

# PRESIDENT'S REPORT & TREASURER'S REPORT

### PRESENTED AT THE ANNUAL GENERAL MEETING 4TH MAY 2022

NALOCHI RIVER PARK

KABWE

**"100 YEAR OF PROGRESS"** 

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### **2021 MIDWIVES ASSOCIATION OF ZAMBIA NATIONAL EXECUTIVE**



Sarah Nyirongo Ngoma PRESIDENT







Jane Botha COMMITTEE



Goodsons M. Mpumba VICE GENERAL SECRETARY

Dr Peggy Chibuye

COMMITTEE



Agnes Mwafulirwa VICE



Regina Moseni TREASURER



Naomi Bweupe COMMITTE



Capt. John Mwansa COMMITTEE





### Message from the President

On behalf of the Midwives Association of Zambia (MAZ) National Executive Committee (NEC), I am delighted to welcome you all to this physical Annual General meeting (AGM). After a break of two years since we had a physical meeting, it is gratifying to see all of you looking so beautiful and glowing! I am incredibly happy to get back to the old normal for now. I lost hope that we were never ever going to have a physical meeting, but by Gods Grace and His mercies, here we are face to face. I am please to inform you that despite the pandemic, MAZ continued existing, and our office was still performing its duties except that most of the activities were done virtually. You are all aware that the 2020 and 2021 AGMs were held virtually.

**Fellow life savers**, for the first time in the history of MAZ, elections for the NEC members were successfully conducted virtually. It was not an easy process, but we pulled through with your support. I want to sincerely thank all of you for trusting my leadership by ushering me back into this challenging office. I will be failing in my duties if I do not acknowledge the unwavering support from our all-weather partners, the UNFPA who continued to support MAZ even during the pandemic. I also want to thank the Ministry of health for allowing all the civil servants to participate in the association activities.

**Fellow Lifesavers**, our obituary report for 2022 is very depressing. Imagine, in the month of July 2021 when we lost a total of eight Midwives! Most of the deaths during the period were due to COVID and other related causes. We lost a total of **twenty-four** midwives between May 2021 - May 2022 compared to **twenty-two** in the year 2021. The following midwives passed on in 2021:

	ORBITUARY				
	Name	Sex	Month	Facility	
1	Madelyn Zinkamunenga	F	May	Kabwe Central Hospital	
2	Decaris Mulwanda Mugara	F	May	Nambuluma police HP	
3	Prosperina L. Walumba	F	June	PNO Southern province	
4	Esther Chabu	F	June	WNH UTH Lusaka	
5	Patricia Siyakayumbwa	F	June	BO2 WNH UTH Lusaka	
6	Jean Chiiba Akushanga	F	June	Namwala	
7	Lorraine Mumbati	F	June	Kitwe Teaching Hospital	
8	Lestina Banda Phiri	F	June	UTH Children's hospital	

9	Lister Chingangu	F	July	Retired
10	Ms. Chiboleka	F	July	Retired
11	Sr Ruth Mukonde	F	July	Retired
12	Francis Chityaka	Μ	July	Kitwe Teaching Hospital
13	Jane Banda Chisanga	F	July	Chadiza
14	Annie Mwanza	F	July	Livingstone Teaching Hos
15	Betty Zulu	F	July	Ukwimi B RHC Lusangazi
16	Florence Kasonde Mwango	F	July	Chipata Central Hospital
17	Venus Shamoya	F	August	Retired
18	Maureen Esa Sakala	F	November	Solwezi
19	Mirriam Zangose Banda	F	December	LAMU Mid student
20	Hilda Nakawala Mutampuka	F	February	Kabwe Central Hospital
21	Dumasseh Mfula	F	February	Retired
22	Maureen Katindo Mbokoshi	F	April	Kasama DHO
23	Abishai Daka	Μ	April	Mambwe
24	Justina Kunda	F	April	Student MCS college

Colleagues, let us stand and observe a moment of silence in honour of these lifesavers. We miss them dearly. Till we meet on the other side. May their souls continue resting in eternal peace.

