

dlalanathi

(Registration number 021-096-NPO)

Annual Financial Statements

For the year ended 31 December 2022

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General Information

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 Rachel Rozentals – Thresher Sally Mann Sinikiwe Biyela Anton Immelman Chrisjan van Aardt Nandisa Tushini
Registered office	191 Burger Street Pietermaritzburg 3201
Postal address	Suite H46 Private Bag X9118 Pietermaritzburg 3200
Public officer	Rachel Rozentals – Thresher
Bankers	Investec Bank Ltd Standard Bank of South Africa Ltd
Date annual financial statements were published	30 May 2023

Board Members' Responsibility Statement

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 2022, 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.

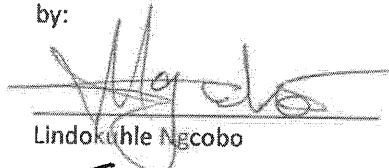
The board members are also responsible for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system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

15 June 2023

REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF DLALANATHI

Opinion

We have audited the annual financial statements of Dlalanathi, which comprise the board members' responsibility report, the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory notes as set out on pages 7 to 18.

In our opinion, the annual financial statements on pages 7 to 18 present fairly, in all material respects, the financial position of the organisation as at 31 December 2022, and its financial performance for the year ended 31 December 2022 in accordance with the basis of accounting described in note 1.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the financial statements section of our report. We are independent of the organisation in accordance with the Sections 290 and 291 of the Independent Regulatory Boards for Auditors' Code of Professional Conduct for Registered Auditors (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of the Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and other independence requirements applicable to performing audits of financial statements in South Africa.

We have fulfilled our other ethical responsibilities, as applicable to performing audits in South Africa. The IRBA Codes are consistent with 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 opinion.

Board Members' Responsibility for the Financial Statements

The members of the board are responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as set out in note 1 to the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF
DLALANATHI**

Board Members' Responsibility for the Financial Statements (continued)

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the annual financial statements 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 annual financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Annual 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 entity'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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to the auditor's report to the related disclosures in Annual Financials 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.

**REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF
DLALANATHI**

Auditor's Responsibility (continued)

- Evaluate the overall presentation, structure and content of the Annual Financial Statements, including the disclosure, whether the Annual Financial Statements represent the underlying transactions and events in the manner that achieves fair presentation.

We communicate with the members of 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.

Supplementary information

We draw your attention to the fact that with the supplementary information set out on pages 19 to 61 do not form part of the financial statements and is presented as additional information. We have not audited this information and accordingly do not express an opinion thereon.

Report on other legal and regulatory requirements

In terms of the IRBA Rule published in Government Gazette Number 39475 dated 4 December 2015, we report that R E Buhr, a Registered Auditor, has been the auditor of Dlalanathi for 1 year.

The engagement partner on the audit resulting in this independent auditor's report is Rupert Erich Buhr.


RE Buhr

Chartered Accountant (SA)
Registered Auditor

Date: 15/6/23
Pietermaritzburg

Statement of Comprehensive Income

Figures in rands	Notes	2022	2021
Income			
Donor income	1	11 411 194	10 400 625
Expenditure			
Administration costs		(980 470)	(889 978)
Depreciation	6	(129 377)	(165 639)
Operating costs		(5 886 978)	(6 683 207)
Professional fees		(1 262 545)	(1 163 012)
Project specific costs - Youth Fund		(128 270)	(139 342)
Partner project expenses		(2 685 763)	(2 082 604)
Total expenditure		(11 073 403)	(11 123 782)
Project (deficit) / surplus for the year		337 791	(723 157)
Investment income	2	179 339	136 708
Other non-contractual income	3	142 426	49 900
(Deficit) / Surplus for the year		659 556	(536 549)
Other comprehensive income not utilised			
Transfer to donor funds received in advance	5	(3 453 349)	(2 834 763)
Transfer prior year from donor funds received in advance		2 834 763	4 017 983
Total comprehensive income for the year		40 970	646 671
Transfer to Sustainability Reserves		(21 142)	(572 645)
Retained surplus at the beginning of the year		166 724	92 698
Retained surplus at the end of the year		186 552	166 724

Statement of Financial Position

Figures in rands	Notes	2022	2021
Assets			
Non current assets			
Equipment	6	457,558	539,319
Current assets			
Trade and other receivables		41,100	13,200
Cash and cash equivalents	7	5,018,987	4,328,323
		5,060,087	4,341,523
Total assets		5,517,645	4,880,842
Equity and liabilities			
Equity			
Restricted reserves		1,876,385	1,855,243
Retained surplus		186,552	166,724
		2,062,937	2,021,967
Current liabilities			
Funds received in advance	5	3,453,349	2,834,763
Trade and other payables		1,359	24,112
		3,454,708	2,858,875
Total equity and liabilities		5,517,645	4,880,842

Segmental Statement of Financial Position

Figures in Rands	dlalanathi	Self help groups	Community	Covid	Youth	Special	2022
Assets							
Non current assets							
Equipment	198,196	259,362	-	-	-	-	457,558
Current assets							
Trade and other receivables	41,100	-	-	-	-	-	41,100
Cash and cash equivalents	1,598,732	932,423	237,502	52,732	1,628,972	568,626	5,018,987
	1,639,832	932,423	237,502	52,732	1,628,972	568,626	5,060,087
Total assets	1,838,028	1,191,785	237,502	52,732	1,628,972	568,626	5,517,645
Equity and liabilities							
Equity							
Restricted reserves	1,617,023	259,362	-	-	-	-	1,876,385
Retained surplus	186,552	-	-	-	-	-	186,552
	1,803,575	259,362	-	-	-	-	2,062,937
Current liabilities							
Funds received in advance	33,094	932,423	237,502	52,732	1,628,972	568,626	3,453,349
Trade and other payables	1,359	-	-	-	-	-	1,359
	34,453	932,423	237,502	52,732	1,628,972	568,626	3,454,708
Total equity and liabilities	1,838,028	1,191,785	237,502	52,732	1,628,972	568,626	5,517,645

Segmental Statement of Financial Position (continued)

