

Amy Foundation
Formerly Amy Biehl Foundation Trust
(Registration number IT 8501/97)
Annual Financial Statements
for the year ended 28 February 2017
Issued 20 November 2017

Amy Foundation

Formerly Amy Biehl Foundation Trust
(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

General Information

Country of incorporation and domicile	South Africa
Type of trust	Non-Profit Organisation
Trustees	Kevin Maurice Chaplin Robert John Williams Shabnam Sablay Parker Siyabonga Claude Mapoka
Registered office	Cnr of Golf Course and Dagbreek Road Sybrand Park 7700
Business address	Cnr of Golf Course and Dagbreek Road Sybrand Park Cape Town 7700
Auditors	Moore Stephens Cape Town Inc. Chartered Accountants (SA) Registered Auditors
Trust registration number	IT 8501/97
Tax reference number	0211066030
Level of assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Trust deed.
Preparer	The annual financial statements were independently compiled by: Andrew Pitt CA(SA)
Issued	20 November 2017
NPO Number	026-922-NPO

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Index

The reports and statements set out below comprise the annual financial statements presented to the trustees:

Index	Page
Trustees' Responsibilities and Approval	3
Independent Auditors' Report	4 - 5
Trustees' Report	6
Statement of Financial Position	7
Statement of Comprehensive Income	8
Statement of Changes in Equity	9
Statement of Cash Flows	10
Accounting Policies	11 - 12
Notes to the Annual Financial Statements	13 - 15
The following supplementary information does not form part of the annual financial statements and is unaudited:	
Statement of Financial Performance	16 - 17

Amy Foundation

Formerly Amy Biehl Foundation Trust
(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Trustees' Responsibilities and Approval

The trustees are required to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the trust as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The trustees acknowledge that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the trustees to meet these responsibilities, the trustees sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the trust and all employees are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The trustees are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The trustees have reviewed the trust's cash flow forecast for the year to 28 February 2018 and, in the light of this review and the current financial position, they are satisfied that the trust has or has access to adequate resources to continue in operational existence for the foreseeable future.

The annual financial statements set out on pages 6 to 17, which have been prepared on the going concern basis, were approved by the trustees on 20 November 2017 and were signed on its behalf by:



Kevin Maurice Chaplin

Cape Town

20 November 2017

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Independent Auditors' Report

To the trustees of Amy Foundation

Qualified opinion

We have audited the Annual Financial Statements of Amy Foundation set out on pages 7 to 15, which comprise the Statement of Financial Position as at 28 February 2017, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Annual 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 Annual Financial Statements present fairly, in all material respects, the financial position of Amy Foundation as at 28 February 2017, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Trust deed.

Basis for qualified opinion

In common with similar organisations, it is not feasible for the company to institute accounting controls over cash collections from donations prior to initial entry of the collections in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond the receipts actually recorded.

Emphasis of matter

Without qualifying our opinion, we draw attention to note 12 of the annual financial statements which discloses related party relationships, transactions and balances for the year ended February 2017. The Board of Trustees have chosen not to disclose certain related party transactions as required by section 33 of the International Financial Reporting Standard for Small and Medium-sized Entities.

Supplementary information

We draw attention to the fact the supplementary information set out on page 16 to 17 does not form part of the annual financial statements and is presented as additional information. We have not audited this information and accordingly do not express an opinion there on.

Other information

The trustees are responsible for the other information. The other information comprises the Trustees' Report as required by the Trust deed, which we obtained prior to the date of this report. Other information does not include the Annual Financial Statements and our auditor's report thereon.

Our opinion on the Annual 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 Annual Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Annual 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. We have nothing to report in this regard.

