

MULANJE MISSION HOSPITAL

FINANCIAL STATEMENTS

31 MARCH 2022

MULANJE MISSION HOSPITAL

FINANCIAL STATEMENTS

FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022

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MULANJE MISSION HOSPITAL

BOARD MEMBERS REPORT

FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022

The board members have pleasure in submitting their report together with the audited financial statements of Mulanje Mission Hospital for the nine months period ended 31 March 2022.

Nature of business

The Hospital was established by the Blantyre Synod of the Church of Central African Presbyterian (CCAP) to provide basic health services around rural communities of Mulanje District.

Financial performance

The results and state of affairs of the hospital are set out in the accompanying statement of income and expenditure, statement of financial position, statement of movement in funds, statement of cash flows and accounting policies and other explanatory information.

Trustees

The Trustees of the hospital who served during the year 2021 are listed below:-

Name	Position	Period
Mr. E. Sitolo	Chairman	9 months
Rev.B. Maulidi	Board Member	9 months
Rev.I. Chikopa	Board Member	9 months
Mrs.W. Kumwenda	Board Member	9 months
Mr Duncan Jumbe	Board Member	9 months
Mr Rington Taibu	Recording Secretary	9 months
DHSS - Mulanje	Ex-Officials	9 months
DHSS - Zomba	Ex-Officials	9 months
DHSS - Mangochi	Ex-Officials	9 months
Executive Director	Ex-Officials	9 months

Registered office


Mulanje Mission Hospital

P O Box 45

Mulanje

Auditors

The hospital's auditors, Messrs Graham Carr chartered accountants (Malawi) have indicated their willingness to continue in office as auditors in respect of the hospital's 31 March 2023 financial statements and a resolution proposing their re-appointment will be tabled at the next board meeting.



Chairperson

20th June 2023

Date



Medical Director

20th June 2023

Date

**STATEMENT OF SYNOD HEALTH BOARD RESPONSIBILITIES
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

The International Auditing Standards requires those charged with governance of entities to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the hospital as at the end of the financial period and of the operating results for that period.


They also require those charged with governance to ensure that the entity keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the hospital and enable them to ensure that the financial statements comply with any applicable legal instruments and accounting standards.

In preparing the financial statements the board accept responsibility for the following:

- maintenance of proper accounting records;
- selection of suitable accounting policies and applying them consistently;
- making judgments and estimates that are reasonable and prudent;
- compliance with applicable accounting standards when preparing financial statements, subject to any material departures being disclosed and explained in the financial statements;
- preparation of financial statements on a going concern basis unless it is inappropriate to presume that the hospital will continue in business.

The Board also accepts responsibility for taking such steps as are reasonably open to them to safeguard the assets of the hospital and to maintain adequate systems of internal controls to prevent and detect fraud and other irregularities.

The Board are of the opinion that the financial statement gives a true and fair view of the state of the financial affairs of the hospital and of its operating results.



Chairperson

20th June 2023
Date



Medical Director

20th June 2023
Date

**INDEPENDENT AUDITOR'S REPORT
TO THE SYNOD HEALTH BOARD OF
MULANJE MISSION HOSPITAL**

Graham Carr House, Off Independence Drive
Cnr Link Road & Henderson Street Box
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**ON THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

Opinion

We have audited the financial statements of Mulanje Mission Hospital, which comprise the statement of income and expenditure, the statement of financial position as at 31 March 2022, the statement of changes in funds and statement of cash flows for the nine months period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Mulanje Mission Hospital as at 31 March 2022, and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards for Small and Medium Enterprises (IFRS for SMEs) and Trustees Incorporation Act, 1962.

Basis for Opinion

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

Responsibilities of Trustees for the Financial Statements

The board is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards for Small and Medium Enterprises and in a manner required by the Trustees Incorporation Act, 1962 and for such internal control as the board determines is necessary to enable the preparation of financial statements which comply with ethical standards and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, board is responsible for assessing the hospital'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 board either intends to liquidate the hospital or to cease operations, or has no realistic alternative but to do so.

The trustees' responsibilities include overseeing the hospital's financial reporting process.

• Audit • Tax • Advisory

Directors: Dorothy Ngwira Mrs, Victoria Nkhoma Mrs, Cornwell Banda

**INDEPENDENT AUDITOR'S REPORT
TO THE SYNOD HEALTH BOARD OF
MULANJE MISSION HOSPITAL**

**ON THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

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 skepticism throughout the audit. We also:

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

**INDEPENDENT AUDITOR'S REPORT
TO THE SYNOD HEALTH BOARD OF
MULANJE MISSION HOSPITAL**

**ON THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

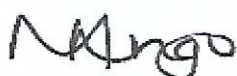
Auditor's Responsibilities for the Audit of the Financial Statements - continued

- 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 a true and fair view.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the hospital to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the trustees 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 the trustees with a statement that we have complied with the 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 the trustees, 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.



