FARM COMMUNITY TRUST OF ZIMBABWE




2019
2020

# ANNUAL REPORT

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## GLOSSARY

**The following definitions apply throughout this document:**

| | |
|---|---|
| BVIP | Blair Ventilated Improved Pit latrine |
| CBF | Community Based Facilitators |
| CBM | Community Based Management |
| CHC | Community Health Clubs |
| CPU | Civil Protection Unit |
| CTC | Cholera Treatment Centre |
| DDF | District Development Fund |
| DFID | Department For International Development |
| DRR | Disaster Risk Reduction |
| DSI | District School Inspector |
| DWSSC | District Water and Sanitation Sub Committee |
| EHT | Environmental Health Technician |
| EMA | Environment Management Authority |
| EWC | Environment, Water and Climate |
| FCTZ | Farm Community Trust of Zimbabwe |
| HACT | Harmonized Approach to Cash Transfers |
| HPO | Health Promotion officer |
| IP | Implementing Partner |
| ISALS | Internal Savings and Lending Schemes |
| MERP | Monitoring Evaluation and Review Panel |
| MHM | Menstrual Hygiene Management |
| MoHCC | Ministry of Health and Child Care |
| MoP&SE | Ministry of Primary and Secondary Education |
| MoU | Memorandum of Understanding |
| ODF | Open Defecation Free |
| O & M | Operation and Maintanance |
| ORP | Oral Rehydration Points |
| ORS | Oral Rehydration Solution |
| PCA | Programme Cooperation Agreement |
| PVO | Private Voluntary Organisation |
| PWS | Piped Water Scheme |
| PWSSC | Provincial Water Sanitation Subcommittee |
| RWP | Rural WASH Project |
| RWPE | Rural WASH Project Extension |
| SaFPHHE | Sanitation Focused Participatory Health and Hygiene Education |
| SAG | Sanitation Action Group |
| SAM | Severe Acute Malnutrition |

| | |
|---|---|
| SDCs | School Development Committees |
| ToT | Training of Trainers |
| uBVIP | Upgradable Blair Ventilated Improved Pit latrine |
| UKAid | United Kingdom Agency for International Development |
| UNICEF | United Nations Children's Education Fund |
| WASH | Water Sanitation and Hygiene |
| WINS | Water and Sanitation in School |
| WPMC | Water Point Management Committee |
| WPM | Water Pump Mechanic |

## FCTZ BOARD MEMBERS

| | |
|---|---|
| Mrs. C.T Mugabe | Chairperson |
| Professor L. M Sachikonye | Vice Chairperson |
| Mrs. Chidzanga | Treasurer |
| Mr. G. Magaramombe | Secretary |
| Mr. G. Magwaza | Member |
| Mr. G Madyausiku | Member |
| Mr. G Makaza | Member |
| Mrs. E. Mudzingwa | Member |

## ABOUT FARM COMMUNITY TRUST OF ZIMBABWE

FCTZ is a national non-governmental organization (NGO) established by a deed of Trust in 1996 and registered in 1999 under the PVO Act to respond to developmental needs on farms. During its formative years the organization mainly focused on sanitation and health issues in former large scale commercial farming areas. Geographical coverage was later on expanded reaching 17 districts spread over Mashonaland Central, East and West and Manicaland provinces in both urban and rural areas.

Programming scope was also broadened to include Humanitarian response (Food Aid, under- fives feeding, child supplementary feeding, cash transfers and non -food items) livelihoods , ISALs, Basic Education, Early Childhood Development, Child Protection, Gender, WASH, Social transfers and a focus on Human Rights Based Programming.

**MISSION AND VISION**

To be the leading development agency working with vulnerable communities in providing sustainable programs through participatory and gender sensitive approaches. Its vision is “Empowered communities with guaranteed sustainable livelihoods”.

**CORE VALUES**

- Responsiveness
- Transparency
- Accountability
- Integrity
- Tolerance
- Commitment
- Pro-activeness
- Participation
- Gender-sensitivity



*C.T. Mugabe: Chairperson*

## FOREWORD: CHAIRPERSON REMARKS

As we conclude the long running RWP FCTZ is confident that our partners in the RWP, in Hurungwe , Makonde , Mudzi and Zvimba districts have the will and capacity to continue the good work that we started almost a decade ago.

It is now up to the local authorities together with their respective DWSC and the local communities to ensure that the programme reaches all wards in the districts and more importantly to prevent slippage from those who were direct participants in the programme.

This is in line with FCTZ vision to have empowered women, children and men who take responsibility and agency in the development of their communities. While we acknowledge the endemic poverty and economic challenges facing most rural communities. FCTZ believes that the work we have done to empower the communities to come up with solutions to the water and sanitation challenges will help in overcoming these challenges.

We look back with satisfaction at our many accomplishments over the past decade and forward with renewed zeal and commitment towards empowering vulnerable communities in the coming years.



C.T. Mugabe
Chairperson



*C.T. Mugabe: Chairperson*

## EXECUTIVE DIRECTORS MESSAGE

During the period under review FCTZ implemented two programmes within the thematic area of WASH. The Government of Zimbabwe Improving Water and Sanitation in Rural Areas project funded by UKAid and managed by UNICEF, a pilot inclusive WASH in schools project funded by UKAid and managed by UNICEF.

This report details the successes and challenges that FCTZ faced during the 2019/2020 implementation period. Apart from implementing the GoZ, long running Rural Water and Sanitation Programme. During the period under review the long running GoZ RWP came to an end and FCTZ was involved in piloting the WASH in schools programme.

FCTZ hopes to take forward the lessons learnt from both the RWP and the WIN's programme in the coming years.

I would like to thank the staff for their commitment and hard work, and the Board for their continued support and wise guidance. We look back with satisfaction on our many accomplishments and forward with hope and renewed confidence that FCTZ is on a firm footing which should ensure that communities and individuals are healthy and have access to services that improve their wellbeing.

Godfrey Magaramombe
Executive Director

# FCTZ: KEY INTERVENTION AREAS AND ACTIVITIES

## Rural WASH Project

**Supported by DFID with UNICEF as fund manager**

In 2017 the long running GoZ RWP was extended to cover the remaining three provinces of Manicaland, Mashonaland East and Mashonaland Central Provinces. FCTZ implented the project in Mudzi district.