Just to divert a little bit, I want to encourage us to follow up with families of our colleagues who have gone before us to find out how the children are doing and if there is need for support for those going to school. I would like to suggest formation of a Social Trust for this cause. Those of you who are employers, reach out and employ especially if they have the qualifications requires.

**Fellow lifesavers,** I am pleased to present my report today at this AGM held on the 4th of May 2022. I must be quick to say that not much was done during the period under review because we were still doing things under restrictive measures as we continued recording COVID cases in the country. This being my second term in office of the President, I have learnt many things and have tried to adapt to the new way of doing things. I must confess that doing things in remote or online is exceedingly difficult compared the physical way. You entirely spend the full day on the computer responding to emails and participating in online virtual meetings, workshops, and trainings. It also proved to be expensive as you need to ensure that you have enough bundles for the whole month. One also needed to adjust their time management but also ensuring that you

get used to late calls especially if you must meet with people in countries which may be 7-8 hours ahead of us.

The main challenge amidst all these happenings was that we needed to continue saving lives as midwives.

# Leadership and Governance

During the period, MAZ conducted elections to choose leaders to fill positions in the National Executive committee. All the ten elective positions were open for members to aspire membership on the NEC. Virtual elections were conducted, and the following midwives contested for various positions as shown in the table below:

Position	Candidates	Elected
President	1. Sarah Ngoma	Sarah
		Ngoma(unopposed)
	1. Agnes Mwafulirwa	
Vice President	2. Jabbs Kandinda	Agnes Mwafulirwa
	1. Idah Zulu	
<b>General Secretary</b>	2. Maj Janet Nambeye	Idah Zulu
	1. Goodsons Mpumba	
Vice General Secretary	2. Collins Phiri	Goodsons Mpumba
	1. Regina Moseni	Regina Moseni
Treasurer		(unopposed)
	1. Kelvin Mulinda	
Vice Treasurer	2. Kennedy Mwila	Kelvin Mulinda
	1. Dr Peggy Chibuye	1. Dr Peggy Chibuye
<b>Committee members</b>	2. John Mwansa	2. John Mwansa
	3. Jane Botha	3. Jane Botha
	4. Naomi Bweupe	4. Naomi Bweupe
	5. Elizabeth Sitali	

The ten elected committee members immediately started work remotely. The induction of new members and nomination of the ex-officios took some time because of challenges in areas of relevant office bearers' functional gaps. As a team mandated to govern the association, we are your servants and as we promised through the good manifestos given during the campaigns, we are answerable to this house. You need to hold us accountable and ask us questions if we have not done what we promised to do. The office is open for anyone to make an appointment to see what has been done and what has not been done. Look at our workplans. Check if the planned activities being implemented. You must make an appointment because there is usually no one at the office. I took control of the office for two months before I got my new job with Seed Global Health-Zambia!

I regret to inform you that Ms. Idah Zulu resigned from the position of General Secretary in October 2021, leaving a vacancy which we are filling in today. Constitutionally, the Vice GS immediately took over the roles of the GS while holding on to the position of Vice GS. This was not an easy task as most od secretarial roles need the physical presence. The absence of a local GS worsened the functionality of the office to the extent where the President assumed most of the duties with support from other available non-NEC members. For instance, activities to do with writing and delivering letters to organizations and institutions became the burden of the President. This continued to date. This is not to say that a GS from another province cannot do the work, but that he/she needs to have attributes such as effective communication skills, conscience, dedication, teamwork spirit, humility, and pragmatism in their leadership for the office to function in remote. A lesson was learnt!

The NEC managed to hold quarterly meetings and nominated additional members as per constitution. The ex-officios are:

- 1. The ZUNO President -Mrs. Tisa Chiponda
- 2. The Nurses and Midwifery council of Zambia Rep by Mr. David Mbewe
- 3. The Director Nursing and Midwifery- Prof Lonia Mwape
- 4. The Zambia Association of Obstetricians and Gynecologists- Dr Swebby Macha
- 5. The Registrar-Health Professionals Council of Zambia- not represented. Proposed to be replaced by Dean- SoN Sciences, University of Zambia

Nominated members are:

- 1. Ms. Lastina Lwatula Honorary Member
- 2. Ms. Dorothy Chikampa- Life Member
- 3. Ms. Tamara Phiri Consumer member
- 4. Ms. Agnes Fernandos Student Member

I am please to report that since we came into office, we have had a full NEC meeting. This means that the Ex-officios and the nominated members were in attendance except for one or two apologies. The members have also joined us here in Kabwe. I appreciate your acceptance to be part of the MAZ governance.