Independent Auditors' Report

Responsibilities of the trustees for the Annual Financial Statements

The trustees are responsible for the preparation and fair presentation of the Annual Financial Statements in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Trust deed, and for such internal control as the trustees determine is necessary to enable the preparation of Annual Financial Statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the Annual 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 Annual 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 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 trust'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 Annual 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 trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Statements, including the disclosures, and whether the Annual Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Moore Stephens

Moore Stephens Cape Town Inc.
Chartered Accountants (SA)
Registered Auditors

Per: Adele Smit

20 November 2017
Cape Town

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Trustees' Report

The trustees have pleasure in submitting their report on the annual financial statements of Amy Foundation for the year ended 28 February 2017.

1. The trust

The trust was formed in terms of the trust settlement by Mr P.J Biehl, Mrs L.R Biehl and Mr D.S Dison dated 09 September 1997. The trust was formed to advance human rights for all people especially the disadvantaged people who have historically been denied basic human rights.

2. Nature of business

The principle objective of the trust is to develop and empower youth in impoverished townships through educational and cultural activities, whilst at the same time preventing youth violence through a holistic approach to community development in socio-economically disadvantaged communities in and around Cape Town.

There have been no material changes to the nature of the trust's business from the prior year.

3. Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities. The accounting policies have been applied consistently compared to the prior year.

The operating results and state of affairs of the trust are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

Net surplus of the trust was R1,567,361 (2016: R2,137,994).

4. Trustees

The trustees in office at the date of this report are as follows:

Trustees

Kevin Maurice Chaplin

Robert John Williams

Shabnam Sablay Parker

Siyabonga Claude Mapoka

5. Property, plant and equipment

There was no change in the nature of the property, plant and equipment of the trust or in the policy regarding their use.

6. Events after the reporting period

The trustees are not aware of any material event which occurred after the reporting date and up to the date of this report.

7. Going concern

The trustees believe that the trust has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The trustees have satisfied themselves that the trust is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The trustees are not aware of any new material changes that may adversely impact the trust. The trustees are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the trust.

8. Auditors

Moore Stephens Cape Town Inc. continued in office as auditors for the trust for 2017.

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Financial Position as at 28 February 2017

Figures in Rand	Note(s)	2017	2016
Assets			
Non-Current Assets			
Property, plant and equipment	2	7,564,766	7,559,836
Current Assets			
Trade and other receivables	3	21,881	20,886
Cash and cash equivalents	4	1,932,070	593,229
		1,953,951	614,115
Total Assets		9,518,717	8,173,951
Equity and Liabilities			
Equity			
Trust capital	5	100	100
Accumulated surplus		9,414,555	7,847,193
		9,414,655	7,847,293
Liabilities			
Current Liabilities			
Trade and other payables	6	104,062	326,658
Total Equity and Liabilities		9,518,717	8,173,951

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Comprehensive Income

Figures in Rand	Note(s)	2017	2016
Revenue	7	11,440,411	10,167,927
Other income		200	57,670
Operating expenses		(9,933,969)	(8,010,199)
Operating surplus		1,506,642	2,215,398
Investment revenue	8	64,852	4,135
Finance costs	9	(4,132)	(81,539)
Surplus for the year		1,567,362	2,137,994
Other comprehensive income		-	-
Total comprehensive income for the year		1,567,362	2,137,994

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Changes in Equity

Figures in Rand	Trust capital	Accumulated surplus	Total equity
Balance at 01 March 2015	100	5,709,199	5,709,299
Surplus for the year	-	2,137,994	2,137,994
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	2,137,994	2,137,994
Balance at 01 March 2016	100	7,847,193	7,847,293
Surplus for the year	-	1,567,362	1,567,362
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	1,567,362	1,567,362
Balance at 28 February 2017	100	9,414,555	9,414,655

Note

5

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Cash Flows

Figures in Rand	Note(s)	2017	2016
Cash flows from operating activities			
Cash generated from operations	11	1,415,611	2,544,179
Interest income		64,852	4,135
Finance costs		(4,132)	(81,539)
Net cash from operating activities		1,476,331	2,466,775
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(137,490)	(1,301,702)
Sale of property, plant and equipment	2	-	57,670
Net cash from investing activities		(137,490)	(1,244,032)
Total cash movement for the year		1,338,841	1,222,743
Cash at the beginning of the year		593,229	(629,514)
Total cash at end of the year	4	1,932,070	593,229

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Accounting Policies

1. Presentation of annual financial statements

The annual financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible items that are held for use in the production or supply of goods or services, or for rental to others or for administrative purposes; and are expected to be used during more than one period.

