

**FAMSA - Families South Africa Western Cape  
(Registration number NPO: 002-888)  
Annual financial statements  
for the year ended 31 March 2017**

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2017

## General Information

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Counselling and Training
<b>Executive Committee</b>	Mr V April (Chairperson) Mr W Mampana Mr G Chetty Ms N Blekkenhorst (Executive Director) Ms J Cope Ms M Bosman (Treasurer) (Resigned: July 2016) Ms S Slaai (Treasurer) (Appointed: August 2016)
<b>Registered office</b>	9 Bowden Road Observatory 7925
<b>Bankers</b>	ABSA Bank Limited
<b>Auditors</b>	Nolands Inc Registered Auditors Practice Number: 900583e
<b>Registration number</b>	NPO: 002-888
<b>Tax reference number</b>	9170/860/15/0
<b>Level of assurance</b>	These financial statements have been audited in compliance with the applicable requirements of the Non-Profit Organisations Act, 1997.

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2017

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

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## Independent Auditor's Report

To the members of FAMSA - Families South Africa Western Cape

### Qualified Opinion

We have audited the annual financial statements of FAMSA - Families South Africa Western Cape set out on pages 6 to 16, which comprise the Statement of Financial Position as at 31 March 2017, and the Statement of Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and the notes to the Annual Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the annual financial statements present fairly, in all material respects, the financial position of FAMSA - Families South Africa Western Cape as at 31 March 2017, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Non-Profit Organisations Act, 1997.

### Basis for qualified opinion

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 Annual 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 in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

### Responsibilities of the executive committee for the Annual Financial Statements

The organisation's members are responsible for the preparation and fair presentation of the Annual Financial Statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Non-Profit Organisations Act of South Africa, and for such internal control as the members 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 members are 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 members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

## AUDITING & INSIGHT

## 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 organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members.
- Conclude on the appropriateness of the members' 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 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 organisation 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 members 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.

NOLANDS

Nolands Inc.  
Registered Auditors  
Practice Number: 900583e  
Per: Allan Mundell CA (SA), RA  
Director

31 July 2017  
Cape Town

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Executive Committee's Responsibilities and Approval**

The members are required in terms of the Non-Profit Organisations Act, 1997 to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the organisation as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Non-Profit Organisations Act, 1997. The external auditors are engaged to express an independent opinion on the financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standards and the requirements of the Non-Profit Organisations Act, 1997 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

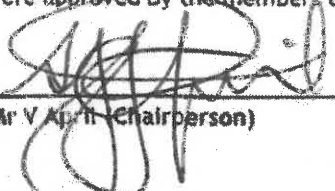
The members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the members to meet these responsibilities, the members set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. Those 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 organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that the appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The members 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 members have reviewed the organisation's cash flow forecast for the year to 31 March 2018 and, in the light of this review and the current financial position, they are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the organisation's annual financial statements. The annual financial statements have been examined by the organisation's external auditors and their report is presented on pages 3 and 4.

The annual financial statements set out on pages 6 to 16, which have been prepared on the going concern basis, were approved by the members on 31 July 2017 and were signed on its behalf by:

  
\_\_\_\_\_  
Mr V Alpin (Chairperson)

  
\_\_\_\_\_  
Miss S Slaai (Treasurer)

