



2021 ANNUAL REPORT

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**Zimbabwe National Family Planning Council
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About Us

Our Mandate

The mandate of the organisation is to coordinate and monitor the provision of family planning (FP) services, related sexual reproductive health (RH) and HIV and AIDS services in Zimbabwe and also to provide technical assistance and quality control for all public and private sector trainings, information, education and communication (IEC) materials for family planning and reproductive health issues, youth reproductive health, reproductive health researches and coordinating the procurement and distribution of contraceptives for the country.

Where We Are

ZNFPC is headquartered in Harare with representation in all eight (8) provincial capitals. There are 11 operational static clinics across the country, 23 youth centres and 350 Community Based Distributors nationwide who are providing services at community level.



Our Mission

To provide rights based quality integrated FP services through innovation and co-ordination

Our Vision

Quality integrated family planning services for all by 2020

Our Values

Universal Access
Rights and Choice based
Efficiency
Accountability

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List of Acronyms

ASRH	Adolescent Sexual Reproductive Health
AVU	Audio Visual Unit
CBD	Community Based Distributors
CHW	Community Health Worker
CSE	Comprehensive Sexuality Education
CPR	Contraceptive Prevalence Rate
CYP	Couple Years of Protection
DFID	Department for International Development
FHI	Family Health International
FP	Family Planning
HIV	Human Immune-Deficiency Virus
HTS	HIV Testing Services
ICT	Information and Communications Technology
ICPD	International Conference on Population and Development
IEC	Information, Education and Communication
IUCD	Intra Uterine Contraceptive Device
LARCs	Long Acting and Reversible Contraceptives
M&C	Marketing and Communication
M&E	Monitoring and Evaluation
MHM	Menstrual Health Management
MoHCC	Ministry of Health and Child Care
PCC	Parent to Child Communication
PSH	Population Solutions for Health
PTFU	Post Training Follow Up
SDP	Service Delivery Point
SRH	Sexual Reproductive Health
STI	Sexually Transmitted Infection
UNFPA	United Nations Population Fund
USAID	United States Agency for International Development
VIAC	Visual Inspection with Acetic acid and Cervicography
VMMC	Voluntary Medical Male Circumcision
YFS	Youth Friendly Services
YFHS	Youth Friendly Health Services
YFHSP	Youth Friendly Health Service Provision
ZNFPC	Zimbabwe National Family Planning Council
ZHI	Zimbabwe Health Index

Executive Summary

It is with great pleasure and honor to present the Zimbabwe National Family Planning Annual Report for the year 2021. Family planning has been recognized world-wide as a key intervention in the reduction of maternal morbidity and mortality in developing countries (The London Summit Report, 2012). The firm commitments by the government, development partners, implementers, donor community at the 2019 ICPD@25 Nairobi Summit brings back the FP program on the global health and development agenda. The development of the National FP Strategy, the setting up of the ICPD National Taskforce as well as the development of the M&E Framework to track the ICPD@25 progress towards achieving the set targets was a great achievement in FP programming.

Zimbabwe is committed to a number of achievable goals with the most important being to ensure women and girls have greater access to quality sexual and reproductive health services. In 2021, a total of 229,506 clients accessed FP at ZNFPC facilities dotted around the country and over 5 million condom pieces were distributed. Oral contraceptives generated 75, 123.5 Couple Years of Protection (CYPs) followed by condoms with 44, 749.3 CYPs in 2021.

Sayana Press was introduced in 2021 thereby improving FP Method Mix. All the training manuals were updated so as to suit self-instructed training. The organisation's website was well maintained where 2 Straight Talk newsletters were uploaded to enhance youth audience interaction. Two (2) toll free lines were introduced and are now functional. Ms Adiona Chidzonga and Albert Nyathi were appointed as brand Influencers to market and publicize FP and Youth Friendly Services.

During the period under review, all our health service providers were trained to offer Anti - Retroviral Therapy through the WHO supported Integration of FP/HIV/STI project currently being implemented at Spilhaus, Five Avenue, Mpilo and Lister House Clinics. The restructuring exercise is yet to be completed within the organisation. However, significant strides were made which include job grading and job matching. Interviews were conducted for some new posts although the process is yet to be completed.

The current economic hardships and the COVID 19 pandemic posed some challenges in fully executing the organization's mandate. Inadequate domestic funding, staff recruitment and motivation and retention of key staff remain as the major challenges. There is need to develop remuneration strategies that foster employee motivation and retention.

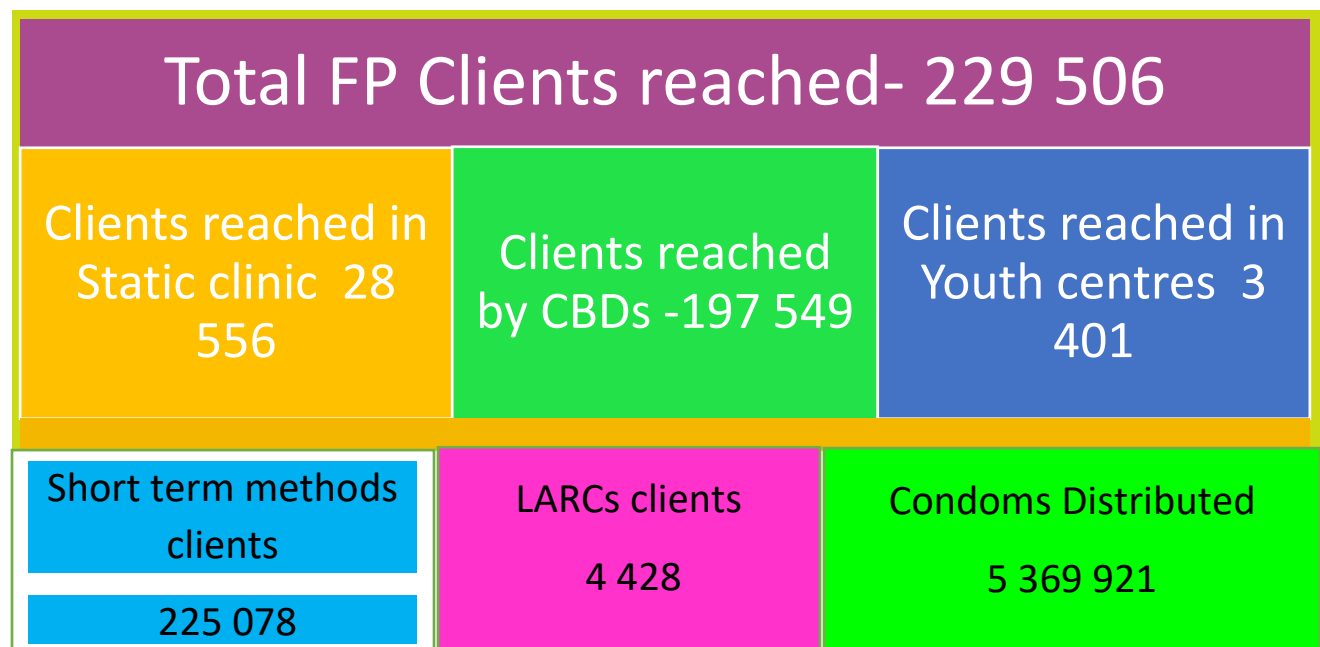
I would like to express my gratitude to the Zimbabwe National Family Planning Board, MoHCC as our parent Ministry and implementing partners for their complementary and unwavering support towards the provision of FP and SRH services in Zimbabwe. I also want to appeal for continued participation of partner organisations as well as welcoming new partners for the successful implementation of FP and SRH programmes in Zimbabwe.

.....
Mr B. Chikati
ACTING EXECUTIVE DIRECTOR

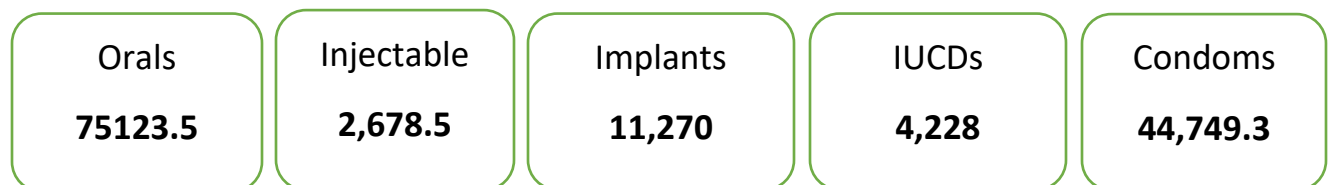
1. Introduction

The mandate of ZNFPC is to coordinate and monitor the provision of integrated reproductive health and family planning services including the cancers of the reproductive system, fertility and STIs in Zimbabwe. Following the service delivery disruptions by COVID 19 in 2020, the organisation managed to acclimatize to the effects of COVID 19 and successfully implemented most of its planned activities. Service delivery was done through the 3 channels (Static Clinics, Youth Centers and CBDs) following the global COVID 19 regulations. Outreach services also resumed across all cost centres. Most of the FP commodities were available, accessible and affordable, at all SDPs. The restructuring process taking centre stage, nationwide, employees were sensitized on the activity. However it brought some elements of uncertainty among staff members thereby negatively impacting staff moral and duties.

Summary of Key Indicators achieved in 2021



CYPs Generated



2. Key 2021 Program Highlights

2.1 *Improved availability and access to quality integrated FP and related SRH*

Improved availability and access to quality integrated FP and related SRH is one of the key strategies for the organisation to fulfil its mandate. The key priority areas are method mix, service provider capacity building, Public Private Partnerships, outreach services and provision of youth friendly services. The integration of FP and related SRH services was supported in all service delivery channels. Due to COVID 19 pandemic trainings were very limited. Some partners managed to conduct trainings such as Grassroots Soccer which facilitated training of Youth Reproductive Health Assistants and follow up mechanisms of these cadres were put in place. Population Solutions for Health (PSH) facilitated training of their own cadres and those from health facilities they support. Post Training Follow-ups (PTFU) for IUCD were done in Victoria Falls, Lupane clinic and St Lukes Hospital. A review of training modules for Clinical Course, implants and IUCD, ASRH, CDBs and Depot holders courses to suit self-instructed learning was successfully done.

Outreaches were done in underserved areas and youth managed to access family planning services. Collaborative activities were carried out with ZHI (DREAMS), PLAN International, J F Kapneck Trust, SOS and FHI 360. About 133 sites were reached with integrated mobile services within Bulawayo. All activities were done following COVID 19 prevention guidelines. Youth Friendly health services provision (YFHSP) was supported through capacity building of about 1,007 health service providers in YFHS provision. The provision of quality integrated family planning services to adolescence and young people in tertiary institutions, provision of menstrual hygiene management information and services to young women and girls and dissemination of SRHR to young people through peer educators. Furthermore, Adolescent Sexual and Reproductive Health (ASRH) meetings were conducted at all levels while CSE was done with both in school and out of school youth reaching a total of 18 534 young people. Parents were roped in during PCC sessions reaching a total of 3 595 parents. Information dissemination to young people was done through radio, social media, websites, bulk short message service (sms) and mobile channels. Menstrual Health Management (MHM) information and services were provided to young women and girls

during the year 2021. A total of 59 717 young women were reached with MHM information. One thousand (1,000) reusable menstrual pads were donated by New Avakash International and were then distributed.

The organisation also managed to procure PPE materials with support from partners (IPPF, New Avakash). A wide range of STI drugs were also procured to support the ASRH program. IPPF also facilitated the procurement of ICT materials (4 Desk tops and 2 laptops) for Mutare Youth centre.

2.2 Increase in demand for integrated FP/related SRHR services across different population groups

Increasing knowledge, attitudes, and practice towards family planning among the general population is the key output on demand generation, with special emphasis on youth and geographic areas with low CPR levels. The Marketing and Communications (M&C) Unit generated demand for Family Planning (FP) and Sexual Reproductive Health (SRH) services and products by promoting health seeking behavior through behavior change strategies. In the period under review, target audiences were reached through multi-media channels. National and community radio broadcasts reached millions of people while newspaper publications reached over 500 000 people with commemorative messages and youth-friendly articles. Improved message dissemination was witnessed through social media interaction using Facebook, Twitter, YouTube, Instagram and WhatsApp platforms. Zimbabwe Broadcasting Corporation interviewed the Executive Director on newly introduced Sayana Press injectable contraceptive and the interview was broadcast on main news bulletin reaching over one million viewers. Two Brand Influencers were appointed, the national Family Planning Brand Ambassador (Adiona Chidzonga) and Male Motivator (Albert Nyathi) joining hands with the organization to market and publicize the family planning and youth-friendly services.