### Membership

I wish to report that our membership growth was significant in this reporting period. This has shown through the total annual membership subscriptions compared to 2020. The growth was attributed to the criteria we have put in place of one being a MAZ paid up member to participate in the Respectful Maternity Care trainings conducted in all the provinces of Zambia except Eastern. However, Eastern province membership grew in the three districts where Catholic relief Services (CRS) is implementing the Mai and Mwana project in partnership with MAZ. The association has maintained that participation in activities spearheaded by MAZ will only be attended by paid up members including this AGM. The American Academy for Pediatrics (AAP) who funded the intrapartum ECHO project also acknowledged the effect of training on the MAZ membership drive.

I want to take this opportunity to challenge each one of us in this room to at least recruit one midwife you know is not our member per quarter. Tell them the benefits of belonging to the association that it is not just workshops but also skills enhancement and professional development. The AGS or the Treasurer will give you the figures on where we stand today.

## PROJECTS

### Respectful Maternity Care

The Respectful Maternity Care (RMC) trainings were conducted in eight provinces of Zambia with the Latter-Day Saints Charities (LDSC) funding. The LDSC signed a contract with the MAZ to train at least 250 Midwives in respectful maternity care. The one-year project grant of \$ 67,422.41 was awarded to MAZ in September 2021. This came after we wrote to the Organisation that we propose using the money meant for HMSBAB to go towards another emerging priority such as RMC training for all midwives. We started with the training of trainers where we trained two trainers per province followed by provincial trainings in eight provinces.

### **RISEinFAMILY Project**

MAZ is in a consortium of seven organizations who were awarded the European Union RISEinFAMILY project last year in September. Zambia is the only African Country on the consortium which has 100% Europe after the University of Miami from North America pulled out. The University of Zambia School of Medicine is also part of the consortium. The Association together with UZSM have since formed a steering committee to work together even though the funding will come to individual organizations. The objective of the project is to demonstrate (short-term outcomes) that RISEinFAMILY model as compared with standard NICU care, increases the proportion of high-risk infants achieving and maintaining adequate growth pattern during NICU admission. The study population will be Preterm & term neonates (and their families), admitted to NICU due to complex congenital or acquired diseases or immaturity related issues, for which a long length of stay is anticipated (i.e., at least 3 weeks), will be eligible for screening and enrolled, providing all inclusion criteria are fulfilled and none of the exclusion criteria apply.

Studies by O'Brien (2013) showed that the involvement of parents in the direct care improved weight gain and increased breastfeeding rates in the preterm infants. Additionally, their parents had lower rates of stress and anxiety.

The Zambia RISEinFAMILY project steering team include:

Professor Mary Ngoma (UZSM), Prof Bellington Vwalika (UZSM)

Prof Anitha Menon (UZSM), Dr Bornwell Sikateyo (UZSM),

Dr Peggy Chibuye (MAZ), Dr Jyoti Lakhwani (NICU),

Dr Sylvia Machona (NICU), Ms. Sarah Ngoma (MAZ),

Ms. Majory Singogo (MAZ), Dr Francis Sichimba (UZSM), Ms Rhoda Amafumba (MAZ)

The two organizations are seconded to the European organizations in Madrid and the Netherlands. The steering team members will be expected to attend training in these countries by next year 2023. This year only Dr Lakhwani from NICU has travelled to Madrid.

### Midwifery Services Framework

The Midwifery Services Framework (MSF) was developed by the International Confederation of Midwives (ICM) to help countries apply the latest evidence, standards, and guidance to improve their policy and programming environment for developing and implementing SRMNH services provided by midwives.

