



Child and Youth Care Centre

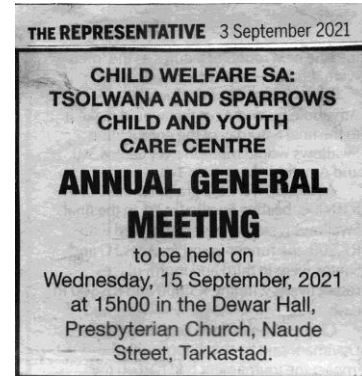
2021

Annual Report



Annual General Meeting: Agenda

1. Welcome
2. Opening
3. Notice Convening Meeting
4. Project Reports
 - 4.1. Manager's Report
 - 4.2. Social Worker's Report
 - 4.3. Social Auxiliary Worker's Report
 - 4.4. Kabouterland Educare Centre Report
 - 4.5. Fundraising Report
5. Financial Statements
6. Auditors for 2021 – 2022
7. Closing



Notice Convening Annual General Meeting

Annual General Meeting: Minutes

Agenda Item	Minutes
Welcome	The meeting commenced at 15:00. David Fourie welcomed everyone to the meeting.
Opening	Pastor Chris Liebenberg opened the meeting with scripture based on Psalm 41: "Blessed are those who have regard for the weak."
Notice Convening Meeting	Notice convening the meeting was read by Jenny van Heerden.
Sparrows: 21 Years in Review	Attached. Presented by Jenny van Heerden.
Manager's Report	Attached. Presented by Jenny van Heerden.
Social Worker's Report	Attached. Presented by Faith Fusa.
Social Auxiliary Worker's Report	Attached. Presented by Monica Banzana.
Kabouterland Educare Centre Report	Attached. Presented by Jenny van Heerden.
Fundraising Report	Attached. Presented by Rachel Helm-Jovo.
Financial Statements	Attached. Presented by Jenny van Heerden. Sparrows and Kabouterland audits accepted by members present. Proposed by Charmaine Jonk, seconded by Israel Jovo.
Auditors for 2021 - 2022	A2A Kopano has been the auditors for Sparrows for 21 years. David Fourie suggested they remain the auditors. The suggestion was accepted by members present, proposed by Brendon Booysen and seconded by Charmaine Jonk.
Closing	Nosiphiwo Taliwe was awarded the first Allcopy Publishers annual prize of R2000 for showing courage, kindness and respect. David Fourie closed the meeting at 15:45 and invited members present to enjoy the Sparrows 21 st birthday cake.



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PBO: 93000-5523 (18a)

Attendance Register

	NAME AND SURNAME	SIGNATURE
1	Andre Vlok	Apology
2	PJ Cloete	Apology
3	Magda Greyling	Apology
4	Will and Jeanne Labushane	Apology
5	Asa and Ree Smouse	Apology
6	Colleen Prie	Colleen
7	Vuyolazi Maphosa	Vuyolazi
8	Rachel Helm-Jozu	Rachel
9	Sindiswa Ndumbe	Sindiswa
10	Charmaine Jant	Charmaine
11	Fatih Fusa	Fatih
12	Mia Botha	Apology
13	Lee MacLaggart	apology
14	Jenny van Heerden	Jenny
15	David Boast	Apology
16	David Fourie	David
17	Brent Phillips	Brent Phillips
18	Jetha Mabeloy	Jetha
19	CHRIS HERGENBERGER	Chris
20	ANDRIE OOSTHAIZEN	Andrie
21	TINY MSILA	Tiny
22	MOSIPAMO GDLINC	Mosipamo
23	Monica Banzana	Monica
24	Rowson Beyrens	Rowson
25	BRAKLE KREZI	Brakle
26	Mosipho Rasmow	M. Rasmow
27	Katie Dominga	K. Dominga
28	Makasi Abongile	A. Makasi
29	Barol Boast	APOLOGY
30		

Sparrows: 21 Years in Review

The Sparrows idea started in 1996. God asked me to look after His misplaced people: house, clothe and feed them.

I was given three instructions by Dr Tony Campolo (American sociologist, pastor and author):

1. Get the blessing of your family
2. Pray for God to show you someone who shares your vision
3. Have strict timelines

I fulfilled the first two within two months. Then the fun began.

We purchased three houses and a vacant plot. The boundaries connected and we had a large area to work with.

Money came from friends and donors. I must tell you about my partner – my Siamese twin from another mother. We were joined at the hip.

Jean is blonde and beautiful. She was the charmer. I would send her in ahead. After she had charmed and convinced the donor to part with their money, I would come in for the kill. It sounds very calculating, but it worked. Jean kept me excited and I kept her grounded. A winning combination. Sadly, she later emigrated to the United States.

We welcomed our first eleven children on 13 April 2000. They arrived in an Opel. Jean rushed them off to play a game. I disappeared into the house to have a good cry. The moment was too great – the responsibility was overwhelming.