Documentation of the Integration of FP and HTS project and Manicaland Youth Centres was undertaken, with videos and articles shared through internal and external media. ZNFPC and partners' packaged IEC materials were reviewed and pamphlet Methods of Family Planning was translated into local languages. Most provinces including headquarters erected lightboxes to enhance visibility. Advocacy initiatives performed through participation in the ICPD National

Task Force quarterly meetings, while at provincial level traditional, religious and political leaders were reached with advocacy messages. The organisation also managed to engage five Parliamentary Portfolio Committees and Senate Thematic Committee on Gender through advocacy initiatives. Tertiary institution students were reached mainly through exhibitions, WhatsApp and social media platforms. Sexual Gender-based violence sensitizations undertaken at provincial level as community mobilization initiatives. Public-private partnerships witnessed engagements with the business world for resource mobilization. COVID-19 pandemic imposed national lockdown restrictions which prohibited public gatherings and travel thereby greatly impacting on FP programming. Under the ASRH programme, PCC and CSE sessions were conducted countrywide

2.3 Improved Monitoring, Evaluation and Research for Integrated Family Planning and related SRHR services

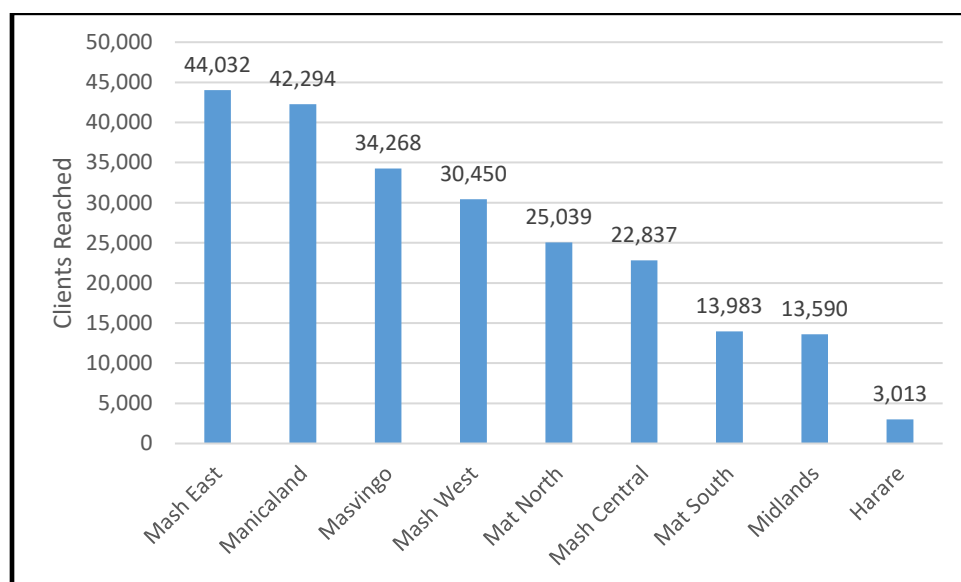
ZNFPC has a strategy to improve monitoring, evaluation and research for integrated FP and related SRHR services in Zimbabwe with a focus on enhancing data-driven decision making. Development of the National FP Strategic Plan 2022-2026 and the Monitoring and Evaluation framework was initiated in 2021. The Strategic Plan document will guide the nation in FP/SRH programming from for the stated five year period (2022 to 2026). Family Planning Coordination meetings were conducted as hybrid meetings both at National and Provincial levels. The meetings have gained momentum since their inception in improving the coordination of FP program as well as sharing of best practices and pooling of resources. In order to improve the quality of data captured, data quality assessment exercise were carried out in two provinces (Mashonaland West and Matabeleland South). On the other hand, joint support and supervision exercises (ZNFPC, MoHCC and collaborative partners) were also conducted in all provinces. PCC and CSE tools were developed to improve the quality of data captured. Program performance was not spared from the COVID 19 effects as well as the shrinking of funding base. The organisation at all levels has made giant strides in mobilising resources outside the traditional government grants and donor support funds through its strategic business units like the catering and accommodation department as well as the Audio Visual Unit (AVU). A data audit analysis conducted in all provinces

highlighted that commodity stock outs, staff attrition and lack of a strong Monitoring and Evaluation system at provincial level were hindering the FP program.

3. Program Performance

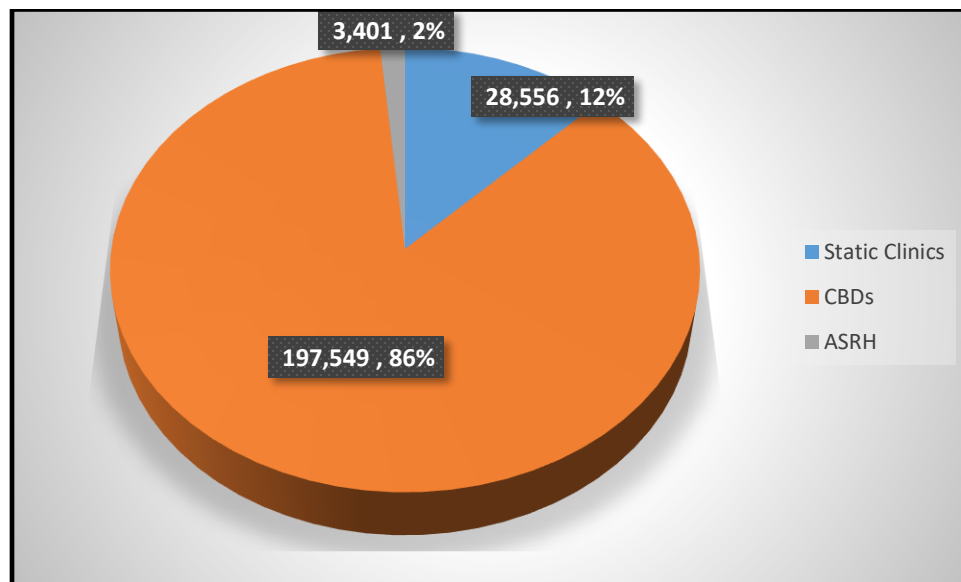
For the five year period (2016-2020), the thrust of the organization was to increase modern Contraceptive Prevalence Rate (CPR) from 66% to 68%. Significant strides were realized through the provision of integrated FP and SRH services across the country through the three main channels which are static clinics, CBDs and Youth centres. Both short term methods and LARCs were available and accessible through the mentioned channels. However the FP program was at some point in time disturbed by the lockdown restrictions following COVID 19 and also the shrinking donor support.

Figure 1: Total Clients reached with FP services by Province (2021)



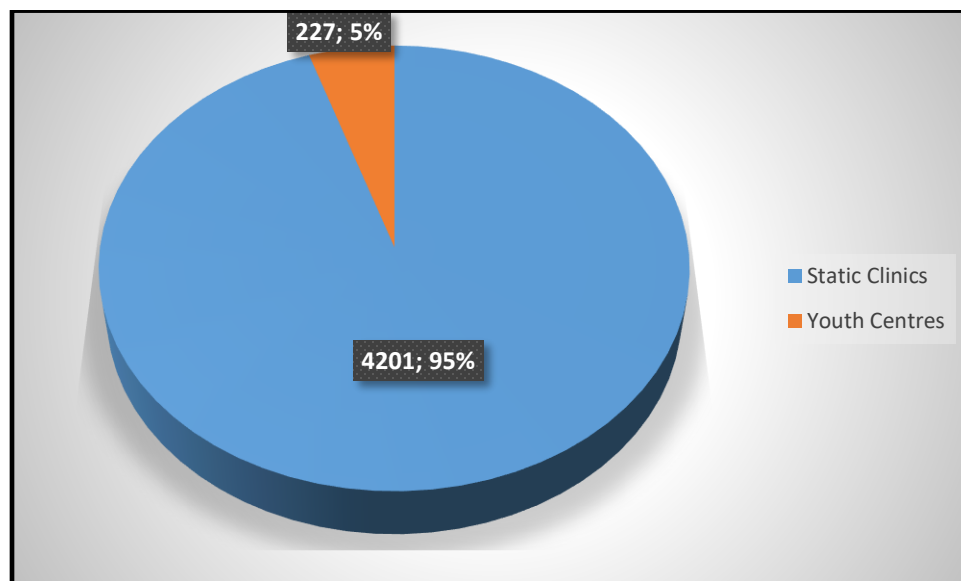
Mashonaland East Province reached the highest number of FP clients from all cost centres (44,032) followed by Manicaland province with 42,294. Harare province recorded the least, 3,013 considering that the province does not have the CBD program which contributes much of the oral clients in other provinces. (Figure 1)

Figure 2: Total clients reached with Short term methods in 2021 (by channel)



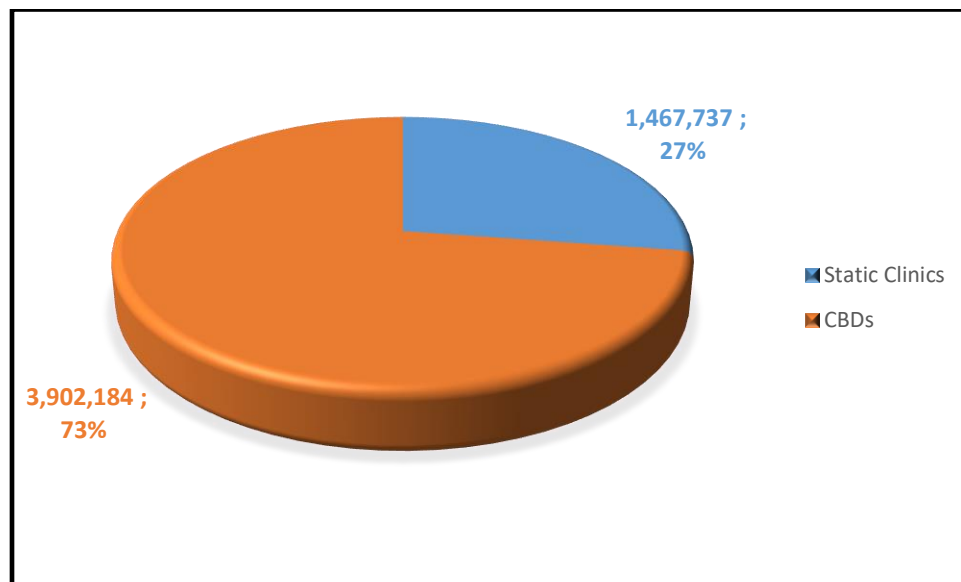
The CBD programme contributed the largest proportion of clients who accessed short term methods (86%) followed by static clinics with 12%. Three thousand four hundred and one (3,401) short term methods clients were reached through Youth centres. (Figure 2)

Figure 3: Total clients reached with LARCs in 2021 (by channel)



The majority of the LARCs clients 95% (4,201) were recorded from static clinics while the remaining 5% was from youth centres. (Figure 3).

Figure 4: Total condoms distributed in 2021

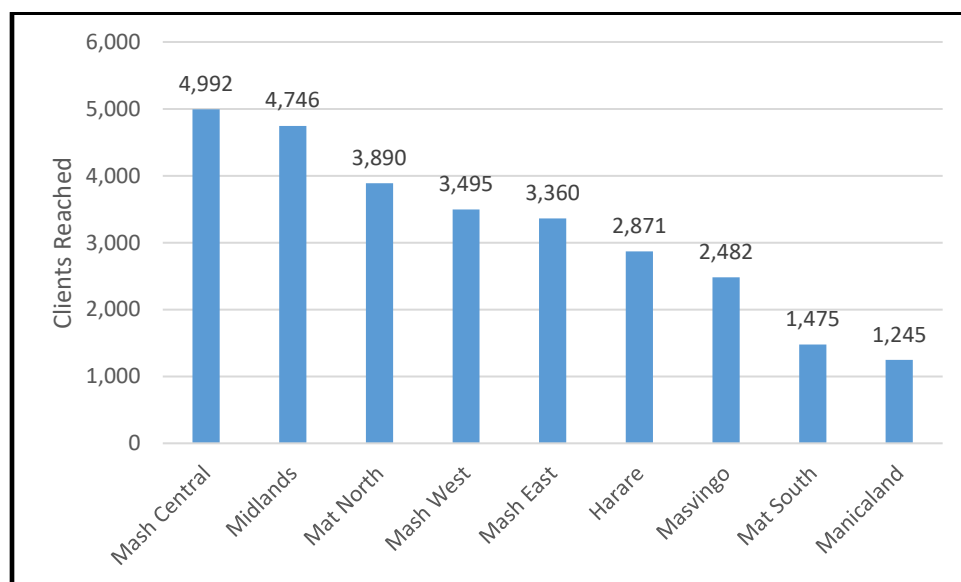


A total of 5,369,921 condom pieces were distributed across all provinces with CBDs distributing the majority (73%) while 1,467,737 were distributed from the static clinics. The condoms distributed generated 44,749.3 Couple years of protection (CYPs). (Figure 4)

Service Delivery Channels

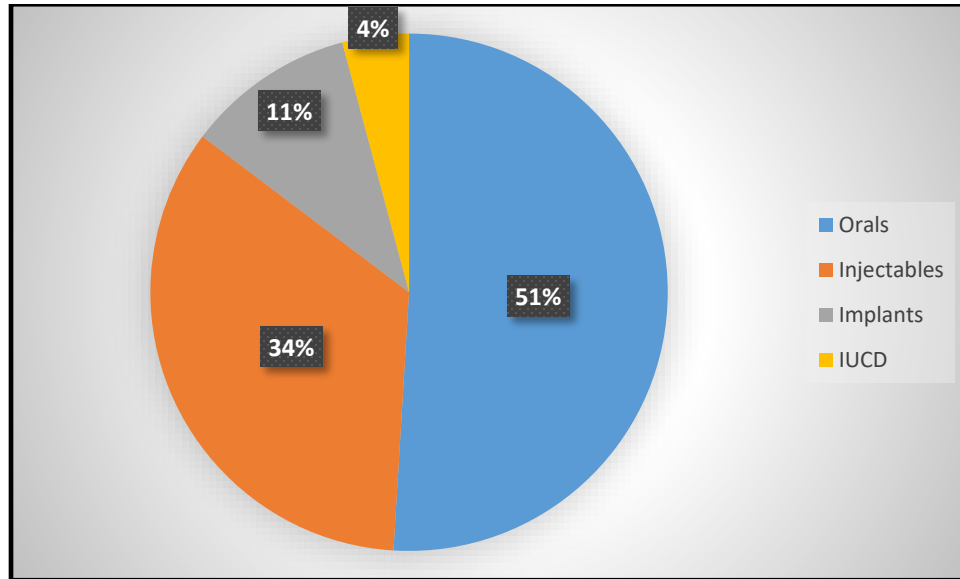
3.1 Static Clinics

Figure 5: Number of FP clients reached through Static Clinics in 2021 (by province)



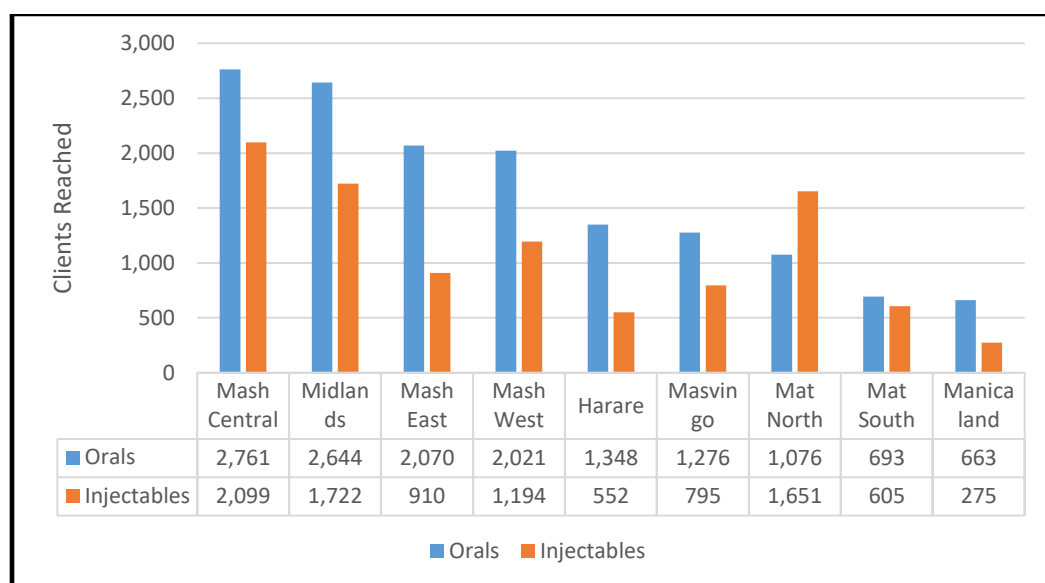
Mashonaland Central recorded the highest number of FP clients (4,992) followed by Midlands reaching 4,746. Matabeleland South and Manicaland recorded the least reaching to 1,475 and 1,245 clients respectively. (Figure 5)

