

**dlalanathi**

(Registration number 021-096-NPO)

**Annual Financial Statements**

**For the year ended 31 December 2021**

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## General Information

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|---|---|
| Country of incorporation and domicile           | Republic of South Africa  |
| Date of incorporation                           | 1 December 2000   |
| Registration number                             | 021-096-NPO   |
| Tax number                                      | 9045267169  |
| Vat number                                      | Not registered  |
| Nature of business and principal activities     | Working alongside organisations and projects that provide material assistance to children   |
| Board members                                   | Lindokuhle Ngcobo<br>Rachel Rozentals – Thresher<br>Sally Mann<br>Helen Smetherham<br>Xolile Gule-Manyoni<br>Sinikiwe Biyela<br>Patricia Vilikazi<br>Anton Immelman<br>Chrisjan van Aardt |
| Registered office                               | 31 Peter Kerchoff Street<br>Pietermaritzburg 3201   |
| Postal address                                  | Suite H46<br>Private Bag X9118<br>Pietermaritzburg 3200   |
| Public officer                                  | Rachel Rozentals – Thresher   |
| Bankers   | Investec Bank Ltd<br>Standard Bank of South Africa Ltd  |
| Annual Financial Statements compiled by         | Chrisjan van Aardt CA(SA)   |
| Date annual financial statements were published | 24 June 2022  |

### **Board Members' Responsibility Statement**

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The board members are responsible for the preparation and fair presentation of the annual financial statements of dlalanathi, comprising the Statements of Financial Positions as at 31 December 2021, Comprehensive Income, Changes in Equity and Cash Flows for the year then ended, and the notes to the Annual Financial Statements which include a summary of significant accounting policies and other explanatory notes, in accordance with International Financial Reporting Standards for Small and Medium-sized Enterprises.


The board members are also responsible for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of risk management as well as the preparation of the supplementary schedules included in these financial statements.

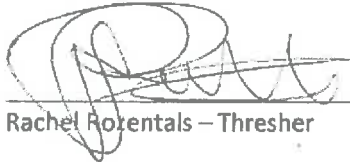
The board members have assessed the ability of the non-profit organisation to continue as a going concern and have no reason to believe that the business will not be a going concern in the year ahead.

The auditor is responsible for reporting on whether the financial statements are fairly presented in accordance with the applicable financial reporting framework.

### **Board Members' Approval of the Annual Financial Statements**

The Annual Financial Statements were approved by the board members and are signed on their behalf by:

  
Lindokuhle Ngcobo

  
Rachel Rozentals – Thresher

## Independent Auditor's Report

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**To the Management Board of dlalanathi**

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

### Qualified Opinion

We have audited the financial statements of dlalanathi set out on pages 7 to 17, which comprise the statement of financial position as at 31 December 2021, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of dlalanathi as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

### Basis for Qualified Opinion

In common with similar organisations, it is not feasible for the organisation to institute accounting controls over cash collections from donations and fund raising to the initial entry of the collections in the accounting records. Accordingly, it was not possible for us to extend our examination beyond the receipts actually recorded. The qualification applies to Donations income in the Income statement only.

We conducted our audit in accordance with International Standards on Auditing. 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 organisation in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### Other Information

The board is responsible for the other information. The other information comprises the supplementary information set out on pages 18 to 57. The other information does not include the financial statements and our auditor's report thereon.

## Independent Auditor's Report

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Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. As described in the Basis for Qualified Opinion section above, we have qualified the Donation income due to cash collections. We have concluded that the other information may be materially misstated for the same reason with respect to the amounts or other items in the other information affected by this matter.

### Responsibilities of the Management Board for the Financial Statements

The board is responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and for such internal control as the board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 International Standards on Auditing 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 International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our 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 organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.

Conclude on the appropriateness of the board's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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 organisation to cease to continue as a going concern.

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## Independent Auditor's Report

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board 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.

Moore Midlands

Moore Midlands  
Chartered Accountants (SA)  
Registered Auditors

27 June 2022.

DATE

Per: FJ Riekert – Director  
Registered Auditor

Pietermaritzburg

## Statement of Comprehensive Income

| Figures in rands   | Notes | 2021                | 2020               |
|--|-------|---------------------|--------------------|
| <b>Income</b>  |       |                     |                    |
| Donor income   | 1     | 10 400 625          | 8 607 922          |
| <b>Expenditure</b>                                       |       |                     |                    |
| Administration costs                                     |       | (889 978)           | (616 322)          |
| Depreciation   | 6     | (165 639)           | (102 320)          |
| Operating costs  |       | (6 683 207)         | (4 030 146)        |
| Professional fees  |       | (1 163 012)         | (679 141)          |
| Project specific costs - Youth Fund                      |       | (139 342)           | (12 476)           |
| Partner project expenses                                 |       | (2 082 604)         | (530 316)          |
| <b>Total expenditure</b>                                 |       | <b>(11 123 782)</b> | <b>(5 970 721)</b> |
| <b>Project (deficit) / surplus for the year</b>          |       | <b>(723 157)</b>    | <b>2 637 201</b>   |
| Investment income  | 2     | 136 708             | 108 633            |
| Other non-contractual income                             | 3     | 49 900              | 247 532            |
| <b>(Deficit) / Surplus for the year</b>                  |       | <b>(536 549)</b>    | <b>2 993 366</b>   |
| <b>Other comprehensive income not utilised</b>           |       |                     |                    |
| Transfer to donor funds received in advance              |       | (2 834 763)         | (4 017 983)        |
| Transfer prior year from donor funds received in advance |       | 4 017 983           | 1 050 885          |
| <b>Total comprehensive income for the year</b>           |       | <b>646 671</b>      | <b>26 268</b>      |
| Transfer to Sustainability Reserves                      |       | (572 645)           | (103 801)          |
| Retained surplus at the beginning of the year            |       | 92 698              | 170 231            |
| <b>Retained surplus at the end of the year</b>           |       | <b>166 724</b>      | <b>92 698</b>      |

## Statement of Financial Position

| Figures in rands                    | Notes | 2021             | 2020             |
|-------------------------------------|-------|------------------|------------------|
| <b>Assets</b>                       |       |                  |                  |
| <b>Non current assets</b>           |       |                  |                  |
| Equipment                           | 6     | 539,319          | 240,812          |
| <b>Current assets</b>               |       |                  |                  |
| Trade and other receivables         |       | 13,200           | 13,200           |
| Cash and cash equivalents           | 7     | 4,328,323        | 5,140,656        |
|                                     |       | <b>4,341,523</b> | <b>5,153,856</b> |
| <b>Total assets</b>                 |       | <b>4,880,842</b> | <b>5,394,668</b> |
| <b>Equity and liabilities</b>       |       |                  |                  |
| <b>Equity</b>                       |       |                  |                  |
| Restricted reserves                 |       | 1,855,243        | 1,282,598        |
| Retained surplus                    |       | 166,724          | 92,698           |
|                                     |       | <b>2,021,967</b> | <b>1,375,296</b> |
| <b>Current liabilities</b>          |       |                  |                  |
| Funds received in advance           | 5     | 2,834,763        | 4,017,983        |
| Trade and other payables            |       | 24,112           | 1,389            |
|                                     |       | <b>2,858,875</b> | <b>4,019,372</b> |
| <b>Total equity and liabilities</b> |       | <b>4,880,842</b> | <b>5,394,668</b> |

## Segmental Statement of Financial Position

| Figures in Rands                    | dlalanathi | Self help groups | DG Murray      | Community      | Covid          | Youth          | Special          | 2021             |
|-------------------------------------|------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| <b>Assets</b>                       |            |                  |                |                |                |                |                  |                  |
| <b>Non current assets</b>           |            |                  |                |                |                |                |                  |                  |
| Equipment                           | 6          | 207 577          | 331 742        | -              | -              | -              | -                | 539 319          |
| <b>Current assets</b>               |            |                  |                |                |                |                |                  |                  |
| Trade and other receivables         |            | 13 200           | -              | -              | -              | -              | -                | 13 200           |
| Cash and cash equivalents           | 7          | 1 504 860        | 501 155        | 300 417        | 182 188        | 173 977        | 1 374 191        | 4 328 323        |
|                                     |            | <b>1 518 060</b> | <b>501 155</b> | <b>300 417</b> | <b>182 188</b> | <b>173 977</b> | <b>1 374 191</b> | <b>4 341 523</b> |
| <b>Total assets</b>                 |            | <b>1 725 637</b> | <b>832 897</b> | <b>300 417</b> | <b>182 188</b> | <b>173 977</b> | <b>1 374 191</b> | <b>4 880 842</b> |
| <b>Equity and liabilities</b>       |            |                  |                |                |                |                |                  |                  |
| <b>Equity</b>                       |            |                  |                |                |                |                |                  |                  |
| Restricted reserves                 |            | 1 523 501        | 331 742        | -              | -              | -              | -                | 1 855 243        |
| Retained surplus                    |            | 166 724          | -              | -              | -              | -              | -                | 166 724          |
|                                     |            | <b>1 690 225</b> | <b>331 742</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>         | <b>2 021 967</b> |
| <b>Current liabilities</b>          |            |                  |                |                |                |                |                  |                  |
| Funds received in advance           | 5          | 11 300           | 501 155        | 300 417        | 182 188        | 173 977        | 1 374 191        | 2 834 763        |
| Trade and other payables            |            | 24 112           | -              | -              | -              | -              | -                | 24 112           |
|                                     |            | <b>35 412</b>    | <b>501 155</b> | <b>300 417</b> | <b>182 188</b> | <b>173 977</b> | <b>1 374 191</b> | <b>2 858 875</b> |
| <b>Total equity and liabilities</b> |            | <b>1 725 637</b> | <b>832 897</b> | <b>300 417</b> | <b>182 188</b> | <b>173 977</b> | <b>1 374 191</b> | <b>4 880 842</b> |

