



**Grant Thornton**

**Students and Youth Working on Reproductive Health  
Action Team**

**(Registration Number PVO 34/2017)**

**Annual Financial Statements**

**31 December 2021**

Students and Youth Working on Reproductive Health Action Team  
(Registration Number PVO 34/2017)

**NATURE OF OPERATIONS:**

The organisation is a trust that specialises in ensuring students participation in information/knowledge sharing support divisions, networking and advocacy to promote sexual and reproductive health rights in tertiary institutions. The Organisation is also registered with the Zimbabwe Youth Council as governed by the Zimbabwe Youth Council Act, (Chapter 25:19) Registration Number 002/1004. SAYWHAT is also registered as a Private Voluntary Organisation, and its registration number is 34/2017.

**EXECUTIVE COMMITTEE:**

Judith Mungofa	(Chairperson)
Beauty Nyamwanza	(Vice Chairperson)
George Matsikarima	(Treasurer)
Daniel Madzivazhira	(Treasurer) (Resigned)
Michelle Gudo	(Legal Advisor)
Linnnet Zvoushe	(Member)
Panashe Chandiwana	(Member)
Nigel Babvu	(Member)
Abel Matsika	(Member)
Benevolence Taguta	(Member)

**EXECUTIVE DIRECTOR:**

Jimmy Wilford

**REGISTERED OFFICE:**

24 Jefferson, Logan Park  
Hatfield  
HARARE

Students and Youth Working on Reproductive Health Action Team  
(Registration Number PVO 34/2017)

**AUDITORS:**

**Grant Thornton**

Chartered Accountants (Zimbabwe)

Registered Public Auditors

Camelsa Business Park

135 Enterprise Road

Highlands

HARARE

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**These financial statements are expressed in United States Dollars (USD**

**Responsibilities of Management and Those Charged With Governance for the financial statements for the year ended 31 December 2021**

**To the members of Students and Youth Working on Reproductive Health Action Teams**

It is the Executive Committee's responsibility to ensure that the financial statements fairly present the state of affairs of Students and Youth Working on Reproductive Health Action Teams. The external auditors are responsible for independently reviewing and reporting on the financial statements.

The Executive Committee has assessed the ability of the Organisation to continue operating as a going concern and believe that the preparation of these financial statements on a going concern basis is still appropriate. However, the Executive Committee believe that under the current economic environment a continuous assessment of the ability of the Organisation to continue to operate as a going concern will need to be performed to determine the continued appropriateness of the going concern assumption that has been applied in the preparation of these financial statements.

The financial statements set out in this report have been prepared by management in accordance with specific generally accepted accounting principles and donor requirements as explained in **note 2**. The statements are based on appropriate accounting policies which are supported by reasonable and prudent judgements and estimates.

The Organisation's accounting and internal control systems are designed to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard, verify and maintain accountability of its assets. Such controls are based on established policies and procedures and all employees are required to maintain the highest ethical standards in ensuring that the Organisation's operating practices are conducted in a manner which in all reasonable circumstances is above reproach. Issues that come to the attention of the Executive Committee have been addressed and the Executive Committee confirms that the systems of accounting and internal control are operating in a satisfactory manner.

In light of the current financial position, the Executive Committee are satisfied that the Organisation is a going concern and have continued to adopt the going concern basis in preparing the financial statements.

The Organisation's financial statements which are set out below on pages 6 to 18 were, in accordance with their responsibilities, approved by the Executive Committee on 30th march 2022.

pp Athamwanza  
Judith Mungofa  
Chairperson

George Matsikarima  
George Matsikarima  
Board Treasurer

Jimmy Wilford  
Jimmy Wilford  
Executive Director



## INDEPENDENT AUDITOR'S REPORT

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**To the members of Students and Youth Working on Reproductive Health Action Teams**

**Report on the Audit of the Financial Statements**

### Opinion

We have audited the accompanying annual financial statements of Students and Youth Working on Reproductive Health Action Team, set out on pages 6 to 18, which comprise the statement of financial position as at 31 December 2021, statement of income and expenditure, statement of changes in funds, statement of cash flows and a summary of significant accounting policies and other explanatory notes.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Students and Youth Working on Reproductive Health Action Team as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with specific generally accepted accounting principles and donor specific requirements.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organisation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged With Governance for the financial statements.**

The Executive Committee is responsible for the preparation and fair presentation of the financial statements in accordance with Organisation's accounting policies, and for such internal control as the Executive Committee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Committee is 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 Executive Committee intends to liquidate the Organisation or to cease operations, or have no realistic alternative but to do so.