Figures in Rands	dlalanathi	Self help groups	DG Murray	Community	Covid	Youth	Special	2021
Assets								
Non current assets								
Equipment	207 577	331 742	-	-	-	-	-	539 319
Current assets								
Trade and other receivables	13 200	-	-	-	-	-	-	13 200
Cash and cash equivalents	1 504 860	501 155	300 417	182 188	173 977	1 374 191	291 535	4 328 323
	1 518 060	501 155	300 417	182 188	173 977	1 374 191	291 535	4 341 523
Total assets	1 725 637	832 897	300 417	182 188	173 977	1 374 191	291 535	4 880 842
Equity and liabilities								
Equity								
Restricted reserves	1 523 501	331 742	-	-	-	-	-	1 855 243
Retained surplus	166 724	-	-	-	-	-	-	166 724
	1 690 225	331 742	-	-	-	-	-	2 021 967
Current liabilities								
Funds received in advance	11 300	501 155	300 417	182 188	173 977	1 374 191	291 535	2 834 763
Trade and other payables	24 112	-	-	-	-	-	-	24 112
	35 412	501 155	300 417	182 188	173 977	1 374 191	291 535	2 858 875
Total equity and liabilities	1 725 637	832 897	300 417	182 188	173 977	1 374 191	291 535	4 880 842

Statement of Changes in Equity

Figures in Rands	Notes	Restricted reserve - funding fixed assets	Restricted reserve - funding fixed assets	Restricted reserve - funding 1 months' payroll	Restricted reserve - emergency funds (50% donations)	Retained surplus	Total Equity
	1	2	3	4			
Balance at 1 January 2021 as previously stated		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)	-
Balance at 31 December 2021		539,320	491,923	400,000	424,000	166,724	2,021,967
Balance at 1 January 2022 as previously stated		539,320	491,923	400,000	424,000	166,724	2,021,967
Retained surplus for the year		-	-	-	-	40,969	40,969
Transfer to/from reserves		(103,463)	34,854	-	89,752	(21,143)	-
Balance at 31 December 2022		435,857	526,777	400,000	513,752	186,550	2,062,936

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	2022	2021
Cash flow from operating activities			
Net (deficit)/surplus for the year		659 556	(536 549)
Adjustments for			
Profit/loss on sale of fixed assets		-	-
Depreciation		129 377	165 639
Transfer to donor funds received in advance		(3 453 349)	(2 834 763)
Transfer prior year from donor funds received in advance		2 834 763	4 017 983
Change in working capital			
Trade and other receivables		(27 900)	-
Trade and other payables		595 832	(1 160 497)
Net cash from operating activities		738 279	(348 187)
Cash flow from investing activities			
Additions to equipment		(47 615)	(464 146)
Proceeds on disposal of equipment		-	-
Net cash from investing activities		(47 615)	(464 146)
Cash flow from financing activities			
		-	-
Net cash from financing activities		-	-
Increase in cash and cash equivalents		690 664	(812 333)
Cash and cash equivalents at the beginning of the year		4 328 323	5 140 656
Cash and cash equivalents at the end of the year		5 018 987	4 328 323

Accounting Policies

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:

	2022	2021
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

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		2022	2021
1	Donor income		
	dlalanathi income	110,636	63,693
	DG Murray Training Unit	266,000	900,000
	Self Help Groups (SHG)	3,864,022	1,614,167
	Community income	2,635,066	2,376,075
	ELMA	750,000	750,000
	Hoskin Consolidated Investments (HCI)	120,000	50,000
	Kindernothilfe (KNH)	1,041,484	941,526
	Pietermaritzburg & District Community Chest	35,000	45,000
	Stephen Lewis Foundation	688,582	572,695
	Uthando Dolls Project	-	16,854
	Covid specific funds	-	531,885
	ELMA Covid funds	-	100,000
	Kindernothilfe Covid funds	-	45,000
	Lego Foundation	-	100,000
	Seven Passes Covid funds	-	250,000
	Stephen Lewis Foundation Covid funds	-	36,885
	Youth income	3,079,442	2,760,483
	Charlize Theron Africa Outreach Project	984,506	562,895
	Terre Des Hommes Schweiz	2,094,936	2,197,588
	Special projects	1,456,028	2,154,322
	Playmat Project	792,788	1,284,257
	PACF	-	58,301
	Terre Des Hommes Schweiz Youth Facility	56,859	13,014
	Unicef Training	-	798,750
	Empower	502,056	-
	Victor Daitz	104,325	-
		11,411,194	10,400,625
2	Investment income		
	Interest received - Investec Bank Limited	62,472	40,216
	Interest received - Standard Bank of South Africa Ltd	116,867	96,492
		179,339	136,708
3	Other non-contractual income		
	Donations	2,400	24,314
	Insurance income	-	8,300
	Sundry income	1,570	-
	Reimbursements	138,456	17,286
		142,426	49,900

Notes to the Annual Financial Statements

Figures in rands		2022	2021
4	Employee costs		
	<i>Operating costs</i>		
	Facilitators time - project salaries	3 907 288	4 132 979
	<i>Professional fees</i>		
	Management salaries	886 717	769 032
		4 794 004	4 902 011
5	Transfer to donor funds received in advance		
	dlalanathi	33 094	11 300
	DG Murray Training Unit	-	300 417
	Self Help Groups (SHG)	932 423	501 155
	<i>Community projects</i>	237 502	182 188
	ELMA	8 270	-
	Hoskin Consolidated Investments (HCI)	5 569	14 095
	Kindernothilfe (KNH)	39 454	79 436
	Pietermaritzburg & District Community Chest	771	9 265
	Stephen Lewis Foundation	183 438	79 392
	<i>Covid specific projects</i>	52 732	173 977
	Charlize Theron Africa Outreach Project Covid funds	-	6 909
	ELMA Covid funds	49 625	92 616
	Seven Passes Covid funds	3 107	37 567
	Stephen Lewis Foundation Covid Funds	-	36 885
	<i>Youth projects</i>	1 628 972	1 374 191
	Charlize Theron Africa Outreach Project	454 899	338 197
	Terre Des Hommes Schweiz	1 174 073	1 035 994
	<i>Special projects</i>	568 626	291 535
	Playmat Project	68 566	79 907
	Unicef Training	169 210	211 628
	Empower	330 850	-
		3 453 349	2 834 763