Phelisa Phaliso arrived on that day and is now a social worker. We are very proud of her achievements. All four of our matriculants over the years were prefects at Tarkastad High School. I do believe that education is the best inheritance we can give our children. Koos Tamboer went to Merryvale School for children with special needs. He was the head prefect of his school and was offered a position on the staff. He still works there.

We later bought an adjacent house to the plot and renovated it to become the foster home. We inherited Kabouterland Educare Centre from Child Welfare Queenstown.

The vacant plot is currently used by the community as a vegetable garden.

At present, we have 22 children, a manager, a social worker, six child care workers and a social auxiliary worker.

The success of Sparrows was not due to two people. Many contributed, especially our families. I would like to pay tribute to the late PJ Budler, Jean's husband, and BJ van Heerden, mine, as well as our children.

The mere fact that you support us today means so much to all of us in the organisation. You, the community, have carried us through the times when we had to stay behind locked doors. It was not always easy as the children sometimes became restless. The staff also had to be very conscious not to bring Covid 19 into Sparrows.



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The Kabouterland staff have also excelled this past year with the school attendance being so erratic. You, staff, have been absolute stalwards. You rose to the challenge and have done a sterling job. I salute you.

Brent, our very own psychologist. We so look forward to your weekly visits. You are so caring and kind to us. You are a wealth of knowledge and we appreciate your guidance. Your muffins are the best in the world!

Ms Msila, Mrs Fulani and Ms Ntshanga. If only the Department of Social Development were made up only of people like you. Tiny, we appreciate all you mean and do for us. You are a true friend of the organisation.

Rachel, our fundraiser. You are always looking for ways to improve our bank balance. Thank you for being so thorough and committed. I appreciate you very much.

Welcome to our new Management Committee. I trust we are going to have a wonderful three years together. I am thanking you in anticipation for all you are going to do. David, you have already been such a wonderful support to me. Your knowledge and expertise is valued.

The community of Tarkastad embraced us this past year in many ways that fulfilled our needs. We are so grateful to be part of your lives.

I would like to thank Allcopy Publishers especially for introducing an award for whoever has shown that she can rise to her challenges with courage and strength, whilst continually treating others with kindness and respect. Congratulations to this year's winner: Nosiphiwo Taliwe.

Letter from Allcopy Publishers

Dear Jenny, staff and children at Sparrows

Tarkastad is a place where our father loved to spend his holidays as a student, visiting his cousins' farms. He worked very hard during his career to afford his own farm to semi-retire and then fully retire in Tarkastad from 1993, and we were both lucky enough to spend time there too with our parents, our families and their many friends and families. Jenny and BJ, you were some of their most beloved friends, and through that friendship our company, Allcopy Publishers, became associated with Sparrows.

Whilst rooted in that special friendship, this association has grown into a relationship that has been ongoing in its own right for many years now, and we are proud of our association with the incredible work that you do. Congratulations to you all for making a significant difference to the many children who will progress through your care to adulthood and carry Tarkastad in their hearts, as we do. Jenny, your leadership has been an inspiration to us all.

Congratulations on your 21st year! To celebrate this special occasion, we would like to introduce an award that recognises the traits we uphold strongly at Allcopy Publishers in all we do and all we

touch. These are traits of courage in the face of challenges, whilst always showing kindness and respect to others. We are thrilled to award this to Nosiphiwo Taliwe. We would like this to become an annual award.

Very best wishes to you all,

Alan Jonker and Sandy Geyer

Manager's Report

2 Corinthians 5:7 – "I will walk by faith even when I cannot see."

COVID-19, LOCKDOWN, LEVEL 5, 4, 3 ... MASKS, SANITISE, SOCIAL DISTANCE, VACCINATE – this has become so part of our lives. But through all of this, we have been blessed.

Sparrows Child and Youth Care Centre

I am so proud of the children and staff for embracing the unusual situation and making the best of it. In the beginning, we were in total lockdown. It was fun in the beginning, but as time went on, we realized that COVID 19 was here to stay for a while. We drew closer as a family and had time to reflect on how we were doing things and how to move forward in this unnatural time.

The children were able to go home for the Christmas holidays. I would like to thank the external social workers for organising the holiday placements as well as the families who hosted the children. It is a financial strain on families to accommodate more children into their homes over the festive season. We do assist by sending food parcels as well as new clothes and gifts for our children.

We have been reporting about one of our boys who was hard of hearing when he arrived at Sparrows. After two operations to repair his eardrums, he can hear properly. He has been officially discharged from medical care. We are very grateful to the Ear, Nose and Throat Department at the Frere Hospital.

We have a girl in matric this year! She is also a prefect at Tarkastad High School. We are so proud of her. She will be studying further next year. We wish her well in her endeavours.

The staff must be commended for their dedication and commitment. This past year has been no different to others as far as payment of subsidies is concerned. The quarterly payments were seldom on time, but the staff endured and continued working.