Property, plant and equipment is carried at cost less accumulated depreciation and accumulated impairment losses.

Cost include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

Depreciation is provided using the straight-line method to write down the cost, less estimated residual value over the useful life of the property, plant and equipment as follows:

Item	Average useful life
Buildings	50 years
Furniture and fixtures	6 years
Motor vehicles	5 years
Office equipment	6 years
IT equipment	3 years
Musical Instruments	5 years
Land	Nil

Substantial improvements to equipment and vehicles are capitalised, whilst repairs and maintenance are accounted for as they occur. Assets costing less than R7,000 are written off in full in the period in which they are acquired.

Donations other than cash are recognised when the asset is received from the donors.

1.2 Financial instruments

Financial instruments at amortised cost

These include loans, trade receivables and trade payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

Financial instruments at cost

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably are measured at cost less impairment.

Financial instruments at fair value

All other financial instruments, including equity instruments that are publicly traded or whose fair value can otherwise be measured reliably, are measured at fair value through surplus and deficit.

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Accounting Policies

1.3 Impairment of assets

The trust assesses at each reporting date whether there is any indication that asset may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in surplus or deficit.

1.4 Revenue

Dividends are recognised, in surplus or deficit, when the trust's right to receive payment has been established.

Revenue from donations and fundraising activities are recognised on receipt thereof by the trust

Cash donations are recognised when the cash is received from the donors.

Donations other than cash are recognised when the asset/service is received from the donors.

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Grants received from other donor agencies are recognised in the financial year in which they are received.

1.5 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

1.6 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Notes to the Annual Financial Statements

Figures in Rand 2017 2016

2. Property, plant and equipment

	2017			2016		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Land	7,223,608	-	7,223,608	7,181,918	-	7,181,918
Furniture and fixtures	95,489	(71,528)	23,961	82,289	(60,521)	21,768
Motor vehicles	443,158	(235,877)	207,281	443,158	(164,190)	278,968
Office equipment	28,217	(28,063)	154	28,217	(26,726)	1,491
IT equipment	30,088	(30,088)	-	30,088	(29,138)	950
Musical Instruments	320,002	(210,240)	109,762	237,402	(162,661)	74,741
Total	8,140,562	(575,796)	7,564,766	8,003,072	(443,236)	7,559,836

Reconciliation of property, plant and equipment - 2017

	Opening balance	Additions	Depreciation	Total
Land	7,181,918	41,690	-	7,223,608
Furniture and fixtures	21,768	13,200	(11,007)	23,961
Motor vehicles	278,968	-	(71,687)	207,281
Office equipment	1,491	-	(1,337)	154
IT equipment	950	-	(950)	-
Musical Instruments	74,741	82,600	(47,579)	109,762
	7,559,836	137,490	(132,560)	7,564,766

Reconciliation of property, plant and equipment - 2016

	Opening balance	Additions	Depreciation	Total
Land	5,880,216	1,301,702	-	7,181,918
Furniture and fixtures	31,036	-	(9,268)	21,768
Motor vehicles	350,655	-	(71,687)	278,968
Office equipment	2,827	-	(1,336)	1,491
IT equipment	1,899	-	(949)	950
Instruments and other	110,222	-	(35,481)	74,741
	6,376,855	1,301,702	(118,721)	7,559,836

Details of properties

Property

The property is situated on erf 30299, 2 Dagbreek Street, Sybrand Park, Cape Town

- Purchase price: 3 July 2014	2,630,000	2,630,000
- Additions since purchase: 2015	3,250,216	3,250,216
- Additions since purchase: 2016	1,301,702	-
- Additions since purchase: 2017	41,690	1,301,702
	7,223,608	7,181,918