Notes to the Annual Financial Statements

Figures in Rands

6	Equipment	Opening balance	Additions	Disposals	Closing balance
	At cost				
	Motor vehicles	781 335	-	-	781 335
	Computer equipment	193 270	24 955	(82 064)	136 161
	Office Equipment	-	22 660	-	22 660
	Furniture and fittings	56 637	-	(11 500)	45 137
		1 031 242	47 615	(93 564)	985 293
	Accumulated depreciation				
	Motor vehicles	351 143	72 380	-	423 523
	Computer equipment	116 448	46 302	(82 064)	80 686
	Office Equipment	-	959	-	959
	Furniture and fittings	24 332	9 735	(11 500)	22 567
		491 923	129 376	(93 564)	527 735
	Carrying values at the end of the year			2022	2021
	Motor vehicles			357 812	430 192
	Computer equipment			55 475	76 822
	Office Equipment			21 701	-
	Furniture and fittings			22 570	32 305
				457 558	539 319
				2022	2021
7	Cash and cash equivalents				
	Investec call account			1 380 372	1 317 900
	Standard Bank moneymarket call account			1 260 818	676 310
	Standard Bank current account			289 201	568 927
	Standard Bank ML - Kindernothilfe			55 788	160 431
	Standard Bank ML - Training unit			710	301 849
	Standard Bank ML - Terre Des Hommes Funds			1 169 312	802 263
	Standard Bank current - Self Help Groups			55 125	58 913
	Standard Bank ML - Self Help Groups			805 633	441 419
	Petty cash			2 028	311
				5 018 987	4 328 323
	Apportionment of cash and cash equivalents				
	Funds to cover future operations and restricted reserves			1 565 638	1 493 560
	Funds to cover project funds in advance			3 453 349	2 834 763
				5 018 987	4 328 323

Notes to the Annual Financial Statements

Figures in rands		2022	2021
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	367 770	309 120
	Within 2-5 years	389 838	361 848
		<u>757 608</u>	<u>670 968</u>

Supplementary Information

Detailed Income Statement - Full consolidation

dlalanathi General
DG Murray Training Unit
Self Help Groups

Detailed Income Statement - Consolidated Community

ELMA
Hoskin Consolidated Investments (HCI)
IQRAA
Kindernothilfe (KNH)
Pietermaritzburg and District Community Chest
Steven Lewis Foundation
Uthando Dolls Project

Detailed Income Statement - Covid Specific Funds

Charlize Theron Africa Outreach Project Covid Fund
ELMA Covid Fund
Kindernothilfe (KNH) Covid Fund
Lego Foundation
Seven Passes Covid Fund

Detailed Income Statement - Consolidated Youth Projects

Charlize Theron Africa Outreach Project
Terre Des Hommes Schweiz

Detailed Income Statement - Consolidated Special Projects

Playmat Project
PACF
Terre Des Hommes Schweiz Youth Facility
Unicef Training

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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	2022	2021
Income		
Donor income		
dlalanathi income	110 636	63 693
DG Murray Training Unit	266 000	900 001
Self Help Groups (SHG)	3 864 022	1 614 166
KNH BMZ	-	-
Community income	2 635 066	2 376 076
ELMA	750 000	750 000
Hoskin Consolidated Investments (HCI)	120 000	50 001
Kindernothilfe (KNH)	1 041 484	941 526
Pietermaritzburg & District Community Chest	35 000	45 000
Stephen Lewis Foundation	688 582	572 695
Uthando Dolls Project	-	16 854
Covid specific funds	-	531 885
Charlize Theron Africa Outreach Project Covid funds	-	-
ELMA Covid funds	-	100 000
Kindernothilfe Covid funds	-	45 000
Lego Foundation	-	100 000
Seven Passes Covid funds	-	250 000
Stephen Lewis Foundation Covid funds	-	36 885
Youth income	3 079 442	2 760 483
Charlize Theron Africa Outreach Project	984 506	562 895
Terre Des Hommes Schweiz	2 094 936	2 197 588
Special projects	1 456 028	2 154 321
Playmat Project	792 788	1 284 256
PACF	-	58 301
Terre Des Hommes Schweiz Youth Facility	56 859	13 014
Unicef Training	-	798 750
Empower	502 056	-
Victor Daitz	104 325	-
Total donor income	11 411 194	10 400 625
Investment Income		
Interest Received	179 339	136 708
Other non-contractual Income		
Donations	2 400	24 314
Insurance income	-	8 300
Sundry income	1 570	-
Reimbursements	138 456	17 286
Total income	11 732 959	10 587 233

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

Figures in rands	2022	2021
Expenditure		
Administration costs		
Audit	65 090	49 589
Accounting	50 293	38 551
Bank Charges	36 058	27 840
Computer Maintenance	43 722	35 513
Computer Software	9 085	-
Electricity & Water	65 917	76 506
Fundraising Expenses	-	15 000
General Office Expense	24 277	34 564
Insurance Expense	60 363	47 163
Cleaning	22 485	22 464
Organisational Marketing & Communication	5 045	51 731
Printing & Stationery	26 316	35 974
Rent & Rates	333 272	281 632
Telephone & Data Costs	58 849	71 028
Repairs & Maintenance (Office)	20 031	-
Office Moving Expenses	66 987	-
Security	7 437	5 709
Write off of Receivables	31	(122)
Capex items under R7,000	40 107	41 253
Capital Expenditure	10 746	-
UIF-Company Contributions	34 360	33 257
Workmans Compensation	-	22 326
Total administration costs	980 470	889 978
Depreciation	129 377	165 639
Operating costs		
Food	740 036	1 207 760
Materials	511 997	667 022
Facilitators	3 906 310	4 132 978
Transport	521 266	358 629
Venue	207 369	316 818
Total operating costs	5 886 978	6 683 207

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

Figures in rands	2022	2021
<i>Expenditure (continued)</i>		
Professional fees		
Consulting fees	100 845	55 233
HR Expenses	-	13 365
Management Salaries	886 717	769 031
Supervision & Debriefing	50 150	50 291
External Evaluation	-	84 362
Monitoring & Evaluation	97 486	57 143
Organisational Development & Support	-	-
Staff Training & Development	111 900	115 489
Staff Welfare	11 471	-
Project Management	3 975	18 098
Total professional fees	1 262 544	1 163 012
Project specific costs - Youth Fund		
Youth fund for activities	128 270	139 342
Partner specific expenses		
Partner Administration	27 801	58 788
Partner Food	6 935	16 680
Partner Materials	61 917	86 280
Partner Salaries	551 192	781 822
Partner Travel	16 176	8 280
Partner Venue	-	3 000
Project Officer Salary	794 400	448 532
Community Facilitator Stipend	335 500	196 040
Management Contribution	216 900	141 846
PO and CF Transport	231 744	122 100
PO & CF Communication	57 460	21 500
Partner Printing & Stationery	28 650	13 700
Admin & Finance Costs	332 932	184 036
Partner Training	24 156	-
Total Partner costs	2 685 763	2 082 604
Total expenditure	11 073 403	11 123 782
Total (deficit) / surplus for the year	659 556	(536 549)
Brought forward from previous year	2 834 763	4 017 983
Carried forward to following year	(3 453 349)	(2 834 763)
Reserve Adjustment	40 970	646 671