Figure 6: Total Clients reached through Static clinics by method in 2021



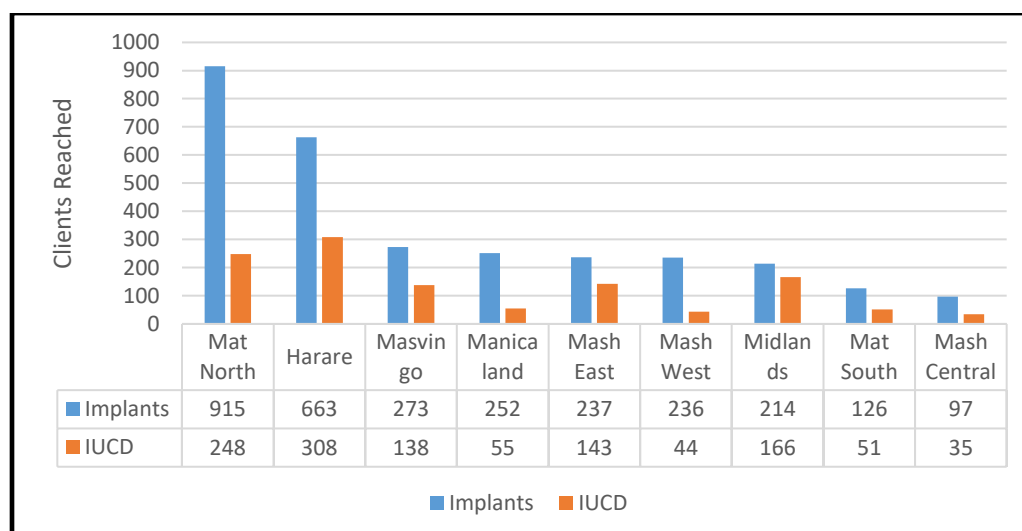
A total of 28,556 FP clients were reached through static clinics. Orals are the most common method of choice by women served at static clinics. Oral clients contribute 51% of the total clients followed by injectables (34%). Implants and IUCDs contributed 11% and 4% respectively. (Figure 6).

Figure 7: Clients who accessed Short term Methods in 2021 (Orals and Injectables)



A total of 24,355 clients were reached with short term methods (orals and injectables) through static clinics. Mashonaland Central and Midlands provinces recorded the highest with totals of 4,860 and 4,366 respectively. Manicaland province recorded the least total of 938 short term methods clients. (Figure 7)

Figure 8: Clients who accessed LARCs in 2021(Implants and IUCD)



A total of 4,201 clients were reached with LARCs across all provinces. Matabeland North and Harare provinces recorded the highest with totals of 1,163 and 971 respectively. Matabeland

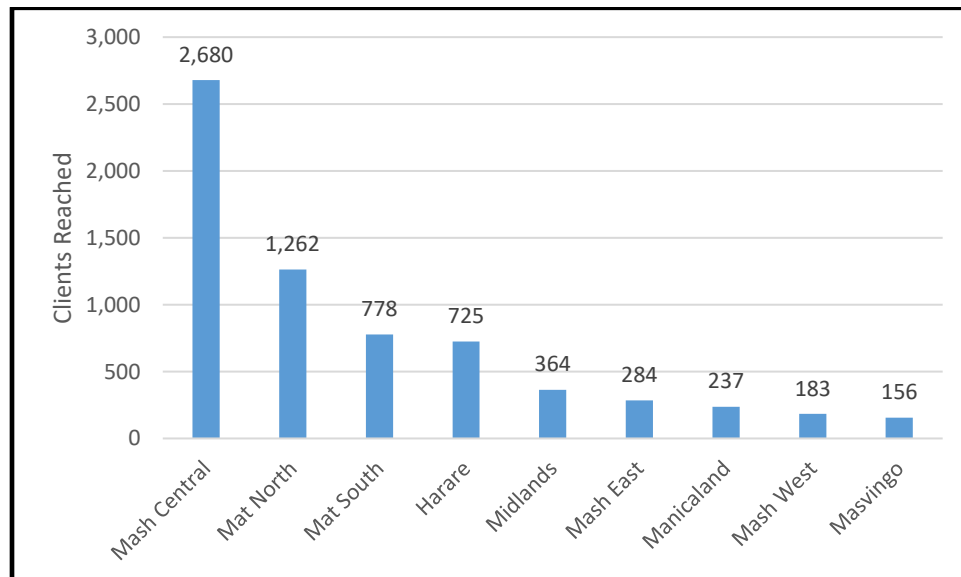
South and Mashonaland Central recorded the least totals reaching to 177 and 133 clients respectively. (Figure 8)

Table 1: Condom Distribution through Static Clinics

Province	Male Condom	Female Condom	Total
Matabeleland South	341,350	16,358	357,708
Masvingo	272,940	18,780	291,720
Mashonaland West	261,231	3,833	265,064
Mashonaland Central	179,134	4,217	183,351
Mashonaland East	130,436	3,422	133,858
Matabeleland North	103,654	10,220	113,874
Harare	90,700	12,800	103,500
Midlands	49,170	3,357	52,527
Manicaland	24,818	1,778	26,596
Total	1,393,702	74,035	1,467,737

The majority of condoms (357,708) were distributed in Matabeleland South followed by Masvingo with a total of 291,720. Midlands and Manicaland provinces distributed the least number of condoms with 52,527 and 26,596 respectively. (Table 1).

Figure 9: Number of Clients who received HTS



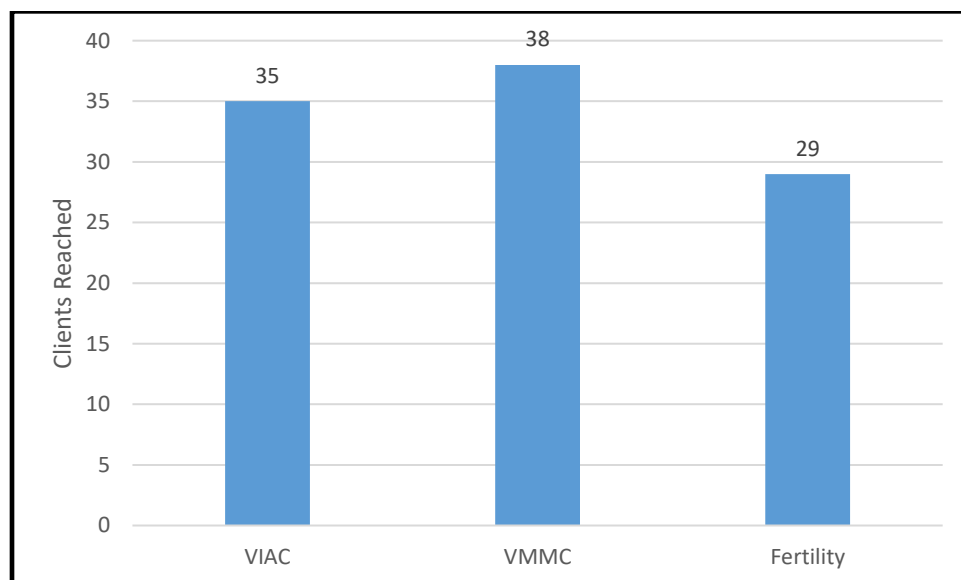
A total of 6,669 received HIV testing services. Mashonaland Central recorded the highest (2,680) followed by Matabeleland North with 1,262. Masvingo province recorded the least with 156 clients reached with HTS. (Figure 9)

Table 2: Number of Clients Screened for Pap smear

Province	Actual	Positive
Harare	2,462	117
Midlands	91	2
Matabeleland North	67	1
Masvingo	40	22
Manicaland	29	0
Mashonaland East	24	0
Mashonaland West	15	0
Matabeleland South	10	10
Mashonaland Central	1	0
Total	2,739	152

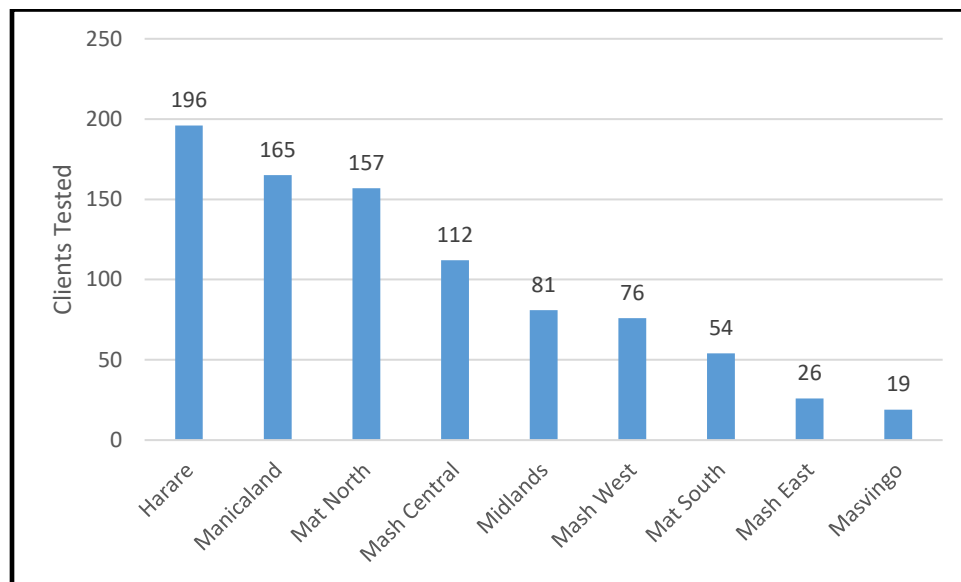
A total of 2,739 were screened for cervical cancer using Pap smear and of this number, a total of 152 clients were suspicious of having cancer cells. The highest number of Pap Smear clients was reached in Harare recording 2,462. (Table 2)

Figure 10: Clients reached with other SRH Services (VIAC, Fertility Services & VMMC)



A total of 35 clients were screened for cervical cancer using VIAC while 38 and 29 clients were reached with VMMC and Fertility services. (Figure 10).

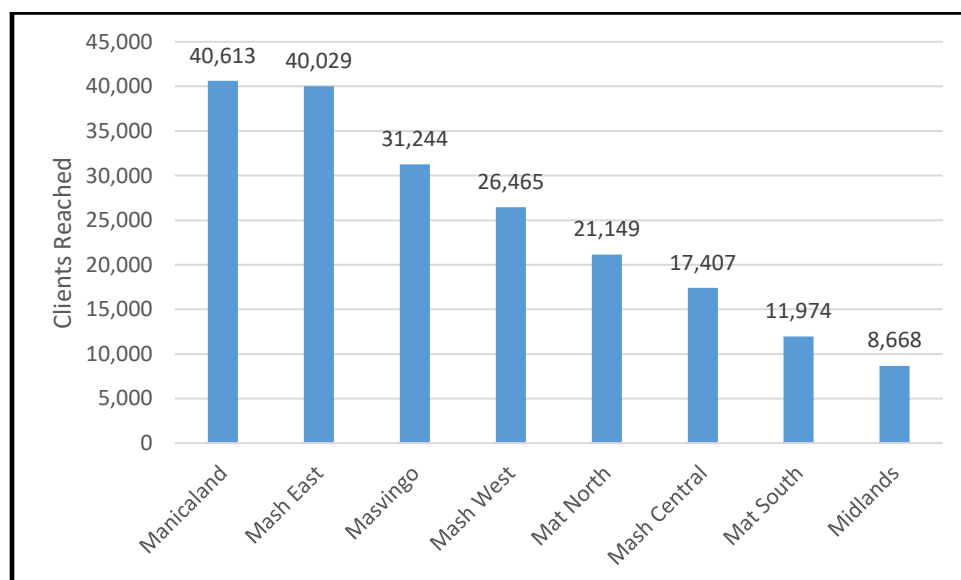
Figure 11: Number of pregnancy tests conducted



All the provinces managed to conduct some pregnancy tests all reaching a total of 886 clients with the majority of clients (196) being tested in Harare followed with Manicaland with 165. Mashonaland East and Masvingo recorded the least with 26 and 19 clients respectively. (Figure 11).