## Segmental Statement of Financial Position (continued)

| Figures in Rands             | Notes | dlalanathi | Self help groups | DG Murray | Community | Covid   | Youth     | Special | 2020      |
|------------------------------|-------|------------|------------------|-----------|-----------|---------|-----------|---------|-----------|
| Assets                       |       |            |                  |           |           |         |           |         |           |
| Non current assets           |       |            |                  |           |           |         |           |         |           |
| Equipment                    | 6     | 240 812    | -                | -         | -         | -       | -         | -       | 240 812   |
| Current assets               |       |            |                  |           |           |         |           |         |           |
| Trade and other receivables  |       | 13 200     | -                | -         | -         | -       | -         | -       | 13 200    |
| Cash and cash equivalents    | 7     | 1 122 673  | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 5 140 656 |
|                              |       | 1 135 873  | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 5 153 856 |
| Total assets                 |       |            |                  |           |           |         |           |         |           |
|                              |       | 1 376 685  | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 5 394 668 |
| Equity and liabilities       |       |            |                  |           |           |         |           |         |           |
| Equity                       |       |            |                  |           |           |         |           |         |           |
| Restricted reserves          |       | 1 282 598  | -                | -         | -         | -       | -         | -       | 1 282 598 |
| Retained surplus             |       | 92 698     | -                | -         | -         | -       | -         | -       | 92 698    |
|                              |       | 1 375 296  | -                | -         | -         | -       | -         | -       | 1 375 296 |
| Current liabilities          |       |            |                  |           |           |         |           |         |           |
| Funds received in advance    | 5     | -          | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 4 017 983 |
| Trade and other payables     |       | 1 389      | -                | -         | -         | -       | -         | -       | 1 389     |
|                              |       | 1 389      | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 4 019 372 |
| Total equity and liabilities |       |            |                  |           |           |         |           |         |           |
|                              |       | 1 376 685  | 1 318 210        | 423 611   | 424 395   | 551 309 | 1 039 026 | 261 432 | 5 394 668 |

## Statement of Changes in Equity

| Figures in Rands                                      | Notes | Restricted<br>reserve -<br>funding fixed<br>assets | Restricted<br>reserve -<br>funding fixed<br>assets | Restricted<br>reserve -<br>funding 1<br>months'<br>payroll | Restricted<br>reserve -<br>emergency<br>funds (50%<br>donations) | Retained<br>surplus | Total Equity     |
|---|-------|--|--|--|--|---------------------|------------------|
|   | 1     | 2  | 3  | 4  |  |                     |                  |
| <b>Balance at 1 January 2020 as previously stated</b> |       | 290 335  | 230 462  | 250 000  | 408 000  | 170 231             | 1 349 028        |
| Retained surplus for the year                         |       | -  | -  | -  | -  | 26 268              | 26 268           |
| Transfer to/from reserves                             |       | (49 521)   | 102 322  | 35 000   | 16 000   | (103 801)           | -                |
| <b>Balance at 31 December 2020</b>                    |       | <b>240 814</b>                                     | <b>332 784</b>                                     | <b>285 000</b>   | <b>424 000</b>   | <b>92 698</b>       | <b>1 375 296</b> |
| <b>Balance at 1 January 2021 as previously stated</b> |       | 240 814  | 332 784  | 285 000  | 424 000  | 92 698              | 1 375 296        |
| Retained surplus for the year                         |       | -  | -  | -  | -  | 646 671             | 646 671          |
| Transfer to/from reserves                             |       | 298 506  | 159 139  | 115 000  | -  | (572 645)           | -                |
| <b>Balance at 31 December 2021</b>                    |       | <b>539 320</b>                                     | <b>491 923</b>                                     | <b>400 000</b>   | <b>424 000</b>   | <b>166 724</b>      | <b>2 021 967</b> |

### Notes

1. The reserve was created to fund the existing owned fixed assets (equals the book value of fixed assets).
2. The reserve was created to fund the replacement of the existing owned fixed assets (equals the accumulated depreciation provided up to the date of the current year end on the existing fixed assets)
3. The reserve was created to fund one months payroll in the event of timing differences between receiving donor funds and the projects starting.
4. The reserve was created for unforeseen events by taking 50% of donations received (being non-donor income) and retaining such amount in reserve. Once this reserve reaches the amount of 2 months payroll, no additional transfers will be made to it.

## Statement of Cash Flows

| Figures in rands   | Notes | 2021             | 2020             |
|--|-------|------------------|------------------|
| <b>Cash flow from operating activities</b>               |       |                  |                  |
| Net (deficit)/surplus for the year                       |       | (536 549)        | 2 993 366        |
| Adjustments for  |       |                  |                  |
| Profit/loss on sale of fixed assets                      |       | -                | -                |
| Depreciation   |       | 165 639          | 102 320          |
| Transfer to donor funds received in advance              |       | (2 834 763)      | (4 017 983)      |
| Transfer prior year from donor funds received in advance |       | 4 017 983        | 1 050 885        |
| Change in working capital                                |       |                  |                  |
| Trade and other receivables                              |       | -                | -                |
| Trade and other payables                                 |       | (1 160 497)      | 2 826 702        |
| <b>Net cash from operating activities</b>                |       | <b>(348 187)</b> | <b>2 955 290</b> |
| <b>Cash flow from investing activities</b>               |       |                  |                  |
| Additions to equipment                                   | 6     | (464 146)        | (52 797)         |
| <b>Net cash from investing activities</b>                |       | <b>(464 146)</b> | <b>(52 797)</b>  |
| <b>Cash flow from financing activities</b>               |       |                  |                  |
| <b>Net cash from financing activities</b>                |       | <b>-</b>         | <b>-</b>         |
| <b>Increase in cash and cash equivalents</b>             |       | <b>(812 333)</b> | <b>2 902 493</b> |
| Cash and cash equivalents at the beginning of the year   |       | 5 140 656        | 2 238 163        |
| Cash and cash equivalents at the end of the year         |       | <b>4 328 323</b> | <b>5 140 656</b> |

## Accounting Policies

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### 1. General information

dlalanathi is a non-profit organisation incorporated in South Africa.

#### 1.1 Summary of significant accounting policies

These financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities issued by the International Accounting Standards Board.

The principal accounting policies have been applied consistently with those applied in the prior year.

The financial statements are prepared on the historical cost basis, and incorporate the principal accounting policies as set out below:

#### 1.2 Revenue recognition

The non-profit organisation recognises revenue when the amount of revenue can be reliably measured and it is probable that future economic benefits will flow to the non-profit organisation therefrom.

#### 1.3 Income taxes

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

dlalanathi is registered as a PBO with the South African Revenue Services and as such is exempt from taxation in terms of Section 10(1)(cN) of the Income Tax Act.

#### 1.4 Equipment

Equipment is initially recorded at cost and is depreciated on the straight-line method to write off the cost of each asset, or the revalued amounts, to their residual values over their estimated useful lives.

The depreciation rates applicable to each category of equipment is as follows:

|                        | 2021   | 2020   |
|------------------------|--------|--------|
| Computer equipment     | 33.33% | 33.33% |
| Furniture and fittings | 33.33% | 33.33% |
| Motor vehicles         | 20.00% | 20.00% |

Residual value, useful life and depreciation methods are reviewed at each annual reporting period if there are indicators present that there has been a significant change from the previous estimate.

## Accounting Policies

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### 1.5 Impairment of assets

The carrying amounts of all assets are reviewed at each balance sheet date to determine whether there is an indication of impairment. If any such indication exists, the assets recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the income statement. An impairment loss is reversed if there is an indication that the impairment loss may no longer exist. The impairment loss is reversed only to the extent that the assets' carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

### 1.6 Financial instruments

#### Financial instruments at amortised cost

Financial instruments may be designated to be measured at amortised cost less any impairment using the effective interest method. These include accounts receivables, cash and cash equivalents, loans and accounts payables. At the end of each reporting period date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If so, an impairment loss is recognised.

### 1.7 Provisions

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

## Notes to the Annual Financial Statements

| Figures in rands |   | 2021              | 2020             |
|------------------|---|-------------------|------------------|
| <b>1</b>         | <b>Donor income</b>                                   |                   |                  |
|                  | dlalanathi income                                     | 63,693            | 196,891          |
|                  | DG Murray Training Unit                               | 900,000           | 605,000          |
|                  | Self Help Groups (SHG)                                | 1,614,167         | 1,319,842        |
|                  | <b>Community income</b>                               | <b>2,376,075</b>  | <b>2,271,297</b> |
|                  | ELMA  | 750,000           | 500,000          |
|                  | Hoskin Consolidated Investments (HCI)                 | 50,000            | 105,000          |
|                  | IQRAA Trust   | -                 | 30,000           |
|                  | Kindernothilfe (KñH)                                  | 941,526           | 1,048,180        |
|                  | Pietermaritzburg & District Community Chest           | 45,000            | -                |
|                  | Stephen Lewis Foundation                              | 572,695           | 588,117          |
|                  | Uthando Dolls Project                                 | 16,854            | -                |
|                  | <b>Covid specific funds</b>                           | <b>531,885</b>    | <b>771,422</b>   |
|                  | Charlize Theron Africa Outreach Project Covid funds   | -                 | 371,422          |
|                  | ELMA Covid funds                                      | 100,000           | 400,000          |
|                  | Kindernothilfe Covid funds                            | 45,000            | -                |
|                  | Lego Foundation                                       | 100,000           | -                |
|                  | Seven Passes Covid funds                              | 250,000           | -                |
|                  | Stephen Lewis Foundation Covid funds                  | 36,885            | -                |
|                  | <b>Youth income</b>                                   | <b>2,760,483</b>  | <b>2,515,063</b> |
|                  | Charlize Theron Africa Outreach Project               | 562,895           | 652,930          |
|                  | Terre Des Hommes Schweiz                              | 2,197,588         | 1,862,133        |
|                  | <b>Special projects</b>                               | <b>2,154,322</b>  | <b>928,407</b>   |
|                  | Playmat Project                                       | 1,284,257         | 630,696          |
|                  | PACF  | 58,301            | 48,459           |
|                  | Terre Des Hommes Schweiz Youth Facility               | 13,014            | 249,252          |
|                  | Unicef Training                                       | 798,750           | -                |
|                  |   | <b>10,400,625</b> | <b>8,607,922</b> |
| <b>2</b>         | <b>Investment income</b>                              |                   |                  |
|                  | Interest received - Investec Bank Limited             | 40,216            | 44,370           |
|                  | Interest received - Standard Bank of South Africa Ltd | 96,492            | 64,263           |
|                  |   | <b>136,708</b>    | <b>108,633</b>   |