Detailed Statement of Comprehensive Income
dlalanathi general

Figures in rands	2022	2021
Income		
<i>Donations income</i>		
Christopher Edmund Merr	2 400	2 400
Hilton Methodist Church	-	13 181
Other Donation Income	-	8 733
The Wood Family Trust	-	-
	<u>2 400</u>	<u>24 314</u>
<i>dlalanathi income</i>	<u>110 636</u>	<u>63 693</u>
<i>Investment income</i>		
Investec	62 472	40 216
Std Bank Market Link	90 763	96 492
	<u>153 235</u>	<u>136 708</u>
<i>Other income</i>		
Reimbursement claims	138 456	17 286
Profit on Sale of Asset	1 570	-
Insurance claims	-	8 300
	<u>140 026</u>	<u>25 586</u>
Total income	<u>406 297</u>	<u>250 301</u>
Expenditure		
<i>Administration costs</i>		
Accounting	7 734	2 829
Bank Charges	6 535	1 326
Computer Maintenance	11 178	-
Electricity & Water	-	284
General Office Expense	-	(945)
Insurance	4 364	-
Cleaning	400	1 207
Organisational Marketing & Communications	-	2 965
Rent and Rates	13 434	-
Telephone and Data Costs	120	-
Transfer to sustainability	(38 200)	(25 900)
Repairs & Maintenance (Office)	15 850	-
Write off of Receivables	31	(122)
Capital expenditure	(57 777)	(492 232)
Capex items under R7000	10 162	41 253
	<u>(26 169)</u>	<u>(469 335)</u>

Detailed Statement of Comprehensive Income
dlalanathi general (continued)

Figures in rands	2022	2021
Expenditure (continued)		
Depreciation Expense	129 377	165 639
Operating costs		
Food	16 152	1 807
Materials	23 555	11 028
Facilitators	2 868	67 325
Transport	115 974	11 663
Venue	25 514	9 700
	184 063	101 523
Professional fees		
HR Expenses	-	7 865
Management & Finance Salaries	-	26 283
UIF-Company	34 360	25 786
	34 360	59 934
Total expenditure	321 631	(142 240)
Net surplus / (deficit)	84 666	392 541
Transfer (to)/from Sustainability	(21 142)	(572 645)
PSG Donation funds carried forward	11 300	(11 300)
Maternity Funds carried forward	5 250	-
Retained surplus/(deficit) at the beginning of the year	166 725	358 129
Funds to be recovered from KNH BMZ Project	(60 248)	-
Retained surplus/(deficit) at the end of the year	186 551	166 725

Detailed Statement of Comprehensive Income
D G Murray Training Unit

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
DG Murray Trust	266 000	900 000
Expenditure		
<i>Administration costs</i>		
Bank charges	-	20
Insurance expense	16 486	4 680
Printing & stationery	6 448	11 044
Rent & rates	3 690	20 910
Telephone & data costs	8 363	10 237
Capital expenditure	-	-
	34 987	46 891
<i>Operating costs</i>		
Food	8 015	24 700
Materials	4 653	84 411
Facilitators	442 100	689 425
Transport	57 943	126 465
Venue	18 719	51 302
	531 429	976 303
Total expenditure	566 417	1 023 194
Net surplus / (deficit)	(300 417)	(123 194)
Donor funds received in advance balance brought forward	300 417	423 611
Donor funds received in advance balance carried forward	-	(300 417)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income KNH Self Help Groups

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Self Help Groups	3 864 022	1 614 167
Investment Income	19 347	-
Total Income	3 883 369	1 614 167
Expenditure		
<i>Administration costs</i>		
Audit	14 423	1 200
Accounting	7 779	2 366
Bank Charges	4 665	1 564
Computer Maintenance	3 450	4 667
Electricity & Water	8 065	1 640
General Office Expense	3 201	1 470
Insurance Expense	9 396	16 353
Cleaning	2 400	1 365
Printing & Stationery	4 991	4 676
Rent and Rates	31 104	35 000
Telephone and Data Costs	9 203	24 672
Security	827	718
Capital expenditure	-	385 982
	99 504	481 673
<i>Operating costs</i>		
Food	288 324	33 499
Materials	13 937	28 114
Facilitators	435 131	398 158
Transport	179 883	36 657
Venue	80 595	128 552
	997 871	624 980
<i>Professional fees</i>		
HR Expenses	-	3 000
Supervision & Debriefing	1 200	-
Monitoring & Evaluation	62 100	-
Staff Training & Development	4 800	-
Management salaries	289 038	193 815
	357 138	196 815
<i>Expenditure subtotal to next page</i>	1 454 513	1 303 468

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	1,454,513	1,303,468
Partner project expenses		
Project Officer Salary	794,400	448,532
Community Facilitator Stipend	335,500	196,040
Management Contribution	216,900	141,846
PO and CF Transport	231,745	122,100
PO & CF Communication	57,460	21,500
Partner Printing & Stationery	28,652	13,700
Admin & Finance Costs	332,932	184,036
	1,997,588	1,127,754
Total expenditure	3,452,101	2,431,222
Net surplus / (deficit)	431,268	(817,055)
Donor funds received in advance balance brought forward	501,155	1,318,210
Donor funds received in advance balance carried forward	(932,423)	(501,155)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income KNH BMZ Project

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
KNH BMZ Project	-	-
Expenditure		
<i>Administration costs</i>		
Accounting	2,547	
Capital expenditure	10,746	
	13,292	-
<i>Operating costs</i>		
Facilitators	46,956	
	46,956	-
Total expenditure	60,248	-
Net surplus / (deficit)	(60,248)	
Donor funds received in advance balance brought forward	-	-
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year 13	(60,248)	-

Detailed Statement of Comprehensive Income
Consolidated Community Projects

<i>Interest Received</i>	6 758	-
Total Income	2 641 824	2 376 075
Expenditure		
<i>Administration costs</i>		
Audit	21 000	15 639
Accounting	14 500	17 436
Bank Charges	13 128	12 780
Computer Maintenance	11 750	10 358
Electricity & Water	3 485	20 050
Fundraising Expenses	36 250	4 500
General Office Expense	10 125	10 319
Insurance Expense	6 667	18 716
Cleaning	10 313	7 188
Org Marketing & Comms	2 500	30 700
Printing & Stationery	5 826	8 606
Rent and Rates	116 254	98 774
Telephone and Data Costs	24 424	17 500
Transfer to Sustainability	4 500	4 500
Repairs & Maintenance	4 181	-
Office Moving Expenses	48 080	-
Security	3 867	2 650
Capital Expenditure	23 682	20 874
UIF-Company	-	7 471
Workmans Compensation	-	19 926
	360 530	327 987
<i>Expenditure subtotal to next page</i>	360 530	327 987