Thematic area 1 on rehabilitation and new WASH infrastructure covered all 18 wards in the district. This intervention was expanded to cover inclusive wash in schools piloting construction of girl friendly, disability and age appropriate dry and wet system toilet at marginalised schools in Mudzi district. The second thematic area of demand led sanitation and hygiene was implemented in five wards covering 50 villages and the third and fourth thematic areas were covered all 18 wards. The organization was selected as one of the six Implementing partners to pilot an inclusive WASH in schools project where dry and wet system toilets were being constructed. FCTZ implemented the project at 7 schools, dry system toilets were constructed at 4 schools and wet system toilets were constructed at 3 schools with sufficient running water.

**Project Objectives**

The project sought to achieve the following objectives;

Populations especially orphans and other vulnerable children (OVC), school children, vulnerable women and men, and those affected by HIV and AIDS in the district, have year-round access to safe water supplies.

50 communities declared open defecation free (ODF) and sustain their ODF status through community-driven sanitation and hygiene approaches.

Community based public- private sector partnership model established for sustainable operation and maintenance of rural water supply for water points and rural piped water schemes and sanitation.

Rural Water Supply and Sanitation Institutions are strengthened and capacitated to plan, manage, implement and monitor WSS

## Thematic areas

### Rehabilitation and New WASH Infrastructure

**Sustained Access to Safe Drinking Water**
DWSSC and WWSSC continued to conduct support visits to all 467 water points to check on progress on savings and documentation.

**Repair or rehabilitation of 467 boreholes**
The project managed to meet the target of repairing 467 water points and DDF teams were regularly visiting each water point to monitor functionality and assess the effectiveness of O and M by trained VPMs. The safe water supplies are benefiting a total of 229 252 people made up of 41161 abled men, 115 disabled men 43 177 abled women, 228 disabled women 72 395 abled boys, 75 disabled boys 71936 abled girls , 190 disabled girls.

**Construction of a new piped water scheme**
The community has managed to maintain the functionality of the PWS since it was commissioned in August 2018. DWSSC and WWSSC continue to support the WPC with regular review meetings to ensure that there is smooth O and M.

The PWS which covers a 7 km radius provides safe water to Nyarutepo primary school, Nyarutepo secondary school, Nyarutepo Rural Health Centre, Nyarutepo business center and four villages benefiting a total of 2696 people made up of 301 abled men 5 disabled men, 350 abled women and 3 disabled women, 1019 abled boys and 1016 abled girls and 2 disabled girls.

**Repair or Construction of Head works**
The project managed to finish off construction of head works at all target 18 water points by the end of June 2019. This brought the total number of head works repaired to 400.



*Some of the tanks for Nyarutepo Piped water scheme*



*Pupils at Nyarutepo Primary standing next to their solar panels at their piped water scheme*



*John Mbulayi Pump Operator for Nyarutepo piped water scheme in the background people gathered for commissioning of PWS by Minister of Provincial Affairs*

**Water quality monitoring**

Ministry of Health district executive decided on a strategy to improve the pace of collecting and processing water samples from the 467 water points repaired by the project. The three field testing kits were strategically positioned at three locations in the district to reduce travelling distances by EHTs and reducing overcrowding at the district offices. This greatly improved the rate of testing of water. As a result at least two samples were collected from each water point at standard intervals. All water points yielded negative E-coli test meaning the water is safe for human consumption. Feedback to communities on quality of their water has been provided and they fully appreciated the knowledge. The MoH&CC has promised to maintain the regular collection of water samples in the district.

## Construction of latrines at 7 schools under the Inclusive WASH schools sanitation pilot project

Program document was revised in January 2019 with an additional scope for MHM friendly wet and dry system toilets at 7 schools. Four schools will have 10 squat holes each for the dry system and an incinerator each, 3 schools will have wet system latrines with 16 cubicles each and an incinerator. Actual construction works were delayed to August 2019 as there was a protracted delay in delivery of cement, plumbing, roofing and other building materials by UNICEF. FCTZ staff and Contractors worked diligently throughout the festive season to catch up with time lines set when implementation was extended to end of February 2020.

**Dry system toilets**

The project constructed 40 gender disaggregated, disability and age appropriate girl friendly dry system squat holes at 4 schools {2 squat holes for ECD levels children with appropriate hole dimensions. 2 disability appropriate squat holes. 2 for teachers and the remaining 4 for the mainstream learners at each school}. Each school had an incinerator for MHM constructed.

All girls toilets including those reserved for infants are girl friendly as they were equipped with a mirror, sanitary ware locker, hand washing basin, pedal bin and screen door that can be secured from inside and locked at the end of the day and during weekends. Girl's toilets have a 100L tank that supply water inside each compartment. Two disability appropriate compartments at each school are equipped with wheel chair rumps, support rails, hand washing basin and mirror for both boys and girls. Group hand washing facilities are provided to cater for the rest of the school with water stored in a 500L tank on a raised platform.



*Water storage tank for hand washing inside dry system girl friendly toilet at Kondo Primary*



Pedestal for disability inclusive toilet for dry system toilet

**Wet system toilets**

3 schools each had a block with 16 cubicles for both male and female pupils. Each block has two disability appropriate cubicles with hand washing basin, 2 cubicles for teachers, 12 cubicles for mainstream learners. Disability appropriate cubicles have support rails, mirror and hand washing basin inside. The main entrance has a ramp to facilitate access by wheel chair. A septic tank and a soak away were also constructed for each toilet block.

The toilets were equipped with a mirror, sanitary ware locker in the foyer, a 5000l water storage tank, age appropriate urinals for boys, hand washing basins inside, pedal bins with bin liners for MHM. An incinerator was constructed for each school to cater for MHM.

Certification was done by PWSSC and completed structures were handed over to the RDC and school authorities in March 2020

## Demand Led Sanitation and Hygiene Promotion



*Kondo primary dry system toilets*




*Bill board at Chimukoko primary toilet block*



*A 5000l water storage tank for Chimukoko primary toilet*



*Hand washing basins, sanitary ware locker and mirror inside girls toilet*



*Disability appropriate cubicle*



*Toilet cubicle*



*Boys toilet with age appropriate urinals and hand washing basins*



*Kudzwe primary wet system showing Incinerator and 500l water*

**Sustained Access to Sanitation & Hygiene Promotion**
DWSSC and WWSSCs conducted monitoring visits, meetings with community leaderships, door to door visits and supervision of builders during the quarter. Hygiene promotion meetings were conducted at village level. DWSSC supported some villages with transport for cement from the growth point to their villages to cut on transport costs. Communities were motivated to support disability needs of specific individuals so that they can easily access latrines. Leadership and memberships in both CHCs and SAG structures continued to be dominated by women.