Graham Carr
Martha Nyirongo
Chartered Accountants (Malawi)

Date: 28 June 2023

Audit . Tax . Advisory

Directors: Dorothy Ngwira Mrs, Victoria Nkhoma Mrs, Cornwell Banda

MULANJE MISSION HOSPITAL**STATEMENT OF INCOME AND EXPENDITURE
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

	Note	2022 K'000	2021 K'000
Income			
Grants and donations	4	1,283,253	1,639,976
Hospital income	5	306,389	315,975
Other income	6	87,797	128,913
Total income		<u>1,677,440</u>	<u>2,084,865</u>
Expenditure			
Personnel costs	7	764,463	906,718
General administration	8	146,678	178,924
Hospital expenses	9	504,881	719,936
Transport and travelling	10	31,610	34,291
Repairs and maintenance	11	41,688	37,977
PHC expenditure	12	190,671	233,084
Total expenditure		<u>(1,679,991)</u>	<u>(2,110,930)</u>
Operating deficit		(2,552)	(26,066)
Exchange gain		7,778	40,091
Surplus for the period		<u><u>5,227</u></u>	<u><u>14,025</u></u>

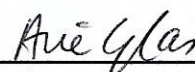
MULANJE MISSION HOSPITAL**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022**

	Note	2022 K'000	2021 K'000
ASSETS			
Non-current assets			
Property, plant and equipment	13	1,385,176	1,218,220
Current assets			
Inventories	14	132,994	228,494
Receivables	15	131,784	102,643
Cash and cash equivalents	16	482,818	282,134
Total current assets		747,595	613,271
Total assets		2,132,772	1,831,491
FUNDS AND LIABILITIES			
Funds			
General fund		118,381	125,954
Capital fund		914,775	852,984
Deferred capital asset		109,559	-
Revaluation reserve		360,844	365,236
Total funds		1,503,559	1,344,174
Non-current liabilities			
Deferred income	17	406,341	214,710
Deferred inventory grant	18	93,629	180,146
Total non-current liabilities		499,971	394,857
Current liabilities			
Bank overdraft	16	555	15,310
Payables	19	128,687	77,150
Total current liabilities		129,242	92,460
Total funds and liabilities		2,132,772	1,831,491

The financial statements were authorised by the Board on **20th June 2023** and have been signed by:



Chairperson



Medical Director

The notes on pages 10 to 29 form part of these financial statements
Independent auditor's Report - Pages 3-5

MULANJE MISSION HOSPITAL

STATEMENTS OF CHANGES IN FUNDS FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022

	General fund K'000	Capital fund K'000	Capital Deferred assets K'000	Revaluation Reserve K'000	Total K'000
Balance as at 1 July 2020	172,393	822,038	-	379,772	1,374,203
Surplus for the year	14,025	-	-	-	14,025
Fixed assets					
- purchased	(60,463)	60,463	-	-	-
- donations	-	28,349	-	-	28,349
Depreciation charge	-	(57,866)	-	(14,536)	(72,402)
Balance as at 30 June 2021	125,955	852,984	-	365,236	1,344,175
Balance as at 1 July 2021	125,955	852,984	-	365,236	1,344,175
Surplus for the year	5,227	-	-	-	5,227
Fixed assets					
- purchased	-	-	109,559	-	109,559
- donations	(12,801)	12,801	-	-	-
Depreciation charge	-	95,807	-	-	95,807
	-	(46,818)	-	(4,392)	(51,210)
Balance as at 31 March 2022	118,381	914,775	109,559	360,844	1,503,558

The notes on pages 10 to 29 form part of these financial statements
Independent auditor's Report - Page 3-5

MULANJE MISSION HOSPITAL**STATEMENT OF CASH FLOWS****FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

	Notes	2022 K'000	2021 K'000
Cash flows from operating activities			
Surplus for the year		5,227	14,025
Depreciation	13	51,210	72,402
Interest received		(2,992)	(5,036)
		<u>53,445</u>	<u>81,391</u>
Movement in working capital			
Decrease in inventories		95,500	82,761
(Increase)/decrease in receivables		(29,141)	16,789
Increase in payables		51,537	17,218
		<u>171,342</u>	<u>198,159</u>
Cash generated by operations			
Interest received		2,992	5,036
Net cash generated by operating activities		<u>174,334</u>	<u>203,195</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	13	(12,801)	(60,463)
		<u>(12,801)</u>	<u>(60,463)</u>
Cash flows from financing activities			
Decrease in capital and revaluation reserves		(51,210)	(72,402)
Increase in deferred income		191,631	75,792
Decrease in deferred inventory		(86,517)	(78,296)
		<u>53,904</u>	<u>(74,906)</u>
Net cash generated by/(used in) financing activities			
Net increase in cash and cash equivalents		<u>215,437</u>	<u>67,826</u>
Cash and cash equivalents at the beginning of financial year		<u>266,824</u>	<u>198,998</u>
Cash and cash equivalents at the end of the financial year	16	<u><u>482,261</u></u>	<u><u>266,824</u></u>

The notes on pages 10 to 29 form part of these financial statements
Independent auditor's Report - Page 3 -5

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

1 GENERAL INFORMATION

The Hospital was established by the Blantyre Synod of the Church of Central African Presbyterian (CCAP) to provide basic health services around rural communities of Mulanje District.