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	360 530	327 987
Operating costs		
Food	223 892	250 551
Materials	55 997	151 732
Facilitators	1 449 420	1 443 062
Transport	77 563	58 090
Venue	-	-
	1 806 872	1 903 435
Professional fees		
Consulting Fees	38 750	30 825
HR Expenses	-	2 000
Management Salaries	348 335	241 540
Supervision & Debriefing	4 750	
External Evaluation	-	32 963
Monitoring & Evaluation	12 986	22 782
Staff Training & Devel	14 287	56 750
	419 107	386 860
Total expenditure	2 586 509	2 618 282
Net surplus / (deficit)	55 314	(242 207)
Donor funds received in advance balance brought forward	182 188	424 389
Donor funds received in advance balance carried forward	(237 502)	(182 188)
Retained surplus/(deficit) at the beginning of the year	0	6
Retained surplus/(deficit) at the end of the year	0	0

Detailed Statement of Comprehensive Income
ELMA

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
ELMA	750,000	750,000
Expenditure		
<i>Administration costs</i>		
Electricity & water	15,000	7,500
Insurance expense	-	7,500
Rent & rates	30,000	30,000
	45,000	45,000
<i>Operating costs</i>		
Facilitators	571,730	580,000
<i>Professional fees</i>		
Management salaries	125,000	125,000
Total expenditure	741,730	750,000
Net surplus / (deficit)	8,270	-
Donor funds received in advance balance brought forward	-	-
Donor funds received in advance balance carried forward	(8,270)	-
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Hoskin Consolidated Investments (HCI)

Figures in rands	2022	2021
Income		
Donor income		
Hoskin Consolidated Investments (HCI)	120 000	50 000
Expenditure		
Administration costs		
Audit	5 000	2 500
Bank Charges	2 000	2 000
Computer Maintenance	2 500	2 000
Electricity & Water	5 000	-
General Office Expense	2 500	1 500
Insurance Expense	5 000	444
Cleaning	2 500	1 000
Printing & Stationery	2 514	1 000
Rent and Rates	10 000	7 778
Telephone and Data Costs	4 674	1 300
Security	167	333
Capital Expenditure	2 667	1 333
	44 522	21 188
Operating costs		
Food	29 247	29 253
Materials	11 707	21 486
Facilitators	20 000	22 200
Transport	7 500	-
	68 454	72 939
Professional fees		
Consulting Fees	6 000	-
Management Salaries	5 000	2 600
Supervision & Debriefing	350	-
Staff Training & Development	4 200	-
	15 550	2 600
Total expenditure	128 526	96 727
Net surplus / (deficit)	(8 526)	(46 727)
Donor funds received in advance balance brought forward	14 095	60 822
Donor funds received in advance balance carried forward	(5 569)	(14 095)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Kindernothilfe (KNH)

Investment & Savings Income		
<i>Interest Received</i>	6 758	-
Total Income	1 048 242	941 526
Expenditure		
<i>Administration costs</i>		
Audit	10 000	8 139
Accounting	10 000	11 436
Bank Charges	6 771	6 030
Computer Maintenance	5 000	5 129
Computer Software	2 235	-
Electricity & Water	15 000	8 800
Fundraising Expenses	-	2 000
General Office Expense	5 000	5 794
Insurance Expense	-	4 438
Cleaning	5 000	3 000
Org Marketing & Comms	2 000	4 200
Printing & Stationery	1 250	7 000
Rent and Rates	50 500	40 000
Telephone and Data Costs	13 750	11 200
Repairs & Maintenance	4 181	-
Office Moving Expenses	48 080	-
Security	1 700	877
Capital Expenditure	16 015	15 540
UIF-Company	-	7 471
Workmans Compensation	-	19 926
	196 482	160 980
<i>Operating costs</i>		
Food	57 765	151 860
Materials	25 945	59 349
Facilitators	595 954	586 723
Transport	59 393	47 261
Venue	-	-
	739 057	845 193
<i>Expenditure subtotal to next page</i>	935 539	1 006 173

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	935,539	1,006,173
Professional fees		
Consulting Fees	29,000	28,075
Management & Finance Salaries	100,463	-
Supervision & Debriefing	2,400	-
External Evaluation	-	30,714
Monitoring & Evaluation	12,985	20,532
Staff Training & Devel	7,837	10,000
	<u>152,685</u>	<u>89,321</u>
Total expenditure	1,088,224	1,095,494
Net surplus / (deficit)	(39,982)	(153,968)
Donor funds received in advance balance brought forward	79,436	233,404
Donor funds received in advance balance carried forward	(39,454)	(79,436)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

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

Figures in rands	2022	2021
Income		
Donor income		
Pietermaritzburg and District Community Chest	35 000	45 000
Expenditure		
Administration costs		
Audit	1 000	-
Accounting	250	750
Bank Charges	250	750
Computer Maintenance	1 750	750
General Office Expense	125	375
Cleaning	63	187
Printing & Stationery	62	187
Rent and Rates	1 500	750
	5 000	3 749
Operating costs		
Food	17 071	3 429
Materials	7 252	5 727
Facilitators	4 500	13 500
Transport	6 171	1 830
	34 994	24 486
Professional fees		
Consulting Fees	750	750
Supervision & Debriefing	2 000	-
External Evaluation	-	2 250
Monitoring & Evaluation	-	2 250
Staff Training & Devel	750	2 250
	3 500	7 500
Total expenditure	43 494	35 735
Net surplus / (deficit)	(8 494)	9 265
Donor funds received in advance balance brought forward	9 265	-
Donor funds received in advance balance carried forward	(771)	(9 265)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Steven Lewis Foundation

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Steven Lewis Foundation	688,582	572,695
Expenditure		
<i>Administration costs</i>		
Audit	5,000	5,000
Accounting	4,250	5,250
Bank Charges	4,107	4,000
Computer Maintenance	2,500	2,480
Computer Software	1,250	-
Electricity & Water	1,250	3,750
Fundraising Expenses	-	2,500
General Office Expense	2,500	2,649
Insurance Expense	1,667	6,333
Cleaning	2,750	3,000
Organisational Marketing & Communications	500	26,500
Printing & Stationery	2,000	418
Rent and Rates	24,254	20,246
Telephone and Data Costs	6,000	5,000
Transfer to Sustainability	4,500	4,500
Security	2,000	1,440
Capital Expenditure	5,000	4,000
	69,528	97,066
<i>Operating costs</i>		
Food	119,808	66,010
Materials	11,094	48,316
Facilitators	257,236	240,640
Transport	4,500	9,000
	392,638	363,966
<i>Professional fees</i>		
Consulting fees	3,000	2,000
HR Expenses	-	2,000
Management salaries	117,870	113,940
Staff training and development	1,500	44,500
	122,370	162,440
Total expenditure	584,536	623,472