## Notes to the Annual Financial Statements

| Figures in rands |   | 2021             | 2020             |
|------------------|---|------------------|------------------|
| <b>3</b>         | <b>Other non-contractual income</b>                 |                  |                  |
|                  | Donations   | 24 314           | 31 720           |
|                  | Insurance income                                    | 8 300            | -                |
|                  | Reimbursements                                      | 17 286           | 215 812          |
|                  |   | <b>49 900</b>    | <b>247 532</b>   |
| <b>4</b>         | <b>Employee costs</b>                               |                  |                  |
|                  | <i>Operating costs</i>                              |                  |                  |
|                  | Facilitators time - project salaries                | 4 132 979        | 2 953 871        |
|                  | <i>Professional fees</i>                            |                  |                  |
|                  | Management salaries                                 | 769 032          | 487 231          |
|                  |   | <b>4 902 011</b> | <b>3 441 102</b> |
| <b>5</b>         | <b>Transfer to donor funds received in advance</b>  |                  |                  |
|                  | dlalanathi  | 11 300           | -                |
|                  | DG Murray Training Unit                             | 300 417          | 423 611          |
|                  | Self Help Groups (SHG)                              | 501 155          | 1 318 210        |
|                  | <i>Community projects</i>                           | 182 188          | 424 395          |
|                  | Hoskin Consolidated Investments (HCI)               | 14 095           | 60 822           |
|                  | Kindernothilfe (KNH)                                | 79 436           | 233 404          |
|                  | Pietermaritzburg & District Community Chest         | 9 265            | -                |
|                  | Stephen Lewis Foundation                            | 79 392           | 130 169          |
|                  | <i>Covid specific projects</i>                      | 173 977          | 551 309          |
|                  | Charlize Theron Africa Outreach Project Covid funds | 6 909            | 273 959          |
|                  | ELMA Covid funds                                    | 92 616           | 277 350          |
|                  | Seven Passes Covid funds                            | 37 567           | -                |
|                  | Stephen Lewis Foundation Covid funds                | 36 885           | -                |
|                  | <i>Youth projects</i>                               | 1 374 191        | 1 039 026        |
|                  | Charlize Theron Africa Outreach Project             | 338 197          | 465 489          |
|                  | Terre Des Hommes Schweiz                            | 1 035 994        | 573 537          |
|                  | <i>Special projects</i>                             | 291 535          | 261 432          |
|                  | Playmat Project                                     | 79 907           | 17 355           |
|                  | Terre Des Hommes Schweiz Youth Facility             | -                | 244 077          |
|                  | Unicef Training                                     | 211 628          | -                |
|                  |   | <b>2 834 763</b> | <b>4 017 983</b> |

## Notes to the Annual Financial Statements

### Figures in Rands

#### 6 Equipment

|   | Opening<br>balance | Additions      | Disposals      | Closing<br>balance |
|---|--------------------|----------------|----------------|--------------------|
| <b>At cost</b>                                |                    |                |                |                    |
| Motor vehicles                                | 419,435            | 361,900        | -              | 781,335            |
| Computer equipment                            | 136,161            | 57,109         | -              | 193,270            |
| Furniture and fittings                        | 11,500             | 45,137         | -              | 56,637             |
|   | <u>567,096</u>     | <u>464,146</u> | <u>-</u>       | <u>1,031,242</u>   |
| <b>Accumulated depreciation</b>               |                    |                |                |                    |
| Motor vehicles                                | 237,098            | 114,045        | -              | 351,143            |
| Computer equipment                            | 82,478             | 33,970         | -              | 116,448            |
| Furniture and fittings                        | 6,708              | 17,624         | -              | 24,332             |
|   | <u>326,284</u>     | <u>165,639</u> | <u>-</u>       | <u>491,923</u>     |
| <b>Carrying values at the end of the year</b> |                    |                |                |                    |
| Motor vehicles                                |                    |                | 430,192        | 182,337            |
| Computer equipment                            |                    |                | 76,822         | 53,683             |
| Furniture and fittings                        |                    |                | 32,305         | 4,792              |
|   |                    |                | <u>539,319</u> | <u>240,812</u>     |

#### 7 Cash and cash equivalents

|  | 2021             | 2020             |
|--|------------------|------------------|
| Investec call account                                    | 1 317 900        | 959 684          |
| Standard Bank moneymarket call account                   | 676 310          | 1 215 984        |
| Standard Bank current account                            | 568 927          | 455 298          |
| Standard Bank ML - Kindernothilfe                        | 160 431          | 1 551 026        |
| Standard Bank ML - Training unit                         | 301 849          | 367 376          |
| Standard Bank ML - Terre Des Hommes Funds                | 802 263          | 589 487          |
| Standard Bank current - Self Help Groups                 | 58 913           | -                |
| Standard Bank ML - Self Help Groups                      | 441 419          | -                |
| Petty cash   | 311              | 1 801            |
|  | <u>4 328 323</u> | <u>5 140 656</u> |
| <b>Apportionment of cash and cash equivalents</b>        |                  |                  |
| Funds to cover future operations and restricted reserves | 1 493 560        | 1 122 673        |
| Funds to cover project funds in advance                  | 2 834 763        | 4 017 983        |
|  | <u>4 328 323</u> | <u>5 140 656</u> |

#### 8 Operating lease commitment

Commitments entered into in respect of leases entered into by the entity on leasehold property or portions of property.

|                  |                |                |
|------------------|----------------|----------------|
| Within 1 year    | 309 120        | 264 000        |
| Within 2-5 years | 361 848        | 670 968        |
|                  | <u>670 968</u> | <u>934 968</u> |

## Index to Supplementary information

*The supplementary information does not form part of the audited Annual Financial Statements and is unaudited. The supplementary information comprises the following:*

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## Detailed Statement of Comprehensive Income Full Consolidation

| Figures in rands                                    | 2021              | 2020             |
|---|-------------------|------------------|
| <b>Income</b>                                       |                   |                  |
| <b>Donor income</b>                                 |                   |                  |
| dlalanathi income                                   | 63,693            | 196,891          |
| DG Murray Training Unit                             | 900,001           | 605,000          |
| Self Help Groups (SHG)                              | 1,614,166         | 1,319,842        |
| <b>Community income</b>                             | 2,376,076         | 2,271,297        |
| ELMA  | 750,000           | 500,000          |
| Hoskin Consolidated Investments (HCI)               | 50,001            | 105,000          |
| IQRAA Trust   | -                 | 30,000           |
| Kindernothilfe (KNH)                                | 941,526           | 1,048,180        |
| Pietermaritzburg & District Community Chest         | 45,000            | -                |
| Stephen Lewis Foundation                            | 572,695           | 588,117          |
| Uthando Dolls Project                               | 16,854            | -                |
| <b>Covid specific funds</b>                         | 531,885           | 771,422          |
| Charlize Theron Africa Outreach Project Covid funds | -                 | 371,422          |
| ELMA Covid funds                                    | 100,000           | 400,000          |
| Kindernothilfe Covid funds                          | 45,000            | -                |
| Lego Foundation                                     | 100,000           | -                |
| Seven Passes Covid funds                            | 250,000           | -                |
| Stephen Lewis Foundation Covid funds                | 36,885            | -                |
| <b>Youth income</b>                                 | 2,760,483         | 2,515,063        |
| Charlize Theron Africa Outreach Project             | 562,895           | 652,930          |
| Terre Des Hommes Schweiz                            | 2,197,588         | 1,862,133        |
| <b>Special projects</b>                             | 2,154,321         | 928,407          |
| Playmat Project                                     | 1,284,256         | 630,696          |
| PACF  | 58,301            | 48,459           |
| Terre Des Hommes Schweiz Youth Facility             | 13,014            | 249,252          |
| Unicef Training                                     | 798,750           | -                |
| <b>Total donor income</b>                           | <b>10,400,625</b> | <b>8,607,922</b> |

**Detailed Statement of Comprehensive Income**  
**Full Consolidation (continued)**

| Figures in rands                         | 2021             | 2020             |
|--|------------------|------------------|
| <b>Expenditure</b>                       |                  |                  |
| <b>Administration costs</b>              |                  |                  |
| Audit                                    | 49,589           | 54,970           |
| Accounting                               | 38,551           | 25,317           |
| Bank Charges                             | 27,840           | 23,318           |
| Computer Maintenance                     | 35,513           | 55,215           |
| Electricity & Water                      | 76,506           | 17,800           |
| Fundraising Expenses                     | 15,000           | -                |
| General Office Expense                   | 34,564           | 32,400           |
| Insurance Expense                        | 47,163           | 45,283           |
| Cleaning                                 | 22,464           | 14,532           |
| Organisational Marketing & Communication | 51,731           | 5,543            |
| Printing & Stationery                    | 35,974           | 24,740           |
| Rent & Rates                             | 281,632          | 211,584          |
| Telephone & Data Costs                   | 71,028           | 58,413           |
| Security                                 | 5,709            | 9,989            |
| SARS Penalty & Interest                  | -                | (382)            |
| Loss on disposal of assets               | -                | 1,300            |
| Write off of Receivables                 | (122)            | -                |
| Capex items under R7,000                 | 41,253           | 13,035           |
| UIF-Company Contributions                | 33,257           | 23,265           |
| Workmans Compensation                    | 22,326           | -                |
| <b>Total administration costs</b>        | <b>889,978</b>   | <b>616,322</b>   |
| <b>Depreciation</b>                      | <b>165,639</b>   | <b>102,320</b>   |
| <b>Operating costs</b>                   |                  |                  |
| Food                                     | 1,207,760        | 372,130          |
| Materials                                | 667,022          | 407,380          |
| Facilitators                             | 4,132,978        | 2,953,871        |
| Transport                                | 358,629          | 138,907          |
| Venue                                    | 316,818          | 157,858          |
| <b>Total operating costs</b>             | <b>6,683,207</b> | <b>4,030,146</b> |

**Detailed Statement of Comprehensive Income**  
**Full Consolidation (continued)**

| Figures in rands                                | 2021              | 2020             |
|---|-------------------|------------------|
| <b>Expenditure (continued)</b>                  |                   |                  |
| <b>Professional fees</b>                        |                   |                  |
| Consulting fees                                 | 55,233            | 67,500           |
| HR Expenses                                     | 13,365            | 12,948           |
| Management Salaries                             | 769,031           | 487,231          |
| Supervision & Debriefing                        | 50,291            | -                |
| External Evaluation                             | 84,362            | -                |
| Monitoring & Evaluation                         | 57,143            | 55,000           |
| Organisational Development & Support            | -                 | 3,500            |
| Staff Training & Development                    | 115,489           | 52,962           |
| Project Management                              | 18,098            | -                |
| <b>Total professional fees</b>                  | <b>1,163,012</b>  | <b>679,141</b>   |
| <b>Project specific costs - Youth Fund</b>      |                   |                  |
| Youth fund for activities                       | 139,342           | 12,476           |
| <b>Partner specific expenses</b>                |                   |                  |
| Partner Administration                          | 58,788            | 28,918           |
| Partner Food                                    | 16,680            | 7,561            |
| Partner Materials                               | 86,280            | -                |
| Partner Salaries                                | 781,822           | 485,499          |
| Partner Travel                                  | 8,280             | 7,258            |
| Partner Venue                                   | 3,000             | 1,080            |
| Project Officer Salary                          | 448,532           | -                |
| Community Facilitator Stipend                   | 196,040           | -                |
| Management Contribution                         | 141,846           | -                |
| PO and CF Transport                             | 122,100           | -                |
| PO & CF Communication                           | 21,500            | -                |
| Partner Printing & Stationery                   | 13,700            | -                |
| Admin & Finance Costs                           | 184,036           | -                |
| <b>Total operating costs</b>                    | <b>2,082,604</b>  | <b>530,316</b>   |
| <b>Total expenditure</b>                        | <b>11,123,782</b> | <b>5,970,721</b> |
| <b>Project (deficit) / surplus for the year</b> | <b>(723,157)</b>  | <b>2,637,201</b> |