2 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 of the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).

The preparation of financial statements in conformity with the IFRS for SMEs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the company's accounting policies.

2.2 Revenue recognition

The hospital derives its revenue from contracts with customers for the transfer of goods and services over time and at a point in time in the following service lines.

Donations in cash

Local and international donations are recognised when received. Funds that have not been utilised at the year end are credited to deferred income.

Patient income

Revenue from patient income is accounted for on accruals basis.

Donations in kind

Donations in kind comprise of consumable and non- current assets.

These are valued at market value where it is available or the donated value.

Interest receivable

Interest income is recognised on a time - proportion basis using the effective interest method.

2 ACCOUNTING POLICIES - CONTINUED

2.3 Property, plant and equipment

The cost of an item of property, plant and equipment is recognized as an asset when:

- it is probable that future economic benefits associated with the item will flow to the hospital;
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognized in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognized.

Property, plant and equipment are depreciated on a straight line basis so as to write down the cost over their expected useful lives to their estimated residual value. Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

The useful lives of items of property, plant and equipment have been assessed as follows:

Buildings	50 years
Motor vehicles	5 years
Equipment	10 years

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

The depreciation charge for each period is recognized in the statement of profit or loss and other comprehensive income unless it is included in the carrying amount of another asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognized. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

An asset's carrying amount is written down immediately to its recoverable amount if its carrying amount is greater than its estimated recoverable amount.

2 ACCOUNTING POLICIES - CONTINUED**2.4 Impairment of non financial assets**

The carrying amounts of the hospital's assets are reviewed at each reporting period's closing date to determine whether there is any indication of impairment. If such indication exists, the assets recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognized in the statement of comprehensive income.

At each reporting period's closing date, the hospital reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized as an expense immediately, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment loss is recognized as income immediately.

2.5 Inventories

Inventories are stated at the lower of cost and net realisable value. Costs, including an appropriate portion of the fixed and variable overhead expenses, are assigned to inventories by the method most appropriate to the particular class of inventory, with the majority being valued on an average costing basis.

Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

2.6 Inventory grants

Inventories donated or purchased with donor funds are consumed over the period. Accordingly the value of these inventories are credited to an inventory grant and amortised to the statement of income and expenditure.

2 ACCOUNTING POLICIES - CONTINUED**2.7 Financial instruments****Recognition and derecognition**

Financial assets and financial liabilities are recognised in the statement of financial position when the company becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Receivables

The hospital makes use of a simplified approach in accounting for trade and other receivables as well as contract assets and records the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In calculating the hospital uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses.

The hospital assesses impairment of trade receivables on an individual basis as it has a small number of receivables and these receivables are managed on an account basis (i.e. individually).

Payables

Payables are initially measured at fair value and are subsequently measured at amortized cost using the effective interest rate method.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022

2 ACCOUNTING POLICIES - CONTINUED

2.8 Financial assets

Investments are recognised and derecognised on a trade date where the purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe establishment by the market concerned, and are initially measure at fair value, net of transaction costs except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value.

Financial assets are classified into as financial assets as at fair value through profit or loss (FVPL). The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial assets, or where appropriate, a shorter period.

Financial assets at FVPL

Financial assets are classified as at FVPL where the financial asset is either held for trading or it is designated as at FVPL.

A financial asset other than a financial asset held for trading may be designated as at FVPL upon recognition if:

Such designation eliminated or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or

Financial assets at FVPL

The financial asset forms part of a group of financial assets or financial liabilities or both which is managed and its performance is evaluated on a fair value basis, in accordance with the hospital's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or

It forms part of a contract containing one or more embedded derivatives, and IAS 39 permits the entire combined contract (asset or liability) to be designated as at FVPL.

Financial assets at FVPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporated interest earned on the financial asset.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

2 ACCOUNTING POLICIES - CONTINUED

2.9 Financial liabilities

Financial liabilities are classified as either financial liabilities 'at FVTPL' or 'other financial liabilities'.

Financial liabilities at FVTPL

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Other financial liabilities

Other financial liabilities (including borrowings) are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

Derecognition of financial liabilities

The hospital derecognises financial liabilities when, and only when, the hospital's obligations are discharged, cancelled or they expire.