This has been a very difficult year for education. WhatsApp teaching became the norm as teachers sent messages to and fro. Sparrows was a flurry each morning as children and staff settled into classroom mode. I would like to thank Faith, the social worker, and Monica, the social auxiliary worker, for assisting the childcare workers each day. I would also like to thank the educators for trying their best.



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Kabouterland Educare Centre

The children's education has really suffered. The Educare Centre was closed for most of 2020. When open, parents were loath to send their little ones back to school. I would like to thank Lydia and Vinah for being devoted and dedicated to teaching these beautiful children. The staff were paid erratically, because the subsidy was not always paid on time. I would like to thank Sparrows for coming to the rescue.

Community Services

This service has been difficult to render as the office was closed. Monica would consult with the clients through the burglar bars. On a few occasions, she was able to accompany clients to the Department of Home Affairs and SASSA in Cradock. I would like to thank Monica for continuing with her work regardless of the risk.

Fundraising

Fundraising became very difficult as we were not able to host our annual fundraising events. This did not deter Rachel. She found innovative ways to continue raising awareness and funds. We appreciate her dedication to the organisation as a volunteer.

Conclusion

I would like to welcome the new Management Committee for 2020 – 2023. I trust you will take this organisation to new heights. I appreciate your willingness to volunteer your time to this end. David has been a gem. He has assisted me with issues where I was out of my depth. Thank you, I appreciate you.

I would like to thank the staff and volunteers for their contributions toward the success of the organisation.

May we not buckle under the pressure or be consumed with fear, but continue pouring into the lives of our dearest children.

Jennifer van Heerden

Manager

Social Worker's Report

Romans 5:3-6 – "We can rejoice, too, when we run into problems and trials, for we know that they help us develop endurance. And endurance develops strength of character, and character strengthens our confident hope of salvation. And this hope will not lead to disappointment. For we know how dearly God loves us, because he has given us the Holy Spirit to fill our hearts with his love."

Activity	Amount
Family Reunification	None
Family Conferences	22

Activity	Amount
Section 159(2) Supervision Reports	22
Care Plans	25
Children's Court Inquiry Reports	5
Institutional Placements	5

Case Work

- 5 children from the foster home were admitted to Sparrows
- Assessment for holidays were done by the internal social worker, external social workers and the manager
- Counselling and therapeutic sessions are done regularly with the children by the internal social worker
- External social workers and other professionals have been invited on different occasions to assist with counselling sessions and to attend family conferences
- Individual development plans are done by multi-disciplinary teams and the relevant child. The child's growth and development is encouraged and monitored. This is reviewed every 6 months.

Group Work

- The children are grouped according to their ages. The groups are working well on Fridays and during holidays. It is helpful toward the children's behaviour as they formulated the group rules and the consequences for not adhering to the rules.
- Sessions were facilitated with the children on topics such as:
 - Life skills
 - Independent living for children disengaging from the residential care programme
 - Victim empowerment
 - Family preservation
 - Promotion of the rights of children
 - Income-generating activities
 - Individual counselling
 - Grief counselling
 - Trauma counselling
 - Play therapy
 - Psycho-social support

Successes

- A child with a hearing problem had successful operations. His last check-up was on 5 August 2021.
- Our Grade 12 learner at Tarkastad High School was elected as a prefect.
- Therapeutic group work has resulted in children being able to voice their feelings more easily.



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- A mother of one of the children placed at Sparrows was able to change her lifestyle and successfully take care of her and her sister's child during the holidays. She was encouraged to continue what she is doing to take care of her child.
- The Journey of Life programme helped most of our children to reflect on who they are and why they were placed at Sparrows. Children were grouped by age and most participated.
- Programmes aimed at older girls were successful according to participation and feedback after every session.

Challenges

- We were not allowing visitors at Sparrows during higher lockdown levels. The children found it difficult not to see their parents for family conferences.
- Some parents did not comply with instructions to return their children on a specific date after the holidays, instead hiding them. The external social worker located the children with the assistance of SAPS.
- Some children returned from holidays with sores, broken arms, stab wounds and dirty clothing.
- Teasing and bullying is a challenge at Sparrows, especially targeting children with low self-esteem.
- Some children have difficulty with controlling anger. It is difficult to find the causes.
- Some children avoid being vulnerable by avoiding discussions about deeper issues.
- Sharing of clothes among the older girls is a challenge.
- One parent presented a challenge by not adhering to rules and policies implemented at Sparrows, particularly in relation to preventing Covid 19.