The Executive Committee, as Those Charged With Governance, is responsible for overseeing the Organisation's financial reporting process.

## **Auditors' 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 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 audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 auditors' 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 auditors' report. However, future events or conditions may cause the Organisation to cease to continue as a going concern and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive Committee 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.

#### **Report on Other Legal and Regulatory Requirements**

In our opinion, the financial statements have been properly prepared, in all material respects, in accordance with donor contract requirements and Organisation's accounting policies and comply with the disclosure requirements of the Private Voluntary Organisations Act [Chapter 17:05].

The engagement partner on the audit resulting in this Independent auditor's report is Trevor Mungwazi.

*Grant Thornton*

Trevor Mungwazi  
**Partner**

Registered Public Auditor (PAAB Number 0622)

**Grant Thornton**  
Chartered Accountants (Zimbabwe)  
Registered Public Auditors

*1 April* .....2022

HARARE

**Statement of income and expenditure  
for the year ended 31 December 2021**

	Notes	2021 USD	2020 USD
<b>INCOME</b>			
Grant income	3	2 298 419	811 517
Sundry income		136	-
<b>Total income</b>		<u>2 298 555</u>	<u>811 517</u>
<b>EXPENDITURE</b>			
Administration expenses	4	104 674	113 705
Equipment procurement	5	14 665	30 537
Salaries and benefits	6	320 064	300 045
Programs/Activity	7	598 129	684 214
<b>Total expenditure</b>		<u>1 037 532</u>	<u>1 128 501</u>
<b>Surplus/(deficit) for the year</b>		<u>1 261 023</u>	<u>(316 984)</u>

**Statement of financial position  
 as at 31 December 2021**

	Notes	2021 USD	2020 USD
<b>ASSETS</b>			
<b>Non current assets</b>			
Property and equipment	11	439 336	<u>393 580</u>
<b>Current assets</b>			
Trade and other receivables	8	13 753	14 942
Cash and cash equivalents	9	<u>1 416 774</u>	<u>170 810</u>
		<u>1 430 527</u>	<u>185 752</u>
<b>Total assets</b>		<u><u>1 869 863</u></u>	<u><u>579 332</u></u>
<b>FUNDS, RESERVES AND LIABILITIES</b>			
<b>Funds and reserves</b>			
Accumulated funds		1 422 381	161 358
Capital asset funds		<u>439 336</u>	<u>393 580</u>
		<u>1 861 717</u>	<u>554 938</u>
<b>Current liabilities</b>			
Trade and other payables	10	<u>8 146</u>	<u>24 394</u>
<b>Total funds, reserves and liabilities</b>		<u><u>1 869 863</u></u>	<u><u>579 332</u></u>

pp   
 Judith Mungofa  
 Chairperson

  
 Jimmy Wilford  
 Executive Director

  
 George Matsikarima  
 Treasurer

**Statement of changes in funds  
 for the year ended 31 December 2021**

	Capital asset funds USD	Accumulated funds USD	Total USD
<b>Balance as at 1 January 2020</b>	393 580	478 342	478 342
Deficit for the year	-	(316984)	(316984)
<b>Balance at 31 December 2020</b>	393 580	161 358	161 358
Increase in capital asset fund	45 756	-	-
Unspent funds for the year	-	1 261 023	1 261 023
<b>Balance at 31 December 2021</b>	<u>439 336</u>	<u>1 422 381</u>	<u>1 861 717</u>