2.10 Foreign currencies

Functional and presentation currency

The financial statements are presented in Malawi Kwacha which is the hospital's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlements of such transactions and the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currency are recognized in the statement of profit or loss and other comprehensive income.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022 (CONTINUED)**

2 ACCOUNTING POLICIES - CONTINUED

2.11 Employee benefit scheme

(a) Pension fund

CHAM operates a defined contribution pension scheme through Old Mutual for the benefit of CHAM permanent employees. CHAM contributes 10.5% as an employer and employees contributes 5% to the fund. CHAM is responsible to remit these funds to Old Mutual.

(b) Gratuity

The Hospital pays gratuity to specific staff members that are employed on a contract basis.

2.12 Provisions

Provisions are recognized when the company has a present obligation (legal or constructive) as a result of past event. It is probable the company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION OF UNCERTAINTY

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other services. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022 (CONTINUED)**

3 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION OF UNCERTAINTY - CONTINUED

3.1 Key sources of estimation uncertainty

The key assumptions concerning the future and other key sources of estimation uncertainty at each reporting date, that have significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

3.2 Useful lives and residual values of tangible assets

The entity reviews the estimated useful lives of tangible assets and assesses residual values of the assets at the end of each year and the actual results may differ from estimates.

3.3 Provisions

By their nature, various assumptions are applied in arriving at the carrying value of provisions that are recognized in terms of the requirements of IAS 37 Provisions, contingent liabilities and contingent assets.

3.4 Going concern

The financial statements have been 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 realization of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

4	GRANTS AND DONATIONS	Page	2022 K'000	2021 K'000
	CHAM grants	30	608,730	731,170
	Cash donations	32	359,090	377,712
	Donations in kind	33	315,433	531,094
	Total grants and donations		1,283,253	1,639,976
5	HOSPITAL INCOME			
	General	34	146,050	90,826
	Private	34	24,522	62,055
	Service Level Agreement (SLA)	35	133,146	158,722
	Staff treatment	35	2,671	4,372
	Total hospital income		306,389	315,975
6	OTHER INCOME			
	House rent – Blantyre house		1,806	4,948
	House rent (staff houses & buildings)		13,253	17,680
	Interest on savings		2,992	5,036
	Hire of vehicle		2,187	2,380
	Health booklets		169	37
	Students affiliation fee		6,262	581
	Disposal proceeds		4,412	562
	Depreciation recovery		51,210	72,402
	Sundry income		5,087	18,707
	PHC sundry income		419	6,579
	Total other income		87,797	128,913

MULANJE MISSION HOSPITAL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

7 PERSONNEL COSTS	2022 K'000	2021 K'000
Salaries and wages	475,901	543,714
Swap top up allowance	67,489	90,620
Professional allowance	69,782	94,304
Special medical allowance	1,785	2,287
Pension contributions	43,778	51,425
Leave grants	10,884	10,470
Incentive allowance	55,619	74,629
Incentive in kind - nurses meals	3,970	3,521
Casual wages/locum	18,820	21,701
Overtime	1,039	1,189
Commuted leave	1,627	1,566
School fund-bursary	365	364
Staff welfare	988	625
Bonus	3,915	3,549
Staff treatment - OPD	1,184	2,127
Staff treatment - Admission	304	188
Gratuity	7,013	4,439
Total personnel costs	764,463	906,718

MULANJE MISSION HOSPITAL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

	2022 K'000	2021 K'000
8 GENERAL ADMINISTRATION AND OVERHEADS		
8.1 Utilities		
Electricity	29,504	26,277
Water charges	78	652
Heating and lighting	1,307	715
Telephone and postage	10,334	11,861
8.2 Fees & Subscriptions		
CHAM fees	7,713	7,713
Audit fees - current year	5,961	5,083
- prior	-	1,942
Legal charges & penalties	5	1,883
Consultancy fees	1,747	1,300
Other subscriptions	1,818	3,929
8.3 Other overheads		
Office stationery	5,585	5,073
Management and other meetings	719	1,368
Hospitality	362	914
Advertising and recruitment	-	882
Insurance - buildings and other	6,483	5,172
Bank charges	3,637	4,020
General expenses	2,614	1,269
Casual labour third party	343	203
Security	3,154	2,334
Donations	196	-
Taxation	568	-
8.4 Corporate social responsibility		
Social responsibility*	50	10,867
In the previous year, the Hospital undertook social responsibility activities totalling to MK10.9m. Renovations were undertaken as follows; Khunguni primary School (MK154,566), Nsinthe Health Post (MK3,167,514) and Khaya Health Post (MK4,530,900). This activity was undertaken with funding from Malawi Work Group of MK3.3m and Fane Valley of MK18.4m (Refer donations in cash list on page 31).		
8.5 Training & development		
Tuition fee & development cost	11,625	10,718
8.6 Bad debts		
Bad debts provision	1,666	2,348
Total general administration costs carried forward	95,468	106,522