3.2 The Community Based Program

Figure 12: Number of FP clients reached through CBDs (by province)



The CBD programme continue to be the best channel in providing oral contraceptives countrywide. A total of 197,549 clients were reached with oral contraceptives by the community health workers (CHW). CBD s in Manicaland and Mashonaland East reached to 40,613 and 40,029 respectively while Midlands CBDs reached to only 8,668 clients. (Figure 12)

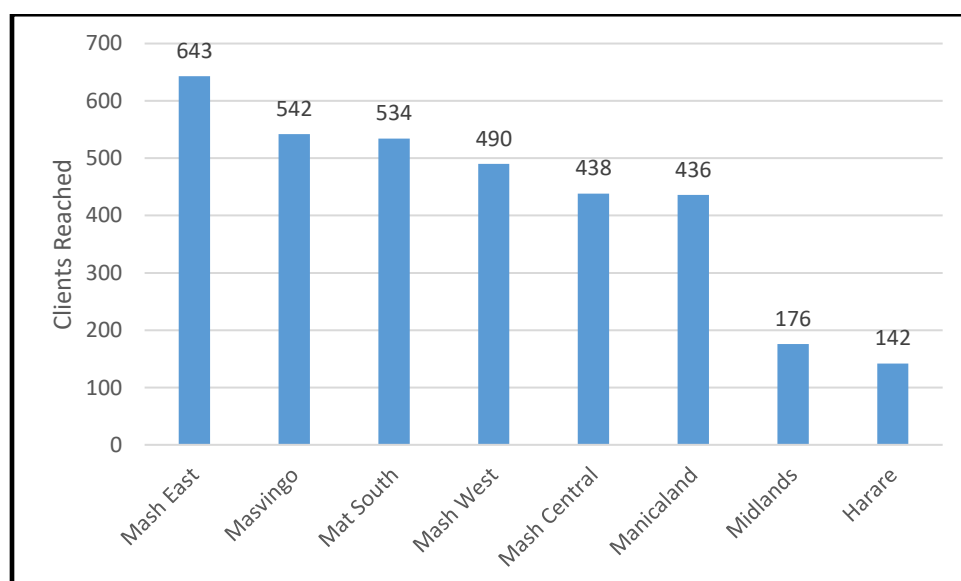
Table 3: Condom Distribution through CBDs

Province	Male Condom	Female Condom	Total
Manicaland	901,289	70,149	971,438
Mashonaland East	799,037	43,423	842,460
Masvingo	481,316	24,944	506,260
Matabeleland North	435,674	20,207	455,881
Mashonaland West	363,270	20,143	383,413
Midlands	313,773	9,011	322,784
Matabeleland South	204,697	9,089	213,786
Mashonaland Central	188,664	17,498	206,162
Total	3,687,720	214,464	3,902,184

A total of 3,902,184 condom pieces were distributed across all provinces. Of the 3,9 million condoms distributed, about 3,7 million were male condoms while about 214 thousand condoms were female. Manicaland province distributed the highest number (971,438) while Mashonaland Central distributed the least number (Table 3)

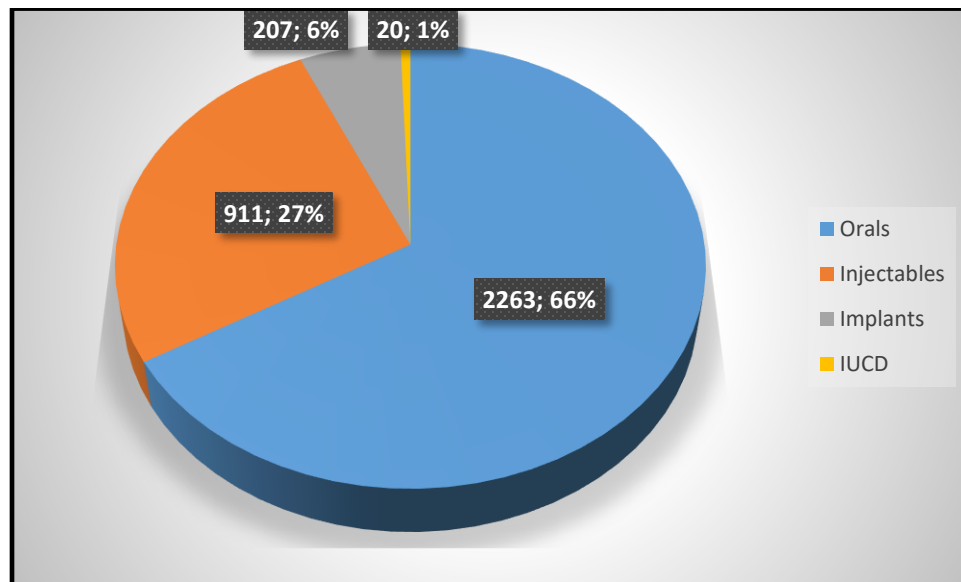
3.3 ASRH Program

Figure 13: Number of FP clients reached through Youth Centres (by province)



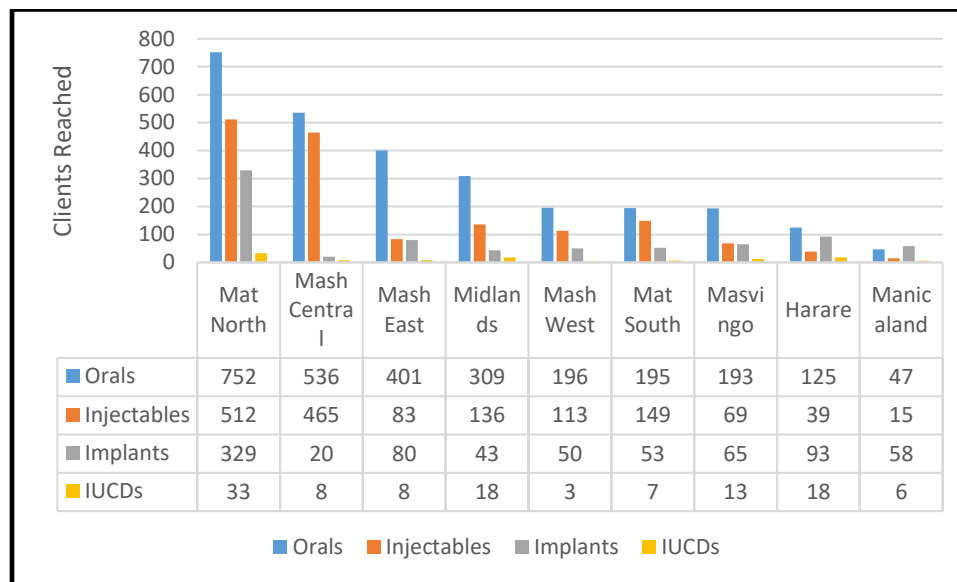
A total of 3,401 young people were reached with FP services through the Youth centres. The majority (643) youth were reached in Mashonaland East followed by Masvingo with 542 clients. One hundred and seventy six (176) and 142 young clients were reached in Midlands and Harare respectively. (Figure 13)

Figure 14: Total clients reached with FP services by method



It has always be a tradition that orals are the most favoured FP methods followed by injectables and implants respectively with IUCDs occupying the last position. About 66% of the FP clients accessed orals followed by 27% injectables. (Figure 14).

Figure 15: Total youth clients reached through Static clinics by province



For the whole of year 2021, static clinics in Matabeleland North reached to the highest number of youth clients with all the FP methods (orals (752), injectables (512), implants (329) and IUCDs (33). On the other hand, Manicaland province recorded the least across all method with 47 and 15 clients for orals and injectables respectively while 58 clients and a paltry 6 youth accessed IUCDs. (Figure 15).

Figure 16: Total Youth accessing FP Services (Short term methods) at Youth Centers

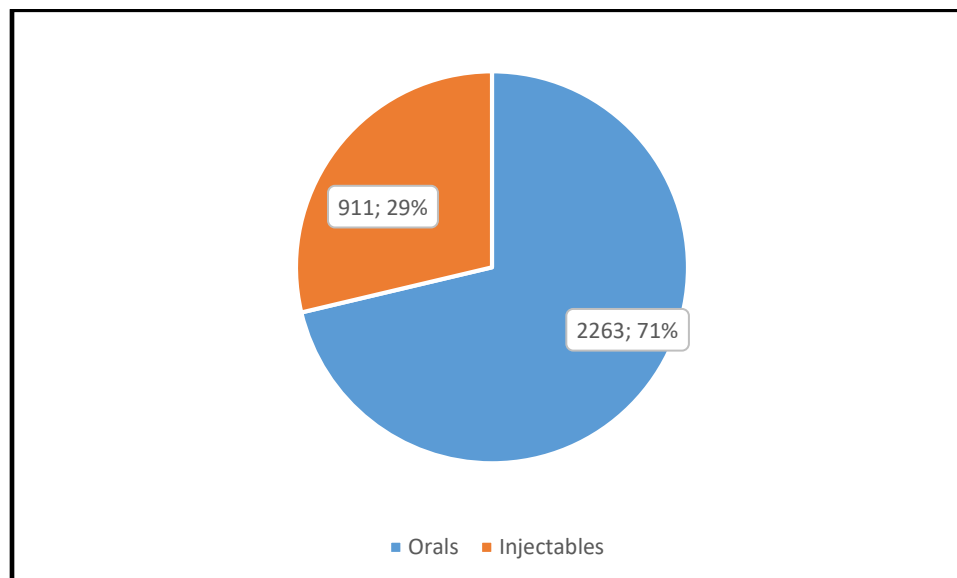
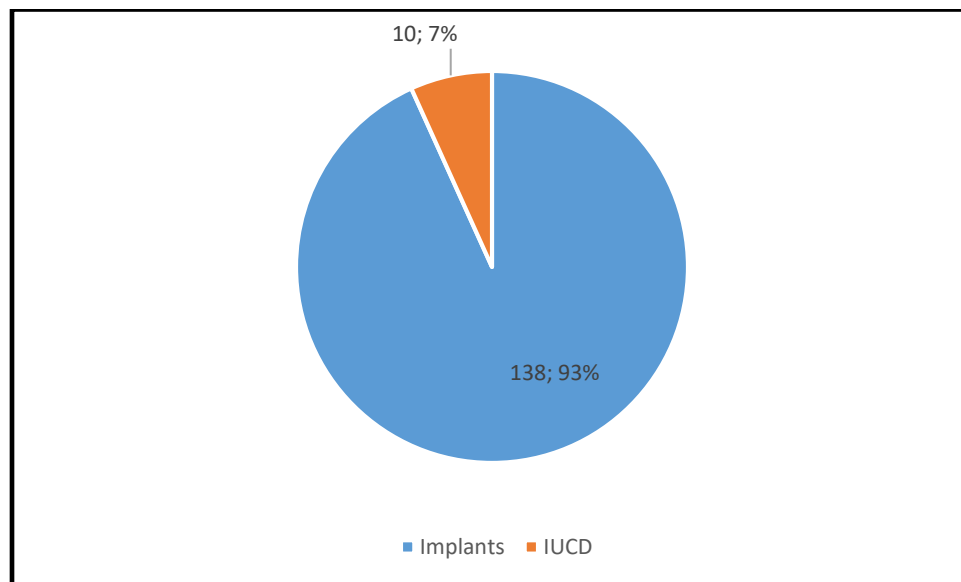
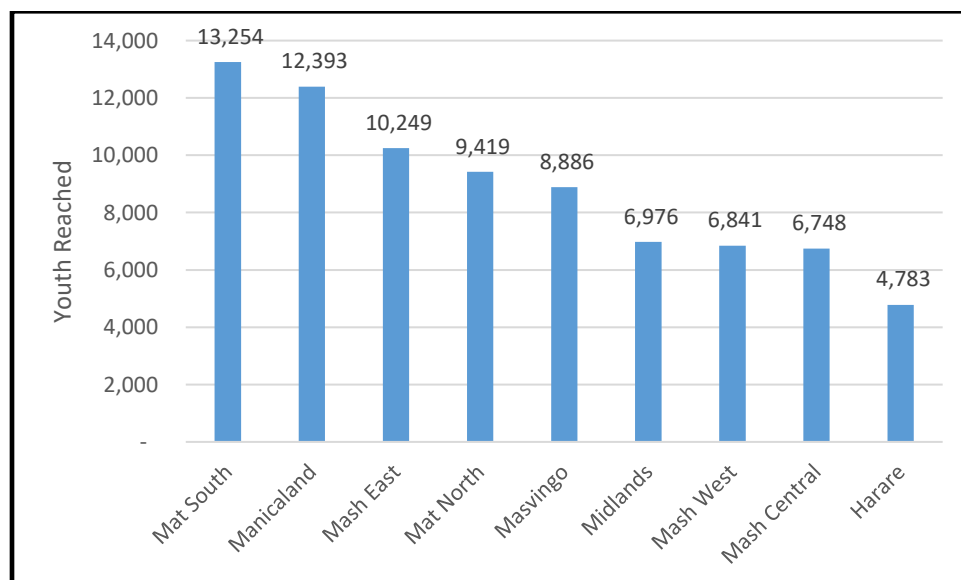


Figure 17: Total Youth accessing LARCs at Youth Centres



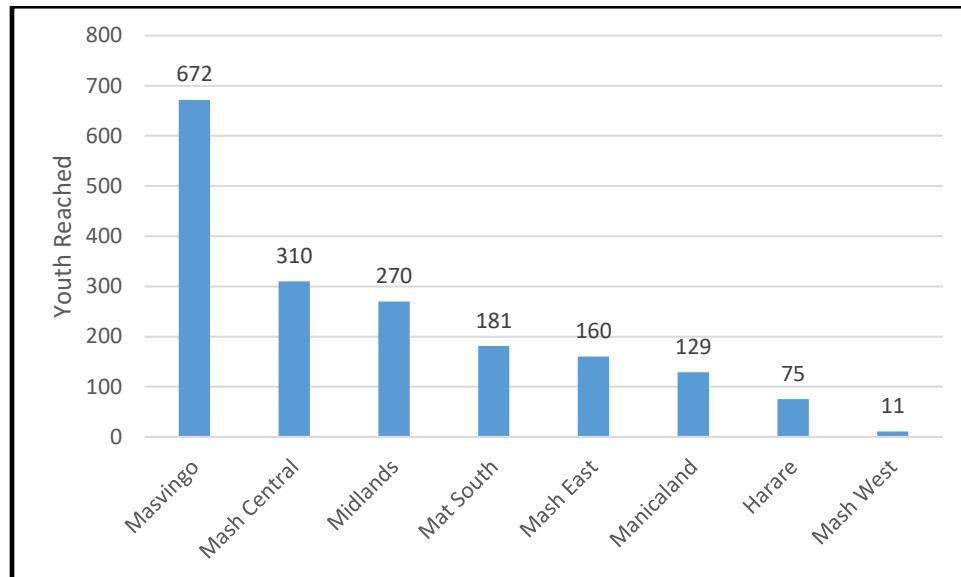
Consistent with the order of total number of clients reached by method across all channels, the majority of young people who accessed short term methods chose to use orals (76%) (Figure 16) while for LARCs users, the majority (93) opted to use implants. (Figure 17).