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

Figures in rands	2022	2021
Net surplus / (deficit)	104,046	(50,777)
Donor funds received in advance balance brought forward	79,392	130,163
Donor funds received in advance balance carried forward	(183,438)	(79,392)
Retained surplus/(deficit) at the beginning of the year	-	6
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Uthando Dolls Project

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Uthando Dolls Project	-	16 854
Expenditure		
<i>Operating costs</i>		
Materials		16 854
	-	16 854
Total expenditure	-	16 854
Net surplus / (deficit)	-	-
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	-	-
Retained surplus/(deficit) at the end of the year	-	-

**Detailed Statement of Comprehensive Income
Consolidated Covid Specific Projects**

Figures in rands	2022	2021
Income		
Donor income		
Charlize Theron Africa Outreach Project Covid fund	-	-
ELMA Covid fund	-	100 000
Kindernothilfe Covid fund	-	45 000
Lego Foundation	-	100 000
Seven Passes Covid fund	-	250 000
Stephen Lewis Foundation Covid fund	-	36 885
	-	531 885
Expenditure		
Administration costs		
Bank charges	-	-
Computer maintenance	-	-
Electricity & water	-	25 000
General office expenses	-	8 575
Cleaning	-	5 811
Rent & rates	-	-
Capital expenditure	-	51 446
	-	90 832
Operating costs		
Food	38 825	694 440
Materials	6 453	40 121
Facilitators	26 067	38 933
Transport	-	-
Venue	-	1 600
	71 345	775 094
Professional fees		
Consulting Fees	5 700	-
Supervision and debriefing	44 200	43 291
	49 900	43 291
Total expenditure	121 245	909 217
Net surplus / (deficit)	(121 245)	(377 332)
Donor funds received in advance balance brought forward	173 977	551 309
Donor funds received in advance balance carried forward	(52 732)	(173 977)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

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

Figures in rands	2022	2021
Income		
Donor income		
Charlize Theron Africa Outreach Project Covid Fund	-	-
Expenditure		
Administration costs		
Bank charges	-	-
General office expenses	-	5 850
Cleaning	-	1 202
Capital expenditure	-	17 357
	-	24 409
Operating costs		
Food	-	194 500
Materials	-	4 850
Facilitators	-	-
	-	199 350
Professional fees		
Supervision and debrief	6 909	43 291
Organisational development support	-	-
	6 909	43 291
Total expenditure	6 909	267 050
Net surplus / (deficit)	(6 909)	(267 050)
Donor funds received in advance balance brought forward	6 909	273 959
Donor funds received in advance balance carried forward	-	(6 909)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income
ELMA Covid Fund

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
ELMA Covid fund	-	100 000
Expenditure		
<i>Administration costs</i>		
Computer maintenance	-	-
Electricity and water	-	5 000
General office expenses	-	2 725
Cleaning	-	4 609
Rent and rates	-	-
Capital expenditure	-	34 088
	-	46 422
<i>Operating costs</i>		
Food	-	224 181
Materials	-	12 531
Transport	-	-
Venue	-	1 600
	-	238 312
<i>Professional fees</i>		
Consulting Fees	5 700	-
Supervision & Debriefing	37 291	-
Total expenditure	42 991	284 734
Net surplus / (deficit)	(42 991)	(184 734)
Donor funds received in advance balance brought forward	92 616	277 350
Donor funds received in advance balance carried forward	(49 625)	(92 616)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income
Kindernothilfe (KNH) Covid Fund

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Kindernothilfe (KNH) Covid Fund	-	45 000
Expenditure		
<i>Operating costs</i>		
Food	-	45 000
Total expenditure	-	45 000
Net surplus / (deficit)	-	-
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	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Lego Foundation

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Lego Foundation	-	100 000
Expenditure		
<i>Operating costs</i>		
Food	-	82 700
Materials	-	17 300
	-	100 000
Total expenditure	-	100 000
Net surplus / (deficit)	-	-
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	-	-
Retained surplus/(deficit) at the end of the year	-	-

**Detailed Statement of Comprehensive Income
Seven Passes Covid Fund**

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Seven Passes Covid fund	-	250 000
Expenditure		
<i>Administration costs</i>		
Electricity and water	-	20 000
<i>Operating costs</i>		
Food	1 940	148 060
Materials	6 453	5 440
Facilitators	26 067	38 933
	34 460	192 433
Total expenditure	34 460	212 433
Net surplus / (deficit)	(34 460)	37 567
Donor funds received in advance balance brought forward	37 567	-
Donor funds received in advance balance carried forward	(3 107)	(37 567)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income
Stephen Lewis Foundation Covid Fund

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Stephen Lewis Foundation Covid fund	-	36 885
Expenditure		
<i>Operating costs</i>		
Food	36 885	-
	36 885	-
Total expenditure	36 885	-
Net surplus / (deficit)	(36 885)	36 885
Donor funds received in advance balance brought forward	36 885	-
Donor funds received in advance balance carried forward	-	(36 885)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Consolidated Youth Projects

Figures in rands	2022	2021
Income		
Donor income		
Charlize Theron Africa Outreach Project	984 506	562 895
Terre Des Hommes Schweiz	2 094 936	2 197 588
	3 079 442	2 760 483
Expenditure		
Administration costs		
Audit	29 667	30 000
Accounting	11 633	12 800
Bank Charges	9 957	12 149
Computer Maintenance	10 650	6 411
Compute Software	5 600	-
Electricity & Water	12 497	16 700
Fundraising Expenses		10 500
General Office Expense	10 951	7 830
Insurance Expense	22 200	7 478
Cleaning	6 969	6 893
Organisational Marketing & Communications	2 545	18 066
Printing & Stationery	7 357	8 052
Rent and Rates	148 000	100 808
Telephone and Data Costs	16 491	11 626
Transfer to Sustainability	21 200	21 400
Office Moving Expenses	18 907	-
Security	2 743	2 341
Capital Expenditure	46 965	33 930
UIF-Company Contributions	-	-
Workmans Compensation	-	2 400
	384 333	309 384
Operating costs		
Food	151 913	198 544
Materials	101 878	72 669
Facilitators	1 297 503	1 219 931
Transport	89 133	125 752
Venue	82 540	125 664
	1 722 967	1 742 560
Expenditure subtotal to next page	2 107 299	2 051 944