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

	2022 K'000	2021 K'000
8 GENERAL ADMINISTRATION & OVERHEADS (Continued)		
Balance brought forward	95,468	106,522
8.7 Depreciation		
Depreciation - hospital buildings	7,603	9,583
Depreciation - staff houses	7,432	9,710
Depreciation - hospital equipment	35,795	44,229
Depreciation - motor vehicles	-	8,500
Depreciation - motor bikes	380	380
Total general administration and overheads	146,678	178,924
9 HOSPITAL EXPENSES		
Sanitation & general cleaning - soap	4,754	1,450
Sanitation & general cleaning - material	4,594	6,259
Linen	2,511	666
Uniforms	1,119	2,487
Discount allowed SLA (30%)	39,944	48,245
Drugs and clinical supplies - HIV drugs GOVT	95,910	496,923
Drugs and clinical supplies - other GOVT	271,456	17,277
Drug and supplies - women fund	250	40
Drugs and supplies-diabetic/asthma/hypertension	1,990	1,139
Drugs and clinical supplies - general	82,353	145,450
Total hospital expenses	504,881	719,936
10 TRANSPORT AND TRAVELLING		
Motor vehicle maintenance & servicing	5,595	8,725
Motor vehicle fuel and oils	12,803	11,836
Motor vehicle insurance	5,419	6,364
Transport /travel cost -public	5,055	5,091
Transport and travel - subsistence allowance	2,737	1,956
Transport hire	-	321
Total transport and travelling	31,610	34,291
11 REPAIRS AND MAINTENANCE		
Equipment & electrical - repairs & maintenance	16,893	17,440
Building - repairs & maintenance	11,876	8,991
Staff houses - repairs & maintenance	6,919	6,352
Water system - repairs & maintenance	5,407	4,933
Maintenance tools	592	260
Total repairs and maintenance	41,688	37,977

MULANJE MISSION HOSPITAL**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

	2022	2021
	K'000	K'000
12 PHC EXPENDITURE		
Aids Prevention and Care Unit	19,998	4,407
Environmental Health Care (EHC)	47,938	59,340
CHIFUNDO-EMMS	-	49,728
MCH-St G & A - Prison Clinics & Therapeu	1,298	1,945
MCH-PWSD-SMNCH	8,006	12,007
Nutrition Rehabilitation Unit (NRU)	-	5,574
Maternal and Neonatal Health (MNCH)	42	-
Orphan Care Training Centre (OCTC)	34,304	43,281
Mokwanila EMMS	45,396	22,597
Sustainable Livelihood	25,708	34,205
Christian Blind Mission (CBM)-Eye health	4,866	-
Palliative care expenditure	3,116	-
Total PHC expenditure	190,671	233,084

MULANJE MISSION HOSPITAL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

13 PROPERTY, PLANT AND EQUIPMENT

	Land K'000	Hospital buildings K'000	Work in progress K'000	Staff houses K'000	Hospitals and household equipment K'000	Motor vehicles K'000	Motor cycles K'000	Total K'000
Cost								
As at 1.07.2020	5,040	471,602	-	530,119	463,209	76,530	9,344	1,555,844
Additions	-	15,290	-	50,459	23,063	-	-	88,812
As at 1.07.2021	5,040	486,892	-	580,578	486,272	76,530	9,344	1,644,656
Additions	-	20,007	109,559	9,932	78,669	-	-	218,166
As at 31.03.2022	5,040	506,899	109,559	590,510	564,941	76,530	9,344	1,862,822
Depreciation								
As at 1.07.2020	-	43,649	-	59,718	175,761	66,322	8,584	354,034
Charge for the year	-	9,583	-	9,710	44,229	8,500	380	72,402
As at 1.07.2021	-	53,232	-	69,428	219,990	74,822	8,964	426,436
Charge for the year	-	7,603	-	7,432	35,795	-	380	51,210
As at 31.03.2022	-	60,835	-	76,860	255,785	74,822	9,344	477,646
Carrying amount								
As at 31.03.2022	5,040	446,063	109,559	513,650	309,156	1,708	0	1,385,176
As at 30.06.2021	5,040	433,660	-	511,150	266,282	1,708	380	1,218,220

The land on which the buildings are constructed, is in the name of Blantyre Synod of the Church of Central Africa Presbyterian (CCAP). Title deeds are maintained by the Synod.

The hospital's properties were revalued as at 31 December 2014 by Don Whayo ,BSc , MRICS, MSIM, Chartered Valuation Surveyor of Knight Frank. The valuation which conforms to International Valuation Standards, was determined by reference to recent market transactions on arm's length term.