**Statement of cash flows**  
**for the year ended 31 December 2021**

	Notes	2021 USD	2020 USD
<b>Cash flows from operating activities</b>			
Surplus /(Deficit for the year)		<u>1 261 023</u>	<u>(316 984)</u>
<b>Operating cash flows before working capital changes</b>		1 261 023	(316 984)
Decrease in trade and other receivables		1 189	13 456
(Decrease) in trade and other payables		<u>[ 16 248]</u>	<u>(16 560)</u>
<b>Cash flows generated from (utilised in) operations</b>		<u>1 245 964</u>	<u>(320 088)</u>
<b>Cash and cash equivalents at the beginning of the year</b>		170 810	490 898
<b>Net increase (decrease) in cash and cash equivalents</b>		<u>1 245 964</u>	<u>(320 088)</u>
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<u><u>1 416 774</u></u>	<u><u>170 810</u></u>

**Statement of accounting policies  
for the year ended 31 December 2021**

**1 Summary of significant accounting policies**

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.

**2 Basis of preparation**

The financial statements of Students And Youth Working On Reproductive Health Action Team have been prepared in accordance with generally accepted accounting principles and donor specific requirements. International Financial Reporting Standards. They have been prepared under the historical cost convention. It also requires the Executive Committee to exercise its judgement in the process of applying the entity's accounting policies.

**2.1 Cash and cash equivalents**

Cash and cash equivalents includes cash in hand and bank account balances.

**2.2 Revenue recognition**

Revenue comprises the fair value of the consideration received or receivable from grants payments in the ordinary course of the organisation's activities. SAYWHAT recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and when specific criteria have been met for each of the organisation's activities.

**2.2.1 Donations and other income**

Donations and other income is recognised on a cash basis.

**2.3 Property and equipment**

**2.3.1** Property and equipment with an estimated useful life beyond three years and having costs in excess of USD 100 or its equivalent are capitalised. The assets are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Straight line method of calculating depreciation was used to ascertain the net book value of assets. All assets procured shall be preferably for project purposes and ownership shall be vested in the trustees which is recorded as trustees contribution.

**2.3.2** Property and equipment are classified into 6 broad categories namely : (i) Buildings & renovations (ii) Office furniture & fittings (iii) Motor vehicles (iv) Computer, Tablets & Mobile phones (v) Cameras, Projectors, TVs & PA Systems (vi) Office equipment.

All the assets have been procured by various funding partners which include Embassy of Sweden, SAIH, Ford foundation, HIVOS, OXFAM, YETT and some using unrestricted funds.

**2.4 Taxation**

No provision is made for taxation as the organisation, being a charitable board is liable for tax. This is in compliance with the 3rd schedule of the Income Tax Act (Chapter 23:06).

Notes to the financial statements  
 for the year ended 31 December 2021

3 Grants Income

Grants received	SAIH		US EMBASSY		HIVOS		UNFPA		UNWomen		OXFAM IBIS		SIDA		AMPLIFY CHANGE & RHRN,FORD FOUNDATION		TOTAL
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	
First Disbursement	46,932	7,300	4,993	15,000	15,000	16,000	36,016	8,016	-	-	8,016	236,693	-	-	-	377,652	
Second Disbursement	55,746	5,970	-	-	-	30,000	46,782	-	-	-	320,073	1,387,400	-	-	-	1,910,001	
Third Disbursement	34,470	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,021	
Fourth Disbursement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,701	
Fifth Disbursement	-	-	-	-	-	-	19,014	-	-	-	-	-	-	-	-	19,014	
	137,148	13,270	4,993	15,000	15,000	64,125	189,094	326,091	-	-	326,091	1,624,093	-	-	-	2,298,419	

Grants received

Grants received	SAIH		US EMBASSY		HIVOS		UNFPA		UNWomen		RHRN		SIDA		AMPLIFY CHANGE & RHRN,FORD FOUNDATION		TOTAL
	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	
First Disbursement	38,993	7,300	7,300	34,125	34,125	17,089	2,257	8,255	340,141	-	-	-	-	-	-	463,283	
Second Disbursement	30,269	5,970	16,560	30,000	30,000	16,560	20,000	-	-	-	-	-	-	-	-	102,819	
Third Disbursement	35,243	-	-	-	-	5,433	13,190	-	-	-	-	-	-	-	-	54,866	
Fourth Disbursement	-	-	-	-	-	41,004	-	-	-	-	-	-	-	-	-	41,004	
Fifth Disbursement	-	-	-	-	-	40,334	-	-	-	-	-	-	-	-	-	40,334	
Sixth Disbursement	-	-	-	-	-	71,212	-	-	-	-	-	-	-	-	-	71,212	
Seventh Disbursement	-	-	-	-	-	18,000	-	-	-	-	-	-	-	-	-	18,000	
	105,525	13,270	13,270	64,125	64,125	239,632	35,447	8,255	340,141	35,447	8,255	340,141	-	-	-	811,517	