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	2 107 299	2 051 944
Professional fees		
Consulting Fees	32 308	10 408
HR Expenses	-	500
Management Salaries	90 553	95 912
Supervision & Debriefing	-	7 000
External Evaluation	-	51 398
Monitoring & Evaluation	687	10 075
Staff Training & Development	67 814	58 739
Staff Welfare	11 471	-
	<u>202 834</u>	<u>234 032</u>
Project specific costs - Youth fund		
Youth fund for activities	<u>128 270</u>	<u>139 342</u>
Partner Project Expenses (MTV Shuga)		
Partner Food	6 935	-
Partner Salaries	225 000	-
Partner Travel	14 535	-
Partner Training	24 156	-
	<u>270 627</u>	<u>-</u>
Total expenditure	<u>2 709 030</u>	<u>2 425 318</u>
Net surplus / (deficit)	370 412	335 165
Donor funds received in advance balance brought forward	1 374 191	1 039 026
Donor funds moved to Maternity fund	(5 250)	-
Donor funds transferred from Wishlist to Youth Facility	(77 288)	-
*Donor funds carried forward under dlalanathi funds	(33 093)	-
Donor funds received in advance balance carried forward	(1 628 972)	(1 374 191)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	<u>-</u>	<u>-</u>

* Tdh Funds toward Office Move - kept aside for 2022 Water and Lights expenses to be billed

Detailed Statement of Comprehensive Income

Charlize Theron Africa Outreach Project

Figures in rands	2022	2021
Income		
Donor income		
Charlize Theron Africa Outreach Project	984,506	562,895
Expenditure		
Administration costs		
Audit	10,000	10,000
Accounting	2,700	4,800
Bank Charges	2,843	2,987
Computer Maintenance	2,600	1,536
Computer Software	1,600	-
Electricity & Water	2,017	4,800
Fundraising Expenses	-	4,500
General Office Expense	3,378	3,172
Insurance Expense	4,200	3,200
Cleaning	2,000	2,468
Organisational Marketing & Communications	-	13,424
Printing & Stationery	2,000	2,000
Rent and Rates	66,500	29,608
Telephone and Data Costs	3,000	3,000
Transfer to Sustainability	6,200	6,400
Security	2,000	911
Workmans Compensation	-	2,400
	111,038	95,206
Operating costs		
Food	20	10,180
Materials	6,506	11,594
Facilitators	343,693	345,460
Transport	17,798	48,232
Venue	19,100	19,400
	387,116	434,866
<i>Expenditure subtotal to next page</i>	498,154	530,072

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	498,154	530,072
Professional fees		
Consulting Fees	12,000	10,408
HR Expenses	-	500
Management Salaries	68,921	74,280
Supervision & Debriefing	-	7,000
External Evaluation	-	12,000
Monitoring & Evaluation	-	10,075
Staff Training & Development	12,000	17,000
	92,921	131,263
Project specific costs - Youth fund		
Youth fund for activities	852	28,852
Partner Project Expenses (MTV Shuga)		
Partner Food	6,936	-
Partner Salaries	225,000	-
Partner Travel	14,535	-
Partner Training	24,156	-
	270,627	-
Total expenditure	862,554	690,187
Net surplus / (deficit)	121,952	(127,292)
Donor funds received in advance balance brought forward	338,197	465,489
Moved to Maternity Fund	(5,250)	
Donor funds received in advance balance carried forward	(454,899)	(338,197)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income Terre Des Hommes Schweiz

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Terre Des Hommes Schweiz	2 094 936	2 197 588
Expenditure		
<i>Administration costs</i>		
Audit	19 667	20 000
Accounting	8 933	8 000
Bank Charges	7 113	9 162
Computer Maintenance	8 050	4 875
Computer Software	4 000	-
Electricity & Water	10 481	11 900
Fundraising Expenses	-	6 000
General Office Expense	7 574	4 658
Insurance Expense	18 000	4 278
Cleaning	4 969	4 425
Organisational Marketing & Communications	2 545	4 642
Printing & Stationery	5 357	6 052
Rent and Rates	81 500	71 200
Telephone and Data Costs	13 491	8 626
Transfer to Sustainability	15 000	15 000
Office Moving Expenses	18 907	-
Security	743	1 430
Capital Expenditure	46 965	33 930
UIF-Company Contributions	-	-
	273 295	214 178
<i>Operating costs</i>		
Food	151 893	188 364
Materials	95 373	61 075
Facilitators	953 810	874 471
Transport	71 336	77 521
Venue	63 440	106 264
	1 335 851	1 307 695
<i>Expenditure subtotal to next page</i>	1 609 145	1 521 873

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

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	1 609 145	1 521 873
Professional fees		
Consulting Fees	20 308	-
Management Salaries	21 632	21 632
External Evaluation	-	39 398
Monitoring & Evaluation	687	-
Staff Training & Development	55 814	41 739
Staff Welfare	11 471	-
	109 913	102 769
Project specific costs - Youth fund		
Youth fund for activities	127 418	110 489
Total expenditure	1 846 476	1 735 131
Net surplus / (deficit)	248 460	462 457
Donor funds received in advance balance brought forward	1 035 994	573 537
Transferred from Wishlist to Youth Facility	(77 288)	-
*Carried forward under dlalanathi Funds	(33 093)	-
Donor funds received in advance balance carried forward	(1 174 073)	(1 035 994)
Retained surplus/(deficit) at the beginning of the year		-
Retained surplus/(deficit) at the end of the year	-	-

* Tdh Funds toward Office Move - kept aside for 2022 Water and Lights expenses to be billed

Detailed Statement of Comprehensive Income
Consolidated Special Projects

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Playmat Project - dlalanathi	324 640	329 406
Playmat Project - TCF	316 380	646 663
Playmat Project - Singakwenza	151 768	308 187
PACF	-	58 301
Terre Des Hommes Schweiz Youth Facility	56 859	13 014
Unicef Training	-	798 750
Empower	502 056	-
Victor Daitz	104 325	-
	1 456 028	2 154 321
Expenditure		
<i>Administration costs</i>		
Audit	-	2 750
Accounting	6 100	3 120
Bank Charges	1 774	-
Computer Maintenance	6 695	14 077
Electricity & Water	9 104	12 832
General Office Expense	-	7 250
Insurance	1 250	-
Cleaning	2 404	-
Printing & Stationery	1 693	3 596
Rent and Rates	20 790	26 140
Telephone and Data Costs	248	6 992
Transfer to Sustainability	12 500	-
Capital Expenditure	17 075	-
	79 632	76 757
<i>Operating costs</i>		
Food	12 916	4 218
Materials	305 525	278 946
Facilitators	267 987	276 146
Transport	770	-
	587 197	559 310
<i>Expenditure subtotal to next page</i>	666 829	636 067