The ICM has so far implemented the MSF project funded by the Bill and Melinda Gates Foundation in eight countries. In 2020, ICM sent out a call for expression of interest to its 142 member associations and only one country was to be awarded. This was a competitive process, however Zambia participated in the race. Fortunately, Zambia was one of the two countries which were shortlisted as having submitted best EoIs responses. ICM decided to award both countries as it was difficult to pick one from the two. The delay is commencing the implementation was because of the COVID 19 pandemic. We are going to start with the training of people who will be involved in the implementation.

Meanwhile, ICM has employed the Zambian coordinator Dr Christabel Mateyo who is based in Zambia.

Other start up activities includes recruitment of an accountant, an administrative officer, and a Resource mobilization officer. An advert was placed both in the newspapers and on GoZambiaJobs. Shortlisting has been done for the accountant and the RM officer while shortlisting for an admin is almost complete. I am happy to inform this house that finally, we will have people to sit in the MAZ offices. The three people will be paid by ICM!

The ICM thought it wise to first strengthen the Association before we get into strengthening the MoH. The project has been received positively by the MoH and support from UNFPA is guaranteed as they have committed to that. This is a three-year project after the life of project an evaluation will be conducted.

### The Intrapartum ECHO Project

**Fellow life savers**, the intrapartum ECHO project ended in 2020. It was a one-year project. I wish to inform you that the funders AAP are

conducting an evaluation. This is an online evaluation whose link was shared on all the provincial platforms to request all those who participated in the ZOOM calls conducted during that time to respond. It was and is still disappointing that only few midwives have responded. I am still appealing to you all who participated even once to give feedback. The AAP have money to fund us for another one year, but that will depend on the evaluation.

### CRS Mai & Mwana Project

The Catholic Relief Services (CRS) engaged MAZ to be their consultants on the Mai and Mwana project which is implemented in three districts namely: Petauke, Sinda and Katete in Eastern province. This is a threeyear project ending next year 2023. MAZ has committed to providing training in Emergency Obstetrics and Newborn Care and work with the CRS mentors to support quarterly mentorship for the trained the midwives.

I am happy to report that the project is going on well. Our focus as MAZ is to ensure we put in place sustainable transitioning plans in every district we work with. Our approach is to develop capacity for each institution to enable them conduct training and continued mentorship at their level. This is to reduce on transporting trainers crisscrossing from one province to another to go and train yet we have local capacity and have the potential to improve individual and institutional performance in our respective districts.

### Abridged EmONC Training

During the year, the association organized an abridged EmONC training for the Educators and clinical teachers from various Midwifery colleges in Zambia. All the provinces were at least represented but not all colleges/universities. The five days training funded by UNFPA was conducted in December 2021 in Kabwe central province. Once more I want to thank UNFPA for allowing MAZ to conduct such a timely training. The lecturers and clinical teachers were happy to have their clinical skills enhanced. The essential competences to help mother and baby survive included: Essential care of labour and birth (using the Mama Birthie simulator), Active management of third stage of labour, Use of the NonPneumatic Anti Shock Garment, Use of the Uterine Balloon Tamponade, management of Eclampsia- preparation and administration of Magnesium Sulphate Respectful Maternity Care, Essential Newborn Care, Essential Care of Small Babies, Advanced Neonatal Resuscitation.

Abridged EmONC for pre-service and In-service Midwifery students

During the period under review, MAZ provided the abridged EmONC training for LUCON and Kafue midwifery students. Our able trainers were Rhoda Amafumba, Peter Musongole, Grisilda Msiska, Fennister Malumani, Jane Botha, John Mwansa, Beatrice Mundia, Naomi Bweupe and Collins Phiri. I am happy to inform you that this team of trainers can be called on consultancy basis to come to your college and provide this very importance competence-based training. We come with our MAZ training materials / equipment such as manikins, participants and trainers' manuals, flip charts, and flow charts.

### Strategic plan

The MAZ 2020-2024 strategic plan is ready and printed. It is supposed to be disseminated to potential funders. However, we still are having challenges accessing our money as an Association from the MoH. The funds are from UNFPA and disbursed through the MoH Nursing and Midwifery Unit. This process has made our implementation of such activities difficult.