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022

	2022 K'000	2021 K'000
14 INVENTORIES		
Pharmacy stocks	127,117	218,938
General stores	5,877	9,556
Total inventories	132,994	228,494
15 RECEIVABLES		
Trade receivables	117,569	87,866
Staff loans and advances	15,879	14,709
Other receivables & prepayments	13,072	13,139
	146,520	115,714
Provision for expected credit loss	(14,736)	(13,071)
Total receivables	131,784	102,643
The ageing of trade receivables at the reporting date was:-		
Not past due	28,336	12,745
Past due 0 - 30 days	14,878	14,473
Past due 31 - 120 days	74,354	60,647
Total trade receivables	117,569	87,866
16 CASH AND CASH EQUIVALENTS		
Bank and cash balances		
Current account - local	57,286	37,342
Current account - FCDA	406,602	233,912
Savings account	5,549	3,075
Investment account	12,422	7,659
Cash in hand	289	44
Fuel-Top up cards	669	102
Total bank and cash balances	482,818	282,134
Bank current account	(555)	(15,310)
Total cash and cash equivalents	482,263	266,824

The overdrawn account represent the cash book balance which comprise of unrepresented cheques. The Hospital does not have an overdraft facility.

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

17 DEFERRED INCOME	Opening balance K'000	Receipts K'000	Transfers K'000	Closing Balance K'000
Action renewables	-	16,978	(274)	16,704
Blacksburg Presbyterian Church - primary health care activities	8,224	-	(6,128)	2,096
Bluebird	-	10,914	(800)	10,114
Church of Scotland	1,937	9,249	(10,135)	1,051
Camelia Foundation	-	16,152	(10,253)	5,899
EMMS - Mokwanira	69,339	224,092	(172,188)	121,243
Copper Creek	4,886	-	(4,144)	742
Belvedere trust	-	10,107	(2,576)	7,531
Dr Duncan Schwarz	-	1,895	(585)	1,310
Dunblane School of Nursing	1,638	-	(1,638)	-
Carbon - WO Glas	-	126	-	126
Ansbach fuer Malawi	-	6,105	(4,511)	1,594
Fam Van Deuzen	-	1,566	(602)	964
Greenpop	-	7,618	(5,424)	2,194
I Team	-	5,966	-	5,966
MMH Trust	-	10,467	(7,672)	2,795
Nieuwe Waarde	-	63,335	(7,522)	55,813
English Reformed Church	9,057	42,263	(37,452)	13,868
Malawi Work Group	4,766	-	(3,451)	1,315
Good Little Company	90,181	45,476	(79,999)	55,658
Schouten Foundation	-	5,022	(2,884)	2,138
Formby	-	5,025	(1,517)	3,508
PWS&D Canada - MNCH	9,774	76,007	(50,757)	35,024
Stockbridge Church	3,886	-	(3,886)	-
Medical benevolence foundation	-	9,278	(3,760)	5,518
Presbyterian church - USA	234	9,444	(1,777)	7,901
SSM	5,658	7,908	(1,108)	12,458
Stichting Tweega Medical	2,856	-	(2,856)	-
St George and St Andrew West	-	8,055	(5,056)	2,999
Verburg Charity Foundation	-	26,595	(15,557)	11,038
Various donors	2,274	56,233	(39,734)	18,776
Total deferred income	214,710	675,876	(484,246)	406,341

This represents unspent foreign donations represented by funds in bank accounts at 31 March 2022.

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

	2022 K'000	2021 K'000
18 DEFERRED INVENTORY GRANT		
Balance at 31 March 2022	93,629	180,146
This represents donated inventories not yet utilised at 31		
19 PAYABLES		
Trade payables	107,301	55,368
Accrued expenses	3,559	9,428
Training bonds	2,718	-
Withholding tax and other	11,694	8,959
PAYE	3,415	3,394
Total payables	128,687	77,150
The ageing of trade payables at the reporting date was:-		
Not past due	22,931	7,887
Past due 0 - 30 days	8,867	12,237
Past due 31 - 120 days	75,503	35,245
Total trade payables	107,301	55,368

20 RELATED PARTY TRANSACTIONS

The hospital had the following related party transactions with the entities that were established by the Blantyre Church of Central African Presbyterian (CCAP).

Related party transactions

	2022 K'000	2021 K'000
Medical services provided		
Mulanje Mission CCAP	-	43
Mulanje mission Likuni Phala Production Unit	6	108
Mulanje Mission College of Nursing	510	2,331
CCAP Blantyre Synod	81	392
Receivables		
Mulanje Mission CCAP	138	138
Mulanje mission Likuni Phala Production Unit	168	163
Mulanje Mission College of Nursing	8,320	13,830
Mulanje Mission Community Day Sec. Sch	-	3
CCAP Blantyre Synod	417	976

Related party receivables have been included in trade receivables note 17.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

21 FINANCIAL RISK MANAGEMENT

a) Introduction and overview

The Hospital has exposure to credit risk from its use of financial instruments.