3. Trade and other receivables

Trade receivables	16,256	16,503
Staff loans	5,625	4,383
	21,881	20,886

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Notes to the Annual Financial Statements

Figures in Rand	2017	2016
4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	1,932,070	593,229
5. Trust capital		
Capital account / Trust capital		
Balance at beginning of year	100	100
6. Trade and other payables		
Trade payables	22,043	215,496
Staff savings	9,000	5,700
Other payables	73,019	105,462
	104,062	326,658
7. Revenue		
Donations in cash	9,427,893	6,843,961
Donations in kind	1,632,518	1,718,292
National Lottery Grant	380,000	1,605,674
	11,440,411	10,167,927
8. Investment revenue		
Interest revenue		
Bank	64,852	4,135
9. Finance costs		
Interest paid	4,132	81,539
10. Taxation		
No provision has been made for 2016 tax as the trust is exempt in terms of section 10(1)(cN) of the Income Tax Act No 58 of 1962.		
11. Cash generated from operations		
Surplus before taxation	1,567,362	2,137,994
Adjustments for:		
Depreciation and amortisation	132,560	118,721
Profit on sale of assets	-	(57,670)
Interest received	(64,852)	(4,135)
Finance costs	4,132	81,539
Changes in working capital:		
Trade and other receivables	(995)	1,477
Trade and other payables	(222,596)	266,253
	1,415,611	2,544,179

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Notes to the Annual Financial Statements

Figures in Rand

2017

2016

12. Related parties

Relationships

Trustees

Kevin Maurice Chaplin
Siyabonga Claudio Mapoko
Robert John Williams
Shabnam Sablay Parker

Associated company to trustee K.Chaplin Trading as Ubuntu SA

13. Going concern

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

Amy Foundation

Formerly Amy Biehl Foundation Trust
(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016
Revenue			
Donation in cash		8,906,229	6,843,961
National Lottery Grant		380,000	1,605,674
Government funding		521,664	-
Donation in kind		1,632,518	1,718,292
	7	11,440,411	10,167,927
Other income			
Other income		200	-
Interest received	8	64,852	4,135
Gains on disposal of assets		-	57,670
		65,052	61,805
Expenses (Refer to page 17)		(9,933,969)	(8,010,199)
Operating surplus		1,571,494	2,219,533
Finance costs	9	(4,132)	(81,539)
Surplus for the year		1,567,362	2,137,994

Amy Foundation

Formerly Amy Biehl Foundation Trust

(Registration number IT 8501/97)

Annual Financial Statements for the year ended 28 February 2017

Statement of Financial Performance

Figures in Rand	Note(s)	2017	2016
Operating expenses			
Accommodation		68,945	28,553
Advertising		63,788	30,006
Auditors' remuneration		95,333	98,100
Bank charges		52,187	71,273
Cleaning		10,451	3,120
Conference fees		4,322	6,301
Consulting and professional fees		777,974	605,046
Consumables		67,893	59,417
Depreciation, amortisation and impairments		132,560	118,721
Donations		-	23,009
Employee costs		1,661,458	1,379,584
Facilitation		363,038	204,833
Fees and licenses		-	3,650
Insurance		77,977	76,034
Motor vehicle expenses		84,989	25,934
Municipal expenses		139,098	85,617
Other expenses		213,427	177,634
Outings and events		923,112	633,538
Penalties - SARS		-	6,579
Postage		302	2,495
Printing and stationery		73,584	75,435
Repairs and maintenance		57,548	15,270
Salaries - field staff		4,154,816	3,442,220
Security		48,000	11,000
Small assets		11,809	155,949
Software expenses		26,466	3,942
Staff welfare		193,493	67,061
Subscriptions		-	3,136
Telephone and fax		73,403	72,087
Travel - local		557,996	515,555
Travel - overseas		-	7,500
Workshops		-	1,600
		9,933,969	8,010,199