PSS)	3 529 520
Conduct children events to propagate competition among girl learners through intra – inter school competitions. (both preparations and actual conduct of the competitions))	2 008 360
Secondary school scholarship (CDSS) at MK100,000 per learner per year	1 935 080
Secondary School Bursaries at MK 100,000 per learner per academic year	714 060
Primary school bursaries at MK6,500 per learner per academic year	450 000
Entry meetings for the three impact districts - community level	926 150
Recruitment cost	595 568
Adolescents received knowledge on SRHR	1 433 700
Establishment parent circles/dialaogue session with parents on SRHR (to be formed per GVH)	1 070 392
Training of Health Workers	1 238 900
Conduct motivational talks with adolescent girls and boys on SRHR	1 302 010
Revamping non-functional VSLAs and VSLA trainings	380 000
Support families with IGAs	1 341 932
Train traditional leaders on Gender equality, child right and CEFM	1 053 110
Bi annual reflection meeting with traditional leaders, faith leaders	773 478
Community dialogue meetings	1 053 056
Orientation of local women groups and men as partners (MAP) on gender equality, child rights and CEFM	754 782
Orient head teachers, patrons, matrons child protection worker and PEAs	966 965
Train TOT for plan and partner staff on CoCs in year one at district level	544 800
Train CoCs mentors for in school and out of schools	505 920
Running of CoC clubs (distribution of stationery in all the 20 CoC schools)	2 485 234
Conduct chiefs forum on ending CEFM from project impact area	2 875 704
Monitoring and evaluation	1 505 674
Sub totals	**34 977 045**
Bank charges	
Bank charges	220 041
Sub totals	**220 041**
Administration expenses	
Administration cost	10 575 343
Sub totals	**10 575 343**

FIND YOUR FEET
RECEIPTS AND PAYMENTS – Telethon Project
FOR THE YEAR ENDED 31 DECEMBER 2022

Salaries and wages	
Project officer/ specialist (2) (100%)	7 554 000
Monitoring and evaluation officer (100%)	5 544 000
Project coordinator (100%)	7 200 000
Executive director (5%)	1 578 000
Finance manager (15%)	1 139 040
Project accountant (100%)	4 259 240
Driver 30%	2 047 200
Total payments	**29 321 480**
Excess of receipts over payment	**75 093 909**
Surplus	-
Represented by:	
Cash and bank	3 893 614
Deffered income	(3 893 614)
	-

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

FOR THE YEAR ENDED 31 DECEMBER 2022

	MK
RECEIPTS	
Grand Received from Malawi Government	34 204 803
Total Receipts	**34 204 803**
Payments	
Project expenses	
Conduct refresher course for lead farmers on CSA	1 773 754
Mount demos on CSA	1 524 300
introductory meetings (stakeholders meeting) DEC and CSO Network)	2 082 613
Facilitate construction of land resource structures	3 822 268
Conduct community sensitization on catchment management	422 990
Develop community adaptationplans/develop catchment management plans	337 440
Promote agroforestry	2 249 000
Establish and manage tree nurseries	303 380
Establish and train catchment management committees (CMC)	713 880
Planning meeting	1 157 536
Review meetings	281 000
Conduct monitoring visits project team	1 232 000
Conduct monitoring visits district level team	1 238 400
Conduct monitoring visits FYF management	458 050
Sub totals	**17 596 611**
Bank charges	
Bank charges	298 650
Sub totals	**298 650**
Salary and wages	
Salary and wages	14 150 000
Sub totals	**14 150 000**
Management fees	
Management fees (10%)	2 159 542
Total payments	**2 159 542**
Excess of receipts over payment	**34 204 803**
Surplus	-
Represented by:	
Cash and bank (Local)	16 895 992
Deffered income	(16 895 992)
	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – UNICEF Project
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	**Total**
Grand Received from UNICEF	61 842 111
Interest received	5 158
Total	61 847 269
Payments	
Facilitate meetings with Balaka District assembly and Ntcheu District Assembly	4 383 825
Baseline status survey - data colelction(include data on children under five in the targted households)	1 991 545
Dissemination of the survey data to relevant stakeholders in Ntcheu and Balaka	357 500
Conduct sensitization meetings at ADC level and VDC level	6 917 960
Conduct sensitisation meetings at MSCTP pay-points (during cash distribution), Ntheu and Balaka	799 820
Conduct refresher training for the 137 old VSL groups	4 932 760
Conduct training of 113 new VSL groups	5 337 050
Distribute SLG tool-kits to all new groups trained.	3 364 000
Support CBTs collect data on VSL activities using the recommended SLG best practice guideline tools (forms) on a monthly basis and data on linkage to CBCCs	451 200
Monthly field visit and end of project evaluation	1 713 467
Quarterly planning and review of project activities by stakeholders	515 000
Sentisation on linkage to CBCCs	1 830 550
Sub totals	**32 594 677**
Communication (Internet)	442 500
Rental of office facility (district office)	405 800
Recruitment cost	2 602 445
Vehicle/bike services	1 342 107
Vehicle fuel/hire	5 350 327
Sub totals	**10 143 179**
Bank charges	
Bank charges	175 538
Sub totals	**175 538**
Capital expenses	
Staff desks, laptops, desk,vehicles,motor bikes	3 877 075
Sub totals	**3 877 075**
Staff salaries adminstration	561 450
Staff salaries- program	14 495 350
Sub totals	**15 056 800**
Total payments	**61 847 269**
Excess of receipts over payment	-
Represented by:	
Cash and bank (local)	21 392
Deffered income	(21 392)
	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – TRADE
FOR THE YEAR ENDED 31 DECEMBER 2022

RECEIPTS	
Grand Received from Trade	5 436 134
Total	5 436 134
PAYMENTS	
Project expenses	
District and community level entry meetings (DEC, DAECC, DESC, ADC, ASP & VDC)	924 910
Train farmers on improved quality production, and harvesting techniques	659 520
Review meetings	450 800
Management monitoring	460 087
Sub totals	**2 495 317**
Recruitment cost	458 500
Vehicle/ bike services	963 811
Sub totals	**1 422 311**
Salaries and wages	
Project officer	1 423 590
Program manager	94 916
Sub totals	**1 518 506**
Total payments	5 436 134
Excess of receipts over payment	-
Represented by;	
Cash and bank	6 092 490
Deffered income	(6 092 490)
	-

FIND YOUR FEET
RECEIPTS AND PAYMENTS – SPOTLIGHT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Total (MK)
Receipts	
Income for Spotlight	
Total	-
Expenses	
Total	-
Surplus	-
Represented by;	
Cash and bank	(386 405)
Receivables	386 405
	-