This note presents information about the Hospital's exposure to credit risk and the Hospital's objectives, policies and processes for measuring and managing the risk.

The Board has overall responsibility for the establishment and oversight of the Hospital's risk management framework. The Board is responsible for developing and monitoring Hospital's risk management policies in their specified areas.

b) Risk management framework

The Hospital's risk management policies are established to identify and analyse the risk faced by the Hospital, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and services offered. The Hospital through its training and management standards and procedures, aims to develop a disciplined and constructive control environment, in which all employees understand their roles and obligations.

The Board is responsible for monitoring compliance with the Hospital's management policies and procedures, and for reviewing the adequacy of the risk management framework in relation to the risks faced by the Hospital.

c) Credit risk

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. At the statement of financial position date there was significant concentration of credit risk on trade receivables. The maximum exposure to credit risk is represented by the carrying amount of each asset in the balance sheet.

	2022	2021
	K'000	K'000
Exposure to credit risk		
Trade receivables	117,569	87,866
Other receivables	28,952	27,848
	<u>146,520</u>	<u>115,714</u>

d) Liquidity risk

Liquidity risk is the risk that cash may not be available to pay obligations when due at reasonable cost.

Liquidity risk arises mainly from the Hospital's trade payables.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

21 FINANCIAL RISK MANAGEMENT (CONTINUED)

e) Capital risk management

The hospital's objectives when managing capital are to safeguard the hospital's ability to continue as a going concern in order to provide benefits for its stakeholders and to maintain an optimal capital structure. The hospital's overall strategy remains unchanged from 2018.

The hospital's objectives in managing its capital are:

- to match the profile of its assets and liabilities, taking account of the risks inherent in its operations,
- to maintain financial strength to support new business growth,
- to satisfy the requirements of its stakeholders,
- to retain financial flexibility by maintaining strong liquidity and access to a range of capital markets,
- to allocate funds efficiently to support growth, and to minimise exposures to movements in exchange rates.

In order to maintain or adjust the capital structure, the hospital may adjust its level of operations to put in check on expenditure.

23 CAPITAL COMMITMENTS

There were capital commitments of K145,600,000 as at 31 March 2022 (June 2021: K121,950,000) as follows: -

	2022	2021
	K'000	K'000
Other Hospital General renovation	3,000	3,000
Renovation of MMH houses 18	10,800	9,000
Children ward refurbishment	-	22,000
Additional room for MMH House 1	6,600	5,500
Eye Clinic	-	20,000
Borehole and Solar pump at MMH	-	4,500
New lockers for male ward (10)	2,000	2,200
Office chairs (20) and executive chairs (3)	2,950	-
Renovation of male and female ward private	28,000	-
Internal telephone networks replacement	9,500	9,500
Grid-tie solar extension (phase 1 2020-21 FY)	15,000	20,000
Ward mattresses (50)	2,250	-
Septic tank for male ward	6,000	-
Stores	20,000	7,000
Autoclave	12,000	-
Full blood count machine	6,500	-
Youth centre maintenance	6,000	4,000
New hospital van	12,000	8,000
Accounts computers	-	2,250
Vital signs monitors for wards	3,000	5,000
Total capital commitments	145,600	121,950

MULANJE MISSION HOSPITAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)

23 CONTINGENT LIABILITIES

The hospital had no contingent liabilities at 31 March 2022. (2021: Knil)

24 EVENTS AFTER THE REPORTING DATE

Subsequent to the reporting date, no events have occurred necessitating adjustments to or disclosures in the financial statements.

25 EXCHANGE RATES AND INFLATION

The average of the year end buying and selling rates of foreign currencies most affecting the performance of the hospital are stated below, together with the increase in the National Consumer Price Index which represents an official measure of inflation.

	2022 K	2021 K
Kwacha/Euro	1,205.19	1,137.45
Kwacha/USD	817.30	793.00
Inflation Rate	14.10%	11.50%

At the time of signing the financial statements the exchange rates were as follows:

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT****FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)****GRANTS AND DONATIONS****2022****2021****K'000****K'000****CHAM**

CHAM salaries and wages

428,126

498,391

CHAM SWAP top up allowances

63,876

85,882

CHAM professional allowance

64,085

88,002

CHAM Special medical allowance

1,655

2,242

CHAM pension

41,642

47,270

CHAM leave grant

9,346

9,384

Total CHAM grants

608,730

731,170

DONATIONS IN CASH

Ardbarron Angelo

-

18,357

Africare Inc

-

6,858

Blacksburg Presbyterian Church - USA

-

2,812

Bed Sponsorship Funds

-

903

CANZIBE

-

6,603

Church of Scotland

-

6,584

Copper Creek WATSAN

-

1,276

Covid 19 Appeal

-

18,617

Balance carried forward

-

62,011

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT****FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)****DONATIONS IN CASH (CONTINUED)**