4 Administration expenses

Administration expenses	SAIH		US EMBASSY		HIVOS		UNFPA		UNWomen		OXFAM IBIS		SIDA		AMPLIFY CHANGE & RHRN,FORD FOUNDATION		TOTAL
	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD	2020 USD	2021 USD		
Office rental/General administration	11,200	-	-	-	-	-	9,152	-	-	-	450	-	11,200	-	-	32,002	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-	1,800	
Telephone , email and fax	-	-	-	-	-	-	-	-	-	-	300	-	10,200	-	-	10,500	
Water and sewage	-	-	-	-	-	-	-	-	-	-	-	-	760	-	-	760	
Audit and accounting fees	2,250	-	-	-	-	-	-	-	-	290	-	7,700	-	-	-	10,240	
Board/NCC expenses	2,000	-	-	-	-	-	-	-	-	750	-	2,980	-	-	-	5,730	
Vehicle maintenance and repairs	-	-	-	-	-	-	-	-	-	-	-	-	9,697	-	-	9,697	
Security expenses/insurance	-	-	-	-	-	-	-	-	-	-	-	-	7,100	-	-	7,100	
Office cleaning/office utilities costs	1640	-	-	-	-	-	-	-	-	90	-	4,688	-	-	-	6,418	
Fuel	1,067	238	238	431	431	1,284	354	338	2,347	5,095	-	2,347	-	-	-	6,059	
Bank charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Stationery/photocopying & other costs	-	-	-	-	-	-	-	-	-	120	-	3,520	-	-	-	3,640	
Office accessories and maintenance	-	-	-	-	-	-	-	-	-	-	-	2,080	-	-	-	2,080	
Computer accessories and repair	-	-	-	-	-	-	-	-	-	-	-	2,280	-	-	-	2,280	
Postage and subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	672	-	-	672	
	18,157	238	238	431	431	10,436	354	2,338	354	2,338	2,338	72,719	-	-	-	104,674	

Notes to the financial statements  
 for the year ended 31 December 2021 (continued)

Administration expenses	SAH 2020 USD	FORD 2020 USD	US EMBASSY & TI		HIVOS 2020 USD	UNFPA 2020 USD	UN Women 2020 USD	RHRN 2020 USD	SIDA 2020 USD	AMPLIFY CHANGE 2020	TOTAL
			2020 USD	2020 USD							
Office rent/General administration	7,469	-	1,500	11,145	900	11,145	-	3,256	11,599	1,125	36,993
Electricity	-	114	-	-	-	-	-	-	900	930	1,974
Telephone, email and Fax	-	2,691	-	-	1,650	-	500	-	7,687	1,200	13,728
Water and sewerage	-	72	-	-	-	-	500	-	1,480	-	2,052
Audit and accounting fees	2,101	1,260	-	-	850	-	-	-	4,000	420	8,631
Board/NCC expenses	1140	-	-	-	-	-	-	-	2,972	-	4,112
Vehicle maintenance & repairs	-	3,771	-	-	-	-	-	-	9,491	-	13,262
Security expenses/insurance	-	-	-	-	-	-	-	-	7,572	600	8,272
Office cleaning and office utilities costs	13,068	480	-	-	600	-	700	-	6,028	-	9,176
Fuel	950	2,014	-	-	150	-	-	-	1,914	600	4,708
Bank charges	-	-	493	-	450	-	331	-	3,552	347	6,123
Stationery and photocopying	-	259	-	1,613	40	-	500	342	1,920	-	4,674
	13,028	10,721	1,993	12,758	4,040	-	2,531	3,597	59,215	5,222	113,705