**Sanitation focused health and hygiene promotion activities (strengthening Community health clubs)**
All 50 villages targeted under demand led sanitation were visited mostly by SAGs, EHTs, DWSSC members and IP Field Officers. Efforts towards latrine construction were demonstrated by mobilizing of locally available materials like bricks, sand and also digging of pits, most households were however struggling to access cement.

**Construction of 150 uBVIP latrines with subsidy**
The target of constructing 150 uBVIPs for most vulnerable households in targeted villages was met and project staff continued to monitor O and M of the facilities by beneficiaries. These are benefiting a total of 985 people made up of 275 women, 272 men, 218 boys, 215 girls and 4 men, 3 women, 4 boys and 10 girls living with disabilities. By the end of the project implementation period in March 2020 4 households had been assisted to upgrade their uBVIPs to standard BVIPs.
**Construction of latrines without subsidy**

A total of 2195 self –sponsored latrines benefiting 8921 people were constructed during the period under review. Construction activities were a bit slow as prices of commodities like cement continued to go up. The self-sponsored latrines are benefitting 2064 men, 2229 women, 2266 girls and 2362 boys and of these 3 men, 3 women, 3 girls and 4 boys are living with disability.

**Number of villages achieved ODF status**
40 villages out of a PCA target of 25 villages have attained ODF status. ODF villages were supported to strengthen their village constitutions to avoid slippage. Certification was done by DWSSC. CHCs, SAGs, Hygiene promoters, community leadership and extension workers were key in the attainment of ODF and these will continue to support village efforts on sustainability of ODF status. SAGs and CHCs in ODF villages are transforming into development vehicles with ISALs being method of choice to raise funds for various development initiatives. Even before attaining ODF sustainability villages are introducing stiff penalties for those who are found practicing OD including people having to pay fines in the form of small livestock.

**Training of School Health Teachers**
45 male and 45 female school health teachers were trained these were drawn from 38 schools. The first 31 schools each had 2 teacher's trained one male and one female. The last 7 schools under the pilot school sanitation project component each had a total of 4 teachers 2 male and 2 female teachers trained. School Health Teacher training also emphasized on menstrual hygiene management (MHM) using the approved manuals.

**Formation and strengthening of School Health Clubs**
38 school health clubs were trained comprised of 1048 boys, 1186 girls. A health club at Chimukoko primary school is engaging in income generation activities which saw them start a chicken rearing project.

**Training of Caretakers and Pupils in operation and maintenance**
A total of 14 male and 14 female caretakers were trained together with 490 pupils, 10 children per class were drawn from 7 schools under the pilot school sanitation project. These were trained in Operation and maintenance (O and M), selected pupils then trained and monitored peers. This was all part of efforts to build on sustainability of WASH infrastructure in schools with pupils empowered to protect and care for their infrastructure.

**Documentation of stories of change**
During the project DWSSC produced stories of change every quarter and a video was also produced. These were shared widely with a view of educating and spreading awareness using the knowledge products produced from the district during the project period. The project will share two documentary videos on CD the first is for 3 minutes on demand led sanitation, the second is a 4 minutes video on inclusive WASH and a poem by pupil at one of the beneficiary schools. Hygiene index report will also be shared with this report.

**Monitoring and strengthening of community health clubs**
A total of 50 community health clubs have been strengthened, as they attending training sessions led by hygiene promoters at village level. DWSSC visited the clubs to support the practical activities being conducted by the clubs including household hygiene, ideal home competitions and latrine construction. Clubs are comprised of membership with 225 men and 385 women. 16 clubs are also engaging in ISALs for WASH.

## Public-Private Partnerships/Participation for Operation and Maintenance

**Identification and engagement of local suppliers and retailers.**
One retailer from the five participating wards in demand led sanitation was identified and encouraged to support the PPP initiative. They however bemoaned prohibitive prices at supplier level, which was further compounded by high transport costs when they hire vehicles to reach their shops. The district is working to further develop the model so that suppliers will reach the retailers with the commodities.

**Technical training of 94 village pump mechanics**
A total of 94 male VPMs were trained over a 14 day period, the training and mentoring however continued with practical during the period hand pumps were being repaired. The participants attended theory sessions before doing the practice al's in the field. The trained VPM cadres are now providing a service to their communities with charges which are very reasonable. The average downtime is now less than 40 hours per breakdown. All VPMs now have access to toolkits as the project managed to put VPM toolkits strategically at central points within wards where the VPMs can borrow and return after use.

**Technical training for 150 latrine builders in construction of uBVIPs and BVIPs**
A total of 165 (163 men and 2 women) from a target of 150 latrine builders have since been trained. The additional 15 more builders were trained to increase the number of builders available at village level with the aim of reducing labour costs and also cover gaps created by deaths and movements of builders.
**Monitoring of 468 Water point committees**

WWSSCs and DWSSC continued to facilitate monitoring and support visits to all WPCs to gauge ability to transform theory from the training into practical everyday life. It was encouraging that at every water point the need to have savings to prepare for breakdowns was very clear , unfortunately in some cases the amounts being kept were so little and could not facilitate any meaningful repairs. DWSSC working with WWSSC then encouraged WPC members to buy spare parts or invest the funds in projects like goat rearing as a way of strengthening capacities to ensure that WPCs maintain meaningful savings. Documentation of water point records and maintenance of water point physical surroundings were the most notable improvements during monitoring.

## Wash Sector Monitoring and Governance

**Support training of district WASH institutions in project planning, management, monitoring, evaluation and research.**
The DWSSC in Mudzi conducted a monitoring workshop facilitated by FCTZ monitoring and evaluation unit. The workshops managed to refine monitoring indicators which are being used to guide monitoring activities.