### MAZ Constitution

The constitution was finalized and printed by UNFPA. Ready for distribution at this meeting. I want to bring to your attention that we still have few flaws in our constitution. Before this constitution was finalized, it was circulated to the membership to review and give comments, however, when we had elections last year, several issues started coming out few months before the election. Much was said by some of you even using unpalatable language to us. This was very unfortunate because it looked like the constitution was seen for the first time by some of you.

My prayer is that we take time to read the constitution and understand it. If there are articles we do not understand, the best way is to bring it to the attention of the Executive so that we immediately engage a lawyer to interpret for us. Amendment of the constitution is not done haphazardly, so we must take out time and not make it suite our personal desires. We are all learning, no one is an expert here because learning is continuous. It is one step at a time. Let us not cause animosity and divisions in our profession!

### Collaboration

MAZ continued collaborating with partners like MoH, UNFPA, ZAGO, CRS, LDSC, AAP, WHO and ICM. We shall continue to advocate for more midwives and improved education in Zambia. Research has revealed that midwives, educated to international standards, licensed, regulated and fully integrated into well-functioning health systems can provide the full scope of interventions necessary for maternal and newborn health as well as for family planning. This is achievable especially if we collaborate with partners who can buy in this strategy. We should take advantage of partners who are willing to support us. Even if the money is little, it can help in one way or the other.

MAZ in collaboration with the Apex Medical University, has developed a concept paper to start a Bachelor of Education Midwifery for Lecturers at LAMU. This is in progress though our timeline has not been what we planned due to circumstances beyond our control.

### Conclusion

Let me conclude by acknowledging every Midwife for the efforts you have put in supporting the association to be where it is today. This association has grown in terms of capacity and performance. You will agree with me that MAZ is not the same five years ago. We have improved in monetary management and even the bank balances have been maintained. In 2017, MAZ sponsored 50% of the cost of the AGM and elections. Similarly, this year, MAZ is going to add 50% of the total cost of the scientific meeting and the IDM. We are talking about more than \$5000.00. The association has managed to pay rent of K15,000 per three months without defaulting. We have also earned income through the consultancy with CRS.

Ladies and Gentlemen, this association is growing so let us put our heads together and invest in sustainable projects. I have talked about the Muchinga land and would like to inform you that communication has continued so we should be heading somewhere.

I wish us a successful AGM and peaceful elections for the MAZ General secretary.

God Bless you

thank you Soz

SARAH NYIRONGO NGOMA MAZ PRESIDENT



# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

M.J ACCOUNTING & BUSINES SOLUTIONS CHARTERED ACCOUNTANTS

### **REPORT OF THE BOARD**

The Board submit their report together with the financial statements for the year ended 31<sup>st</sup> December 2021, which disclose the state of affairs of the Association.

### **Principal Activities**

The principal activity of the association is to secure women's rights and access to midwifery care before, during and after childbirth. The association works to improve maternal and neonatal care and ensure that midwives have tools necessary to effectively deliver quality midwifery services.

The association also works in partnership with many other international organizations to strengthen midwifery globally and achieve its objectives. These objectives are:

- 1. To promote and strengthen the midwifery profession.
- 2. To promote the aims of the association nationally
- 3. To work to improve women's health nationally and globally.

There have been no significant changes in the association's business during the year.

By order of the Board



Acting General Secretary 2022

#### **DIRECTORS' RESPONSIBILITIES AND APPROVAL**

The Directors are required in terms of the Companies Act - Cap 388(as amended) of the Laws of Zambia to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that financial statements fairly present the state of affairs of the association as at the end of the financial year and results of its operations and cash flows for the year ended, in conformity with International Financial Reporting Standards (IFRS). The external Auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Directors acknowledge that they are ultimately responsible for the systems of internal financial controls established by the association and place considerable importance on maintaining a strong environment. To enable the Directors, meet their responsibilities, the Board, sets standards for internal controls aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure acceptable level of risk. These controls are monitored throughout the association and all employees are required to maintain the highest ethical standards in ensuring the association's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the association. While operating risk cannot be fully eliminated, the association endeavours to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within pre-determined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by management that the system on internal controls provides reasonable assurance that the financial records may be relied on for the preparation of financial statements. However, any system of internal financial control can provide only reasonable, and not absolute assurance against material misstatements or loss.