Cape Town

Monday, 31 July 2017

**FAMSA - Families South Africa Western Cape**  
**Annual Financial Statements for the year ended 31 March 2017**

**Statement of Financial Position**

Figures in Rand	Note(s)	2017	2016
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	7 959 906	7 949 423
Other financial assets	3	32 001	32 466
		<u>7 991 907</u>	<u>7 981 889</u>
<b>Current Assets</b>			
Trade and other receivables		3 330	3 330
Cash and cash equivalents	4	1 273 230	1 577 247
		<u>1 276 560</u>	<u>1 580 577</u>
<b>TOTAL ASSETS</b>		<u><b>9 268 467</b></u>	<u><b>9 562 466</b></u>
<b>RESERVES AND LIABILITIES</b>			
<b>RESERVES</b>			
Reserve funds		3 000	3 000
Reserves	5	6 979 300	6 979 300
Retained income		1 272 253	1 518 575
		<u>8 254 553</u>	<u>8 500 875</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	6	1 013 914	1 061 591
<b>TOTAL RESERVES AND LIABILITIES</b>		<u><b>9 268 467</b></u>	<u><b>9 562 466</b></u>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Statement of Comprehensive Income**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2017</b>	<b>2016</b>
<b>Revenue</b>			
Department of Social Development Western Cape		4 512 064	4 287 406
General and Specific Fund Raising		19 635	17 530
HIV Aids Project: Department of Health Western Cape	12	1 914 363	1 773 531
National Lottery Distribution Trust Fund funding		-	620 000
Professional Services and Educational Work		872 214	530 070
Western Cape Community Chest		30 000	-
		<u>7 348 276</u>	<u>7 228 537</u>
<b>Other income</b>			
Dividend revenue	7	889	817
Insurance claims		10 954	68 508
Interest received	7	58 938	43 758
Profit on sale of property, plant and equipment		-	24 998
Other income		6 477	1 442
Rental income		106 979	76 228
		<u>184 237</u>	<u>215 751</u>
<b>Expenses (Refer to page 8)</b>		<b>(7 778 370)</b>	<b>(7 241 028)</b>
<b>Operating (deficit) / surplus</b>		<b>(245 857)</b>	<b>203 260</b>
Fair value adjustment on listed investment		(465)	(4 760)
<b>(Deficit) / surplus for the year</b>		<b>(246 322)</b>	<b>198 500</b>



**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Statement of Comprehensive Income**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2017</b>	<b>2016</b>
<b>Operating expenses</b>			
Accounting and admin fees		215 950	211 078
Advertising		24 652	-
Affiliation and Registration fees		12 000	21 225
Auditors' remuneration	9	16 000	15 000
Bank charges		44 952	42 032
Cleaning		8 415	4 788
Computer expenses		135 725	96 332
Depreciation		47 303	51 592
Employee costs		16 753	44 490
Fundraising and marketing		10 320	-
General expenses		41 726	23 851
In service training		129 533	-
Insurance		73 775	92 093
Lease rentals on operating lease		50 220	50 199
Legal expenses		11 969	1 953
Motor vehicle expenses		25 087	13 956
Pension, Medical aid and UIF contributions		431 667	484 470
Printing and stationery		37 069	24 415
Professional services		24 887	47 966
Project funded expenses		5 903 194	5 512 719
Repairs and maintenance		58 634	20 593
Security		17 452	15 044
Staff welfare		10 276	10 786
Subscriptions		3 767	10 317
Telephone and fax		228 445	282 392
Utilities		198 599	163 737
		<b>7 778 370</b>	<b>7 241 028</b>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Statement of Changes in Reserves**

Figures in Rand	Reserve funds	Non distributable reserves	Specific funds	Reserves	Retained income	Total reserves
Balance at 01 April 2015	3 000	6 953 390	25 910	6 979 300	1 320 075	8 302 375
Surplus for the year	-	-	-	-	198 500	198 500
Balance at 01 April 2016	3 000	6 953 390	25 910	6 979 300	1 518 575	8 500 875
Deficit for the year	-	-	-	-	(246 322)	(246 322)
Balance at 31 March 2017	<u>3 000</u>	<u>6 953 390</u>	<u>25 910</u>	<u>6 979 300</u>	<u>1 272 253</u>	<u>8 254 553</u>

**FAMSA - Families South Africa Western Cape  
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**Statement of Cash Flows**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2017</b>	<b>2016</b>
<b>Cash flows from operating activities</b>			
Cash (used in) / generated operations	10	(306 058)	(438 748)
Interest income	7	58 938	43 758
Dividends received	7	889	817
<b>Net cash from operating activities</b>		<b>(246 231)</b>	<b>(394 173)</b>
<b>Cash flows from investing activities</b>			
Additions to property, plant and equipment	2	(57 786)	-
Proceeds on disposal of property, plant and equipment	2	-	25 000
<b>Net cash from investing activities</b>		<b>(57 786)</b>	<b>25 000</b>
<b>Net cash movement for the year</b>		<b>(304 017)</b>	<b>(369 173)</b>
Cash and cash equivalents at the beginning of the year		1 577 247	1 946 420
<b>Total cash and cash equivalents at the end of the year</b>	4	<b>1 273 230</b>	<b>1 577 247</b>

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2017

## Accounting Policies

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### 1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities, and the Non-Profit Organisations Act, 1997. 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

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

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

Property, plant and equipment is initially measured at cost.