**Promote and support risk assessment and integrate disaster risk reduction and mitigation considerations into planning for WASH**
A training workshop was conducted for DWSSC members. Workshop focused on reviewing district disaster plans as well as capacitating the districts on disaster risk reduction and mitigation strategies. An average of 15 people attended the workshop in the district.

**Quarterly planning and review meetings**
Quarterly planning and review meetings were conducted during the period. Meetings were used to look closely at project progress and strategize mainly on the demand led sanitation thematic which lagging behind.

## Analytical issues

**Capacity Building and Partnerships**
Using the skills within the DWSSC capacity building was conducted in the areas of report writing, monitoring and writing stories of change. DWSSC also took time to build the capacity of WWSSCs in report writing using the reporting templates. Targeted capacity building was also done in the areas of SafPHHE, water quality monitoring, use of solar energy and sustainability. Planning skills at district level have improved with activities now being well prioritized, while report writing has become more accurate and timely. DWSSC also transferred SafPHHE skills to World Vision a partner in the district WASH Sector and they rolled out triggering in their targeted wards culminating in a couple of villages attaining ODF by the time the RWPE came to an end.

**Gender Equity and Disability**
Throughout the period under review women were taking a lead in all committees i.e. WPCs, SAGs, CHCs the leadership was demonstrated by women constituting a majority in numbers of people in committees and also taking leadership roles like chairpersons in WPCs. The project was also actively encouraging more girls to be part of school health clubs. The project captured beneficiaries taking note of disabilities of the beneficiaries so they can be reached with support as per need not only by the RWPE but by other interventions as the information has become part of the district database.

**Climate Change and Environment**
The project was encouraging use of live fencing at water points and to date 121 water points have been fenced using live fencing, while 4 water points now have walls. Villagers were also being encouraged to construct cattle troughs so that waste water is harnessed for livestock, 22 new cattle troughs were constructed during the project.

**Value for Money**
Throughout the project competitive bidding among suppliers was used to ensure project gets best value for money. The most vulnerable members of the community were targeted to benefit from the one bag subsidy as these would benefit the most and the structures constructed would be used as demo structures per village to guide any household that wanted to construct latrines.

**Lessons Learnt**
Sustained hygiene education can lead to meaningful behavior change as can be evidenced by the huge number of people adopting hand washing and using the tippy tap method while also adopting hygiene enabling facilities like pot racks and refuse pits across all 5 wards targeted under the project.

The district learnt that transfer of skills should be inculcated in all activities. The district lost its point person trained in HACT which led to delays in acquittals and ultimately failure to receive funds in some quarters; it helped the district realize need to transfer skills as soon as trainings have been conducted.

**Risk Assessment and Challenges**



*One of the cattle troughs constructed through community efforts in ward 8 Shonhiwa village*

Among other things the project's theory of change assumed increase in number of hand pumps and PWS rehabilitated will lead to increase in use of safe water from 61% to 85% and for Mudzi it improved to 90% and in the process improving lives of vulnerable people.

Challenges were noted in the costs of WASH commodities which were escalating beyond reasonable levels especially cement. DWSSC continued to work on strengthening the PPP initiative so that materials can be brought closer to the people.

Due to the rampant gold panning in one of the target wards boreholes were subjected to routine tests to check if they have not been contaminated.

**Emerging Issues**

The project continuously faced setbacks in the district as the communities were faced with perennial drought situations. Working with Department of Social Services, RDC, and District Development Coordinators' offices ensured that villagers got the food relief they needed at the appropriate times and did not lose assets in exchange for food.

Due to stagnation of rural economies young people are moving into urban areas to find jobs, unfortunately in some cases these are the same cadres who would have been trained as village pump minders and builders. This is creating some gaps but was being addressed through arranging other structured training and on the job training.

# FINANCIAL STATEMENTS

## BOARD OF TRUSTEES' RESPONSIBILITY STATEMENT

It is the trustee's responsibility to ensure that the financial statements fairly present the state of affairs of the organization. The external auditors are responsible for independently reviewing and reporting on the financial statements.

Trustees' have assessed the ability of Farm Community Trust of Zimbabwe to continue operating as going concern and believe that the preparation of these financial statements on a going concern basis is still appropriate. However, trustees believe that under the current economic environment a continuous assessment of the ability of company 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 statement set out in this report have been prepared by trustees' in accordance with International Financial Reporting Standards (IFRS). The statement are based on the appropriate accounting policies which were supported by reasonable and prudent judgements and estimates.

The organization'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 written policies and procedures and all employees are required to maintain the highest ethical standards in ensuring the company practices are conducted in a manner that in all reasonable circumstances is above reproach. Issues that come to the attention of the company have been addressed and trustees confirm that the systems of accounting and internal control are operating in a satisfactory manner.

In light of the current financial position, trustees' are satisfied that Farm Community Trust of Zimbabwe is a going concern and has continued to adopt the going concern basis in preparing the financial statements.

The external auditors are responsible for independently reviewing and reporting on organisation's finacial statements. The financial statements have been audited by company's external auditors and their report is presented on pages 4 to 6.

Organization's financial statements which are set out below on pages 7 to 21 were in accordance with their responsibilities, approved by the organization executives on……2020 and are signed on their behalf by:

Mrs. C.T.Mugabe
(CHAIRPERSON)

30/06/2020
Date

G. Magaramombe
(EXECUTIVE DIRECTOR)

30/06/2020
Date

Mrs. A. Chidzanga
(TREASURER)

30/06/2020
Date

KRESTON ZIMBABWE

Knowing you.

# INDEPENDENT AUDITORS' REPORT

## TO THE MEMBERS OF FARM COMMUNITY TRUST OF ZIMBABWE

## REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

**Opinion**
We have audited the accompanying financial statements of FARM COMMUNITY TRUST OF ZIMBABWE set out on pages 7 to 21 which comprise the statement of financial position of 31 March 2020, the statement of comprehensive income, the statement of changes in reserve and statement of cash flows for the year ended, and the notes to the financial statements, which include a summary of the significant accounting policies and other explanatory information.

In our opinion, the financial statements present fairly, in all material aspects, the financial position of Farm Community Trust of Zimbabwe as at 31 March 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards in the manner required by the Private Organizations Act.

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

**Going concern**
Our review on the Trustees' Committees' statement set out on page 3, is relating to going concern. We have nothing to report having performed our review.

