

**FAMSA - Families South Africa Western Cape  
(Registration number NPO: 002-888)  
Annual financial statements  
for the year ended 31 March 2019**

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2019

## General Information

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Country of incorporation and domicile	South Africa
Nature of business and principal activities	Counselling and Training
Executive Committee	Mr V April (Chairperson) Mr W Mampana Mrs S Foster (Treasurer) Ms N Blekkenhorst (Executive Director) Ms J Cope
Registered office	9 Bowden Road Observatory 7925
Bankers	ABSA Bank Limited
Auditors	Nolands Inc Registered Auditors Practice Number: 900583e
Registration number	NPO: 002-888
Tax reference number	9170/860/15/0
Level of assurance	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 2019

## Index

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

<b>Index</b>	<b>Page</b>
Independent Auditor's Report	3 - 4
Executive Committee's Responsibilities and Approval	5
Statement of Financial Position	6
Statement of Comprehensive Income	7 - 8
Statement of Changes in Reserves	9
Statement of Cash Flows	10
Accounting Policies	11 - 12
Notes to the Financial Statements	13 - 16

## Independent Auditor's Report

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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 2019, 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 2019, 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 (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financials Statements section of the report. We are independent of the organisation in accordance with the sections 290 and 291 of the Independent Regulatory Board 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 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 out other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including Independence Standards) respectively. 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.

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

**26 August 2019**  
**Cape Town**

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2019

## Executive Committee's Responsibilities and Approval

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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 Standard for Small and Medium-sized Entities 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.

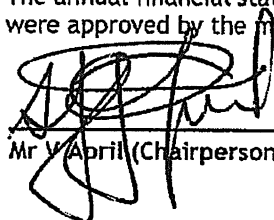
The members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the members to meet these responsibilities, the members set standards for 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 2019 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 26 August 2019 and were signed on its behalf by:

  
Mr V April (Chairperson)

  
Mrs S Foster (Treasurer)

Cape Town

Monday, 26 August 2019

**FAMSA - Families South Africa Western Cape**  
**Annual Financial Statements for the year ended 31 March 2019**

**Statement of Financial Position**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	7 889 465	7 920 224
Other financial assets	3	36 461	40 518
		<u>7 925 926</u>	<u>7 960 742</u>
<b>Current Assets</b>			
Trade and other receivables		18 607	3 330
Cash and cash equivalents	4	765 700	1 606 997
		<u>784 307</u>	<u>1 610 327</u>
<b>TOTAL ASSETS</b>		<u><b>8 710 233</b></u>	<u><b>9 571 069</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		874 484	1 140 626
		<u>7 856 784</u>	<u>8 122 926</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	6	853 449	1 448 143
<b>TOTAL RESERVES AND LIABILITIES</b>		<u><b>8 710 233</b></u>	<u><b>9 571 069</b></u>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Statement of Comprehensive Income**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2019</b>	<b>2018</b>
<b>Revenue</b>			
Department of Social Development Western Cape		4 426 495	4 430 362
General and Specific Fund Raising		146 790	57 057
HIV Aids Project: Department of Health Western Cape	12	2 150 271	2 052 331
HW Seta income		-	15 000
National Lottery Distribution Trust Fund funding		524 500	117 500
Professional Services and Educational Work		995 483	1 088 210
		<b>8 243 539</b>	<b>7 760 460</b>
<b>Other income</b>			
Dividend revenue	7	991	2 632
Insurance claims		-	4 911
Interest received	7	35 565	47 091
Other income		10 690	8 864
Rental income		109 129	83 856
		<b>156 375</b>	<b>147 354</b>
<b>Expenses (Refer to page 8)</b>		<b>(8 661 999)</b>	<b>(8 047 958)</b>
<b>Operating deficit</b>		<b>(262 085)</b>	<b>(140 144)</b>
Fair value adjustment on listed investment		(4 057)	8 517
<b>Deficit for the year</b>		<b>(266 142)</b>	<b>(131 627)</b>



**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Statement of Comprehensive Income**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2019</b>	<b>2018</b>
<b>Operating expenses</b>			
Accounting and admin fees		141 220	156 650
Advertising		3 256	7 702
Affiliation and Registration fees		28 909	9 895
Auditors' remuneration	9	18 000	17 000
Bank charges		65 922	47 584
Cleaning		12 026	9 512
Computer expenses		106 862	108 797
Consulting fees		-	1 712
Counselling directorate		21 908	-
Delivery expenses		816	-
Depreciation		48 580	45 470
Employee costs		147 170	33 366
Fundraising and marketing		-	-
General expenses		22 968	3 350
In service training		-	106 422
Insurance		76 919	67 831
Lease rentals on operating lease		54 250	61 863
Legal expenses		1 609	3 233
Motor vehicle expenses		101 002	53 317
Pension, Medical aid and UIF contributions		509 623	506 206
Printing and stationery		126 548	97 434
Professional services		-	7 016
Project funded expenses		6 662 971	6 436 588
Repairs and maintenance		215 216	10 580
Security		8 376	9 135
Staff welfare		42 318	25 018
Subscriptions		760	-
Telephone and fax		160 449	148 350
Utilities		84 321	73 927
		<b>8 661 999</b>	<b>8 047 958</b>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Statement of Changes in Reserves**