## Detailed Statement of Comprehensive Income

### dlalanathi general

| Figures in rands                          | 2021                  | 2020                  |
|---|-----------------------|-----------------------|
| <b>Income</b>                             |                       |                       |
| <b><i>Donations income</i></b>            |                       |                       |
| Christopher Edmund Merr                   | 2,400                 | 2,400                 |
| Hilton Methodist Church                   | 13,181                | 21,563                |
| Other Donation Income                     | 8,733                 | 6,857                 |
| The Wood Family Trust                     | -                     | 900                   |
|   | <u>24,314</u>         | <u>31,720</u>         |
| <b><i>dlalanathi income</i></b>           | <u>52,393</u>         | <u>196,891</u>        |
| <b><i>Investment income</i></b>           |                       |                       |
| Investec                                  | 40,216                | 44,370                |
| Std Bank Market Link                      | 96,492                | 64,263                |
|   | <u>136,708</u>        | <u>108,633</u>        |
| <b><i>Other income</i></b>                |                       |                       |
| Reimbursement claims                      | 17,286                | 215,812               |
| Insurance claims                          | 8,300                 | -                     |
|   | <u>25,586</u>         | <u>215,812</u>        |
| <b>Total income</b>                       | <u><b>239,001</b></u> | <u><b>553,056</b></u> |
| <b>Expenditure</b>                        |                       |                       |
| <b><i>Administration costs</i></b>        |                       |                       |
| Audit                                     | -                     | 3,575                 |
| Accounting                                | 2,829                 | -                     |
| Bank Charges                              | 1,326                 | 23                    |
| Computer Maintenance                      | -                     | 5,720                 |
| Electricity & Water                       | 284                   | -                     |
| General Office Expense                    | (945)                 | 10,090                |
| Cleaning                                  | 1,207                 | -                     |
| Organisational Marketing & Communications | 2,965                 | -                     |
| Printing & Stationery                     | -                     | 5,889                 |
| Rent and Rates                            | -                     | 7,145                 |
| Telephone and Data Costs                  | -                     | 7,710                 |
| Transfer to sustainability                | (25,900)              | (27,250)              |
| SARS Penalty & Interest                   | -                     | (382)                 |
| Write off Assets                          | -                     | 1,300                 |
| Write off of Receivables                  | (122)                 | -                     |
| Capital expenditure                       | (492,232)             | (67,133)              |
| Capex items under R7000                   | 41,253                | 13,035                |
|   | <u>(469,335)</u>      | <u>(40,278)</u>       |

**Detailed Statement of Comprehensive Income**  
**dlalanathi general (continued)**

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Expenditure (continued)</b>                           |                  |                |
| <b>Depreciation Expense</b>                              | 165,639          | 102,320        |
| <b>Operating costs</b>                                   |                  |                |
| Food   | 1,807            | 2,053          |
| Materials  | 11,028           | 7,580          |
| Facilitators   | 67,325           | 14,346         |
| Transport  | 11,663           | 13,226         |
| Venue  | 9,700            | 68,809         |
|  | 101,523          | 106,014        |
| <b>Professional fees</b>                                 |                  |                |
| HR Expenses  | 7,865            | 3,985          |
| Management & Finance Salaries                            | 26,283           | 17,970         |
| Organisational Dev Supp                                  | -                | 2,500          |
| UIF-Company  | 25,786           | -              |
|  | 59,934           | 24,455         |
| <b>Partner project expenses</b>                          |                  |                |
| Partner Salaries   | -                | 68,800         |
| <b>Total expenditure</b>                                 | <b>(142,240)</b> | <b>261,311</b> |
| <b>Net surplus / (deficit)</b>                           | <b>381,241</b>   | <b>291,745</b> |
| Transfer (to)/from Sustainability                        | (572,645)        | (103,801)      |
| Retained surplus/(deficit) at the beginning of the year  | 358,129          | 170,185        |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>166,725</b>   | <b>358,129</b> |

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## Detailed Statement of Comprehensive Income D G Murray Training Unit

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>  |                  |                |
| <b><i>Donor income</i></b>                               |                  |                |
| DG Murray Trust  | 900,000          | 605,000        |
| <b>Expenditure</b>                                       |                  |                |
| <b><i>Administration costs</i></b>                       |                  |                |
| Bank charges   | 20               | -              |
| Insurance expense  | 4,680            | 3,104          |
| Printing & stationery                                    | 11,044           | 1,108          |
| Rent & rates   | 20,910           | 4,000          |
| Telephone & data costs                                   | 10,237           | 1,998          |
| Capital expenditure                                      | -                | 20,000         |
|  | 46,891           | 30,210         |
| <b><i>Operating costs</i></b>                            |                  |                |
| Food   | 24,700           | 3,501          |
| Materials  | 84,411           | 4,180          |
| Facilitators   | 689,425          | 143,498        |
| Transport  | 126,465          | -              |
| Venue  | 51,302           | -              |
|  | 976,303          | 151,179        |
| <b>Total expenditure</b>                                 | <b>1,023,194</b> | <b>181,389</b> |
| <b>Net surplus / (deficit)</b>                           | <b>(123,194)</b> | <b>423,611</b> |
| Donor funds received in advance balance brought forward  | 423,611          | -              |
| Donor funds received in advance balance carried forward  | (300,417)        | (423,611)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

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## Detailed Statement of Comprehensive Income Self Help Groups

| Figures in rands                                | 2021             | 2020             |
|---|------------------|------------------|
| <b>Income</b>                                   |                  |                  |
| <b><i>Donor income</i></b>                      |                  |                  |
| Self Help Groups                                | <b>1,614,167</b> | <b>1,319,842</b> |
| <b>Expenditure</b>                              |                  |                  |
| <b><i>Administration costs</i></b>              |                  |                  |
| Audit   | 1,200            | -                |
| Accounting                                      | 2,366            | -                |
| Bank Charges                                    | 1,564            | -                |
| Computer Maintenance                            | 4,667            | -                |
| Electricity & Water                             | 1,640            | -                |
| General Office Expense                          | 1,470            | -                |
| Insurance Expense                               | 16,353           | -                |
| Cleaning  | 1,365            | -                |
| Printing & Stationery                           | 4,676            | -                |
| Rent and Rates                                  | 35,000           | -                |
| Telephone and Data Costs                        | 24,672           | -                |
| Security  | 718              | -                |
| Capital expenditure                             | 385,982          | -                |
|   | <b>481,673</b>   | <b>-</b>         |
| <b><i>Operating costs</i></b>                   |                  |                  |
| Food  | 33,499           | -                |
| Materials                                       | 28,114           | -                |
| Facilitators                                    | 398,158          | -                |
| Transport                                       | 36,657           | -                |
| Venue   | 128,552          | -                |
|   | <b>624,980</b>   | <b>-</b>         |
| <b><i>Professional fees</i></b>                 |                  |                  |
| HR Expenses                                     | 3,000            | 1,632            |
| Management salaries                             | 193,815          | -                |
|   | <b>196,815</b>   | <b>1,632</b>     |
| <b><i>Expenditure subtotal to next page</i></b> | <b>1,303,468</b> | <b>1,632</b>     |

## Detailed Statement of Comprehensive Income Self Help Groups (*continued*)

| Figures in rands   | 2021             | 2020             |
|--|------------------|------------------|
| <b>Expenditure (continued)</b>                           |                  |                  |
| <i>Expenditure subtotal from previous page</i>           | 1,303,468        | 1,632            |
| <b>Partner project expenses</b>                          |                  |                  |
| Project Officer Salary                                   | 448,532          | -                |
| Community Facilitator Stipend                            | 196,040          | -                |
| Management Contribution                                  | 141,846          | -                |
| PO and CF Transport                                      | 122,100          | -                |
| PO & CF Communication                                    | 21,500           | -                |
| Partner Printing & Stationery                            | 13,700           | -                |
| Admin & Finance Costs                                    | 184,036          | -                |
|  | 1,127,754        | -                |
| <b>Total expenditure</b>                                 | <b>2,431,222</b> | <b>1,632</b>     |
| <b>Net surplus / (deficit)</b>                           | <b>(817,055)</b> | <b>1,318,210</b> |
| Donor funds received in advance balance brought forward  | 1,318,210        | -                |
| Donor funds received in advance balance carried forward  | (501,155)        | (1,318,210)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>         |

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## Detailed Statement of Comprehensive Income Consolidated Community Projects

| Figures in rands                            | 2021             | 2020             |
|---|------------------|------------------|
| <b>Income</b>                               |                  |                  |
| <b>Donor income</b>                         |                  |                  |
| ELMA  | 750 000          | 500 000          |
| Hoskin Consolidated Investments (HCI)       | 50 000           | 105 000          |
| IQRAA Trust                                 | -                | 30 000           |
| Kindernothilfe (KNH)                        | 941 526          | 1 048 180        |
| Pietermaritzburg & District Community Chest | 45 000           | -                |
| Stephen Lewis Foundation                    | 572 695          | 588 117          |
| Uthando Dolls Project                       | 16 854           | -                |
|   | <b>2 376 075</b> | <b>2 271 297</b> |
| <b>Expenditure</b>                          |                  |                  |
| <b>Administration costs</b>                 |                  |                  |
| Audit                                       | 15 639           | 14 500           |
| Accounting                                  | 17 436           | 14 064           |
| Bank Charges                                | 12 780           | 10 764           |
| Computer Maintenance                        | 10 358           | 15 373           |
| Electricity & Water                         | 20 050           | 10 250           |
| Fundraising Expenses                        | 4 500            | -                |
| General Office Expense                      | 10 319           | 8 966            |
| Insurance Expense                           | 18 716           | 22 764           |
| Cleaning                                    | 7 188            | 8 600            |
| Org Marketing & Comms                       | 30 700           | 4 185            |
| Printing & Stationery                       | 8 606            | 13 000           |
| Rent and Rates                              | 98 774           | 82 552           |
| Telephone and Data Costs                    | 17 500           | 28 035           |
| Transfer to Sustainability                  | 4 500            | 4 500            |
| Security                                    | 2 650            | 5 154            |
| Capital Expenditure                         | 20 874           | 25 310           |
| UIF-Company                                 | 7 471            | 11 188           |
| Workmans Compensation                       | 19 926           | -                |
|   | <b>327 987</b>   | <b>279 205</b>   |
| <b>Operating costs</b>                      |                  |                  |
| Food  | 250 551          | 172 168          |
| Materials                                   | 151 732          | 93 834           |
| Facilitators                                | 1 443 062        | 1 276 184        |
| Transport                                   | 58 090           | 44 590           |
| Venue                                       | -                | 3 150            |
|   | <b>1 903 435</b> | <b>1 589 926</b> |
| <b>Expenditure subtotal to next page</b>    | <b>2 231 422</b> | <b>1 869 131</b> |