As noted within the Trustees' statement on page 3, the Trustee have concluded that it is appropriate to prepare the financial statements using the going concern basis of accounting. The going concern basis presumes that the Trust has adequate resources to remain in operation, and that the executive intend to do so, for at least one year from the date to the financial statements were signed. As part of our audit we have assessed that the executive use of the going concern basis is appropriate.

However, because not all future events or conditions can be predicted, these statements are not guarantee as to the trust's ability to continue as a going concern.

**Key Audit Matters**
Key Audit matters are those matters that, in our professional judgement were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. However there are no key audit matters.

**Other information**
Other information consists of the Trustees' responsibility statement included in the financial statements, other than the Institute's financial statements and our audit's report thereon. The trustees' are responsible for the other information

Our opinion on the Trust financial statement does not cover the other information and we do not express and audit opinion or any for of assurance conclusion thereon.

In connection with our audit of the Trust's financial statements, our responsibility is to read 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 misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's , 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.

**Trustees' Responsibilities for the Financial Statements**

The trustee of Farm Community Trust of Zimbabwe is responsible for the preparation and fair presentation of the Trust's financial statements in accordance with IFRS, and for such internal control as the management determine is necessary to enable the preparation of financial statements that are free from material misstatemnt, whether due to fraud or error.

In preparing the financial statements, the management are responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intend to liquidate the Trust or to cease operations, or has 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 Trust's 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 ISA's will always detect a material misstatement when it exists. Misstatements can arise from error and are considered material if, individually or in the aggregate, they could be reasonably be expected to influence the economic decisions of users taken on the basis of the Trust's financial statements

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

- Identify and assess the risk of material misstatement of the Trust's 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 one resulting from error, as fraud may involve collusion, forgery, intention omission, misrepresentations, or the override or internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit opinion on the effectiveness on the Trust 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 appropriates of the Trust's use of the going concern basis of accounting and based on the audits evidence obtained , whether a material uncertainty exists related to events or conditions that may cast significant doubt on the exchange 's ability to continue as a going concern basis. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure 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 date of our auditor's report .However, future events or conditions may cause the Trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Trust's activities within the exchange to express an opinion on the financial statements. We remain solely responsible for our Audit opinion.

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

We also provide the Trust with a statement that we have compiled with relevant ethical requirement regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with Trust, we determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulations precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Report on the other legal and regulatory Requirements**
In our opinion, the financial statements have been properly prepared in accordance with accounting policies set out on pages 11 to 16

The engagement partner on the audit resulting in this independent auditor's report is Mr. Modern Mutumwa (PAAB Practicing Certificate Number: 0540).

MJV CHARTERED ACCOUNTANTS
Registered Public Auditors
HARARE, Zimbabwe

5/07/2020
Date

## STATEMENT OF FINANCIAL POSITION
as at 31 March 2020

| | Notes | 2020 USD | 2019 USD |
|---|---|---|---|
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Property & Equipment | 4 | 399,474 | 427,049 |
| **Current Assests** | | | |
| Accounts receivable | 5 | - | 422 |
| Cash and cash equivalents | 6 | 1,480 | 82,757 |
| | | **1,480** | **83,179** |
| **Total Assets** | | **400,954** | **510,228** |
| **RESERVES AND LIABILITIES** | | | |
| **Reserves** | | | |
| Accumulated funds | | (119,345) | 27,329 |
| Capital Grants | | 94,624 | 94,624 |
| Revaluation reserves | | 382,555 | 382,555 |
| **Total resrves** | | **357,834** | **504,508** |
| **Current Liabilities** | | | |
| Accruals | 7 | 43,120 | 5,720 |
| **Total reserves and liabilities** | | **400,954** | **510,228** |

Mrs C.T.Mugabe
CHAIRPERSON

Date: 30/06/2020

G. Magaramombe
EXECUTIVE DIRECTOR

Date: 30/06/2020

Mrs A. Chidzanga
TREASURER

Date: 30/06/2020

## STATEMENT OF FINANCIAL POSITION
as at 31 March 2020

| | Notes | 2020 USD | 2019 USD |
|---|---|---|---|
| **INCOME** | | | |
| Grants received | 8.1 | 158,213 | 392,041 |
| Other income | 8.2 | 12,233 | 88,244 |
| Total Income | | **170,446** | **480,285** |
| **EXPENDITURE** | | | |
| Catholic Agency for Overseas Development (CAFOD) | 9.2 | - | 96,310 |
| United Nation Children Fund - Rural Wash Program | 9.2 | 227,660 | 202,284 |
| United Nations Children Fund - WINS | 9.3 | 17,133 | - |
| FCTZ | 9.4 | 44,752 | 81,280 |
| Canadian Cholera Program | 9.5 | - | 35,079 |
| Depreciation | 4 | 27,576 | 27,576 |
| **Total Expenditure** | | **317,121** | **415,529** |
| (Deficit) / Surplus for the year | | **(146,674)** | **64,757** |

## STATEMENT OF CHANGES IN RESERVES

for the year ended 31 March 2020

| | Accumulated profit USD | Capital grant USD | Revaluation Reserve USD | Total USD |
|---|---|---|---|---|
| **Balance at 31 March 2018** | **(37,428)** | **94,624** | **284,671** | **341,868** |
| Revaluation | - | - | 97,884 | 97,884 |
| Surplus for the year | 64,757 | - | - | 64,757 |
| **Balance at 31 March 2019** | **27,329** | **94,624** | **382,555** | **504,508** |
| Deficit for the year | (146,674) | - | - | (146,674) |
| **Balance at 31 March 2020** | **(119,345)** | **94,624** | **382,555** | **357,834** |

**Capital Grant**

The capital grant represents assets bought by donors for individual projects that they support. The assets are expensed in the year the individual projects in the year of purchase. The assets are immediately capitalised as part of the organisation's assets pending decision by the donor to donate to the organisation or recall the assets. Upon disposal or recall of the asset by the donor, the cost of these assets is the debited to the Capital Grant account.