Figures in Rand	Reserve funds	Non distributable reserves	Specific funds	Reserves	Retained income	Total reserves
Balance at 01 April 2017	3 000	6 953 390	25 910	6 979 300	1 272 253	8 254 553
Deficit for the year	-	-	-	-	(131 627)	(131 627)
Balance at 01 April 2018	3 000	6 953 390	25 910	6 979 300	1 140 626	8 122 926
Deficit for the year	-	-	-	-	(266 142)	(266 142)
Balance at 31 March 2019	3 000	6 953 390	25 910	6 979 300	874 484	7 856 784

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Statement of Cash Flows**

<b>Figures in Rand</b>	<b>Note(s)</b>	<b>2019</b>	<b>2018</b>
<b>Cash flows from operating activities</b>			
Cash (used in) / generated operations	10	(860 031)	289 832
Interest income	7	35 565	47 091
Dividends received	7	991	2 632
<b>Net cash from operating activities</b>		<b>(823 475)</b>	<b>339 555</b>
<b>Cash flows from investing activities</b>			
Additions to property, plant and equipment	2	(17 822)	(5 788)
<b>Net cash movement for the year</b>		<b>(841 297)</b>	<b>333 767</b>
Cash and cash equivalents at the beginning of the year		1 606 997	1 273 230
<b>Total cash and cash equivalents at the end of the year</b>	4	<b>765 700</b>	<b>1 606 997</b>

# FAMSA - Families South Africa Western Cape Annual Financial Statements for the year ended 31 March 2019

## 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:

<b>Item</b>	<b>Average useful life</b>
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 2019

### 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 2019**

**Notes to the Financial Statements**

Figures in Rand 2019 2018

**2. Property, plant and equipment**

	2019			2018		
	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	197 334	(197 291)	43	197 333	(197 291)	42
Motor vehicles	647 692	(647 685)	7	647 692	(623 809)	23 883
Computer equipment	409 419	(386 801)	22 618	391 598	(362 097)	29 501
Library books	-	-	-	1	-	1
<b>Total</b>	<b>9 121 242</b>	<b>(1 231 777)</b>	<b>7 889 465</b>	<b>9 103 421</b>	<b>(1 183 197)</b>	<b>7 920 224</b>

**Reconciliation of property, plant and equipment - 2019**

	Opening balance	Additions	Depreciation	Total
Land and buildings	7 866 797	-	-	7 866 797
Furniture and fittings	42	1	-	43
Motor vehicles	23 883	-	(23 876)	7
Computer equipment	29 501	17 821	(24 704)	22 618
Library books	1	-	(1)	-
	<b>7 920 224</b>	<b>17 822</b>	<b>(48 581)</b>	<b>7 889 465</b>

**Reconciliation of property, plant and equipment - 2018**

	Opening balance	Additions	Depreciation	Total
Land and buildings	7 866 797	-	-	7 866 797
Furniture and fittings	42	-	-	42
Motor vehicles	49 931	-	(26 048)	23 883
Computer equipment	43 135	5 788	(19 422)	29 501
Library books	1	-	-	1
	<b>7 959 906</b>	<b>5 788</b>	<b>(45 470)</b>	<b>7 920 224</b>

**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Notes to the Financial Statements**

Figures in Rand	2019	2018
<b>2. Property, plant and equipment (continued)</b>		
<b>Details of properties</b>		
<b>Land and buildings situated on 9 Bowden Road, Observatory, erf 27127, in extent 1420 square meters.</b>		
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	3 576 012	3 576 012
	<b>5 177 532</b>	<b>5 177 532</b>
<b>Land and buildings situated erven 29435, 29436 and 29454, Khayalitsha, in extent 589 square meters.</b>		
- 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
	<b>2 689 265</b>	<b>2 689 265</b>
<b>3. Other financial assets</b>		
<b>At fair value</b>		
475 Sanlam shares - Listed shares	36 461	40 518
<b>Non-current assets</b>		
At fair value	36 461	40 518
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	(1 916)	3 358
Bank balances	225 037	638 940
Short-term deposits	542 579	964 699
	<b>765 700</b>	<b>1 606 997</b>

**FAMSA - Families South Africa Western Cape**  
**Annual Financial Statements for the year ended 31 March 2019**  
**Notes to the Financial Statements**

Figures in Rand	2019	2018
<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	26 405	14 999
Amounts received in advance	827 044	1 351 544
Value-added taxation	-	81 600
	<u>853 449</u>	<u>1 448 143</u>
Department of Social Development	473 960	473 960
National Lottery Distribution Trust Fund - building	353 084	353 084
National Lottery Distribution Trust Fund - other	-	524 500
	<u>827 044</u>	<u>1 351 544</u>
<b>7. Investment revenue</b>		
<b>Dividend revenue</b>		
Listed financial assets - Local	991	2 632
	<u>991</u>	<u>2 632</u>
Interest received	35 565	47 091
	<u>36 556</u>	<u>49 723</u>
<b>8. Taxation</b>		
No provision for 2019 taxation has been made as the organisation had no taxable income.		
<b>9. Auditors' remuneration</b>		
Audit fees	18 000	17 000
	<u>18 000</u>	<u>17 000</u>



**FAMSA - Families South Africa Western Cape  
Annual Financial Statements for the year ended 31 March 2019**

**Notes to the Financial Statements**

Figures in Rand	2019	2018
<b>10. Cash used in operations</b>		
Surplus	(266 136)	(131 621)
<b>Adjustments for:</b>		
Depreciation	48 580	45 470
Dividends received	(991)	(2 632)
Interest received	(35 565)	(47 091)
Fair value adjustments	4 057	(8 517)
<b>Changes in working capital:</b>		
Trade and other payables	(609 976)	434 223
	<u>(860 031)</u>	<u>289 832</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>2 150 271</u>	<u>2 052 331</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.