Detailed Statement of Comprehensive Income
Consolidated Special Projects (continued)

Figures in rands	2022	2021
Expenditure (continued)		
<i>Expenditure subtotal from previous page</i>	666,829	636,067
Professional fees		
Consulting Fees	24,087	14,000
Management Salaries	97,070	211,483
Monitoring & Evaluation	21,714	24,286
Staff Training & Development	25,000	-
Project management	3,975	18,098
	171,846	267,867
Partner project expenses		
Partner Administration	27,801	58,788
Partner Food	-	16,680
Partner Materials	61,917	86,280
Partner Salaries	326,192	781,825
Partner Travel	1,640	8,280
Partner Venue	-	3,000
	417,551	954,853
Total expenditure	1,256,226	1,858,787
Net surplus / (deficit)	199,802	295,534
Donor funds received in advance balance brought forward	291,535	261,432
*Donor funds reallocated from Tdh Wishlist to Youth Facility	77,288	-
Donor funds received in advance balance carried forward	(568,626)	(291,535)
Retained surplus/(deficit) at the beginning of the year	-	(265,431)
Retained surplus/(deficit) at the end of the year	-	-

* Tdh Wishlist Funds reallocated to Youth Facility

Detailed Statement of Comprehensive Income Playmat Project

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Playmat Project - dlalanathi	324,640	329,406
Playmat Project - TCF	316,380	646,663
Playmat Project - Singakwenza	151,768	308,187
	792,788	1,284,256
Expenditure		
<i>Administration costs</i>		
Audit	-	2,750
Accounting	3,600	3,120
Bank Charges	983	-
Computer Maintenance	1,257	-
Electricity & Water	5,456	-
General Office Expense	-	2,284
Cleaning	1,404	-
Printing & Stationery	1,693	3,596
Rent and Rates	11,790	12,300
Telephone and Data Costs	-	4,799
	26,183	28,849
<i>Operating costs</i>		
Food	3,351	-
Materials	45,202	21,855
Facilitators	168,997	30,883
	217,550	52,738
<i>Professional fees</i>		
Consulting Fees	24,087	-
Management salaries	93,070	142,882
Monitoring & evaluation	21,714	24,286
Project management	3,975	18,098
	142,846	185,266
<i>Partner project expenses</i>		
Partner Administration	27,801	58,788
Partner Food		16,680
Partner Materials	61,917	86,280
Partner Salaries	326,192	781,823
Partner Travel	1,640	8,280
Partner Venue	-	3,000
	417,550	954,851
Total expenditure	804,129	1,221,704

Detailed Statement of Comprehensive Income
Playmat Project (*continued*)

Figures in rands	2022	2021
Net surplus / (deficit)	(11,341)	62,552
Donor funds received in advance balance brought forward	79,907	17,355
Donor funds received in advance balance carried forward	(68,566)	(79,907)
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

**Detailed Statement of Comprehensive Income
PACF**

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
PACF	-	58 301
Expenditure		
<i>Administration costs</i>		
Electricity and water	-	3 900
Rent & rates	-	840
	-	4 740
<i>Operating costs</i>		
Facilitators	-	39 161
<i>Professional fees</i>		
Management salaries	-	14 400
Total expenditure	-	58 301
Net surplus / (deficit)	-	-
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	-	-
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income
Terre Des Hommes Schweiz Youth Facility

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Terre Des Hommes Schweiz Youth Facility	56,859	-
Expenditure		
<i>Operating costs</i>		
Materials	134,147	257,091
Total expenditure	134,147	257,091
Net surplus / (deficit)	(77,288)	(257,091)
Donor funds received in advance balance brought forward		244,077
*Donor funds reallocated from Tdh Wishlist to Youth Facility	77,288	13,014
Donor funds received in advance balance carried forward	-	-
Retained surplus/(deficit) at the beginning of the year	-	-
Retained surplus/(deficit) at the end of the year	-	-

* Tdh Wishlist Funds reallocated to Youth Facility

Detailed Statement of Comprehensive Income Unicef Training

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Unicef	-	798 750
Expenditure		
<i>Administration costs</i>		
Computer Maintenance	-	14 077
Electricity & Water	-	8 932
General Office Expense	-	4 967
Rent and Rates	-	13 000
Telephone and Data Costs	-	2 193
	-	43 169
<i>Operating costs</i>		
Food	235	4 218
Materials	-	-
Facilitators	42 183	206 103
Venue	-	-
	42 418	210 321
<i>Professional fees</i>		
Consulting fees	-	14 000
Management salaries	-	54 201
	-	68 201
Total expenditure	42 418	321 691
Net surplus / (deficit)	(42 418)	477 059
Donor funds received in advance balance brought forward	211 628	-
Donor funds received in advance balance carried forward	(169 210)	(211 628)
Retained surplus/(deficit) at the beginning of the year	-	(265 431)
Retained surplus/(deficit) at the end of the year	-	-

Detailed Statement of Comprehensive Income EMPower

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Empower	502 056	-
Expenditure		
<i>Administration costs</i>		
Accounting	2 500	-
Bank Charges	791	-
Computer Maintenance	5 438	-
Electricity & Water	3 648	-
Insurance	1 250	-
Cleaning	1 000	-
Rent and Rates	9 000	-
Telephone and Data Costs	248	-
Transfer to Sustainability	12 500	-
Capital Expenditure	5 000	-
	41 375	-
<i>Operating costs</i>		
Food	9 330	-
Materials	33 925	-
Facilitators	56 806	-
Transport	770	-
	100 831	-
<i>Professional fees</i>		
Management & Finance Salaries	4 000	-
Staff Training & Development	25 000	-
	29 000	-
Total expenditure	171 206	-
Net surplus / (deficit)	330 850	-
Donor funds received in advance balance brought forward	-	-
Donor funds received in advance balance carried forward	(330 850)	-
Retained surplus/(deficit) at the beginning of the year		-
Retained surplus/(deficit) at the end of the year	-	-

Figure 1

Detailed Statement of Comprehensive Income
Victor Daitz

Figures in rands	2022	2021
Income		
<i>Donor income</i>		
Victor Daitz	104,325	-
Expenditure		
<i>Administration costs</i>		
Capital Expenditure	12,075	-
	12,075	-
<i>Operating costs</i>		
Materials	92,250	-
	92,250	-
Total expenditure	104,325	-
Net surplus / (deficit)	-	-
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	-	-
Retained surplus/(deficit) at the end of the year	-	-