## STATEMENT OF CASH FLOWS
for the year ended 31 March 2020

| | Notes | 2020 USD | 2019 USD |
|---|---|---|---|
| **Cash flow from operating activities** | | | |
| (Deficit) / Surplus for the year | | (146,674) | 64,757 |
| Depreciation | | 27,576 | 27,576 |
| **Cash flow from operations before working capital changes** | | **(119,098)** | **92,333** |
| **Working Capital Movements** | | | |
| Decrease in accounts receivables | | 421 | 243 |
| Increase / Decrease) in accruals | | 37,400 | (49,123) |
| **Net cash out flows from operating activities** | | **(81,277)** | **43,453** |
| **Net decrease in cash and cash equivalents** | | **(81,277)** | **43,453** |
| Cash and cash equivalents at the beginning of the year | | 82,757 | 39,304 |
| **Cash and cash equivalents at the end of the year** | | **1,480** | **82,757** |

## NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

**NOTE 1: Nature of business**
The main objective of the Trust is to help farm workers improve the quality of their lives particularly in the areas of health, education and housing.

**NOTE 2: 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.

**Basis of Preparation**
The financial statements are prepared in accordance with International Financial Reporting Standards (IFRS) and on historical cost basis. No procedures have been adopted to reflect the impact on the Financial Statements of specific price changes or of changes in the general level of prices. The principal accounting policies of the organization have been consistently applied in all material respects and are as follows:

**Reporting Currency**
The financial statements are expressed in United States Dollars (USD).

**2.1 Capital Expenditure**
Expenditure on property and equipment is capitalized in the year the asset is put into use by the organization.

**2.2 Property and Equipment**
Property and equipment are statement at revaluation, less subsequent depreciation and impairment. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the organization and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

No depreciation is charged on land and capital work in progress. Depreciation on other assets is calculated on the straight line basis to allocate to cost of each asset to its residual value over its estimated useful life as follows:

| | Years |
|---|---|
| • Buildings | 50 |
| • Motor vehicles and cycles | 5 |
| • Office & Computer equipment | 5 |
| • Furniture and fittings | 10 |

The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

**Impairment of assets**
The carrying amounts of assets are reviewed annually to determine their recoverability either through use or sale. Where the events or changes in circumstances show that the carrying amount of the asset is impaired the asset value is adjusted to its recoverable amount and the adjustment (impairment loss) is included in profit or loss or in other comprehensive income if the impaired asset is carried at revaluation and the amount of the impairment is a reduction of previously recognized revaluation surplus on the same asset.

**2.3 Financial Assets**
The organization classifies its financial assets in the following categories: loans and receivables and their fair value through income and expenditure. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition and re-evaluates this designation at every reporting date.

**a) Financial Assets at Fair Value through Income and Expenditure**
Financial assets at fair value through income and expenditure are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Assets in this category are classified as current assets if expected to be settled within 12 months; otherwise, they are classified as non-current

**b) Loans and Receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in the current assets, except for maturities greater than 12 months after the reporting date. These are classified as non-current assets. Loans and receivables are classified as "accounts receivables" in the statement of financial position.

**2.3.1 Recognition and measurement**

Regular purchases and sales of financial assets are recognized on the trade date, the date on which the organization commits to purchase or sell the asset. Financial assets are initially recognized at fair value plus transaction costs for all financial assets not carried at fair value through the income and expenditure. Financial assets are derecognized when the right to receive cash flow from investments has expired or has been transferred and the organization has transferred substantially all risks and rewards of ownership. Loans and receivables are carried at amortized cost using the effective interest rate method. Gains and losses are arising from the changes in the fair value of the financial assets at fair through income and expenditure' categories are presented in the statement of comprehensive income in the period in which they arise. Dividend from financial assets at fair value through income and expenditure is recognized in the statement of comprehensive income as part of other income when the organisation's right to receive payments is established.

**2.3.2 De-recognition**

The financial asset is derecognized when the organization loses control over the contractual rights that comprise the asset. A financial liability is derecognized when it is paid or settled.

**2.4 Offsetting financial Instruments**

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

**2.5 impairment of Financial Assets**

The organization assesses at each reporting date whether there is objective evidence that an asset or group of financial assets is impaired. A financial asset is impaired if, there is an objective evidence of impairment as a result of one or more loss events that occurred after initial recognition of the asset and prior to the reporting date, (loss event), and that loss event has had an impact on the future cash flows of the financial asset that can be reliably estimated. Objective of evidence that a financial asset or group of financial assets is impaired includes observable data comes to the attention of the organization of the organization about the following loss events:

a) Significant financial difficulty of the issuer or obligor;
b) A breach of contract such as a default or delinquency in interest or principal payment;
c It becomes evident that the borrower will enter bankruptcy;
d) The disappearance of an active market for the financial asset because of financial difficulty;
e) Observable data indicating that there is a measureable decrease in the estimated future cash flows from a portfolio of financial assets since the initial recognition of these assets, although the decrease cannot yet be identified with the individual financial assets in the portfolio, including:
    i) Adverse changes in the payment status of borrowers in the portfolio; and
    ii) National or local economic conditions that correlate with defaults on the assets in the portfolio.

The organization first assesses whether objective evidence of impairment exists. The amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The assets carrying amount is reduced and the amount of the loss is recognized in the statement of comprehensive income. If a loan or held to maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a value practical expedient, the organization may measure impairment on the basis of an instruments fair value using an observable market price.

**2.6 Cash and Cash Equivalents**

In the statement of cash flows, cash and cash equivalents compromise:

i) Cash on hand
ii) Balances with banks

Cash and cash equivalents only include items held the purpose of meeting short term cash commitments rather than for investing or other purposes. Cash and cash equivalents have maturity of less than three months. Cash and cash equivalents are carried at cost which, due to their short term nature, approximates fair value.

**2.7 Trade and Other Receivables**

Trade and other receivables are amounts due from community revolving loans provided for by the organization. If collection is expected in one or less (or in the normal operating cycle or if longer), they are classified as current year assets. If not, they are presented as non-current assets. Trade and other receivables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method, less provision for impairment.

**2.8 Accruals**
Accruals are financial liabilities, are initially measured at the transaction price and subsequently measured at amortized cost using the effective interest method.

**2.9 EMPLOYMENT BENEFITS**

**a) Terminal benefits**
Termination benefits are payable when employment is terminated before the normal retirement date or when an employee voluntarily accepts redundancy in exchange of these benefits. The organization recognizes termination benefits expenses when it is demonstrably committed to either terminate employment of current employees according to a detailed formal plan without possibility of withdrawal from such or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due for more than twelve months after end of reporting period are discounted to present value.