5 Equipment procurement	SAH 2021 USD	US EMBASSY 2021 USD	HIVOS		UNFPA 2021 USD	UNWOMEN 2021 USD	OXFAM IBIS 2021 USD	SIDA 2021 USD	AMPLIFY CHANGE & RHRN,FORD FOUNDATION 2021 USD	AMPLIFY CHANGE 2021 USD	TOTAL
			2021 USD	2021 USD							
Computers and Laptops	4,860	-	1,150	-	-	-	-	-	-	-	6,010
Office furniture	7,000	-	-	-	-	-	-	1,955	-	-	1,955
Building and renovations	11,860	-	-	-	-	-	-	-	-	-	7,000
	11,860	-	1,150	-	-	-	-	1,955	-	-	14,665

Equipment procurement	SAH 2020 USD	FORD 2020 USD	US EMBASSY & TI		HIVOS 2020 USD	UNFPA 2020 USD	UNWOMEN 2020 USD	SIDA 2020 USD	AMPLIFY CHANGE & RHRN,FORD FOUNDATION 2020 USD	AMPLIFY CHANGE 2020	TOTAL
			2020 USD	2020 USD							
Computers/Labs/Laptops	-	-	-	-	-	-	-	-	8,300	8,300	8,300
Solar installations	-	-	-	-	-	-	-	-	-	-	16,938
Building & renovations	5,299	-	-	-	-	-	-	16,939	-	-	5,299
	5,299	-	-	-	-	-	-	16,939	8,300	8,300	30,537



Notes to the financial statements  
for the year ended 31 December 2021 (continued)

6 Salaries and benefits

	SAH	US EMBASSY	HIVOS	UNFPA	UNWomen	OXFAM/IBIS	SIDA	AMPLIFY CHANGE \$ RHRN,FORD FOUNDATION	AMPLIFY CHANGE	TOTAL
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Management	9 100	-	-	7 920	1 320	2 690	52 408	-	-	73 628
Finance and Administration	3 440	-	-	3 600	300	474	31 631	-	-	39 645
Information, Monitoring and Evaluation	2 112	-	-	5 760	225	408	31 488	-	-	39 993
Programs staff	7 150	-	-	22 200	900	-	92 181	-	-	122 431
Pensions/gratuity	-	-	-	-	-	-	22 016	-	-	22 016
Medical benefits	-	-	-	-	-	-	15 200	-	-	15 200
Funeral cover	-	-	-	-	-	-	3 281	-	-	3 281
Staff development	-	-	-	-	-	-	3 870	-	-	3 870
	22 002	-	-	39 480	2 745	3 762	262 075	-	-	320 064

Salaries and benefits

	SAH	FORD	US EMBASSY	TI #	HIVOS	UNFPA	UN Women	RHRN	AMPLIFY CHANGE \$ RHRN,FORD FOUNDATION	AMPLIFY CHANGE	TOTAL
	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Management	7 890	5 620	-	-	6 180	7 440	1 660	-	41 080	5 550	76 520
Finance and Administration	3 680	3 540	-	-	1 600	4 320	600	3 179	2 756	1 800	21 475
Information, Monitoring and Evaluation	650	2 310	-	-	1 440	3 600	585	-	13 650	1 500	23 765
Programs staff	7 475	10 440	-	-	11 880	27 600	2 100	2 839	81 900	5 400	149 634
Pensions/gratuity	-	-	-	-	-	-	-	-	13 940	-	13 940
Medical benefits	-	-	-	-	-	-	-	-	7 605	-	7 605
Funeral cover	-	-	-	-	-	-	-	-	1 639	-	1 639
Staff development	-	-	-	-	-	-	-	-	6 467	-	6 467
	19 695	21 810	-	-	21 100	42 960	5 145	6 018	169 037	14 250	300 045

Notes to the financial statements  
 for the year ended 31 December 2021 [continued]