Figure 18: Total Youths Reached by Peer Educators



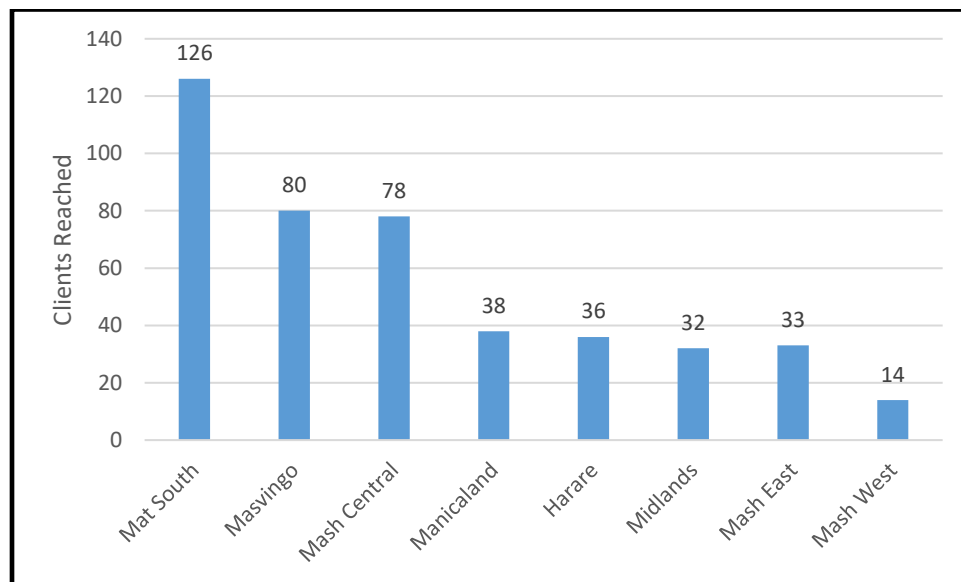
Peer educators played a significant role in reaching out to their peers. A total of 79,549 youth were reached with peer educators. The majority of the youth were reached in Matabeleland South (13,254) while Harare peer educators recorded the least reaching out to only 4,783. (Figure 18).

Figure 19: Total youth clients reached with other clinical SRH services



Young did not only receive FP services at youth centres. They also accessed other clinical SRH services. Masvingo province reached to the majority of the youth (672) with these services followed by Mashonaland Central with 310. Mashonaland West recorded the least with 11. (Figure 19).

Figure 20: Total youth clients treated for STIs



A total of 437 youth were treated of STIs with the majority recorded in Matabeleland South followed by 80 and 78 from Masvingo and Mashonaland Central respectively. (Figure 20)

Table 4: CSE and PCC Program

Province	CSE Single	CSE Partial	CSE Complete	PCC Children	PCC Fathers	PCC Mothers
Manicaland	269	1012	373	96	225	844
Mashonaland Central	2,910	706	54	9	45	424
Mashonaland East	288	1618	720	331	243	1,248
Mashonaland West	232	373	0	127	154	221
Matabeleland North	347	248	160	73	91	350
Matabeleland South	946	2891	502	86	92	1,230
Midlands	1,685	1,676	335	575	560	1,336
Masvingo	39	917	22	98	790	71
Harare	45	141	25	0	0	0
Grand Total	6,761	9,582	2,191	1,395	22,200	5,724

For the CSE and PCC programmes, a total of 6,761 youth had single session while 9,582 were partial while 2,191 completed all the sessions. A total of 1,395 youth were reached under the PCC programme while 2,200 and 5,724 fathers and mothers were reached respectively. (Table 4)

4. Commodity Stock Status

The availability of FP commodities is key in the success of the whole FP programme. A robust and reliable commodity security system is ensured through a strengthened supply chain management system. The supply situation of Male Condoms, Control Pills, Copper T and Implanon was not favourable since they were below minimum stock levels (Table 5)

Table 5: Commodity Stock Status as at 31 December 2021

	Male Condom	Female Condom	Secure	Control	Depo	Jadelle	TCU380A	Implanon
ZNFPC	0	7,260	1,349,388	468,903	414,843	30,644	8,200	2,403
Natpharm	20,974,000	4,499,700	2,183,724	977,331	281,568	50,490	9,965	65
Products available for distribution	20,974,000	4,506,960	3,533,112	1,446,234	696,411	81,134	18,165	2,468
Average monthly consumption	9,219,975	280,416	510,444	1,085,673	101,685	11,962	3,483	2,771
Months of supply	2.3	16	6.9	1.3	6.8	6.8	5.2	0.9
Minimum Stock Level	6	6	6	6	6	6	6	6
Maximum Stock Level	12	12	12	12	12	12	12	12

In 2021, significant numbers of commodities were secured from donor agencies like UNFPA, DFID and USAID. The following quantities of Commodities were received for distribution.

Table 6: Commodity Supply

Product	Donor	Total Quantities Received	Total Quantities Distributed
Jadelle	UNFPA	110,000	143,544
Depo- Provera	UNFPA/DFID	450,000	1,220,220
Male Condoms	USAID	48,423,000	110,639,700
Female Condoms	USAID	2,579,440	3,364,992
Secure	DFID	6,153,120	6,125,328

Control Pills	DFID	6,580,961	13,028,076
Implanon	UNFPA	60,000	29,616
IUCD	UNFPA	0	217,980
Emergency Contraceptives	UNFPA	0	220,176

There was an increase in consumption of male condoms between 2019 and 2021, while a slight decline in the consumption of female condoms was noted between 2020 and 2021 (Figure 21). For orals (control and secure pills) and, injectable, increases were realized between 2019 and 2021 (Figure 22). Between 2020 and 2021, both Jadelle, and Implanon figures declined while Copper T recorded a significant increase. (Figure 23)

Figure 21: Yearly Consumption Trend (Condoms)

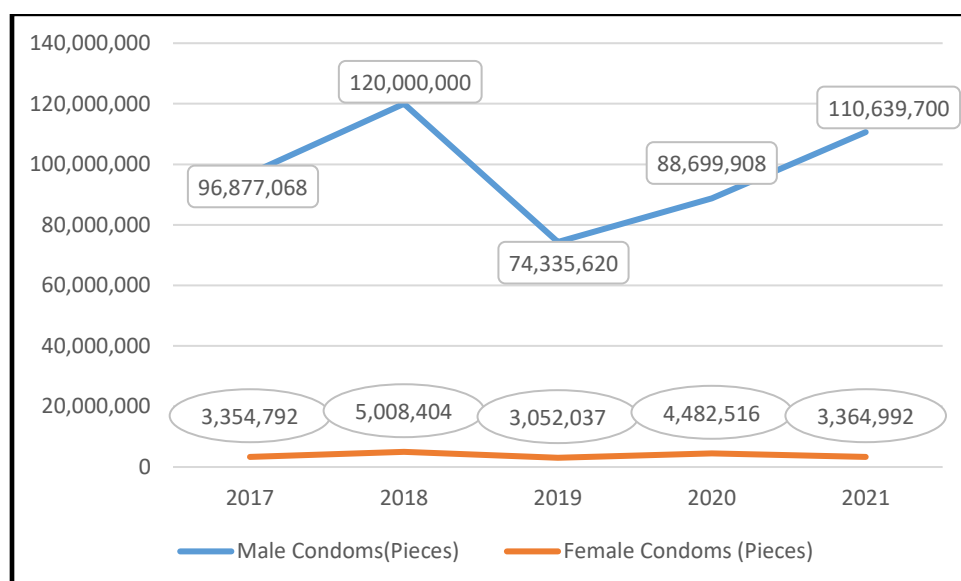


Figure 22: Yearly ZAPS Distribution Trend Analysis (Orals and Injectables)

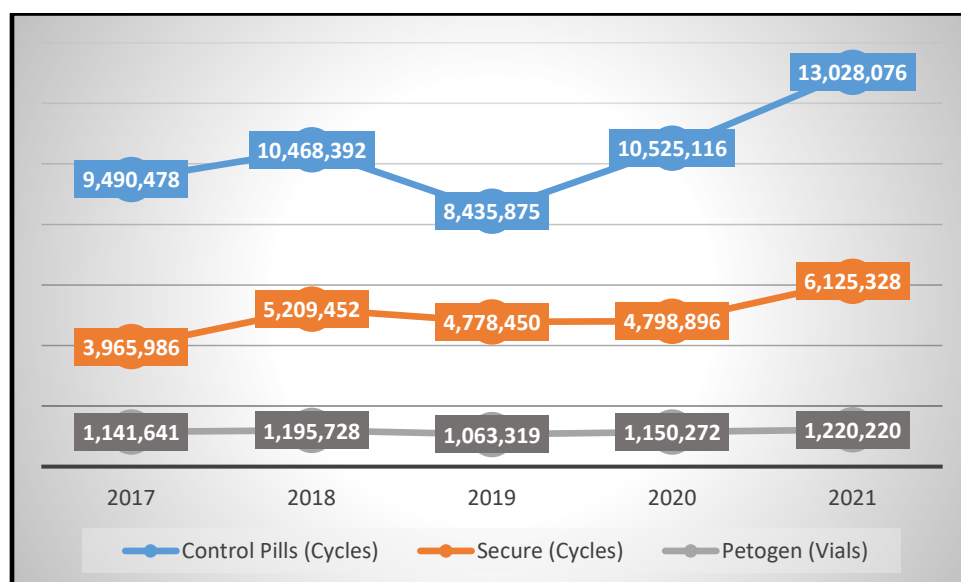
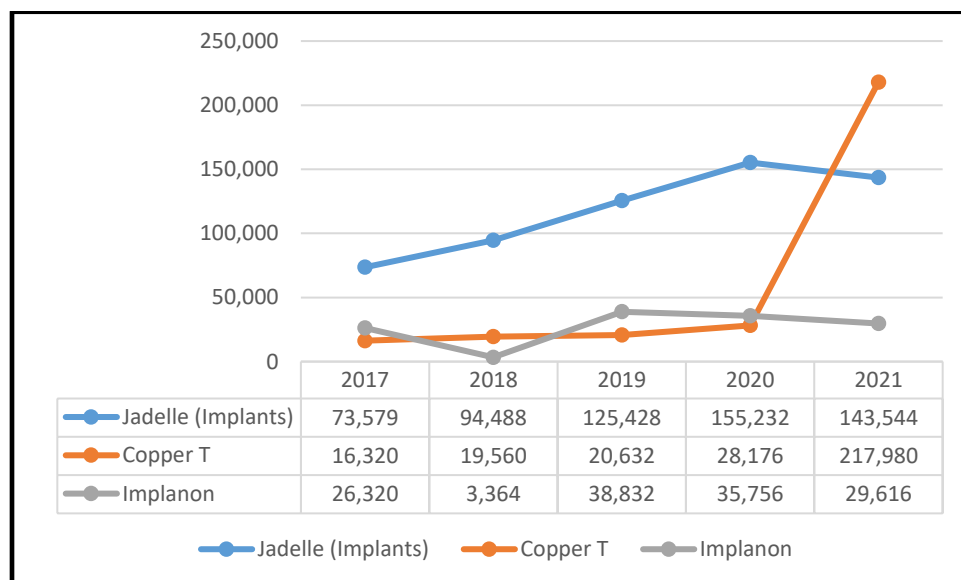


Figure 23: Yearly ZAPS Distribution Trend Analysis (LARCs)



5. Gaps and Challenges in the FP Program

- Expiries and short remaining shelf life of FP commodities in facilities and NatPharm branches.
- High staff attrition leading to shortage of technical staff.
- Low domestic funding for FP commodities from the government though efforts to increase are underway.
- Shrinking donor support.

- The FP programme was not spared from the continuing wave of Covid 19 and the associated lockdown restrictions.

6. Recommendations

- There is need for strong resource mobilisation to fund the program and continue lobbying for government support on domestic funding.
- The organisation needs to prioritise on staff motivation and retention.
- Redistribution of commodities which are about to expire to other high volume consuming facilities.
- There is need to increase and fund outreach activities.

7. Conclusion

The organisation managed to withstand the timid forces from a range of challenges extending from dwindling financial resources, staff attrition through to COVID 19 effects. Significant strides were made towards fulfilment of the organisation's mandate of coordinating and monitoring the provision of integrated FP services and other reproductive health services including fertility, STIs diagnosis and treatment and also screening of reproductive cancers. The ZNFPC board of directors chipped in consistently with their advisory role and guidance, while the parent ministry (MoHCC) always provided their usual support in programme implementation. Funding partners and other stakeholders provided technical and financial support which helped the organisation to achieve its desired goals even under the most difficult times.

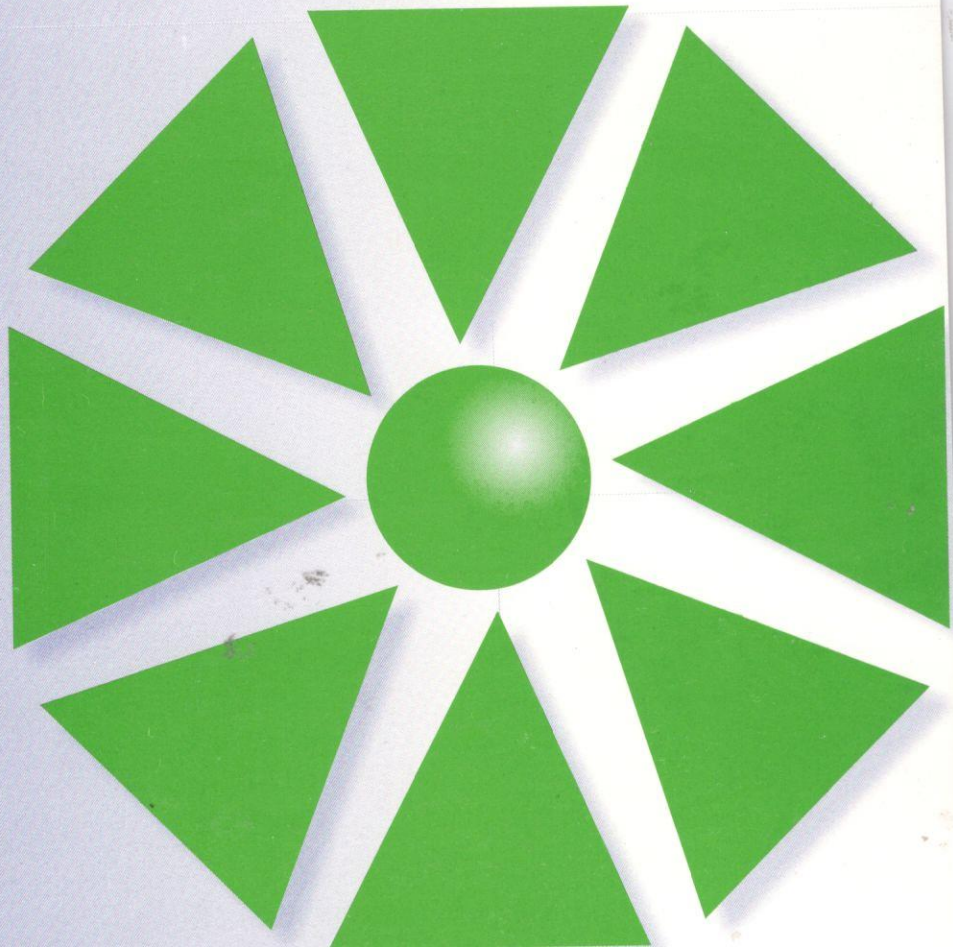
Annexure 1: Audited Financial Statements 2021



ZIMBABWE NATIONAL FAMILY PLANNING COUNCIL

FINANCIAL STATEMENTS

31 DECEMBER 2021



Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

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The reports and statements set out below comprise the financial statements presented to the stakeholders

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Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

General Information

Nature of business

The Zimbabwe National Family Planning Council is an organisation registered in Zimbabwe under Zimbabwe Family Planning Council Act [Chapter 15:11].