Meetings, Conferences, Training and Workshops

Description	Participants	Male	Female	Ages
Revised Job Descriptions for CYCWs	7	1	6	29-65
Staff Meetings	9	1	8	29-65
Management Meetings	11	3	7	37-65
IDP Reviews	9	1	8	29-65
Assessment Tools for Children in Alternative Care (Virtual Meeting)	5	1	4	35-53

Date	Description
22 April 2020	<ul style="list-style-type: none"> • CYCWs had a meeting concerning their job descriptions • Only 3 families had an opportunity to have family conferences in 2020 as we faced the Covid 19 pandemic at the end of March 2020 and the country entered lockdown
22 May 2020	Ms Magda Greyling brought cakes, sweets and chips to Sparrows and we had a party with the children
14 August 2020	The programme for reintegration started with the older children to ensure they return to their families as functional adults

Date	Description
17 August 2020	Two social workers from the Department of Social Development intervened with older girls' unacceptable behaviour
18 August 2020	Three SAPS members intervened with the older girls' unacceptable behaviour
24 August 2020	A child attended Frere Hospital for a hearing check-up
8 September 2020	A child fell from a tree at school and broke his arm
28 September 2020	The manager and social worker attended the final court date for a child which had been pending for two years
29 September 2020	The abovementioned court case was dismissed
30 October 2020	<ul style="list-style-type: none"> Mr Garvin Willemse spoke to the boys about sexuality and relationships One of the boys started therapeutic sessions with Mr Willemse The children held a talent show during which each child received a small gift to encourage participation
16 November 2020	Manager and staff started working on children's IDPs
26 November 2020	Social Worker attended launch of 16 Days of Activism
1 December 2020	Children's Christmas wish-list presented to the manager
7 December 2020	A child attended Frere Hospital for a hearing check-up
8 December 2020	Department of Social Development approved holiday placements dependent on external social worker's recommendations
10 December 2020	Christmas Dinner
11 December 2020	Graaff-Reinet children taken to their holiday placements
18 December 2020	Cradock children taken to their holiday placements
22 December 2020	Tarkastad children taken to their holiday placements
11 January 2021	Two children in holiday placements in Cradock reported as hidden by their parents
12 January 2021	Graaff-Reinet children returned; the holiday placement did not go well
14 January 2021	<ul style="list-style-type: none"> Tarkastad children returned Children hidden by parents returned with assistance from SAPS
25 January 2021	Five children formerly in the foster home placed at Sparrows
22 February 2021	Five abovementioned children admitted to Sparrows by court order and went to Dr Willemse for completion of Form 7
23 February 2021	Three children taken to dentist in Cradock by manager
26 February 2021	Social Worker attended virtual workshop on assessment tool for children in alternative care
9 March 2021	<ul style="list-style-type: none"> Received discharge orders for abovementioned five former foster care children Three children referred to occupational therapist by Dr Willemse

Conclusion

I would like to conclude by quoting Dr Nelson Mandela: "What counts in life is not the mere fact that we lived. It is what difference we have made to the lives of others that will determine the significance of the life we lead."



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Faith Fusa
Social Worker
(10-37253)

Social Auxiliary Worker's Report

Psalm 139:1-2 – “You have searched me, Lord, and you know me. You know when I sit and when I rise; you perceive my thoughts from afar.”

I did not join Sparrows for fun. You made me a pillar of strength for Your purpose. This is how You showed Your love, mercy and kindness to the community of Tarkastad.

Positive Outcomes: 1 April 2020 – 31 March 2021

- 500 community members were reached through food and vegetable donations during lockdown
- Two orphaned children were placed in foster care within their families
- Three rape cases were opened and successfully prosecuted
- Eight clients who did not manage in mainstream schools were referred to the occupational therapist for further assistance
- Five neglected children were removed from their maternal families and placed with their paternal families
- During 16 Days of Activism, a men's empowerment campaign (“Not In My Name”) proved successful and resulted in some men opening up about abuse they suffer from women.
- The “Back to School” campaign was successful. Children needing school uniforms were referred to the Department of Social Development for assistance.

Priority Challenges

- Unemployment: Our communities are the poorest of the poor. Because of illiteracy and other circumstances, privileges and benefits are received by the people who are familiar with those in authority. This makes it difficult for people to find employment. Substance abuse in the workplace also plays a role.
- Substance Abuse: This is becoming more of a challenge, especially with young children becoming involved. This has led to an increase in the crime rate, especially assault, theft, robbery, burglary and break-ins.
- Gender-Based and Domestic Violence: Children are exposed to this on a daily basis in the community, leading to serious behaviour challenges.
- Teenage Pregnancy: Due to the above challenges, many teenagers leave school and cohabit with men to alleviate their situation. This often leads to unplanned pregnancies.