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

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value.

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

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

Item	Average useful life
Buildings	20 years
Furniture and fittings	4 years
Motor vehicles	5 years
Computer equipment	4 years
Library books	Written down to a nominal value of R1

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

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

Land is not depreciated and is carried at cost.

#### 1.2 Financial instruments

##### Initial recognition and measurement

Financial instruments are recognised initially when the organisation becomes a party to the contractual provisions of the instruments.

Financial instruments are measured at fair value.

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2017

## Accounting Policies

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### 1.2 Financial instruments (continued)

#### Financial instruments at amortised cost

Debt instruments, as defined in the standard, are subsequently measured at amortised cost using the effective interest rate 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.

### 1.3 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

#### Leases where the organisation is the lessee

It is not the policy of the organisation to enter into leases where the significant risks and rewards of ownership are assumed. Leases are therefore classified as operating leases and rentals are recognised as an expense in the statement of comprehensive income on a straight-line basis over the lease term.

#### Leases where the organisation is the lessor

Operating lease income is recognised as an income on a straight-line basis over the lease term.

### 1.4 Government grants

Grants that do not impose specific performance conditions are recognised in income when the grant proceeds are receivable.

Grants that impose specified future performance conditions are recognised in income only when the performance conditions are met.

Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

Grants are measured at the fair value of the asset received or receivable.

### 1.5 Revenue

Revenue is measured at the fair value of the consideration received or receivable and represents the amounts receivable for goods and services provided in the normal course of business, net of trade discounts and volume rebates, and value added tax.

Interest is recognised, in profit or loss, using the effective interest rate method.

Dividends are recognised, in profit or loss, when the organisation's right to receive payment has been established.

Donations are recognised at the fair value of the consideration received or receivable.

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Notes to the 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 and buildings	7 866 797	-	7 866 797	7 866 797	-	7 866 797
Furniture and fittings	197 333	(197 291)	42	197 333	(195 672)	1 661
Motor vehicles	647 692	(597 761)	49 931	647 692	(571 714)	75 978
Computer equipment	385 809	(342 674)	43 135	328 024	(323 038)	4 986
Library books	1	-	1	1	-	1
<b>Total</b>	<b>9 097 632</b>	<b>(1 137 726)</b>	<b>7 959 906</b>	<b>9 039 847</b>	<b>(1 090 424)</b>	<b>7 949 423</b>

**Reconciliation of property, plant and equipment - 2017**

	Opening balance	Additions	Depreciation	Total
Land and buildings	7 866 797	-	-	7 866 797
Furniture and fittings	1 661	-	(1 619)	42
Motor vehicles	75 978	-	(26 047)	49 931
Computer equipment	4 986	57 786	(19 637)	43 135
Library books	1	-	-	1
	<b>7 949 423</b>	<b>57 786</b>	<b>(47 303)</b>	<b>7 959 906</b>

**Reconciliation of property, plant and equipment - 2016**

	Opening balance	Disposals	Depreciation	Total
Land and buildings	7 866 797	-	-	7 866 797
Furniture and fittings	9 161	(1)	(7 499)	1 661
Motor vehicles	102 026	(1)	(26 047)	75 978
Computer equipment	23 032	-	(18 046)	4 986
Library books	1	-	-	1
	<b>8 001 017</b>	<b>(2)</b>	<b>(51 592)</b>	<b>7 949 423</b>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Notes to the Financial Statements**