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## Detailed Statement of Comprehensive Income Consolidated Community Projects *(continued)*

| Figures in rands   | 2021             | 2020             |
|--|------------------|------------------|
| <b>Expenditure (continued)</b>                           |                  |                  |
| <i>Expenditure subtotal from previous page</i>           | 2 231 422        | 1 869 131        |
| <b>Professional fees</b>                                 |                  |                  |
| Consulting Fees  | 30 825           | 42 330           |
| HR Expenses  | 2 000            | -                |
| Management Salaries                                      | 241 540          | 213 945          |
| External Evaluation                                      | 32 963           | -                |
| Monitoring & Evaluation                                  | 22 782           | 3 289            |
| Staff Training & Devel                                   | 56 750           | 17 600           |
|  | 386 860          | 277 164          |
| <b>Total expenditure</b>                                 | <b>2 618 282</b> | <b>2 146 295</b> |
| <b>Net surplus / (deficit)</b>                           | <b>(242 207)</b> | <b>125 002</b>   |
| Donor funds received in advance balance brought forward  | 424 389          | 299 387          |
| Donor funds received in advance balance carried forward  | (182 188)        | (424 389)        |
| Retained surplus/(deficit) at the beginning of the year  | 6                | 6                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>6</b>         |

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## Detailed Statement of Comprehensive Income ELMA

| Figures in rands   | 2021           | 2020           |
|--|----------------|----------------|
| <b>Income</b>  |                |                |
| <i><b>Donor income</b></i>                               |                |                |
| ELMA   | 750,000        | 500,000        |
| <b>Expenditure</b>                                       |                |                |
| <i><b>Administration costs</b></i>                       |                |                |
| Electricity & water                                      | 7,500          | 5,000          |
| Insurance expense  | 7,500          | 5,000          |
| Rent & rates   | 30,000         | 20,000         |
|  | 45,000         | 30,000         |
| <i><b>Operating costs</b></i>                            |                |                |
| Facilitators   | 580,000        | 375,000        |
| <i><b>Professional fees</b></i>                          |                |                |
| Management salaries                                      | 125,000        | 95,000         |
| <b>Total expenditure</b>                                 | <b>750,000</b> | <b>500,000</b> |
| <b>Net surplus / (deficit)</b>                           | -              | -              |
| Donor funds received in advance balance brought forward  | -              | -              |
| Donor funds received in advance balance carried forward  | -              | -              |
| Retained surplus/(deficit) at the beginning of the year  | -              | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | -              | -              |

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## Detailed Statement of Comprehensive Income Hoskin Consolidated Investments (HCI)

| Figures in rands   | 2021     | 2020     |
|--|----------|----------|
| <b>Income</b>  |          |          |
| <b>Donor income</b>                                      |          |          |
| Hoskin Consolidated Investments (HCI)                    | 50,000   | 105,000  |
| <b>Expenditure</b>                                       |          |          |
| <b>Administration costs</b>                              |          |          |
| Audit  | 2,500    | -        |
| Bank Charges   | 2,000    | -        |
| Computer Maintenance                                     | 2,000    | -        |
| General Office Expense                                   | 1,500    | -        |
| Insurance Expense  | 444      | 556      |
| Cleaning   | 1,000    | -        |
| Printing & Stationery                                    | 1,000    | -        |
| Rent and Rates   | 7,778    | 2,222    |
| Telephone and Data Costs                                 | 1,300    | 1,200    |
| Security   | 333      | -        |
| Capital Expenditure                                      | 1,333    | -        |
|  | 21,188   | 3,978    |
| <b>Operating costs</b>                                   |          |          |
| Food   | 29,253   | -        |
| Materials  | 21,486   | -        |
| Facilitators   | 22,200   | 28,800   |
| Transport  | -        | 5,000    |
|  | 72,939   | 33,800   |
| <b>Professoinal fees</b>                                 |          |          |
| Management Salaries                                      | 2,600    | 6,400    |
| <b>Total expenditure</b>                                 | 96,727   | 44,178   |
| <b>Net surplus / (deficit)</b>                           | (46,727) | 60,822   |
| Donor funds received in advance balance brought forward  | 60,822   | -        |
| Donor funds received in advance balance carried forward  | (14,095) | (60,822) |
| Retained surplus/(deficit) at the beginning of the year  | -        | -        |
| <b>Retained surplus/(deficit) at the end of the year</b> | -        | -        |

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## Detailed Statement of Comprehensive Income IQRAA

| Figures in rands   | 2021 | 2020     |
|--|------|----------|
| <b>Income</b>  |      |          |
| <b><i>Donor income</i></b>                               |      |          |
| IQRAA Trust  | -    | 30,000   |
| <b>Expenditure</b>                                       |      |          |
| <b><i>Administration costs</i></b>                       |      |          |
| Audit  | -    | 2,000    |
| Computer maintenance                                     | -    | 5,638    |
| Electricity & water                                      | -    | 1,500    |
| Rent & rates   | -    | 3,500    |
| Telephone & data costs                                   | -    | 5,300    |
|  | -    | 17,938   |
| <b><i>Operating costs</i></b>                            |      |          |
| Food   | -    | 40,628   |
| Materials  | -    | 8,204    |
| Transport  | -    | 20,610   |
|  | -    | 69,442   |
| <b><i>Professional fees</i></b>                          |      |          |
| Consulting fees  | -    | 5,000    |
| Staff training & development                             | -    | 5,000    |
|  | -    | 10,000   |
| <b>Total expenditure</b>                                 | -    | 97,380   |
| <b>Net surplus / (deficit)</b>                           | -    | (67,380) |
| Donor funds received in advance balance brought forward  | -    | -        |
| Donor funds received in advance balance carried forward  | -    | 67,380   |
| Retained surplus/(deficit) at the beginning of the year  | -    | -        |
| <b>Retained surplus/(deficit) at the end of the year</b> | -    | -        |

## Detailed Statement of Comprehensive Income Kindernothilfe (KNH)

| Figures in rands                   | 2021             | 2020             |
|------------------------------------|------------------|------------------|
| <b>Income</b>                      |                  |                  |
| <i><b>Donor income</b></i>         |                  |                  |
| Kindernothilfe                     | <b>941,526</b>   | <b>1,048,180</b> |
| <b>Expenditure</b>                 |                  |                  |
| <i><b>Administration costs</b></i> |                  |                  |
| Audit                              | 8,139            | 10,000           |
| Accounting                         | 11,436           | 10,564           |
| Bank Charges                       | 6,030            | 8,000            |
| Computer Maintenance               | 5,129            | 7,870            |
| Electricity & Water                | 8,800            | 1,200            |
| Fundraising Expenses               | 2,000            | -                |
| General Office Expense             | 5,794            | 6,206            |
| Insurance Expense                  | 4,438            | 14,000           |
| Cleaning                           | 3,000            | 5,000            |
| Org Marketing & Comms              | 4,200            | 3,185            |
| Printing & Stationery              | 7,000            | 9,000            |
| Rent and Rates                     | 40,000           | 45,000           |
| Telephone and Data Costs           | 11,200           | 16,200           |
| Security                           | 877              | 4,732            |
| Capital Expenditure                | 15,540           | 16,670           |
| UIF-Company                        | 7,471            | 11,188           |
| Workmans Compensation              | 19,926           | -                |
|                                    | <b>160,980</b>   | <b>168,815</b>   |
| <i><b>Operating costs</b></i>      |                  |                  |
| Food                               | 151,860          | 26,207           |
| Materials                          | 59,349           | 43,706           |
| Facilitators                       | 586,723          | 600,946          |
| Transport                          | 47,261           | 5,913            |
| Venue                              | -                | 3,150            |
|                                    | <b>845,193</b>   | <b>679,922</b>   |
| <i><b>Professional fees</b></i>    |                  |                  |
| Consulting Fees                    | 28,075           | 33,930           |
| External Evaluation                | 30,714           | -                |
| Monitoring & Evaluation            | 20,532           | 2,039            |
| Staff Training & Devel             | 10,000           | 10,000           |
|                                    | <b>89,321</b>    | <b>45,969</b>    |
| <b>Total expenditure</b>           | <b>1,095,494</b> | <b>894,706</b>   |

**Detailed Statement of Comprehensive Income**  
**Kindernothilfe (KNH) (continued)**

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Net surplus / (deficit)</b>                           | <b>(153,968)</b> | <b>153,474</b> |
| Donor funds received in advance balance brought forward  | 233,404          | 79,930         |
| Donor funds received in advance balance carried forward  | (79,436)         | (233,404)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

## Detailed Statement of Comprehensive Income Pietermaritzburg and District Community Chest

| Figures in rands   | 2021          | 2020            |
|--|---------------|-----------------|
| <b>Income</b>  |               |                 |
| <b>Donor income</b>                                      |               |                 |
| Pietermaritzburg and District Community Chest            | 45,000        | -               |
| <b>Expenditure</b>                                       |               |                 |
| <b>Administration costs</b>                              |               |                 |
| Accounting   | 750           | -               |
| Bank Charges   | 750           | -               |
| Computer Maintenance                                     | 750           | -               |
| General Office Expense                                   | 375           | -               |
| Cleaning   | 187           | -               |
| Printing & Stationery                                    | 187           | -               |
| Rent and Rates   | 750           | 5,530           |
|  | 3,749         | 5,530           |
| <b>Operating costs</b>                                   |               |                 |
| Food   | 3,429         | 3,750           |
| Materials  | 5,727         | 11,767          |
| Facilitators   | 13,500        | 17,500          |
| Transport  | 1,830         | 750             |
|  | 24,486        | 33,767          |
| <b>Professional fees</b>                                 |               |                 |
| Consulting Fees  | 750           | -               |
| External Evaluation                                      | 2,250         | -               |
| Monitoring & Evaluation                                  | 2,250         | 1,250           |
| Staff Training & Devel                                   | 2,250         | -               |
|  | 7,500         | 1,250           |
| <b>Total expenditure</b>                                 | <b>35,735</b> | <b>40,547</b>   |
| <b>Net surplus / (deficit)</b>                           | <b>9,265</b>  | <b>(40,547)</b> |
| Donor funds received in advance balance brought forward  | -             | 40,547          |
| Donor funds received in advance balance carried forward  | (9,265)       | -               |
| Retained surplus/(deficit) at the beginning of the year  | -             | -               |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>      | <b>-</b>        |