**b) Bonuses**
Bonuses are not a contractual obligation and are paid at the discretion of the organization. A liability and an expense for bonuses are recognized in the period that the company has expressed an irreversible intention to pay the bonuses. The amount of the bonus liability and expense recognized shall be based on the formulae determined by the company from time to time.

**c) Annual leave and long service leave**
Employee entitlements to leave and long service leave are recognized when they accrue to employees. An accrual is made for the liability for annual leave and long service leave as a result of services rendered by employees up to end of reporting period. The amounts accrued are recognized as a n expense as incurred.

**2.10 Income Recognition**
Income includes donations and interest earned; income at the fair value of the consideration received or receivable for the provision of services in the ordinary course of the organization's activities. The organization recognizes income when the amount of income can be reliably measured, it is probable that future economic benefit will flow to the organization and specific criteria have been met for each of the organization's activities. The following specific policies apply to the category of income:

**a) Grants**
Grant income is recognized when the organization can demonstrate entitlement to the income. Where receipt of funding is conditional only on administrative requirements such as submission of a claim, it has been accrued. Where there are restrictions on the time period in which funding received can be spent or where the organization is not in a position to meet the conditions of funding the related income will be deferred.

**b) Foreign currency transactions and balances**
Foreign currency transactions are accounted for at the rate of exchange ruling at the date of the transaction. Monetary assets and liabilities are translated at year end exchange rates. Gains and losses arising on settlement of such transactions and from translation of foreign monetary assets and liabilities are recognized in income and expenditure except when deferred in reserves as part of the cash flow hedges or qualifying net investment hedges.

**c) Interest income**
Interest income is recognized on a time proportionate basis using the effective interest method. When a receivable is impaired, the organization reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income. Interest income on impaired loans is recognized using the original effective interest rate.

**NOTE 3: Critical judgments in applying the organization's accounting policies.**
In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts presented in the financial statements and related disclosures. Use of available information and the appreciation of judgment are inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the financial statements.

**Significant judgments include:**
**a) Receivables**
The organization assesses its receivables for impairment at each statement of financial position date. In determining whether an impairment loss should be recorded in the statement of income and expenditure, the organization makes judgments as to whether there is observable data including a measureable decrease in the estimated future cash flows from a financial asset.

**b) Residual values**
The organization is required to assess residual values and remaining useful lives of its property and equipment on an annual basis. This affects the amount of depreciation that is recognized in the statement of income and expenditure. Management assessed residual values at nil for all assets as it intends to use the assets until the end of their economic useful lives.

**c) Impairment testing**
The organization reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable.

**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 March 2020

| NOTE 4: Property and Equipment | Land and buildings | Motor Vehicles | Motor cycles | Furniture & fittings | Office and computer equipment | Total |
|---|---|---|---|---|---|---|
| | USD | USD | USD | USD | USD | USD |
| **Net carrying amount as at 31 March 2018** | **347,760** | **-** | **8,982** | **-** | **-** | **356,742** |
| Cost/Valuation | 386,400 | 154,200 | 9,980 | 15,948 | 37,564 | 604,092 |
| Accumulated depreciation | (38,912) | (154,200) | (998) | (5,948) | (37,564) | (247,350) |
| Revaluation | - | 67,300 | 7,265 | 14,770 | 8,549 | 97,884 |
| Depreciation charge for the year | (7, 728) | (13,460) | (1,725) | (2,954) | (1,710) | (27,576) |
| **Net carrying amount as at 31 March 2019** | **340,032** | **53,840** | **14,523** | **11,816** | **6,839** | **427,049** |
| Cost/Valuation | 386,400 | 67,300 | 17,245 | 14,770 | 8,549 | 494,264 |
| Accumulated depreciation | (46,368) | (13,460) | (2,723) | (2,954) | (1,710) | (67,214) |
| Depreciation charge for the year | (7,728) | (13,460) | (1,725) | (2,954) | (1,710) | (27,576) |
| **Net carrying amount as at 31 March 20120** | **332,304** | **40,380** | **12,798** | **8,862** | **5,129** | **399,474** |
| Cost/Valuation | 386 400 | 67,300 | 17,245 | 14,770 | 8,549 | 494,264 |
| Accumulated depreciation | (54,096) | (26,920) | (4,447) | (5,908) | (3,420) | (94,790) |

| | | 2020 USD | 2019 USD |
|---|---|---|---|
| **5** | **Accounts receivables** | | |
| | Reserve Bank of Zimbabwe (RBZ) | 44,837 | 68,765 |
| | Bank | (44,837) | (23,929) |
| | **Balance before provisions** | **-** | **44,837** |
| | Provision for bad debts | - | (44,837) |
| | Other | - | 422 |
| | | **-** | **422** |
| **6** | **Cash and cash equivalents** | | |
| | Cash on hand | 1,473 | 5,286 |
| | Cash at bank | 7 | 77,471 |
| | | **1,480** | **82,757** |
| **7** | **Accruals** | | |
| | Salaries | 15,101 | - |
| | Statutory accruals | 14,458 | - |
| | Other accrued expenses | 13,561 | 5,720 |
| | | **43,120** | **5,720** |
| **8** | **INCOME** | | |
| | **8.1 Grants received** | | |
| | Canadian Cholera Program | - | 38,807 |
| | Catholic Agency for Overseas Development (CAFOD) | - | 47,218 |
| | United Nations Children's Fund -Water & Sanitation (Mashonaland West) | 152,678 | 306,017 |
| | Farm Community Trust of Zimbabwe | 5,535 | - |
| | | **158,213** | **392,041** |
| | **8.2 Other income** | | |
| | Vehicle hire | 10,742 | 26,871 |
| | Bank interest | 1,491 | - |
| | Sundry Income | - | 61,372 |
| | | **12,233** | **88,244** |
| **9** | **EXPENDITURE** | | |
| | **9.1 Catholic Agency for Overseas Development (CAFOD)** | | |
| | Support Staff Salaries | - | 2,532 |
| | Project staff salaries | - | 10,404 |
| | Programme Support Cost | - | 4,057 |
| | Piped Water Schemes | - | 3,750 |
| | ISALs | - | 200 |
| | Community early warning systems | - | 1,774 |
| | Conservation farming | - | 37,381 |
| | Livestock production | - | 3,478 |
| | Monitoring & Evaluation | - | 5,734 |
| | | **-** | **69,310** |