Community Work

Description	Previous Total	Added	Total in Progress
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Description	Previous Total	Added	Total in Progress
Assigned Cases	172	22	194
Home Visits	810	186	996
Office Visits	635	189	824
Child Support Grants	652	152	804
Birth Certificate Applications	458	89	547
ID Document Applications	553	113	666
Referrals	404	269	669
Residential Care Family Conferences	1	0	1
Foster Care Family Conferences	70	11	81
Other Family Conferences	50	15	65
Child Removals	18	8	26
Awaiting Family Placements	20	8	28
Institutional Placements	1	1	2

Meetings, Conferences, Training and Workshops

Description	Participants	Male	Female	Ages
Group sessions with Sparrows Children	25	11	14	6-56
White Door CPF – 16 Days of Activism	48	18	30	25-65
Back to School Campaign	100	30	70	3-18
Masizone DC	8	1	7	28-60
White Door Centre	11	2	9	32-60
CPF Meetings	15	3	12	36-60
Stakeholder’s Meetings	22	8	14	35-60
Workshop: SLA Implementation	7	2	5	32-60
Valedictory Service: THS	50	21	29	17-60
GBV Dialogue	50	38	12	22-65
Men Empowerment	100	92	8	20-75
Staff Meetings	9	1	8	29-65
Management Meetings	11	3	8	35-65
Annual General Meeting	35	12	23	29-70
Group Sessions with Psychologist	10	2	8	29-65

Conclusion

I would like to thank all the departments and community members who made the year a success. I am looking forward to reaching all vulnerable groups in Tarkastad.

“With God on our side, we are more than conquerors.”

Monica Banzana
 Social Auxiliary Worker



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Kabouterland Educare Centre Report

We have had a really strange year. Plans could not be made ahead of time as we were never sure what the President would announce about lockdown. Regardless of the circumstances, we soldiered on. Vinah and I enjoyed teaching the children.

There were 17 children attending school. We taught the children to wear masks, wash their hands, social distance and sanitize.

Without God in our hearts, we cannot successfully do the work that we do.

Activities

Indoor Activities	
Activity	Purpose
Cutting	<ul style="list-style-type: none">• Hand-eye co-ordination• Control the scissors• Follow outline of picture
Pasting	<ul style="list-style-type: none">• Follow instructions• Paste to make a picture
Counting	<ul style="list-style-type: none">• Recognizing numbers• Addition and subtraction
Puzzles	<ul style="list-style-type: none">• Improve cognitive ability

Outdoor Activities	
Activity	Purpose
Ball Games	<ul style="list-style-type: none">• Hand-eye co-ordination
Climbing	<ul style="list-style-type: none">• Improve gross motor skills
Team Games	<ul style="list-style-type: none">• Sportsmanship and teamwork

Challenges

- Some children dropped out of school before the end of the school year
- Some parents are not committed to paying school fees regularly
- Some of the children display difficult behaviour. We need to understand that the reasons behind this behaviour is often circumstances at home.
- Parents and children do not always know their HIV status

Conclusion

We are grateful to the clinic staff who visited the centre regularly. They check our children to monitor their development.

We are sincerely grateful to all who donated goods and money to our school, as well as the Department of Social Development for the subsidy.

Our donors were: Mr J. Mariema, Mrs L. Booyesen, Ms Y. Mbadu, Bikers Clubs.

L. Siqaza
Principal

Fundraising Report

Psalm 150:6 – “Let everything that hath breath praise the Lord. Praise the Lord!”

Even though we started this financial year during the Covid pandemic, we continued to find reasons to praise the Lord. Our children and staff were safe. Each day, there was food on the table and lights each evening. Much-needed maintenance was completed on our buildings. All this when the rest of the world was preparing for doom and gloom. We were praising God in the midst of the storm.

Kabouterland

Majority of the year, the Educare Centre was closed, but the staff continued in their faithfulness to the children and the heart behind educating them.

Competitions

The restrictions on face-to-face events got us thinking out of the box. A raffle event each month became staple. From chocolate cake to biltong cake to hampers, this provided an unexpected income which would normally receive from food sales.

Our annual Christmas in July event initiated a food take-away for the evening.

Hunt Auction

While this event was held online, the hunt packages were well-supported raising almost R50'000. AuctionOne with Justin Rothbart offered us assistance with advertising and logistics of an online auction. We really appreciate their continued support.

Live in the Garden

In October, we were able to do a small event through the Victory Family Church and The Shed in Cradock. Kim Liebenberg provided live music with the help of Aiden. The Shed, other businesses and Unitas International provided food for the event. Our profit was over R12'000 for this special evening. Plans are underway for this to become an annual event.

NPO Fundraising Forum

In September, I began attending the NPO Fundraising Forum through Sparrows' Patron, Annelise de Jager. New insights have been gleaned which I hope to begin implementing at the end of the training period.

Christmas Shoeboxes

Victory Family Church took the initiative to prepare a Christmas shoebox for each child at Sparrows. We are grateful for their and kindness and continuous care for our children.



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Yard Sale Day

While a Charity Shop is not feasible at this time for Sparrows, we decided to do a Yard Sale to help with fundraising. This was a huge success. We are looking at continuing this on a bi-monthly basis and incorporating roosterkoek sales and other food items on the same day.