	2022	2021
	K'000	K'000
Balance brought forward	-	62,011
EMMS International -CHIFUNDO	-	102,277
Euro Misanjo Funds	-	1,800
English Reformed Church - Amsterdam	-	14,387
ERC/WG - COVID 19 Response	-	18,318
Euro Gen Fund	-	3,073
Good Little Sausage Company	-	47,722
Fane Valley	-	18,347
Greenpop	-	6,880
Medical Benovelence Foundation	-	1,564
Malawi Workgroup	-	3,256
Donations carried forward	-	279,635

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

DONATIONS IN CASH (CONTINUED)	2022 K'000	2021 K'000
Balance brought forward	-	279,635
NGK	-	2,226
Pittsburg Church USA	-	7,633
Presbyterian World Service - Canada	-	58,776
Rotary Club of Limbe	-	12,564
STA & G	-	1,938
Stiching Steun Malawi	-	8,281
Verburg Charity Foundation	-	3,106
West Lothian	-	675
WUSC	-	223
USD General Funds	-	2,656
Total donations in cash	-	377,712

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT
FOR THE NINE MONTHS PERIOD 31 MARCH 2022 (CONTINUED)**

DONATIONS IN KIND	2022 K'000	2021 K'000
Action Medor	-	4,387
Ansbach Fuer Malawi	-	1,200
Baylor College	100	2,131
Eastern Produce Malawi	-	1,000
Heather Cement	-	125
Chiradzulu DHO	342	-
Digisoft Education	1,452	-
Dzenje HC	653	-
Fortune Limited	2,170	-
Malamulo Hospital	-	257
Mother Theresa	-	8,360
Medical Benovelence Foundation	-	1,368
Mulanje DHO	44,886	5,588
Intermed	23	-
UNPF	-	530
Mary James Centre	4,000	-
MGIC - Leah Chibambo	345	-
Moyo	6,480	-
MPHIA	2,115	-
Naphimba HC	89	-
NEST	23	-
USAID - MOH	13,427	-
UNICEF	52	-
Pharmacare	23	-
PIH	2,781	-
Sanrai International	4,560	-
Thyolo - DHO	415	-
Namphungo Health Centre	-	207
Namulenga Health Centre	-	389
Blantyre Water Board	-	78
Queen Elizabeth Central Hospital	198	2,558
Ministry of Health - MG - HIV drugs and medical supplies & drugs	210,618	480,683
Deekay Suppliers	-	1,683
Christian Health Association of Malawi	3,889	871
COVID Response Private Citizens	-	625
Central Medical Stores Trust	16,026	5,022
Chambe Health Centre	-	94
China Government	-	10,800
Care Malawi	766	1,848
Carlsberg BT Clinic	-	367
Various Donors	-	923
Total donations in kind	315,433	531,094

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

	2022 K'000	2021 K'000
HOSPITAL INCOME		
PATIENTS RELATED FEES (GENERAL)		
Consultation	37,900	12,122
Laboratory	16,423	13,466
Drugs & Supplies	41,138	31,861
Radiology	10,385	6,933
Hospital Days	7,955	5,477
Martenity Services	21,232	16,586
Procedures	10,225	3,880
Dental	792	500
Total general patients income	146,050	90,826
PATIENT RELATED FEES (PRIVATE)		
Consultation	5,350	9,770
Laboratory	1,477	3,192
Drugs & Supplies	4,391	5,879
Radiology	909	1,633
Hospital days	1,007	3,121
Martenity Services	1,497	3,941
Procedures	386	402
Occupational health EPM/Lujeri	9,318	33,876
Dental	187	241
Total private patients income	24,522	62,055

MULANJE MISSION HOSPITAL**DETAILED INCOME STATEMENT****FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2022**

	2022 K'000	2021 K'000
HOSPITAL INCOME (CONTINUED)		
Patient related fee (SLA)		
Maternal & Newborn Diagnostic, Treatment	62,818	75,216
Adult Diagnostics & Treatment	28,248	39,374
Other Interventions	8,554	10,132
Paediatric(Under 5) Diagnostic Treatment	29,022	34,000
Outreach	518	-
Laboratory tests	3,986	-
Total service level agreement income	133,146	158,722
PATIENT RELATED FEES (STAFF TREATMENT)		
Laboratory	164	407
Drugs and supplies	2,179	3,570
Radiology	71	146
Hospital days	30	26
Maternity services	83	154
Procedures	37	69
Dental	108	-
Total staff treatment income	2,671	4,372