| | 2020 USD | 2019 USD |
|---|---|---|
| **9.2 United Nations Children Fund - Rural WASH Program** | | |
| Support Staff Salaries | 30,174 | 35,441 |
| Repairs and rehabilitation of Boreholes | - | 13,446 |
| Construction of Wet & Dry system toilets | 134,740 | 4,676 |
| Demand Lead Sanitation & Hygiene Promotion | - | 65,850 |
| Community based PPS partnership | - | 12,933 |
| Project Staff Salaries | 29,550 | 47,929 |
| Head Office Monitoring allowances | 2,570 | 4,345 |
| Audit fee | 2,078 | 2,100 |
| Programme Support Cost | 9,487 | 15,564 |
| ODF Declaration expenses | 19,061 | - |
| | **227,660** | **202,284** |
| **9.3 United Nations Children's Fund - WINS** | | |
| Support Staff Salaries | 9,296 | - |
| Project staff salaries | 4,550 | - |
| Improved Access to basic water supply | 452 | - |
| Basic Sanitation and Handwashing facility | 2,765 | - |
| Program Support Cost | 70 | - |
| | 17,133 | - |
| **9.4 Farm Community Trust of Zimbabwe** | | |
| Motor Vehicle expenses | 16,319 | 27,157 |
| Office repairs and maintenance | 5,636 | - |
| Support Staff Salaries | 11,082 | 21,642 |
| Grants Expenditure | 3,715 | 13,384 |
| Administration support cost | 7,671 | 18,684 |
| Fair value loss | 329 | 413 |
| | **44,752** | **81,280** |
| **9.7 Canadian Cholera Program** | | |
| Awareness Campaigns | - | 11,571 |
| Trainings | - | 13,055 |
| Monitoring & Evaluation | - | 3,158 |
| Programme Support cost | - | 3,326 |
| Support staff salaries | - | 3,969 |
| | **-** | **35,079** |

**NOTES TO THE FINANCIAL STATEMENTS (continued)**
for the year ended 31 March 2020

**10 Compensation to key management**

Key management personnel are employees who have authority and are responsible for planning, directing and controlling the activities of the trust.

| | | | |
|---|---|---|---|
| G. Magaramombe | Chief Executive Officer | 10,200 | 13,655 |
| N. Mbwachena | Finance Manager | 11,000 | 14,030 |

**11 Going Concern**

The Trust has a deficit of $143,651 and the grants decreased by $309,838 from 2019, however the Trust secured funding from UNICEF through an extension of the Rural Wash Programme in Mdzi District and the project will run from July 2019 to March 2020. There is also funding secured under the EDF 11 WASH in Schools project and COVID-19 response under UNICEF management which will be done during 2020. These events have resulted in the Trust to continue operating as a going concern.

**12 Subsequent Events**

The Corona virus pandemic, which began in China in late 2019 continued to evolve beyond the reporting date 31 March 2020. On 30 January, the World Health Organisation (WHO) declared the outbreak a "Public Health Emergency of International Concern". Since then, there has been a worldwide spread with new infection occurring at an unprecedented rate. Various measures continue to be taken and imposed by most countries to try and curb the spreading of the virus. A number of countries have imposed a total lockdown and stringent border control.

At national level, the Government of Zimbabwe declared COVID-19 a national disaster. On the 27th of March 2020, the Government ordered a 21 day national lockdown from the 30th of March 2020 through Statutory Instrument 83 of 2020 Public Health (COVID - 19) Prevention, Containment and Treatment (National Lockdown), which would result in the total shut down of most businesses save for essential services. The lockdown was extended by a further 14 days.

The COVID - 19 pandemic has a huge negative impact globally, at country level and for individual businesses. This may also have a negative impact on the trust going into the future as physical educational services have currently been suspended.

As at the date of approval of the financial statements, there has been a significant impact on the trust's operations as a result of the pandemic, and however, it was impractical to determine and quantify the potential impact on the trust's future operations and cash flows due to insufficient information as the future remains unforeseeable. Therefore, no adjustment has been made to the amount of income, expenses, assets and liabilities presented in the financial statements. The trust will continue to actively monitor the situation in this uncertain time so that it can react swiftly to any possible outcome.

## DONORS

FCTZ would like to extend its heartfelt thanks to the following funding partners without whose support none of the above projects would have been possible.

**UNICEF**
**UK AID**

## STAFF ESTABLISHMENT

| Name | STATION | DESIGNATION |
|---|---|---|
| Bete Tinashe | Head office | Intern |
| Fred Mitchel | Head office | Intern |
| Kamutorewa Barnwell | Head office | Security Guard |
| Mafirakureva Dorcas | Head office | Finance officer |
| Magama Jane | Mudzi District | Field Officer |
| Magaramombe Godfrey | Head office | Executive Director |
| Maikokera Otelia | Head office | Administration Assistant |
| Makoni Abraham | Mudzi District | Senior Field officer |
| Mangondo Emmanuel | Head office | Security Guard |
| Matenda Silas | Head office | HR and Admin Guard |
| Mavhangira Elias | Head office | Security Guard |
| Mawuto Patson | Head office | Grounds man |
| Mbwachena Nelita | Head office | Finance and Administration Manager |
| Muhoma Barnabus | Head office | WASH Manager |
| Munatsi Biriad | Mudzi District | Field officer |
| Nyamudzadza Shupikai | Head office | Security Guard |
| Shumba Tinomuvonga | Head office | Security Officer |

## CONTACT DETAILS


| | |
|---|---|
| **National office :** | **Harare** |
| Physical address: | 9A William –Gale Close<br>Marlbhorough, Harare Zimbabwe |
| Telephone : | +263 (0242) 309889 |
| Cell: | + 263 0712863899, 0712874946 |
| E-mail: | fctz@fctz.org.zw |
| Mashonaland East<br>Physical address: | C/o Mudzi Rural District Council<br>Kotwa |


VISIT OUR WEB SITE ON www.fctz.org.zw


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Printing:
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