Fundraising Totals: 1 April 2020 – 31 March 2021

Description	Date	Amount Raised	Goods in Kind
Unitas International (Maintenance)	30 June	R15'000	
Unitas International (Running Cost)	30 June	R12'000	
Hunt Auction	1 July	R48'200	R14'000
Cake Raffle	15 July	R970	R250
Christmas in July	17 July	R2'020	R1'810
Hamper Raffle	31 August	R1'050	R750
Biltong Raffle	30 September	R1'530	R350
Venison Raffle	30 October	R510	R150
Live in the Garden	31 October	R12'620	R7'550
The Story – Cake Raffle	30 November	R550	R250
Christmas Shoeboxes (Victory Family Church)	25 December		R2'750
Yard Sale Day	3 March	R3'050	
Food Pantry Donations (Unitas International)	Apr 2020 – Mar 2021		R68'671
Food Pantry Donations (Misc)	Apr 2020 – Mar 2021		R3'500
Donations Toward SEESA	Apr 2020 – Mar 2021	R14'400	
Total		R111'900	R100'031

Gifts and Donations

Donor (Alphabetical)	Donor (Alphabetical)
Agnes Mkobeni	Lindisa Lisa
Alex Muller	Lucas Rudman
Allcopy Publishers	Magda Greyling
Annelise de Jager	Maru Maghajena
Anthony Bradley	MC du Plessis
Baptist Church, Queenstown	Moira Collett
BJ van Heerden	Mr Morris, Queenstown Forklift
Bonnie McEwan	National Lotteries Commission
Brent Phillips	Nicolette van der Westhuizen
Brian Malloy	Oupa & Nana Mouton
Budler Family	Presbyterian Church
Charles Aspeling	Rachel Helm-Jovo
Chris & Kim Laubscher - Blanco	Rowan Phillips
Colleen Elliott	Sarliena Triegaardt
Cornel Smith	Sienie Niehaus
Dee Mac Taggart	Smouse Family
Department of Social Development	Sonna Kitching
Dezzy Bentley	Tarka Pharmacy

Donor (Alphabetical)	Donor (Alphabetical)
Elsa-Marie Michau	Teree du Preez
Gateway Church	Tinah Rajaal
Geyle & Allan Porter	Tracy Frost
Glendale Group	Trish King
Grand Lodge of South African Freemasons - EL	Unitas International
Jackie, Victory Family Church	Victory Family Church, Cradock
Jo-Ann King	WA Ladies
Joy Wokiyesi	Wayne Porter
Justin Bridger	Wayne Smith & Sponsors
Kayakazi Mgalewi	Wendy Scott
Kirsten Watt-Pringle	XC Godlo

Conclusion

Fundraising has taken a different avenue during the Covid 19 pandemic and remains a continuous process. The building of relationships, no matter what our circumstances, show the resilience of our organisation.

I am grateful to serve Sparrows in this manner. Thank you to the management board, staff and Jenny for their assistance with the fundraisers.

These last few months have allowed many of us to have a different type of quietness in our lives that we may not have been used to. I pray that through our quietness or stillness, we can know God deeper each day.

Rachel Helm-Jovo

Project Co-Ordinator: In-House Fundraising



Child and Youth Care Centre

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PBO: 93000-5523 (18a)

Financial Statements

CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

REPORT OF THE MEMBERS

The board members present their report for the year ended 31 March 2021.

1. Review of activities

Main business and operations

The Non-Profit Organisation is a shelter for less and underprivileged children. There were no major changes herein during the year.

The operating results and statement of financial position of the Non-Profit Organisation are fully set out in the attached financial statements and do not in our opinion require any further comment.

2. 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.

The board members have given due consideration to the potential impact of the COVID-19 pandemic on the Non-Profit Organisation's ability to continue as a going concern. The board members believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges the board members are of the view that the Non-Profit Organisation has sufficient resources to continue as a going concern.

3. Board members

The board members of the Non-Profit Organisation during the year and up to the date of this report are as follows:

David Fourie

Brendon Booysen

Deanne MacTaggart

Colleen Price

Mia Botha

Israel Jovo

4. Secretary

The Non-Profit Organisation designated secretary is Deanne MacTaggart.

5. Independent auditor

A2A Kopano Incorporated was the independent auditor for the year under review.



REPORT OF THE INDEPENDENT AUDITOR

To the Board Members of Child Welfare SA - Tsolwana & Sparrows Child & Youth Care

Qualified Opinion

We have audited the financial statements of Child Welfare SA - Tsolwana & Sparrows Child & Youth Care set out on pages 9 to 16, which comprise the statement of financial position as at 31 March 2021, and the statement of comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the financial statements of Child Welfare SA - Tsolwana & Sparrows Child & Youth Care for the year ended 31 March 2021 are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements and the requirements of the Non-Profit Organisations Act of South Africa.

Basis for Qualified Opinion

In common with similar organisations it is not feasible for the board members to institute accounting controls over cash collections prior to the cash being receipted. Accordingly, it was impracticable for our examination to extend beyond the monies actually receipted.