The objectives of the Council are, to provide subsidized contraception to the nation, to provide teaching and training aides in family planning to members of the community, to provide family planning awareness to the community and to provide safe and effective family planning services to the community using a wide range of techniques and technologies.

Board of Directors

Dr S. Nyatsuro (Chairperson)
Dr S. Moyo
Dr V.J Tagwira
Mr D. Mutizwa
Mr D. Rufu
Mr T.A Nyakatawa
Mrs J. Muchuchu
Dr M. Murwira

Registered Office

Zimbabwe National Family Planning Council
1 Swiss Way
Harare
Zimbabwe

Financial statements

These financial statements were prepared under the direction and supervision of the Acting Finance Director Mr Stanford Mundandishe, Grad CGI, MBA.

External Auditors

Rockstone Chartered Accountants
11 Edinburgh Borrowdale
Harare
Email: info@rockstone.co.zw
Website: www.rockstone.co.zw

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Directors' Responsibility Statement and Approval

The Directors are responsible for the maintenance of 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 the financial statements fairly present the state of affairs of the Council as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the financial statements.

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


The Directors acknowledge that they are ultimately responsible for the system of internal financial control established by the Council and place considerable importance on maintaining a strong control environment. The Directors set standards for internal control 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 an acceptable level of risk. These controls are monitored throughout the Council and the Council is required to maintain the highest ethical standards in ensuring the Council's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Council is on identifying, assessing, managing and monitoring all known forms of risk across the Council. While operating risk cannot be fully eliminated, the Council endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The Directors are satisfied that the Council has or has access to adequate resources to continue in operational existence for the foreseeable future.

Financial Statements are prepared with the aim of complying with International Financial Reporting Standards (IFRS). The Directors assessed the ability of the Council to continue operating as a going concern and believe that the preparation of the financial statements on a going concern basis is still appropriate.

The external auditors are responsible for independently reviewing and reporting on the Council's financial statements. The financial statements have been examined by the Council's external auditors and their report is presented on pages 5 to 8.

The financial statements set out on pages 9 to 27, which have been prepared on the going concern basis, were approved by the Directors and were signed on their behalf by:



DIRECTOR



DIRECTOR

Date of Approval: 20 October 2022



Rockstone Chartered Accountants
Registered Public Auditors
11 Edinburgh Road
Opposite Sam Levy's Village
Post Office Box BW 495
Borrowdale, Harare
Zimbabwe

Website: www.rockstone.co.zw
Email: info@rockstone.co.zw
Tel: +263 (0) 8644 282 305
Tel: +263 (0) 772 275 108
Tel: +263 (0) 713 998 223

REPORT OF THE INDEPENDENT AUDITORS

TO THE BOARD MEMBERS OF ZIMBABWE NATIONAL FAMILY PLANNING COUNCIL

Qualified Opinion

We have audited the accompanying financial statements of Zimbabwe National Family Planning Council, set out on pages 9 to 27, which comprise the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes.

In our opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of Zimbabwe National Family Planning Council as at 31 December 2021 and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

The prior year financial statements for the year ended 31 December 2020 included a modified opinion for non-compliance with International Accounting Standard (IAS) 21. The Council did not apply the requirements of IAS21, The Effects of Changes in Foreign Exchange Rates, in the year 2019 financial statements because of the unavailability of exchange rates in the period October 2018 to 22 February 2019. Transactions in Zimbabwe during that period had a three-tier pricing structure where a single product had different prices depending on the mode of payment, namely the United States Dollar cash, Bond Notes, electronic money or mobile money. This resulted in transactions bearing similarities to what one would expect with transactions that are undertaken in different currencies to which IAS21, The Effects of Changes in Foreign Exchange Rates would apply. Statutory Instrument 133 of 2016, Statutory Instrument 33 of 2019 and monetary policy statement of 20 February 2019 all confirmed the parity of 1:1 between the United States dollar cash, Bond Notes, mobile money and electronic money. This presented difficulties in ascertaining the fair values of the Council's material assets and liabilities as at the reporting date. IAS21, The Effect of Changes in Foreign Exchange Rates, requires the use of spot rate in accounting for transactions. During the period, premiums and discounts were offered on the official exchange rate of 1:1 between the RTGS balances, Bond Notes and United States dollar cash. Under International Financial Reporting Standards, the Council should have converted all transactions at spot rate. Had the entity applied the requirements of IAS21, all expense items in the statement of profit or loss and other comprehensive income and all current assets, current liabilities and non-current liabilities stated on the statement of financial position along with the consequential impacts to retained earnings of the prior year financial statements, which is presented as comparative information, would have been materially impacted.



Audit | Tax | Advisory

In the current year, the entity has not restated the opening balances to resolve the matters which resulted in the modified audit report in the prior period and therefore the matter is continuing.

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, 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. The key audit matters noted below relate to the financial statements:

Valuation of inventory

<i>The key audit matter</i>	<i>How we addressed the matter in our audit</i>
<p>Valuation of Inventories.</p> <p>The inflation adjusted inventory as at December 31, 2021 amounted to ZWL166,323,940. The Council values contraceptive stocks using the lower of cost or net realisable value whilst drugs and other consumables are written off upon purchase. Significant judgement and assumptions are made in determining the standard cost of contraceptives as most of these are received as donations.</p> <p>Due to the level of judgement and assumptions made in the valuation of inventory, this was determined as a key audit matter</p>	<p>Audit procedures performed to address the key audit matter:</p> <ul style="list-style-type: none"> • Tested the design and implementation of controls over the receipt and recording of inventory. • Obtained an understanding of the elements that make up the unit costs of inventory and assessed the reasonableness of management judgements and assumptions in determining unit costs applying the requirements of IAS 2 "inventory". • Assessed the compliance of Council's accounting policies over the inventory with the applicable accounting standards. • Assessed the adequacy of the Council's disclosures in relation to inventory.

Valuation of Property, plant and equipment (PPE).

<i>The key audit matter</i>	<i>How we addressed the matter in our audit</i>
<p>Valuation of Property, plant and equipment</p> <p>Property, plant and equipment of ZWL708,326,285 represent a significant portion of the Council's asset base being 74% of the total assets as at December 31 2021. The residual value and estimated useful lives are reviewed annually by management with reference to current, forecast and relevant technical factors to determine depreciation. This involves a significant degree of management judgement and assumptions when making these estimates.</p> <p>Due to the estimation uncertainty valuation of property, plant and equipment was considered as a key audit matter.</p>	<p>Audit procedures performed to address the key audit matter:</p> <ul style="list-style-type: none"> • Reviewed and assessed the assumptions and judgements made in determining the carrying amount of property, plant and equipment by evaluating the reasonableness of the judgements and estimates applied. • Evaluated management's estimates regarding the useful lives and residual values of these assets in relation to the Council's historical experience, best practice and physical assets. • Assessed the methodology used by management team to estimate the useful lives of various classes of PPE taking into account the Council's future plans

Other Information

The Directors are responsible for the other information. The other information comprises the Directors' responsibility & approval statement. The other information does not include the financial statements and our auditor's opinion thereon. Our opinion on the financial statement does not cover the other information and we do not express any form of assurance or conclusion thereon.

In connection with our audit 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 that we obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS), the requirements of Zimbabwe National Family Planning Council rules, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council'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 Directors either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so. Those charged with governance are responsible for overseeing Zimbabwe National Family Planning Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Zimbabwe National Family Planning Council's internal control. We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Zimbabwe National Family Planning Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate,

to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Zimbabwe National Family Planning Council to cease to continue as a going concern.

We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We obtain sufficient audit evidence regarding the financial information of Zimbabwe National Family Planning Council or business activities of Zimbabwe National Family Planning Council to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of Zimbabwe National Family Planning Council's audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements 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 those charged with governance, we determine 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 regulation 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 legal and regulatory requirements

The financial statements have been prepared in compliance with the disclosure requirements of the Zimbabwe National Family Planning Council Act (Chapter 15:11), Public Finance Management Act (Chapter 22:19) and other relevant statutory instruments.



Rockstone Chartered Accountants

Engagement Partner: Pearce Janga
PAAB Practicing Certificate Number: 0609

Harare

Date: 20 October 2022

Zimbabwe National Family Planning Council

Statement of Financial Position

as at December 31, 2021

		INFLATION ADJUSTED		HISTORICAL	
	Note	Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
ASSETS					
Non-current assets					
Property, plant and equipment	4	708 326 285	735 977 475	110 547 952	103 915 141
		243 518 141	65 671 056	206 087 521	35 826 065
Current assets					
Inventory	5	166 323 940	17 859 015	128 893 320	6 080 582
Prepayments		127 539	91 634	127 539	57 015
Trade and other receivables	6	2 664 771	940 467	2 664 771	585 096
Cash and cash equivalents	7	74 401 891	46 779 940	74 401 891	29 103 372
Total assets		951 844 426	801 648 531	316 635 473	139 741 207
RESERVES AND LIABILITIES					
Reserves		887 484 028	732 426 257	252 275 075	96 675 704
Capital reserve		197 877 532	197 877 532	27 417 875	27 417 875
Revaluation reserve		609 074 862	609 074 862	84 393 303	84 393 303
Retained earnings		80 531 635	(74 526 137)	140 463 897	(15 135 474)
Non current liabilities					
Deferred income	10	5 595 948	8 268 841	5 595 948	5 144 324
		58 764 450	60 953 433	58 764 450	37 921 179
Current liabilities					
Trade and other payables	9	37 527 057	43 795 883	37 527 057	27 246 891
Provisions	8	21 237 393	17 157 550	21 237 393	10 674 288
Total reserves and liabilities		951 844 426	801 648 531	316 635 473	139 741 207

20 October 2022



S. Mundandishe

Grad CGI, MBA

(Acting Director Administration and
Finance)

20 October 2022



B. Chikati,

(Acting Executive Director).

20 October 2022



Dr. S. Moyo

(Acting Board Chairperson)

Zimbabwe National Family Planning Council

Statement of Profit or Loss and Other Comprehensive Income

for the year ended December 31, 2021

	Note	INFLATION ADJUSTED		HISTORICAL	
		Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
INCOME		751 455 777	572 387 159	591 258 962	151 471 416
Revenue	11	108 047 235	103 447 877	85 254 010	33 388 900
Other income	12	17 446 660	235 204 577	11 563 209	8 256 520
Government grants	13	466 410 252	215 875 690	368 559 928	105 421 918
Donations	14	159 551 630	17 859 015	125 881 816	4 404 078
EXPENDITURE		(594 824 160)	(346 446 096)	(435 659 591)	(157 710 230)
Administration expenses	16	(172 715 154)	(103 042 917)	(99 041 880)	(37 195 751)
Operating expenses	15	(6 339 018)	(6 395 532)	(5 001 763)	(1 945 661)
Payroll costs	17	(415 769 988)	(237 007 647)	(331 615 947)	(118 568 818)
Surplus/(Deficit) for the year		156 631 617	225 941 064	155 599 371	(6 238 814)
Monetary loss		(1 573 845)	(236 258 398)	-	-
Other comprehensive income					
Gain on revaluation		-	-	-	-
Total comprehensive profit / (loss)		155 057 772	(10 317 334)	155 599 371	(6 238 814)

Zimbabwe National Family Planning Council

Statement of Changes in Reserves

for the year ended December 31, 2021

	INFLATION ADJUSTED			Total ZWL
	Capital reserve ZWL	Revaluation Reserve ZWL	Retained earnings ZWL	
Balance as at January 1, 2020	197 877 532	609 074 862	(64 208 803)	742 743 591
Deficit for the year	-	-	(10 317 334)	(10 317 334)
Gain on revaluation	-	-	-	-
Balance as at December 31, 2020	197 877 532	609 074 862	(74 526 137)	732 426 257
Surplus for the year	-	-	155 057 772	155 057 772
Balance as at December 31, 2020	<u>197 877 532</u>	<u>609 074 862</u>	<u>80 531 635</u>	<u>887 484 028</u>
	HISTORICAL			Total ZWL
	Capital reserve ZWL	Revaluation reserve ZWL	Retained earnings ZWL	
Balance as at January 1, 2020	27 417 875	84 393 303	(8 896 660)	102 914 518
Deficit for the year	-	-	(6 238 814)	(6 238 814)
Gain on revaluation	-	-	-	-
Balance as at December 31, 2020	27 417 875	84 393 303	(15 135 474)	96 675 704
Surplus for the year	-	-	155 599 371	155 599 371
Balance as at December 31, 2021	<u>27 417 875</u>	<u>84 393 303</u>	<u>140 463 897</u>	<u>252 275 075</u>

Zimbabwe National Family Planning Council

Statement of Cash Flows

for the year ended December 31, 2021

	Note	INFLATION ADJUSTED		HISTORICAL	
		Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
Operating activities		45 837 878	39 579 933	58 742 148	32 833 491
Cash flows from operating activities		202 331 839	14 842 676	173 424 919	12 332 402
Cash flows before changes in working capital		155 057 772	225 941 067	155 599 371	(6 238 814)
Operating surplus					
Adjustment for :	4	45 962 304	14 600 311	6 897 341	5 270 325
Depreciation		(4 314 312)	(1 410 763)	(1 189 795)	(877 683)
Deferred income amortized		1 641 418	-	1 641 418	-
Deferred income additions		(95 190)	(2 435 101)	(86 524)	(803 229)
(Profit)/ Loss on disposal of property, plant and equipment		4 079 847	9 609 314	10 563 106	9 628 406
Leave pay provision		-	(95 016 852)	-	(196 944)
(Decrease) / increase in allowances for credit losses		(159 551 630)	(17 859 015)	(125 881 816)	(4 404 078)
Contraceptive donations		159 551 630	(118 586 286)	125 881 816	9 954 420
Gain / (loss) on sale of contraceptives					
Changes in Working Capital		(156 493 961)	24 737 258	(114 682 771)	20 501 089
Decrease/(Increase) in inventory		(148 464 925)	(8 153 877)	(122 812 738)	(4 735 740)
Decrease/(Increase) in prepayments		(35 905)	166 503	(70 524)	(21 246)
Decrease/(Increase) in receivables		(1 724 304)	(139 263)	(2 079 675)	(474 081)
Decrease/(Increase) in payables		(6 268 826)	32 863 895	10 280 166	25 732 156
Cash flows from investing activities		(18 215 928)	(14 239 683)	(13 443 629)	(6 700 798)
Purchase of property, plant and equipment	4	(18 428 012)	(17 191 006)	(13 602 875)	(7 582 609)
Proceeds from sale of property, plant and equipment		212 084	2 951 323	159 246	881 811
Net increase/(decrease) in cash and cash equivalents		- 27 621 950	25 340 250	45 298 519	26 132 692
Cash and cash equivalents at the beginning of year		46 779 940	21 439 690	29 103 372	2 970 679
Cash and cash equivalents at the end of year	7	74 401 891	46 779 940	74 401 891	29 103 372

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies

1. Nature of business

The Zimbabwe National Family Planning Council is an organisation registered in Zimbabwe under Zimbabwe National Family Planning Council Act [Chapter 15:11].