## Detailed Statement of Comprehensive Income Steven Lewis Foundation

| Figures in rands                          | 2021           | 2020           |
|---|----------------|----------------|
| <b>Income</b>                             |                |                |
| <b><i>Donor income</i></b>                |                |                |
| Steven Lewis Foundation                   | 572 695        | 588 117        |
| <b>Expenditure</b>                        |                |                |
| <b><i>Administration costs</i></b>        |                |                |
| Audit                                     | 5 000          | 2 500          |
| Accounting                                | 5 250          | 3 500          |
| Bank Charges                              | 4 000          | 2 764          |
| Computer Maintenance                      | 2 480          | 1 865          |
| Electricity & Water                       | 3 750          | 2 550          |
| Fundraising Expenses                      | 2 500          | -              |
| General Office Expense                    | 2 649          | 2 760          |
| Insurance Expense                         | 6 333          | 3 208          |
| Cleaning                                  | 3 000          | 3 600          |
| Organisational Marketing & Communications | 26 500         | 1 000          |
| Printing & Stationery                     | 418            | 4 000          |
| Rent and Rates                            | 20 246         | 6 300          |
| Telephone and Data Costs                  | 5 000          | 5 335          |
| Transfer to Sustainability                | 4 500          | 4 500          |
| Security                                  | 1 440          | 422            |
| Capital Expenditure                       | 4 000          | 8 640          |
|   | 97 066         | 52 944         |
| <b><i>Operating costs</i></b>             |                |                |
| Food                                      | 66 010         | 101 583        |
| Materials                                 | 48 316         | 30 157         |
| Facilitators                              | 240 640        | 253 938        |
| Transport                                 | 9 000          | 12 317         |
|   | 363 966        | 397 995        |
| <b><i>Professional fees</i></b>           |                |                |
| Consulting fees                           | 2 000          | 3 400          |
| HR Expenses                               | 2 000          | -              |
| Management salaries                       | 113 940        | 112 545        |
| • Staff training and development          | 44 500         | 2 600          |
|   | 162 440        | 118 545        |
| <b>Total expenditure</b>                  | <b>623 472</b> | <b>569 484</b> |

**Detailed Statement of Comprehensive Income**  
**Steven Lewis Foundation (*continued*)**

| <b>Figures in rands</b>                                  | <b>2021</b>     | <b>2020</b>   |
|--|-----------------|---------------|
| <b>Net surplus / (deficit)</b>                           | <b>(50 777)</b> | <b>18 633</b> |
| Donor funds received in advance balance brought forward  | 130 163         | 111 530       |
| Donor funds received in advance balance carried forward  | (79 392)        | (130 163)     |
| Retained surplus/(deficit) at the beginning of the year  | 6               | 6             |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>        | <b>6</b>      |

## Detailed Statement of Comprehensive Income Uthando Dolls Project

| Figures in rands   | 2021   | 2020 |
|--|--------|------|
| <b>Income</b>  |        |      |
| <i><b>Donor income</b></i>                               |        |      |
| Uthando Dolls Project                                    | 16,854 | -    |
| <b>Expenditure</b>                                       |        |      |
| <i><b>Operating costs</b></i>                            |        |      |
| Materials  | 16,854 | -    |
|  | 16,854 | -    |
| <b>Total expenditure</b>                                 | 16,854 | -    |
| <b>Net surplus / (deficit)</b>                           | -      | -    |
| Donor funds received in advance balance brought forward  | -      | -    |
| Donor funds received in advance balance carried forward  | -      | -    |
| Retained surplus/(deficit) at the beginning of the year  | -      | -    |
| <b>Retained surplus/(deficit) at the end of the year</b> | -      | -    |

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## Detailed Statement of Comprehensive Income Consolidated Covid Specific Projects

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>  |                  |                |
| <b>Donor income</b>                                      |                  |                |
| Charlize Theron Africa Outreach Project Covid funds      | -                | 371 422        |
| ELMA Covid funds   | 100 000          | 400 000        |
| Kindernothilfe Covid funds                               | 45 000           | -              |
| Lego Foundation  | 100 000          | -              |
| Seven Passes Covid funds                                 | 250 000          | -              |
| Steven Lewis Foundation Covid funds                      | 36 885           | -              |
|  | <b>531 885</b>   | <b>771 422</b> |
| <b>Expenditure</b>                                       |                  |                |
| <b>Administration costs</b>                              |                  |                |
| Bank charges   | -                | 790            |
| Computer maintenance                                     | -                | 17 764         |
| Electricity & water                                      | 25 000           | -              |
| General office expenses                                  | 8 575            | -              |
| Cleaning   | 5 811            | -              |
| Rent & rates   | -                | 5 667          |
| Capital expenditure                                      | 51 446           | -              |
|  | <b>90 832</b>    | <b>24 221</b>  |
| <b>Operating costs</b>                                   |                  |                |
| Food   | 694 440          | 92 648         |
| Materials  | 40 121           | 66 645         |
| Facilitators   | 38 933           | -              |
| Transport  | -                | 28 337         |
| Venue  | 1 600            | 431            |
|  | <b>775 094</b>   | <b>188 061</b> |
| <b>Professional fees</b>                                 |                  |                |
| HR Expenses  | -                | 6 831          |
| Supervision and debriefing                               | 43 291           | -              |
| Organisational development support                       | -                | 1 000          |
|  | <b>43 291</b>    | <b>7 831</b>   |
| <b>Total expenditure</b>                                 | <b>909 217</b>   | <b>220 113</b> |
| <b>Net surplus / (deficit)</b>                           | <b>(377 332)</b> | <b>551 309</b> |
| Donor funds received in advance balance brought forward  | 551 309          | -              |
| Donor funds received in advance balance carried forward  | (173 977)        | (551 309)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

**Detailed Statement of Comprehensive Income**  
**Charlize Theron Africa Outreach Project Covid Fund**

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>  |                  |                |
| <b>Donor income</b>                                      |                  |                |
| Charlize Theron Africa Outreach Project Covid Fund       | -                | 371,422        |
| <b>Expenditure</b>                                       |                  |                |
| <b>Administration costs</b>                              |                  |                |
| Bank charges   | -                | 790            |
| General office expenses                                  | 5,850            | -              |
| Cleaning   | 1,202            | -              |
| Capital expenditure                                      | 17,357           | -              |
|  | 24,409           | 790            |
| <b>Operating costs</b>                                   |                  |                |
| Food   | 194,500          | 51,907         |
| Materials  | 4,850            | 27,129         |
| Facilitators   | -                | 16,637         |
|  | 199,350          | 95,673         |
| <b>Professional fees</b>                                 |                  |                |
| Supervision and debrief                                  | 43,291           | -              |
| Organisational development support                       | -                | 1,000          |
|  | 43,291           | 1,000          |
| <b>Total expenditure</b>                                 | <b>267,050</b>   | <b>97,463</b>  |
| <b>Net surplus / (deficit)</b>                           | <b>(267,050)</b> | <b>273,959</b> |
| Donor funds received in advance balance brought forward  | 273,959          | -              |
| Donor funds received in advance balance carried forward  | (6,909)          | (273,959)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

## Detailed Statement of Comprehensive Income ELMA Covid Fund

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>  |                  |                |
| <b><i>Donor income</i></b>                               |                  |                |
| ELMA Covid fund  | 100,000          | 400,000        |
| <b>Expenditure</b>                                       |                  |                |
| <b><i>Administration costs</i></b>                       |                  |                |
| Computer maintenance                                     | -                | 17,764         |
| Electricity and water                                    | 5,000            | -              |
| General office expenses                                  | 2,725            | -              |
| Cleaning   | 4,609            | -              |
| Rent and rates   | -                | 5,667          |
| Capital expenditure                                      | 34,088           | -              |
|  | 46,422           | 23,431         |
| <b><i>Operating costs</i></b>                            |                  |                |
| Food   | 224,181          | 40,741         |
| Materials  | 12,531           | 39,516         |
| Transport  | -                | 11,700         |
| Venue  | 1,600            | 431            |
|  | 238,312          | 92,388         |
| <b><i>Professional fees</i></b>                          |                  |                |
| HR Expense   | -                | 6,831          |
| <b>Total expenditure</b>                                 | <b>284,734</b>   | <b>122,650</b> |
| <b>Net surplus / (deficit)</b>                           | <b>(184,734)</b> | <b>277,350</b> |
| Donor funds received in advance balance brought forward  | 277,350          | -              |
| Donor funds received in advance balance carried forward  | (92,616)         | (277,350)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

**Detailed Statement of Comprehensive Income**  
**Kindernothilfe (KNH) Covid Fund**

| Figures in rands   | 2021   | 2020 |
|--|--------|------|
| <b>Income</b>  |        |      |
| <i><b>Donor income</b></i>                               |        |      |
| Kindernothilfe (KNH) Covid Fund                          | 45,000 | -    |
| <b>Expenditure</b>                                       |        |      |
| <i><b>Operating costs</b></i>                            |        |      |
| Food   | 45,000 | -    |
| <b>Total expenditure</b>                                 | 45,000 | -    |
| <b>Net surplus / (deficit)</b>                           | -      | -    |
| Donor funds received in advance balance brought forward  | -      | -    |
| Donor funds received in advance balance carried forward  | -      | -    |
| Retained surplus/(deficit) at the beginning of the year  | -      | -    |
| <b>Retained surplus/(deficit) at the end of the year</b> | -      | -    |

## Detailed Statement of Comprehensive Income Lego Foundation

| Figures in rands   | 2021    | 2020 |
|--|---------|------|
| <b>Income</b>  |         |      |
| <i><b>Donor income</b></i>                               |         |      |
| Lego Foundation  | 100,000 | -    |
| <b>Expenditure</b>                                       |         |      |
| <i><b>Operating costs</b></i>                            |         |      |
| Food   | 82,700  | -    |
| Materials  | 17,300  | -    |
|  | 100,000 | -    |
| <b>Total expenditure</b>                                 | 100,000 | -    |
| <b>Net surplus / (deficit)</b>                           | -       | -    |
| Donor funds received in advance balance brought forward  | -       | -    |
| Donor funds received in advance balance carried forward  | -       | -    |
| Retained surplus/(deficit) at the beginning of the year  | -       | -    |
| <b>Retained surplus/(deficit) at the end of the year</b> | -       | -    |

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## Detailed Statement of Comprehensive Income Seven Passes Covid Fund

| Figures in rands   | 2021     | 2020 |
|--|----------|------|
| <b>Income</b>  |          |      |
| <b><i>Donor income</i></b>                               |          |      |
| Seven Passes Covid fund                                  | 250,000  | -    |
| <b>Expenditure</b>                                       |          |      |
| <b><i>Administration costs</i></b>                       |          |      |
| Electricity and water                                    | 20,000   | -    |
| <b><i>Operating costs</i></b>                            |          |      |
| Food   | 148,060  | -    |
| Materials  | 5,440    | -    |
| Facilitators   | 38,933   | -    |
|  | 192,433  | -    |
| <b>Total expenditure</b>                                 | 212,433  | -    |
| <b>Net surplus / (deficit)</b>                           | 37,567   | -    |
| Donor funds received in advance balance brought forward  | -        | -    |
| Donor funds received in advance balance carried forward  | (37,567) | -    |
| Retained surplus/(deficit) at the beginning of the year  | -        | -    |
| <b>Retained surplus/(deficit) at the end of the year</b> | -        | -    |