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 Non-Profit 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 corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Going Concern

We draw attention to note 8 of the financial statements which indicates how COVID-19 has affected Child Welfare SA - Tsolwana & Sparrows Child & Youth Care to date, and results in certain uncertainties related financial position, performance and cash flows of the entity. These events or conditions indicate that an uncertainty exists that may cause doubt on Child Welfare SA - Tsolwana & Sparrows Child & Youth Care's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

The board members are responsible for the other information. The other information comprises the information included in the document titled "Child Welfare SA - Tsolwana & Sparrows Child & Youth Care Annual Financial Statements for the year ended 31 March 2021", which includes the Report of the Members, and the statement of Board members' Responsibilities and Approval as required by the Non-Profit Organisations Act of South Africa, which we obtained prior to the date of this report. The other information does not include the financial statements and our auditor's report thereon.

IRBA. NO. 901944-0011 • Co. Reg. No.: 1998/014078/21

Directors: Chairman: KJ Sithole
Chief Executive Officer: HAS Moosa
Chairman of Executive Committee: MSA Paruk
List of Directors available at the registered office or national website.

Offices in: Gauteng, Mpumalanga, Limpopo, Kwa-Zulu Natal, Eastern Cape, Free State, Western Cape and North West

Website: www.a2akopano.co.za



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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board members for the Financial Statements

The board members are responsible for the preparation of the financial statements in accordance with the basis of accounting described in note 2 to the financial statements and the requirements of the Non-Profit Organisations Act of South Africa, and 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Non-Profit Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board 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 Non-Profit Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Non-Profit Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with the board 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.

AZA Kopano Incorporated

AZA KOPANO INCORPORATED
Registered Auditors
Director: AIG Alt
27 August 2021



Child and Youth Care Centre

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CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF FINANCIAL POSITION

Figures in R	Notes	2021	2020
Assets			
Non-current assets			
Property, plant and equipment	3	1 190 382	1 190 382
Loan to related entity	5	119 628	103 160
		1 310 010	1 293 542
Current assets			
Trade and other receivables	4	1 047	4 070
Cash and cash equivalents	6	777 602	116 995
		778 649	121 065
Total assets		2 088 659	1 414 607
Equity and liabilities			
Equity			
Accumulated surplus		2 055 562	1 316 382
Liabilities			
Current liabilities			
Trade and other payables	7	33 097	47 847
Bank overdraft	6	-	50 378
		33 097	98 225
Total equity and liabilities		2 088 659	1 414 607

CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF COMPREHENSIVE INCOME

Figures in R

	2021	2020
Revenue		
Auction	-	61 060
Department of Social Development subsidy	816 000	1 121 996
Donation received	417 531	277 386
Fundraising	77 211	20 785
Interest received	6 453	3 918
Membership fees received	500	350
National Lottery Grant	705 317	-
Sundry income	86 887	8 970
	2 109 899	1 494 465
Administrative expenses		
Accounting fees	27 326	14 436
Bank charges	5 129	14 527
Clothing	16 795	18 709
Groceries and food	69 204	117 099
Subscriptions	-	12 326
	118 454	177 097



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CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF COMPREHENSIVE INCOME

Figures in R

	2021	2020
Other expenses		
Advertising	806	1 206
Cleaning	2 772	4 538
Depreciation	-	1 853
Electricity and water	1 457	-
Entertainment - Staff and children	2 045	5 495
Foster home	-	21 530
Fundraising	-	8 868
Insurance	46 757	47 333
Internet and computer expenses	4 572	-
Licences	2 508	3 975
Medical expenses	7 408	2 401
Municipal charges	10 696	15 777
National lottery - Expenses	133 841	-
Paraffin and gas	-	10 720
Printing, stationery and postage	11 093	17 633
Repairs and maintenance	53 082	48 046
Salaries and wages	884 721	950 344
School fees and registration	300	14 300
Sundry expenses	72 087	5 321
Telephone	8 080	7 630
Training expenses	2 162	-
Travel and accommodation expenses	7 878	21 661
	1 252 265	1 188 631
Surplus for the year	739 180	128 737
Accumulated surplus from prior year	1 316 382	1 187 645
Accumulated surplus per statement of financial position	2 055 562	1 316 382

CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

ACCOUNTING POLICIES

1. General information

Child Welfare SA - Tsolwana & Sparrows Child & Youth Care ('the Non-Profit Organisation') is a shelter for less and underprivileged children.

2. Basis of preparation and summary of significant accounting policies

The financial statements of Child Welfare SA - Tsolwana & Sparrows Child & Youth Care have been prepared in accordance with the basis of accounting set out below and the Non-Profit Organisations Act of South Africa. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The financial statements of Child Welfare SA - Tsolwana & Sparrows Child & Youth Care have been prepared in accordance with the basis of accounting set out below and the Non-Profit Organisations Act of South Africa. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the board members.