	SAH	US EMBASSY	HIVOS	UNFPA	UNWomen	OXFAM IBIS	SIDA	AMPLIFY CHANGE & RHRN.FORD FOUNDATION	TOTAL
	2021 USD	2021 USD	2021 USD	2021 USD	2021 USD	2021 USD	2021 USD	2021 USD	
<b>7 Programs /Activity</b>									
Advocacy meetings/Awareness phase	2 125	-	1 400	-	7 652	-	1 110	-	12 287
Annual Students Conference	-	-	400	-	-	-	250	-	650
Case Care Course and Community support (Public lectures)	-	-	-	-	-	-	5 738	-	5 738
Campaigns	6 572	1 710	4 732	12 521	-	-	29 432	-	26 535
Call centre and video conferencing	-	-	-	-	-	-	-	-	29 432
Covid-19 Response	-	-	-	-	3 187	-	8 878	-	21 849
College authority and workshop support	-	-	4 399	-	-	-	17 450	-	11 555
Commemorations/ Campus wellness day	-	-	-	7 085	-	-	4 491	-	9 260
Consultants for Standard guideline/health life skills	-	-	-	8 460	-	-	800	-	27 743
Deans Forum/FOCAS	-	-	-	27 543	-	-	200	-	48 719
Debate/Quiz Competition	17 081	-	12 178	6 894	-	-	31 638	-	21 329
Dialogues	-	-	-	-	-	-	-	-	19 072
Documentation	6 000	-	-	-	-	-	15 329	-	6 931
Research challenges/Rapid assessment	1 724	-	2 180	-	-	-	3 026	-	129 647
ICT and Virtual Programming /Multimedia programming/Social media	-	-	-	-	-	-	-	-	18 582
Male engagement/Seminar at community level	-	-	-	18 582	-	-	-	-	22 375
Monitoring and evaluation (Baseline, midline Baseline)	8 385	330	-	-	-	-	13 660	-	2 888
NCC Quarterly meetings/Quarterly barometers	-	651	-	-	-	-	2 238	-	250
News letter production	-	-	-	-	-	-	250	-	1 050
Press statements and adverts	1 050	-	-	-	-	-	-	-	6 805
Regional, local and international meetings	-	-	-	-	-	-	6 805	-	6 608
Sensitization, planning and Orientation programs	-	-	-	6 608	-	-	-	-	12 095
Staff Development and training of staff	12 095	-	-	-	-	-	-	-	29 363
Technical working groups	-	-	133	35 446	-	-	1 417	-	67 352
Trainings and support	29 363	467	-	-	-	-	1 922	-	19 289
Project review meetings	-	700	-	-	-	-	18 589	-	8 240
Visibility or IEC Materials & Bulk sms	-	1 023	-	4 025	-	-	-	-	21 102
Youth friendly service support/Resource centre	-	-	-	7 650	-	-	21 102	-	28 952
Radio sessions & TV shows	-	-	-	6 900	-	-	850	-	7 750
Partners Subgranting & Other costs	-	-	-	-	-	7 616	-	-	598 129
	84 395	4 901	25 421	141 894	10 839	7 616	323 063	-	



Notes to the financial statements  
 for the year ended 31 December 2021 (continued)

**8 Receivables**  
 Advances and prepayments

SAIH	2021 USD	US EMBASSY	HIVOS	UNFPA	UNWomen	OXFAM IBIS	SIDA	AMPLIFY CHANGE & RHRN,FORD FOUNDATION		TOTAL
								2021 USD	2021 USD	
	919	-	166	261	92	40	12,285	-	-	13,763
SAIH	2020 USD	FORD	US EMBASSY & # TI	HIVOS	UNFPA	UNWomen	RHRN	SIDA	AMPLIFY CHANGE	TOTAL
	720	-	5,031	-	-	-	-	-	9,191	14,942

**Receivables**  
 Advances and prepayments

**9 Cash and cash equivalents**

SAIH	2021 USD	US EMBASSY	HIVOS	UNFPA	UNWomen	OXFAM IBIS	SIDA	AMPLIFY CHANGE & RHRN,FORD FOUNDATION		TOTAL
								2021 USD	2021 USD	
	101	-	(33)	3,985	(4)	318,018	1092,692	-	-	1,414,917
	1	1	-	-	-	82	1,773	-	-	1,867
	102	1	(33)	3,986	(4)	318,100	1094,464	-	-	1,416,774