The objectives of the Council are:

- To provide subsidized contraception to the nation.
- To provide teaching and training aides in family planning to members of the community.
- To provide family planning awareness to the community.
- To provide safe and effective family planning services to the community using a wide range of techniques and technologies.

2. Basis of preparation

2.1 Statement of compliance

The financial statements for the year ended December 31, 2021, have been prepared in conformity with International Financial Reporting Standards (IFRS), as issued by the International Accounting Standards Board (IASB). While full compliance has been possible in the previous periods only partial compliance has been achieved for the financial year ended December 31, 2019 because it has not been possible to comply with International Financial Reporting Standard 21 "The effects of Changes in Foreign Exchange Rates" (IAS 21). IAS 21 requires an entity to apply certain parameters in determining the functional currency of an entity for use in the preparation of its financial statements. The same standard requires an entity to make certain judgments, where applicable regarding appropriate exchange rates between the currency where exchangeability through a legal and market mechanism is not achievable.

In the opinion of the management, the requirements to comply with Statutory Instrument 33 (SI 33) of 2019 created inconsistencies with IAS 21. This has resulted in the adoption of the accounting treatment in the year 2019 financial statements which is at variance from that which would have been applied if the Council had been able to fully comply with IFRS.

2.2 Basis of measurement

The Financial statements are based on the statutory records that are maintained on the historical cost basis, except for the following material items in statement of financial position:

- Available-for-sale financial assets are measured at fair value;
- Property, plant and equipment is measured at re-valued amounts.

The historical financial statements have been reinstated in terms of IAS 29 "Financial reporting in Hyper-Inflationary Economies".

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies (continued)

2. Basis of preparation (continued)

2.2 Statement of compliance (continued)

Inflation Accounting

The council adopted IAS 29 "Financial reporting in Hyper-Inflationary Economies" effective 01 January 2019 as proclaimed by the local accounting regulatory board, Public and Accountants and Auditors Board (PAAB). The price indices provided by the Zimbabwe Statistical Office and reported on the Reserve Bank of Zimbabwe website were used to adjust the historical cost financial statements as shown below;

Year	Indices	Conversion factor
Dec - 19	551.63	7.21
Dec - 20	2,474.51	1.61
Dec - 21	3,977.50	1.00

Procedures used in restating the historical financial statements are:

- Current period monetary assets and liabilities are not restated while non- monetary assets and liabilities that are not carried at current reporting period end, are restated using the relevant monthly conversion factors.
- All items in the Statement of Profit or Loss and Other Comprehensive Income are reinstated by applying the relevant monthly conversion factors.
- Comparative amounts have been restated to reflect a change in the general price index from December 2020 to the end of the reporting period. All items in the statement of cash flows are expressed based on the restated financial information for the period.

2.3 Functional and presentation currency

These financial statements are presented in Zimbabwean dollar (ZWL\$) which is the Council's functional currency. All the financial information presented has been rounded off to the nearest dollar. In February 2019, the Government of Zimbabwe issued statutory Instrument 33 of 2019, which, based on our interpretation for accounting and other purposes, prescribes parity between the US Dollar and local mediums of exchange as at and up to the effective date of 22 February 2019, and also prescribes the manner in which certain balances in the financial statements may be treated as a consequence of the recognition of the RTGS Dollar as a currency in Zimbabwe.

In our opinion, the requirement to comply with Statutory Instrument 33 of 2019 has created inconsistencies with IAS 21, as well as with principles embedded in the Conceptual Framework for Financial Reporting as also enunciated in the guidance issued by the Public Accountants and Auditors Board on 21 March 2019. This has resulted in an accounting treatment being adopted in the 2019 financial statements which is different from that which would have been adopted if Council had been able to fully comply with IFRSs.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies (continued)

2. Basis of preparation (continued)

2.4 Critical judgments and estimates

In the application of the Council's accounting policies, management is required to make judgments, estimates and assumptions that affect the amounts presented in the financial statements and related disclosures. Use of available information and the application of judgment are inherent in the formation of estimates. Actual outcome may differ from these estimates which may be material to the financial statements. Significant judgments include the following:

2.4.1 Useful lives and residual values of property, plant and equipment

The Council assesses useful lives and residual values of property, plant and equipment each year taking into account past experience and technology changes. The depreciation rates are set out in note 3.1.2 and no changes to these useful lives have been considered necessary during the year. Management has set residual values for all classes of property, plant and equipment at zero.

2.5 New and revised standards and interpretations

2.5.1 Applicable new and revised standards and interpretations effective for annual periods beginning on or after January 1, 2021

There were no applicable new or revised accounting standards or interpretations in the current year that would have had an impact on the amounts or disclosures reported in these financial statements.

2.5.2 New Standards, amendments and interpretations issued but not effective

The standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Council's financial statements are disclosed below. The Council intends to adopt these standards, if applicable, when they become effective.

IFRS 17 Insurance Contracts – effective 1 January 2023

IFRS 17 applies to all types of insurance contracts (i.e., life, non-life, direct insurance and re-insurance), regardless of the type of entities that issue them, as well as to certain guarantees and financial instruments with discretionary participation features. A few scope exceptions will apply.

Key requirements - The overall objective of IFRS 17 is to provide an accounting model for insurance contracts that is more useful and consistent for insurers. In contrast to the requirements in IFRS 4, which are largely based on grandfathering previous local accounting policies, IFRS 17 provides a comprehensive model for insurance contracts, covering all relevant accounting aspects. The Council is not an insurance company and does not issue insurance contracts. Therefore, the standard is not expected to have a major impact on the financial statements.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies (continued)

3. Accounting policies

3.1 Property, plant and equipment

3.1.1 Recognition and measurement

Property, plant and equipment held for use in the supply of services or for administrative purposes, are stated at cost less accumulated depreciation and impairment losses.

3.1.2 Depreciation

Depreciation is not provided on freehold land.

Other assets are depreciated using the diminishing balance method at annual rates that will reduce book amounts to estimated residual values over the anticipated useful lives of the assets as follows:

Buildings	20 years
Motor vehicles/cycles	5 years
Furniture and equipment	10 years
Computer equipment	5 years
Bicycles	5 years

3.1.3 Revaluation of property and equipment

The Council revalues property, plant and equipment using information provided by sworn professional valuers and these are based on market values defined as "The estimated amount for which a property should exchange on the date of valuation between a willing buyer and willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion". It is management's belief that revaluations should be done at 5 year intervals. However Council has been financially constrained in the past years to carry out scheduled revaluations for all its asset classes.

3.2 Inventory

Contraceptive stocks are valued at lower of cost and net realizable value. Drugs and other consumables are written off upon purchase.

3.3 Donations

Donations of fixed assets are accounted at fair value and are presented in the statement of financial position as deferred income under non-current liabilities and are recognized as income on a systematic and rational basis over the useful life of the asset. Donations of a revenue nature are accounted for as income while the asset is recognized as cash. Donated contraceptive stocks are accounted for as income in the year of receipt and debited to the inventory account.

3.4 Government grants

Revenue grant is recognised as income during the year in which it is received. Capital Grant is recorded as deferred income in the statement of financial position when it becomes receivable and is then recognised as income on a systematic basis over the period necessary to match the grant with the related costs which they are intended to compensate. Grant amortised is credited to the statement of profit or loss and other comprehensive income over the expected useful lives of the respective assets, on a straight line basis.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies (continued)

3. Accounting policies (continued)

3.5 Revenue from Contracts with Customers

The Council recognises revenue by following the principles of the five-step model in terms of the IFRS 15 – Revenue from contracts with customers and the model is illustrated below:

Step 1 Identification of the contract (s) with customers

Step 2 Identification of separate performance obligations in the contract

Step 3 Determination of the transaction price

Step 4 Allocation of the transaction price to separate performance obligation in the contract

Step 5 Recognition of the revenue when (or as) the Council satisfies a performance obligation

Revenue mainly comprises the fair value of the consideration received or receivable from the rendering of services in the ordinary course of the Council's activities. The Council recognises revenue when it transfers control over a good or service to a customer.

Interest is recognised in the statement of profit or loss and other comprehensive income as it accrues, taking into account the effective yield on the asset.

The Council recognizes revenue from the following major sources:

3.5.1 Revenue from sale of contraceptives and drugs

The revenue is generated through sale to pharmacies, clinics, health organisations and individuals. The sale price is normally based on the cost plus a small mark-up. The Performance obligation is the provision of the contraceptives or drugs.

3.5.2 Revenue from catering and accommodation

The revenue is generated from the sale of food to staff members and individuals who walk into the canteen. Employees buy the food at a subsidised price. Overnight accommodation is offered especially for individuals who come to attend workshops at the Council. The performance obligation is the provision of food to customers as well as provision of accommodation to clients.

3.5.3 Revenue from Pap smear

The revenue is generated from the provision of Pap smear services to individuals at the Council's clinics. The Price is gazetted by the management in consultation with the ministry. The performance obligation is the provision of the screening service to clients.

3.5.4 Revenue from Training

The revenue is generated from the provision of training in Family Planning courses to individuals and organisations. Training fees usually includes the provision of training space. The Performance obligations are when council the Council provides such services.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Accounting Policies (continued)

3. Accounting policies (continued)

3.6 Financial Instruments

The Council has fully adopted IFRS 9, Financial Instruments with effect from the 1st January 2018. This is a standard that replaced IAS 39. From a classification and measurement perspective the standard requires that all financial instruments' assessment be based on the council's business model of managing the financial instruments and the cash flow characteristics of the same, except for derivatives and equity instruments. The Council has fully complied IFRS 9 and the standard brings significant changes in terms of measurement and recognition from IAS 39 "Financial Instruments"

3.6.1 Business Model assessment

The Council determines its business model at the level that best reflects how it manages its financial assets to achieve its business objectives. The Council's model is assessed on an instrument by instrument basis, based on the following factors;

- The risks that affect the performance of the business model and how the risk is managed within each financial asset.
- The level of amounts held within each financial instrument.
- The security available on securing each asset.

3.6.2 Measurement

Effective 1st January 2018 Council classified all its financial assets based on the business model for managing the assets and the asset's contractual terms measured either at;

- Amortised cost
- Fair value through other comprehensive income (FVOCI)
- Fair value through Profit and Loss (FVPL)

With effect from 1st January 2018, the Council now measures loans and advances to staff at amortised cost if both of the following conditions are met;

- The financial asset is held within a business model with the objective to hold financial assets in order to collect contractual cash flows and,
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI)

3.6.3 Impairment of Financial assets

IFRS 9 replaced the incurred loss model in IAS 39 with an expected credit loss model. The new impairment model applies to debt instruments recorded at amortised cost or at fair value through other comprehensive income. The Council applies IFRS 9 simplified approach to measure the expected losses using a lifetime expected credit loss provision for trade receivables. The carrying amount of trade and other receivables is classified at amortised cost.

Zimbabwe National Family Planning Council
Financial Statements for the year ended 31 December 2021
Accounting Policies (continued)

3. Accounting policies (continued)

3.6 Financial Instruments (continued)

3.6.4 Classification of Financial assets and liabilities

The Council classifies its financial assets and liabilities as follows;

- **Financial assets held at amortised cost**
These include loans and advances to staff and trade advance payments, assets which are previously recognised as held for sale under IAS 39.
- **Cash and cash equivalents**
For purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and bank balances as well as investments with up to 90 days maturity.
- **Financial liabilities**
All loans and borrowings which are measured at initial recognition at fair value less directly attributable transactional costs. After initial recognition interest bearing loans are measured at amortised costs.

3.6.5 De-recognition of financial assets

A financial asset is derecognised when the rights to receive cash flows from the financial asset have expired.

3.6.6 De-recognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

3.7 Taxation

The Council is exempt from income tax in terms of paragraph 2 of the Third Schedule of the Income Tax Act [Chapter 23:06].

3.8 Employee benefits

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due. Payments made to state-managed retirement benefit schemes are dealt with as payments to defined contribution plans where the Council's obligations under the plans are equivalent to those arising in a defined contribution retirement benefit plan.

3.9 Provisions

A provision is recognized in the statements of financial position when the Council has a legal or constructive obligation as a result of past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of the money and, where appropriate, the risks specific to the liability.

3.10 Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the party in making financial and operating decisions. The Council has related party relationships with its key management, the Council Directors and the Ministry of Health and Child Care.