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**Detailed Statement of Comprehensive Income  
Steven Lewis Foundation Covid Fund**

| Figures in rands   | 2021     | 2020 |
|--|----------|------|
| <b>Income</b>  |          |      |
| <i><b>Donor income</b></i>                               |          |      |
| Steven Lewis Foundation Covid fund                       | 36 885   | -    |
| <b>Expenditure</b>                                       |          |      |
| <i><b>Administration costs</b></i>                       |          |      |
| No expenditure   | -        | -    |
| <b>Total expenditure</b>                                 | -        | -    |
| <b>Net surplus / (deficit)</b>                           | 36 885   | -    |
| Donor funds received in advance balance brought forward  | -        | -    |
| Donor funds received in advance balance carried forward  | (36 885) | -    |
| Retained surplus/(deficit) at the beginning of the year  | -        | -    |
| <b>Retained surplus/(deficit) at the end of the year</b> | -        | -    |

## Detailed Statement of Comprehensive Income Consolidated Youth Projects

| Figures in rands                          | 2021             | 2020             |
|---|------------------|------------------|
| <b>Income</b>                             |                  |                  |
| <b>Donor income</b>                       |                  |                  |
| Charlize Theron Africa Outreach Project   | 562,895          | 652,930          |
| Terre Des Hommes Schweiz                  | 2,197,588        | 1,862,133        |
|   | <b>2,760,483</b> | <b>2,515,063</b> |
| <b>Expenditure</b>                        |                  |                  |
| <b>Administration costs</b>               |                  |                  |
| Audit                                     | 30,000           | 32,780           |
| Accounting                                | 12,800           | 9,302            |
| Bank Charges                              | 12,149           | 10,951           |
| Computer Maintenance                      | 6,411            | 14,617           |
| Electricity & Water                       | 16,700           | 7,550            |
| Fundraising Expenses                      | 10,500           | -                |
| General Office Expense                    | 7,830            | 11,205           |
| Insurance Expense                         | 7,478            | 19,415           |
| Cleaning                                  | 6,893            | 5,932            |
| Organisational Marketing & Communications | 18,066           | 1,358            |
| Printing & Stationery                     | 8,052            | 4,743            |
| Rent and Rates                            | 100,808          | 99,150           |
| Telephone and Data Costs                  | 11,626           | 17,833           |
| Transfer to Sustainability                | 21,400           | 22,750           |
| Security                                  | 2,341            | 4,835            |
| Capital Expenditure                       | 33,930           | 21,823           |
| UIF-Company Contributions                 | -                | 12,077           |
| Workmans Compensation                     | 2,400            | -                |
|   | <b>309,384</b>   | <b>296,321</b>   |
| <b>Operating costs</b>                    |                  |                  |
| Food                                      | 198,544          | 88,716           |
| Materials                                 | 72,669           | 141,000          |
| Facilitators                              | 1,219,931        | 1,166,798        |
| Transport                                 | 125,752          | 49,666           |
| Venue                                     | 125,664          | 82,938           |
|   | <b>1,742,560</b> | <b>1,529,118</b> |
| <b>Expenditure subtotal to next page</b>  | <b>2,051,944</b> | <b>1,825,439</b> |

**Detailed Statement of Comprehensive Income  
Consolidated Youth Projects (*continued*)**

| Figures in rands   | 2021                    | 2020                    |
|--|-------------------------|-------------------------|
| <b>Expenditure (continued)</b>                           |                         |                         |
| <i>Expenditure subtotal from previous page</i>           | 2,051,944               | 1,825,439               |
| <b>Professional fees</b>                                 |                         |                         |
| Consulting Fees  | 10,408                  | 6,960                   |
| HR Expenses  | 500                     | 500                     |
| Management Salaries                                      | 95,912                  | 115,433                 |
| Supervision & Debriefing                                 | 7,000                   | -                       |
| External Evaluation                                      | 51,398                  | -                       |
| Monitoring & Evaluation                                  | 10,075                  | 27,711                  |
| Staff Training & Development                             | 58,739                  | 35,362                  |
|  | <u>234,032</u>          | <u>185,966</u>          |
| <b>Project specific costs - Youth fund</b>               |                         |                         |
| Youth fund for activities                                | 139,342                 | 12,476                  |
| <b>Total expenditure</b>                                 | <u><b>2,425,318</b></u> | <u><b>2,023,881</b></u> |
| <b>Net surplus / (deficit)</b>                           | <b>335,165</b>          | <b>491,182</b>          |
| Donor funds received in advance balance brought forward  | 1,039,026               | 547,804                 |
| Donor funds received in advance balance carried forward  | (1,374,191)             | (1,039,026)             |
| Retained surplus/(deficit) at the beginning of the year  | -                       | 40                      |
| <b>Retained surplus/(deficit) at the end of the year</b> | <u><b>-</b></u>         | <u><b>-</b></u>         |

## Detailed Statement of Comprehensive Income Charlize Theron Africa Outreach Project

| Figures in rands                                | 2021           | 2020           |
|---|----------------|----------------|
| <b>Income</b>                                   |                |                |
| <b><i>Donor income</i></b>                      |                |                |
| Charlize Theron Africa Outreach Project         | <b>562,895</b> | <b>652,930</b> |
| <b>Expenditure</b>                              |                |                |
| <b><i>Administration costs</i></b>              |                |                |
| Audit   | 10,000         | 2,500          |
| Accounting                                      | 4,800          | -              |
| Bank Charges                                    | 2,987          | 1,833          |
| Computer Maintenance                            | 1,536          | 1,367          |
| Electricity & Water                             | 4,800          | -              |
| Fundraising Expenses                            | 4,500          | -              |
| General Office Expense                          | 3,172          | -              |
| Insurance Expense                               | 3,200          | 2,250          |
| Cleaning  | 2,468          | 532            |
| Organisational Marketing & Communications       | 13,424         | -              |
| Printing & Stationery                           | 2,000          | -              |
| Rent and Rates                                  | 29,608         | 27,950         |
| Telephone and Data Costs                        | 3,000          | 5,833          |
| Transfer to Sustainability                      | 6,400          | 7,750          |
| Security  | 911            | 633            |
| Workmans Compensation                           | 2,400          | -              |
|   | <b>95,206</b>  | <b>50,648</b>  |
| <b><i>Operating costs</i></b>                   |                |                |
| Food  | 10,180         | 37,311         |
| Materials                                       | 11,594         | 66,981         |
| Facilitators                                    | 345,460        | 297,888        |
| Transport                                       | 48,232         | 12,289         |
| Venue   | 19,400         | 26,470         |
|   | <b>434,866</b> | <b>440,939</b> |
| <b><i>Expenditure subtotal to next page</i></b> | <b>530,072</b> | <b>491,587</b> |

**Detailed Statement of Comprehensive Income**  
**Charlize Theron Africa Outreach Project (continued)**

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Expenditure (continued)</b>                           |                  |                |
| <i>Expenditure subtotal from previous page</i>           | 530,072          | 491,587        |
| <b>Professional fees</b>                                 |                  |                |
| Consulting Fees  | 10,408           | 1,592          |
| HR Expenses  | 500              | 500            |
| Management Salaries                                      | 74,280           | 52,318         |
| Supervision & Debriefing                                 | 7,000            | -              |
| External Evaluation                                      | 12,000           | -              |
| Monitoring & Evaluation                                  | 10,075           | -              |
| Staff Training & Development                             | 17,000           | 17,101         |
|  | 131,263          | 71,511         |
| <b>Project specific costs - Youth fund</b>               |                  |                |
| Youth fund for activities                                | 28,852           | -              |
| <b>Total expenditure</b>                                 | <b>690,187</b>   | <b>563,098</b> |
| <b>Net surplus / (deficit)</b>                           | <b>(127,292)</b> | <b>89,832</b>  |
| Donor funds received in advance balance brought forward  | 465,489          | 375,617        |
| Donor funds received in advance balance carried forward  | (338,197)        | (465,489)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | 40             |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

## Detailed Statement of Comprehensive Income Terre Des Hommes Schweiz

|   |                  |                  |
|---|------------------|------------------|
| Terre Des Hommes Schweiz                  | <b>2,197,588</b> | <b>1,862,133</b> |
| <b>Expenditure</b>                        |                  |                  |
| <b>Administration costs</b>               |                  |                  |
| Audit                                     | 20,000           | 30,280           |
| Accounting                                | 8,000            | 9,302            |
| Bank Charges                              | 9,162            | 9,118            |
| Computer Maintenance                      | 4,875            | 13,250           |
| Electricity & Water                       | 11,900           | 7,550            |
| Fundraising Expenses                      | 6,000            | -                |
| General Office Expense                    | 4,658            | 11,205           |
| Insurance Expense                         | 4,278            | 17,165           |
| Cleaning                                  | 4,425            | 5,400            |
| Organisational Marketing & Communications | 4,642            | 1,358            |
| Printing & Stationery                     | 6,052            | 4,743            |
| Rent and Rates                            | 71,200           | 71,200           |
| Telephone and Data Costs                  | 8,626            | 12,000           |
| Transfer to Sustainability                | 15,000           | 15,000           |
| Security                                  | 1,430            | 4,202            |
| Capital Expenditure                       | 33,930           | 21,823           |
| UIF-Company Contributions                 | -                | 12,077           |
|   | <b>214,178</b>   | <b>245,673</b>   |
| <b>Operating costs</b>                    |                  |                  |
| Food                                      | 188,364          | 51,405           |
| Materials                                 | 61,075           | 74,019           |
| Facilitators                              | 874,471          | 868,910          |
| Transport                                 | 77,521           | 37,377           |
| Venue                                     | 106,264          | 56,468           |
|   | <b>1,307,695</b> | <b>1,088,179</b> |
| <b>Expenditure subtotal to next page</b>  | <b>1,521,873</b> | <b>1,333,852</b> |

**Detailed Statement of Comprehensive Income**  
**Terre Des Hommes Schweiz (continued)**

| Figures in rands   | 2021             | 2020             |
|--|------------------|------------------|
| <b>Expenditure (continued)</b>                           |                  |                  |
| <i>Expenditure subtotal from previous page</i>           | 1,521,873        | 1,333,852        |
| <b>Professional fees</b>                                 |                  |                  |
| Consulting Fees  | -                | 5,368            |
| Management Salaries                                      | 21,632           | 63,115           |
| External Evaluation                                      | 39,398           | -                |
| Monitoring & Evaluation                                  | -                | 27,711           |
| Staff Training & Development                             | 41,739           | 18,261           |
|  | 102,769          | 114,455          |
| <b>Project specific costs - Youth fund</b>               |                  |                  |
| Youth fund for activities                                | 110,489          | 12,476           |
| <b>Total expenditure</b>                                 | <b>1,735,131</b> | <b>1,460,783</b> |
| <b>Net surplus / (deficit)</b>                           | <b>462,457</b>   | <b>401,350</b>   |
| Donor funds received in advance balance brought forward  | 573,537          | 172,187          |
| Donor funds received in advance balance carried forward  | (1,035,994)      | (573,537)        |
| Retained surplus/(deficit) at the beginning of the year  | -                | -                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>         |