The Directors have reviewed the association's cash flow forecast for the ensuing year and in the light of this review and current financial position, they are satisfied that the association has access to adequate resources to continue in the operational existence for the foreseeable future.

The financial statements set out on pages 3 to 7. Which have been prepared on the going concern basis. Were approved by the Board on <u>25 March 2022</u> and were signed on its behalf by:

Sgr

President

Secretary

#### MJ ACCOUNTING AND FINANCIAL BUSINESS SOLUTIONS CHARTERED ACCOUNTANTS Room 458N Woodgate House, P.O. Box 34607 Cell: +260 954 023016/ 978 261105

#### **Independent Auditor's Report**

To the Members of **Midwives Association of Zambia** 

#### Opinion

We have examined the financial statements of the Midwives Association of Zambia which comprise the Statement of Financial Position as at 31<sup>st</sup> December 2020, Statement of Comprehensive Income, the Statement of Cash Flows for the year then ended, and the notes to and forming part of the financial statements, which include a summary of significant accounting policies and other explanatory notes as set out on pages 6-7...

In our opinion the financial statements present fairly, in all material aspect, the financial position of the Association as at 31<sup>st</sup> December 2020, and its financial performance and cash flow for the year then ended in accordance with

International Financial Reporting Standards (IFRS), the requirements of the Companies Act- Cap 388 (as amended).

#### **Basis of Opinion**

We conducted our audit in accordance with International Auditing Standards (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and have fulfilled our responsibilities under these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Information**

Management is responsible for the other information. The other information comprises the information contained in the Annual Report, but do not include the financial statements and our audit report thereon.

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

#### **Responsibility of Management for the Financial Statements**

As described on page 1, the Board of Trustees is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRSs) and the requirements of the Companies Act- Cap 388 of the Laws of Zambia and for such internal controls as the Directors determine necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error. In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless the Directors either intend to liquidate the Company or cease operations or have no realistic alternative but to do so.

### Auditor's Responsibility for the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as whole are free from material misstatements due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high-level assurance, but it 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 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 financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention of this fact in our audit report. However, future events of conditions may cause the Company to cease as a going concern.
- Evaluate presentation, structure and content of the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with the Directors 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 identity during the audit.

We also provide the Directors with a statement that we have compiled with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable related safeguards.

From the matters communicated with the Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation

precludes public disclosure about the matter or when, in extremely rare consequences outweigh the public interest benefits of such communication.

#### Report on other Legal and Regulatory Requirements

In accordance with section 173 (3) of the Companies Act, we report that, in our opinion the required accounting

records, other records and registers have been properly kept and that Midwives Association of Zambia has complied with all relevant provisions in accordance for the Acts. Jacob Mulenga: Manual Solution Sama Partner signing for the family of 3|Page

#### STATEMENT OF COMPREHENSIVE INCOME

	NOTE	2021 ZMW	2020 ZMW
Income	APP 1	1,530,014	182,429
TOTAL INCOME	-	1,530,014	182,429
Expenditure	APP 1	(1,128,410)	(170,096)
TOTAL EXPENDITURE	-	(1,128,410)	(170,096)
Comprehensive Surplus/(Deficit) fo <u>12,322</u>	r the year	401,60	<u>)4</u>

#### STATEMENT OF FINANCIAL POSITION

	NOTE	<b>2021</b> ZMW	<b>2020</b> ZMW
Non-Current Assets	6	68,055	68,055
<b>Total Non-Current Assets</b>		68,055	68,055
Current Assets			
Cash in transit		-	-
Cash/ Bank	9	549,135	147,530
<b>Total Current Assets</b>		549,135	147,530
Total Assets	_	617,190	203,253
Equity and Liabilities			
Accumulated Fund	8	605,190	203,585
Audit & Accounting fees	7	8,000	8,000
Accounting Services	7	4,000	4,000
Total Equity and Liabilities	_	617,190	203,253

These financial statements set out on pages 3 to 7 were approved by the Association Board on...... And were signed on its behalf by:

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PLOSEN

President

Treasurer

#### **STATEMENT OF CASH FLOWS**

	NOTE	<b>2021</b>	2020
<b>Cashflows from Operating Activities</b>		ZMW	ZMW
Operating Surplus/(Deficit)		401,605	12,332
Add: Depreciation		-	-
Increase/Decrease in Payables		-	-
Net Cash flows from Operating Activities		401,605	12,332
Cashflows from Investing Activities			
Purchase of Property, Plant & Equipment	6	-	(21,875)
<b>Cashflows from Financing Activities</b> Project funding		-	-
Increase/Decrease in cash and cash equivalents		401,605	(9,543)
Cash and Cash Equivalents as at 31/12/2021		549,135	147,530
Cash and Cash Equivalents as at 01/01/2021		147,530	157,073
Change on Cash and Cash Equivalents for the year		401,605	(9,543)

#### NOTES TO THE FINANCIAL STATEMENTS

#### **1. Principal Activity**

The principal activity of the association is to secure women's rights and access to midwifery care before, during and after childbirth. The association works to improve maternal and new- born health and ensure that midwives have necessary tools to be effective.

#### 2. Compliance and Basis of Accounting

- (a) These financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRS).
- (b) The financial statements have been prepared under historical cost convention.

#### 3. Currency

The figures in these financial statements are all stated in Zambian Kwacha (ZMW)

#### 4. Non- current Assets

The Non-current Assets are recorded at Cost less Depreciation.

#### 5. Income

- (a) The Association's income came from Memberships fees, Project funds, Fundraising ventures and Donations.
- (b) Deferred income means income that was spent by the end of the year less any payables for that particular period.

#### 6. Property, Plant and Equipment

	Office Equipment Tota	
	ZMW	ZMW
Cost at 01/01/2021	-	-
HP Laptop	6,700	6,700
40' Samsung TV	4,755	4,755
25 Tablets	32,875	32,875
Cellphone Handset	1,275	1,275

Office Fan	320	320
Hard Driver	1.150	1.150
HP Laptop	7,065	7,065
HP Laptop	7,065	7,065
Water Dispenser	1,850	1,850
Office Security Deposit	5,000	5,000
Balance at 31/12/2021	68,055	68,055
Accumulated Depreciation		
Balance b/f at 01/01/2021	-	-
Charge for the year	-	-
Balance at 31/12/2020		
Net Book Value	68,055	68,055
7. Payables	2021	2020
	ZMW	ZMW
Audit fees	8,000	8,000
Accounting Services	4,000	4,000
	12,000	12,000
8. Accumulated fund		
	ZMW	
Balance at 01/01/2021	203,585	
Surplus/(Deficit) for the year	401,605	
Balance at 31/12/2020	605,190	
9. Bank Balances	2021	2020
	ZMW	ZMW

#### **APPENDIX 1**

#### MIDWIVES ASSOCIATION OF ZAMBIA FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2021

#### DETAILED INCOME AND EXPENDITURE STATEMENT

	2021 ZMW	2020 ZMW
RECEIPTS		
Membership fees	177,300.00	83,070.00
Project Funds	55,556.40	84,858.76
Fundraising Activities	15,883.63	14,500.00
Donations	1,281,274.33	-
Other Income	-	-
	1,530,014.36	182,428.76
EXPENDITURE		
Consultancy fees	173,537.60	4,000.00
Administrative Expenses	28,500.00	38,906.42
Audit fees	8,000.00	8,000.00
Accounting Services	4,000.00	4,000.00
Bank fees	3,807.69	3,559.05
Office Supplies	3,810.00	18,644.84
Office Maintenance	-	(4,100.00)
Office Rentals	60,000.00	55,000.00
Security Services	-	-
Subscription & Membership	7,868.49	6,125.91
Transport (Fuel and Taxis)	800.00	7,100.00
Travel Expenses (DSA)	6,151.00	-
Scarfs	-	-
Badges and Caps	-	-
T-Shirts/ Shirts	-	-
Bumper Stickers	2,000.00	-
MAZ Chitenge	-	11,250.00
IDM Expenses	-	-
Workshops/Training	829,935.00	2,600.00
Salaries	-	9,151.25
Depreciation	-	-
Election Costs	-	-
	1,128,409.78	170,096.47
Surplus/(Deficit)	401,604.58	12,332.29