Zimbabwe National Family Planning Council

Notes to the Financial Statements

for the year ended December 31, 2021

HISTORICAL

4 Property, plant and equipment

	Land and Buildings	Furniture and Equipment	Computers	Motor Vehicles	Bicycles/ Motor cycles	Totals	
	ZWL	ZWL	ZWL	ZWL	ZWL	Dec-21 ZWL	Dec-20 ZWL
Opening carrying amount	95 862 389	3 650 189	3 249 413	1 152 884	265	103 915 140	101 681 438
Gross carrying amount	100 227 863	4 243 664	3 902 276	1 905 218	3 071	110 282 092	102 858 002
Accumulated depreciation	(4 365 474)	(593 475)	(652 863)	(752 334)	(2 806)	(6 366 952)	(1 176 564)
Additions at cost	69 673	1 222 789	3 786 878	8,464,572	58,962.64	13 602 875	7 582 609
Revaluation	-	-	-	-	-	-	-
Disposal	-	(853)	(71 870)	-	-	(72 722)	(78 581)
Cost	-	(2 511)	(110 593)	-	-	(113 105)	(158 518)
Accumulated depreciation	-	1 659	38 724	-	-	40 382	79 937
Depreciation charge for the year	(4 161 768)	(434 551)	(1 079 258)	(1 215 814)	(5 950)	(6 897 341)	(5 270 325)
Closing carrying amount	91 770 294	4 437 574	5 885 163	8 401 643	53 278	110 547 952	103 915 141
Gross carrying amount	100 297 536	5 463 942	7 578 560	10 369 790	62 034	123 771 862	110 282 093
Accumulated depreciation	(8 527 242)	(1 026 368)	(1 693 397)	(1 968 148)	(8 756)	(13 223 910)	(6 366 952)

Zimbabwe National Family Planning Council

Notes to the Financial Statements (continued)

for the year ended December 31, 2021

INFLATION ADJUSTED

4. Property, plant and equipment

	Land and Buildings	Furniture and Equipment	Computers	Motor Vehicles	Bicycles/ Motor cycles	Totals Dec-21	Dec-20
	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL	ZWL
Opening carrying amount	708 723 481	8 095 591	9 551 174	9 605 016	2 210	735 977 471	733 845 055
Gross carrying amount	720 817 105	11 458 246	12 442 525	13 782 625	22 164	758 522 666	742 336 434
Accumulated depreciation	(12 093 624)	(3 362 656)	(2 891 352)	(4 177 609)	(19 954)	(22 545 195)	(8 491 379)
Additions at cost	90 477	1 458 691	4 613 529	12 188 746	76 568	18 428 012	17 191 006
Revaluation	-	-	-	-	-	-	-
Disposal	-	(1 369)	(115 524)	-	-	(116 894)	(458 275)
Cost	-	(4 036)	(177 766)	-	-	(181 802)	(1 004 771)
Accumulated depreciation	-	2 667	62 241	-	-	64 908	546 497
Depreciation charge for the year	(36 045 379)	(1 291 694)	(3 411 211)	(5 194 274)	(19 746)	(45 962 304)	(14 600 311)
Closing carrying amount	672 768 579	8 261 219	10 869 016	4 410 742	59 031	708 326 285	735 977 475
Gross carrying amount	720 907 583	12 912 902	17 233 820	13 782 625	98 732	776 768 876	758 522 668
Accumulated depreciation	(48 139 004)	(4 651 683)	(6 364 804)	(9 371 883)	(39 700)	(68 442 591)	(22 545 193)

Zimbabwe National Family Planning Council
Notes to the Financial Statements (continued)

for the year ended December 31, 2021

	INFLATION ADJUSTED		HISTORICAL	
	Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
5 Inventory				
Contraceptives	166 323 940	17 859 015	128 893 320	6 080 582
Total	166 323 940	17 859 015	128 893 320	6 080 582
6 Trade and other receivables				
Trade receivables	17 517 386	27 161 533	17 517 386	16 898 102
Allowance for credit losses	(16 755 436)	(26 818 194)	(16 755 436)	(16 684 499)
Net trade receivables	761 949	343 339	761 949	213 603
Other Receivables	1 902 822	597 127	1 902 822	371 493
Total trade and other receivables	2 664 771	940 467	2 664 771	585 096
Movements in allowance for credit losses				
Opening balance for impairment of trade receivables	26 818 194	121 835 045	16 684 498	16 881 442
Movement during the year	(10 062 758)	(95 016 852)	70 938	(196 944)
Closing balance	16 755 436	26 818 194	16 755 436	16 684 498
7 Cash and cash equivalents				
Bank balances	74 395 297	46 776 095	74 395 297	29 100 980
Cash	6 594	3 845	6 594	2 392
	74 401 891	46 779 940	74 401 891	29 103 372
8 Provisions				
Leave pay provision	21 237 393	17 157 550	21 237 393	10 674 288
9 Trade and other payables				
Trade	542 990	805 951	542 990	501 409
Other creditors	7 940 693	2 907 477	7 940 693	1 808 839
Payroll	29 043 374	40 082 456	29 043 374	24 936 642
	37 527 057	43 795 883	37 527 057	27 246 891

Zimbabwe National Family Planning Council

Notes to the Financial Statements (continued)

for the year ended December 31, 2021

	INFLATION ADJUSTED		HISTORICAL	
	Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
10 Deferred income				
Carrying amount of donated assets	5 595 948	8 268 841	5 595 948	5 144 324
Deferred Income reconciliation				
Opening balance	8 268 841	1 074 702	5 144 324	668 608
Additions	1 641 418	8 604 903	1 641 418	5353 399
Less amortization	(4 314 312)	(1 410 763)	(1 189 795)	(877 683)
Closing balance	5 595 948	8 268 841	5 595 948	5144 324
11 Revenue				
Canteen food sales	1 687 118	2 323 675	1 331 210	749 991
Drug sales	724 060	1 031 555	571 315	332 945
Medical fees	7 827 020	8 271 445	6 175 862	2 669 697
Papsmear	1 483 283	1 014 134	1 170 375	327 323
HIV testing	57 203	24 927	45 136	8 046
Sale of contraceptives	92 566 621	89 778 150	73 039 126	28 976 850
Training	3 701 931	1 003 990	2 920 986	324 048
	108 047 235	103 447 877	85 254 010	33 388 900
12 Other income				
Accommodation	1 877 446	1 772 015	1 481 387	584 507
Commission receivable	450 038	138 120	355 100	45 559
Decrease in allowance for credit losses		95 016 852		196,944
Profit on disposal	95 190	2 435 101	86 524	803,229
Other sundry income	3 237 341	119 731 076	2 554 405	1 311 856
Deferred income amortized	4 314 312	2 660 818	1 189 795	877 683
Exchange rate gain / loss	1 428 983	6 690 590	1 127 530	2 206 922
Rental income	6 043 350	6 760 006	4 768 469	2 229 819
	17 446 660	235 204 577	11 563 209	8 256 520
13 Government grants				
Revenue Grant	466 410 252	215 875 690	368 559 928	105 421 918
14 Contraceptive donations	159 551 630	17 859 015	125 881 816	4 404 078
15 Operating expenses				
Canteen	1 908 219	1 714 786	1 505 669	521 675
Clinical	4 367 437	4 643 543	3 446 100	1 412 667
Hostel	63 361	37 203	49 995	11 318
	6 339 018	6 395 532	5 001 763	1 945 661

Zimbabwe National Family Planning Council

Notes to the Financial Statements (continued)

for the year ended December 31, 2021

	INFLATION ADJUSTED		HISTORICAL	
	Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
16 Administration expenses				
Accessories	749 771	761 914	591 602	275 031
Advertising and promotions	2 500 731	1 107 003	1 973 186	399 599
Audit fees	2 217 874	2 825 694	1 750 000	1 020 000
Autoclaving	789 209	50 425	622 721	18 202
Bank charges	9 921 299	11 015 109	7 828 340	3 976 161
Transfer tax	7 162 779		5 651 747	-
Board members' allowances	2 344 982	1 467 444	1 850 294	529 708
Consultancy	230 722	356 965	182 050	128 855
Consumables	2 231 218	2 493 923	1 760 529	900 240
Depo holder allowances	261 876	81 108	206 632	29 278
Peer educator allowance	571 456	67 318	450 904	24 300
Depreciation	45 962 304	14 600 311	6 897 341	5 270 324
Electricity	3 270 025	2 796 107	2 580 193	1 009 320
Food subsidy	1 724 988	1 786 287	1 361 091	644 802
Fuels and oils	12 910 254	11 063 333	10 186 757	3 993 569
Refreshments	1 511 197	2 450 630	1 192 401	884 612
Garden & General expenses	317 055	246 799	250 171	89 088
Increase in allowance for credit losses	10 062 758		70 938	-
Insurance	2 487 681	5 779 501	1 962 890	2 086 246
Internet	4 146 718	2 029 976	3 271 942	732 767
Legal fees	1 566 404	654 377	1 235 962	236 213
Licenses other	1 645 189	2 822 143	1 298 126	1 018 719
Licenses motor vehicles	368 898	190 594	291 076	68 799
Literature	57 525	39 749	45 390	14 348
Meetings and conferences	2 387 876	1 911 101	1 884 139	689 857
Postage	202 665	259 605	159 911	93 710
Telephones	1 835 464	1 823 565	1 448 262	658 258
Printing and stationery	4 637 659	4 048 684	3 659 316	1 461 467
Water and rates	8 102 348	3 041 585	6 393 108	1 097 931
Repairs and maintenance	18 331 116	12 726 210	14 464 055	4 593 823
Security	149 267	49 809	117 778	17 980
Staff development	33 585	42 838	26 500	15 463
Staff uniforms	2 334 034	1 405 936	1 841 655	507 506
Subscriptions	2 938 291	2 440 997	2 318 440	881 135
Travelling and subsistence	16 749 937	10 605 880	13 216 435	3 828 441
	172 715 154	103 042 917	99 041 880	37 195 751

Zimbabwe National Family Planning Council

Notes to the Financial Statements (continued)

for the year ended December 31, 2021

	INFLATION ADJUSTED		HISTORICAL	
	Dec-21 ZWL	Dec-20 ZWL	Dec-21 ZWL	Dec-20 ZWL
17 Payroll costs				
Basic pay	149 023 231	66 172 862	118 883 874	33 104 578
Transport allowance	16 349 862	6 422 171	13 043 167	3 212 846
Housing allowance	18 854 929	7 525 297	15 041 594	3 764 712
Domestic worker allowance	367 827	7 196	293 435	3 600
Uniform allowance	111 104	71 893	88 633	35 966
Pension contributions	11 385 108	5 617 331	9 082 515	2 810 206
NSSA contributions	6 337 375	2 725 551	5 055 666	1 363 523
Medical aid	48 533 113	14 337 995	38 717 483	7 172 929
Fuel Allowance	1 075 300	523 662	857 824	261 975
Cellphone Allowance	886 519	407 803	707 224	204 013
School fees allowance	287 845	43 446	229 630	21 735
Representation allowance	2 084 269	578 835	1 662 734	289 577
Motor Vehicle allowance	1 030 874	956 010	822 384	478 267
Post basic allowance	84 638	71 733 854	67 520	82 411
Medical allowance	4 525 034	164 732	3 609 864	991 013
Special civil service allowance	24 005 907	1 980 939	19 150 808	6 063 285
Nurse managers allowance	949 466	12 119 923	757 440	723 712
Special health allowance	949 466	1 446 630	691 230	905 328
Cushion allowance	11 278	1 809 663	8 997	2 225 378
Covid 19 risk allowance	97 462 358	4 448 316	77 750 983	35 886 598
Bonus	46 657	13 356 490	37 221	6 681 908
Other benefits	15 415 410	4 585 338	12 297 704	2 293 926
Cash in lieu of leave	15 992 421	19 971 711	12 758 017	9 991 332
	415 769 988	237 007 647	331 615 947	118 568 818

18 Related party transactions

The remuneration of directors and other key management personnel during the period under review were as follows:

18.1 Non - executive directors

Chairman	588 031	260 198	469 104	93 925
Vice Chairman	385 531	209 333	307 559	75 563
Other Board members	1 371 420	997 913	1 073 631	360 220
Board fees	2 344 982	1 467 444	1 850 294	529 708

18.2 Key management staff

Short term benefits				
Executive director	2 909 826	1 112 657	2 321 325	338 495
Directorate (other than executive director)	1 561 229	2 558 918	1 245 477	778 480
Senior managers	5 877 074	3 061 997	4 688 459	931 528
	10 348 129	6 733 571	8 255 261	2 048 503

Remuneration of executive director and key management staff of the Council comprise of an annual basic salary, annual bonus, social security contribution, pension contributions, medical aid contribution and other benefits. The amounts paid to members of the Board vary depending on the number of sittings.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Notes to the financial statements (continued)

19 Risk Management

19.1 Credit risk management

Credit risk is the risk that counterparty will not meet its obligation under a financial investment leading to a financial loss. The entity is exposed to credit risk from its operating activities (primarily from trade receivables) and from its financing activities including deposits with banks and financial institutions and other instruments.

Financial assets that potentially subject the entity to concentration of credit risk consist of amounts receivables and cash. The entity's cash and cash equivalents are placed with high credit quality financial institutions.

19.2 Interest rate risk management

The council has adopted a non-speculative policy on managing interest rate risk. Only approved financial institutions with sound capital bases are used to borrow funds and to invest surplus funds.

19.3 Liquidity risk management

Borrowing facilities are negotiated with approved financial institutions at acceptable interest rates.

20 Pension arrangement

20.1 Defined contribution plan

The Council operates a defined contributory pension scheme. The assets of the scheme are held separately from those of the Council in an independently administered fund. Council contributes 11% on basic salaries.

20.2 National Social Security Authority

The National Social Security Authority was introduced on 1st October 1994 and with effect from that date all employees are members of the scheme to which both employees and the council contributes as follows:

Employees	: 4,5% of monthly basic salary
Company	: 4,5% of monthly basic salary

Amount charged through the income statement during the period under review amounted to ZWL 5 055 666 (historical cost).

21 Going Concern

The financial statements are prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities will occur in the ordinary course of business.

The Directors have satisfied themselves that the Zimbabwe National Family Planning Council is in sound financial position and has adequate resources to continue in operation for the foreseeable future.

Zimbabwe National Family Planning Council

Financial Statements for the year ended 31 December 2021

Notes to the financial statements (continued)

22 Impact of COVID - 19

In response to the novel Corona virus (COVID -19), which has caused global economic disruption, Council has implemented active prevention programs at its sites and contingent plans to minimize the risk related to COVID -19 and continue its operations.

Management has considered the potential impact of the COVID-19 pandemic in the organization's significant accounting judgements and estimates and there are no changes to significant judgements and estimates disclosed in the financial statements, other than those disclosed in this financial report.

In the event of a prolonged pandemic, Council has taken measures to ensure that its employees and partners continue to be safe while conducting business. Council is unable to reasonably estimate the future impact of Covid-19, given the evolving nature of the virus. However, the financial situation of Council is healthy and Council does not believe that the impact of the COVID- 19 pandemic will have a material adverse effect on the Council's financial condition or liquidity.

23 Subsequent events

There were no significant subsequent events after the reporting date that warranted disclosure.