**Stable Bank of Zimbabwe Limited**  
 Cash on hand

**Cash and cash equivalents**  
 Stable Bank of Zimbabwe Limited  
 Cash on hand  
 Advances and Prepayments

SAIH	2020 USD	FORD	US EMBASSY & TI #	HIVOS	UNFPA	UNWomen	RHRN	SIDA	AMPLIFY CHANGE		TOTAL
									2020 USD	2020 USD	
	3,062	(23)	281	13,883	7,139	13,978	435	131,115	41	169,911	
	-	-	58	630	13	5	-	189	3	898	
	3,062	(23)	339	14,513	7,153	13,983	435	131,304	44	170,809	



Notes to the financial statements  
 for the year ended 31 December 2021 (continued)

	SAIH		US EMBASSY		HIWOS		UNFPA		UNWomen		OXFAM IBIS		SIDA		AMPLIFY CHANGE \$ RHRN,FORD FOUNDATION		AMPLIFY CHANGE		TOTAL
	2021	USD	2021	USD	2021	USD	2021	USD	2021	USD	2021	USD	2021	USD	2021	USD	2021	USD	
10. Trade and other payables	540	USD	-	USD	1 087	USD	2 509	USD	-	-	3 762	USD	-	-	249	USD	-	-	8 146
	Payables																		
	OTHER FOUNDATIONS																		
	SAIH		FORD		US EMBASSY & TI #		HIVOS		UNFPA		UNWomen		RHRN		SIDA		AMPLIFY CHANGE		TOTAL
	2020	USD	2020	USD	2020	USD	2020	USD	2020	USD	2020	USD	2020	USD	2020	USD	2020	USD	
	3 315	USD	-	USD	987	USD	3 465	USD	7 801	USD	-	403	USD	8 127	USD	-	-	-	24 394
	Trade and other payables																		
	Payables																		

**11 Property and equipment**

	Buildings and renovations USD	Office Furniture and fittings USD	Motor vehicles USD	Computers and equipment USD	Office equipment USD	Total USD
<b>Year ended 31 December 2020</b>						
Opening carrying amount	210 291	9 954	118 315	79 226	7 766	425 552
Additions	26 960	-	-	-	-	26 960
Depreciation charge for the year	(3733)	(1311)	(25960)	(26501)	(1427)	(58932)
Closing carrying amount	<u>233 518</u>	<u>8 643</u>	<u>92 355</u>	<u>52 725</u>	<u>6 339</u>	<u>393 580</u>
<b>At 31 December 2020</b>						
Gross carrying amount	240 499	13 108	129 800	90 733	14 270	488 410
Accumulated depreciation	(6980)	(4466)	(37445)	(38008)	(7932)	(94830)
Closing carrying amount	<u>233 518</u>	<u>8 643</u>	<u>92 355</u>	<u>52 726</u>	<u>6 338</u>	<u>393 580</u>
<b>Year ended 31 December 2021</b>						
Opening carrying amount	233 518	8 643	92 355	52 726	6 338	393 580
Additions	108 315	-	-	-	-	108 315
Depreciation charge for the year	(6976)	(1311)	(25960)	(26885)	(1427)	(62559)
Closing carrying amount	<u>334 857</u>	<u>7 332</u>	<u>66 395</u>	<u>25 841</u>	<u>4 911</u>	<u>439 336</u>
<b>At 31 December 2021</b>						
Gross carrying amount	348 814	13 108	129 800	90 733	14 270	596 725
Accumulated depreciation	(13957)	(5776)	(63405)	(64892)	(9359)	(157389)
Closing carrying amount	<u>334 857</u>	<u>7 332</u>	<u>66 395</u>	<u>25 841</u>	<u>4 911</u>	<u>439 336</u>

During the year ended 31 December 2020, SAYWHAT used the cash basis in preparation of the financial statements and therefore all property and equipment donated to the entity were expensed according to the donor agreements. The organisation is now capitalising property and equipment for the year ended 31 December 2021 according to the changes of donor agreements.