Figures in Rand	2017	2016
<b>2. Property, plant and equipment (continued)</b>		
<b>Details of properties</b>		
Land and buildings situated on 9 Bowden Road, Observatory, erf 27127, in extent 1420 square meters. Secured in terms of a mortgage bond. Refer to note 11		
- Purchase price: 2001	594 065	594 065
- Capitalised expenditure: 2002	614 903	614 903
- Capitalised expenditure: 2003	65 175	65 175
- Capitalised expenditure: 2004	5 912	5 912
- Capitalised expenditure: 2005	14 974	14 974
- Capitalised expenditure: 2011	306 491	306 491
- Capitalised expenditure: 2012	2 703 965	2 703 965
	<u>4 305 485</u>	<u>4 305 485</u>
Land and buildings situated erven 29435, 29436 and 29454, Khayalitsha, in extent 589 square meters.		
- Purchase price: 2001	56 881	56 881
- Capitalised expenditure: 2006	41 361	41 361
- Capitalised expenditure: 2007	500 542	500 542
- Capitalised expenditure: 2008	1 916 251	1 916 251
- Capitalised expenditure: 2009	174 230	174 230
	<u>2 689 265</u>	<u>2 689 265</u>
<b>3. Other financial assets</b>		
<b>At fair value</b>		
475 Sanlam shares - Listed shares	<u>32 001</u>	<u>32 466</u>
<b>Non-current assets</b>		
At fair value	32 001	32 466
The fair values of listed shares are based on the quoted market price at the reporting period date.		
<b>4. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand		
Bank balances	449 912	823 660
Short-term deposits	823 318	753 587
	<u>1 273 230</u>	<u>1 577 247</u>

**FAMSA - Families South Africa Western Cape**  
**Annual Financial Statements for the year ended 31 March 2017**

**Notes to the Financial Statements**

Figures in Rand	2017	2016
<b>5. Non-Distributable reserve</b>		
Building Fund - fixed property	6 953 390	6 953 390
Capital expenditure fund	25 910	25 910
	<u>6 979 300</u>	<u>6 979 300</u>
<b>6. Trade and other payables</b>		
Trade payables	15 000	15 005
Amounts received in advance	983 734	1 039 871
Value-added taxation	15 180	6 715
	<u>1 013 914</u>	<u>1 061 591</u>
<b>Reconciliation of amounts received in advance</b>		
Department of Social Development	473 960	535 013
Department of Health Western Cape	156 690	151 774
National Lottery Distribution Trust Fund - building	353 084	353 084
Lotto 2013-2014 funding		
	<u>983 734</u>	<u>1 039 871</u>
<b>7. Investment revenue</b>		
<b>Dividend revenue</b>		
Listed financial assets - Local	889	817
	<u>889</u>	<u>817</u>
Interest received	58 938	43 758
	<u>59 827</u>	<u>44 575</u>
<b>8. Taxation</b>		
No provision for 2017 taxation has been made as the organisation had no taxable income.		
<b>9. Auditors' remuneration</b>		
Audit fees	16 000	15 000
	<u>16 000</u>	<u>15 000</u>



**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2017**

**Notes to the Financial Statements**

Figures in Rand	2017	2016
<b>10. Cash used in operations</b>		
Surplus	(246 322)	198 500
<b>Adjustments for:</b>		
Depreciation	47 303	51 592
Profit on disposal of property, plant and equipment	-	(24 998)
Dividends received	(889)	(817)
Interest received	(58 938)	(43 758)
Fair value adjustments	465	4 760
<b>Changes in working capital:</b>		
Trade and other receivables		
Trade and other payables	(47 677)	(624 027)
	<u>(306 058)</u>	<u>(438 748)</u>

**11. Contingencies**

The organisation has a first mortgage bond of R 150,000 registered with Absa Bank Limited over immovable property as reflected in note 2. This facility was raised for short term financing purposes. FAMSA has ceded all its rights, title and interest in its Multimark III Mutual and Federal policy in favour of Absa Bank Limited in respect of this bond.

**12. HIV Aids Project: Provincial Administration Western Cape**

Department of Health; Metropole Region	<u>1 914 363</u>	<u>1 773 531</u>
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**13. Funded and Non-funded employee posts**

Included in Project funded expenses are salaries funded by the Department of Health, Department of Social Development and NLDTF (Lotto) for specific projects run by the organisation. The Employee costs relate to non-funded posts.