## Detailed Statement of Comprehensive Income Consolidated Special Projects

| Figures in rands                                | 2021             | 2020           |
|---|------------------|----------------|
| <b>Income</b>                                   |                  |                |
| <b><i>Donor income</i></b>                      |                  |                |
| Playmat Project - dlalanathi                    | 329,406          | 151,825        |
| Playmat Project - TCF                           | 646,663          | 290,988        |
| Playmat Project - Singakwenza                   | 308,187          | 187,883        |
| PACF  | 58,301           | 48,459         |
| Terre Des Hommes Schweiz Youth Facility         | 13,014           | 249,252        |
| Unicef Training                                 | 798,750          | -              |
|   | <b>2,154,321</b> | <b>928,407</b> |
| <b>Expenditure</b>                              |                  |                |
| <b><i>Administration costs</i></b>              |                  |                |
| Audit   | 2,750            | 4,115          |
| Accounting                                      | 3,120            | 1,951          |
| Bank Charges                                    | -                | 790            |
| Computer Maintenance                            | 14,077           | 1,741          |
| Electricity & Water                             | 12,832           | -              |
| General Office Expense                          | 7,250            | 2,139          |
| Printing & Stationery                           | 3,596            | -              |
| Rent and Rates                                  | 26,140           | 13,070         |
| Telephone and Data Costs                        | 6,992            | 2,837          |
|   | <b>76,757</b>    | <b>26,643</b>  |
| <b><i>Operating costs</i></b>                   |                  |                |
| Food  | 4,218            | 13,044         |
| Materials                                       | 278,946          | 94,141         |
| Facilitators                                    | 276,146          | 353,045        |
| Transport                                       | -                | 3,088          |
| Venue   | -                | 2,530          |
|   | <b>559,310</b>   | <b>465,848</b> |
| <b><i>Expenditure subtotal to next page</i></b> | <b>636,067</b>   | <b>492,491</b> |

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**Detailed Statement of Comprehensive Income  
Consolidated Special Projects (*continued*)**

| Figures in rands   | 2021             | 2020             |
|--|------------------|------------------|
| <b>Expenditure (continued)</b>                           |                  |                  |
| <i>Expenditure subtotal from previous page</i>           | 636,067          | 492,491          |
| <b>Professional fees</b>                                 |                  |                  |
| Consulting Fees  | 14,000           | 18,210           |
| Management Salaries                                      | 211,483          | 139,883          |
| Monitoring & Evaluation                                  | 24,286           | 24,000           |
| Project management                                       | 18,098           | -                |
|  | <u>267,867</u>   | <u>182,093</u>   |
| <b>Partner project expenses</b>                          |                  |                  |
| Partner Administration                                   | 58,788           | 28,918           |
| Partner Food   | 16,680           | 7,561            |
| Partner Materials  | 86,280           | -                |
| Partner Salaries   | 781,825          | 416,699          |
| Partner Travel   | 8,280            | 7,258            |
| Partner Venue  | 3,000            | 1,080            |
|  | <u>954,853</u>   | <u>461,516</u>   |
| <b>Total expenditure</b>                                 | <b>1,858,787</b> | <b>1,136,100</b> |
| <b>Net surplus / (deficit)</b>                           | <b>295,534</b>   | <b>(207,693)</b> |
| Donor funds received in advance balance brought forward  | 261,432          | 203,694          |
| Donor funds received in advance balance carried forward  | (291,535)        | (261,432)        |
| Retained surplus/(deficit) at the beginning of the year  | (265,431)        | -                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>(265,431)</b> |

## Detailed Statement of Comprehensive Income Playmat Project

| Figures in rands                       | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>                          |                  |                |
| <b><i>Donor income</i></b>             |                  |                |
| Playmat Project - dlalanathi           | 329,406          | 151,825        |
| Playmat Project - TCF                  | 646,663          | 290,988        |
| Playmat Project - Singakwenza          | 308,187          | 187,883        |
|  | <b>1,284,256</b> | <b>630,696</b> |
| <b>Expenditure</b>                     |                  |                |
| <b><i>Administration costs</i></b>     |                  |                |
| Audit                                  | 2,750            | 4,115          |
| Accounting                             | 3,120            | 1,951          |
| Bank Charges                           | -                | 790            |
| General Office Expense                 | 2,284            | 1,912          |
| Printing & Stationery                  | 3,596            | -              |
| Rent and Rates                         | 12,300           | 12,150         |
| Telephone and Data Costs               | 4,799            | 2,837          |
|  | <b>28,849</b>    | <b>23,755</b>  |
| <b><i>Operating costs</i></b>          |                  |                |
| Food                                   | -                | 2,996          |
| Materials                              | 21,855           | 77,222         |
| Facilitators                           | 30,883           | 99,282         |
| Transport                              | -                | 3,088          |
|  | <b>52,738</b>    | <b>182,588</b> |
| <b><i>Professional fees</i></b>        |                  |                |
| Management salaries                    | 142,882          | 124,256        |
| Monitoring & evaluation                | 24,286           | 24,000         |
| Project management                     | 18,098           | -              |
|  | <b>185,266</b>   | <b>148,256</b> |
| <b><i>Partner project expenses</i></b> |                  |                |
| Partner Administration                 | 58,788           | 28,918         |
| Partner Food                           | 16,680           | 7,561          |
| Partner Materials                      | 86,280           | -              |
| Partner Salaries                       | 781,823          | 416,699        |
| Partner Travel                         | 8,280            | 7,258          |
| Partner Venue                          | 3,000            | 1,080          |
|  | <b>954,851</b>   | <b>461,516</b> |
| <b>Total expenditure</b>               | <b>1,221,704</b> | <b>816,115</b> |

**Detailed Statement of Comprehensive Income**  
**Consolidated Special Projects (*continued*)**

| Figures in rands   | 2021          | 2020             |
|--|---------------|------------------|
| <b>Net surplus / (deficit)</b>                           | <b>62,552</b> | <b>(185,419)</b> |
| Donor funds received in advance balance brought forward  | 17,355        | 202,774          |
| Donor funds received in advance balance carried forward  | (79,907)      | (17,355)         |
| Retained surplus/(deficit) at the beginning of the year  | -             | -                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>      | <b>-</b>         |

## Detailed Statement of Comprehensive Income PACF

| Figures in rands   | 2021          | 2020          |
|--|---------------|---------------|
| <b>Income</b>  |               |               |
| <i><b>Donor income</b></i>                               |               |               |
| PACF   | <b>58,301</b> | <b>48,459</b> |
| <b>Expenditure</b>                                       |               |               |
| <i><b>Administration costs</b></i>                       |               |               |
| Electricity and water                                    | 3,900         | -             |
| Rent & rates   | 840           | 920           |
|  | <b>4,740</b>  | <b>920</b>    |
| <i><b>Operating costs</b></i>                            |               |               |
| Facilitators   | 39,161        | 41,561        |
| <i><b>Professional fees</b></i>                          |               |               |
| Management salaries                                      | 14,400        | 6,898         |
| <b>Total expenditure</b>                                 | <b>58,301</b> | <b>49,379</b> |
| <b>Net surplus / (deficit)</b>                           | -             | <b>(920)</b>  |
| Donor funds received in advance balance brought forward  | -             | 920           |
| Donor funds received in advance balance carried forward  | -             | -             |
| Retained surplus/(deficit) at the beginning of the year  | -             | -             |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>      | <b>-</b>      |

## Detailed Statement of Comprehensive Income Terre Des Hommes Schweiz Youth Facility

| Figures in rands   | 2021             | 2020           |
|--|------------------|----------------|
| <b>Income</b>  |                  |                |
| <i><b>Donor income</b></i>                               |                  |                |
| Terre Des Hommes Schweiz Youth Facility                  | -                | 249,252        |
| <b>Expenditure</b>                                       |                  |                |
| <i><b>Operating costs</b></i>                            |                  |                |
| Materials  | 257,091          | 5,175          |
| <b>Total expenditure</b>                                 | <b>257,091</b>   | <b>5,175</b>   |
| <b>Net surplus / (deficit)</b>                           | <b>(257,091)</b> | <b>244,077</b> |
| Donor funds received in advance balance brought forward  | 244,077          | -              |
| Reallocation from the TDH wishlist fund                  | 13,014           |                |
| Donor funds received in advance balance carried forward  | -                | (244,077)      |
| Retained surplus/(deficit) at the beginning of the year  | -                | -              |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>         | <b>-</b>       |

## Detailed Statement of Comprehensive Income Unicef Training

| Figures in rands   | 2021           | 2020             |
|--|----------------|------------------|
| <b>Income</b>  |                |                  |
| <i><b>Donor income</b></i>                               |                |                  |
| Unicef   | 798,750        | -                |
| <b>Expenditure</b>                                       |                |                  |
| <i><b>Administration costs</b></i>                       |                |                  |
| Computer Maintenance                                     | 14,077         | 1,741            |
| Electricity & Water                                      | 8,932          | -                |
| General Office Expense                                   | 4,967          | 227              |
| Rent and Rates   | 13,000         | -                |
| Telephone and Data Costs                                 | 2,193          | -                |
|  | 43,169         | 1,968            |
| <i><b>Operating costs</b></i>                            |                |                  |
| Food   | 4,218          | 10,048           |
| Materials  | -              | 11,744           |
| Facilitators   | 206,103        | 212,202          |
| Venue  | -              | 2,530            |
|  | 210,321        | 236,524          |
| <i><b>Professional fees</b></i>                          |                |                  |
| Consulting fees  | 14,000         | 18,210           |
| Management salaries                                      | 54,201         | 8,729            |
|  | 68,201         | 26,939           |
| <b>Total expenditure</b>                                 | <b>321,691</b> | <b>265,431</b>   |
| <b>Net surplus / (deficit)</b>                           | <b>477,059</b> | <b>(265,431)</b> |
| Donor funds received in advance balance brought forward  | -              | -                |
| Donor funds received in advance balance carried forward  | (211,628)      | -                |
| Retained surplus/(deficit) at the beginning of the year  | (265,431)      | -                |
| <b>Retained surplus/(deficit) at the end of the year</b> | <b>-</b>       | <b>(265,431)</b> |