The Non-Profit Organisation adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Non-Profit Organisation. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to surplus or deficit during the period in which they are incurred.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

Asset class	Useful life
Motor vehicles	4 years
Furniture and equipment	6 years
Office equipment	3 years

2.2 Financial instruments

Loan to group entity

This can include loans between holding entities, fellow subsidiaries, subsidiaries, joint ventures and associates and are recognised initially at fair value plus direct transaction costs.

The loan to group entity is classified as a financial asset at amortised cost, and is initially measured at fair value plus transactions costs and subsequently measured at amortised cost using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest rate method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Non-Profit Organisation will not be able to collect all amounts due according to the original terms of the receivables.



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CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term, highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

Trade and other payables

Trade and other payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest rate method.

2.3 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of returns, rebates and discounts.

Interest income is recognised using the effective interest rate method.

CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)
 Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R 2021 2020

3. Property, plant and equipment

3.1 Balances at year end and movements for the year:

	Land and Buildings	Motor vehicles	Furniture and equipment	Total
Reconciliation for the year ended 31 March 2021				
Balance at 1 April 2020				
At cost	1 190 241	577 948	19 827	1 788 016
Accumulated depreciation	-	(577 942)	(19 692)	(597 634)
Net book value	1 190 241	6	135	1 190 382
Closing balance at 31 March 2021				
At cost	1 190 241	577 948	19 827	1 788 016
Accumulated depreciation	-	(577 942)	(19 692)	(597 634)
Net book value	1 190 241	6	135	1 190 382
Reconciliation for the year ended 31 March 2020				
Balance at 1 April 2019				
At cost	1 190 241	577 948	22 600	1 790 789
Accumulated depreciation	-	(576 089)	(19 692)	(595 781)
Net book value	1 190 241	1 859	2 908	1 195 008
Movements for the year ended 31 March 2020				
Depreciation	-	(1 853)	-	(1 853)
Property, plant and equipment at the end of the year	1 190 241	6	2 908	1 193 155
Closing balance at 31 March 2020				
At cost	1 190 241	577 948	19 827	1 788 016
Accumulated depreciation	-	(577 942)	(19 692)	(597 634)
Net book value	1 190 241	6	135	1 190 382



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CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)

Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2021	2020
3.2 Property details:		
Erven 1287 and 1288		
- At cost	20 040	20 040
Erven 1286 and 1289		
- At cost	36 139	13 139
Erven 1294 and 1295		
- At cost	48 000	48 000
Erf 1296		
- At cost	3 000	3 000
Improvements		
- 1999 and 2000	68 557	68 557
- 2001	80 174	80 174
- 2002	105 660	105 660
- 2003	22 573	22 573
- 2004	43 454	43 454
- 2011	95 895	95 895
- 2012	94 708	94 708
- 2013	35 000	35 000
- 2015	492 793	492 793
- 2016	44 248	44 248
	<u>1 083 062</u>	<u>1 083 062</u>
4. Trade and other receivables		
Value Added Tax	1 047	4 070
5. Loan to related entity		
Kabouterland Educare Centre	119 628	103 160

The loan is unsecured, is run on current account basis and is interest free. There are no payment terms and the loan is repayable at the discretion of the board members.

CHILD WELFARE SA - TSOLWANA & SPARROWS CHILD & YOUTH CARE

(Registration Number 026 - 901 - NPO)
 Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

	2021	2020
6. Cash and cash equivalents		
6.1 Cash and cash equivalents included in current assets:		
Cash on hand	-	4 787
Balances with banks	777 602	112 208
	<u>777 602</u>	<u>116 995</u>
6.2 Overdrawn cash and cash equivalents included in current liabilities:		
Bank overdrafts	-	(50 378)
7. Trade and other payables		
Trade creditors	33 097	47 847
	<u>33 097</u>	<u>47 847</u>
8. 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.

The board members have given due consideration to the potential impact of the COVID-19 pandemic on the Non-Profit Organisation's ability to continue as a going concern. The board members believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges, the board members are of the view that the Non-Profit Organisation has sufficient resources to continue as a going concern.



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KABOUTERLAND EDUCARE CENTRE

(Registration Number 026 - 901- NPO)

Annual Financial Statements for the year ended 31 March 2021

REPORT OF THE MEMBERS

The board members present their report for the year ended 31 March 2021.

1. Review of activities

Main business and operations

The Non-Profit Organisation is a pre-primary play school. There were no major changes herein during the year.

The operating results and statement of financial position of the Non-Profit Organisation are fully set out in the attached financial statements and do not in our opinion require any further comment.

2. 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.

The board members have given due consideration to the potential impact of the COVID-19 pandemic on the Non-Profit Organisation's ability to continue as a going concern. The board members believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges the board members are of the view that the Non-Profit Organisation has sufficient resources to continue as a going concern.

3. Board members

The board members of the Non-Profit Organisation during the year and up to the date of this report are as follows:

David Fourie

Brendon Booysen

Deanne MacTaggart

Colleen Price

Mia Botha

Israel Jovo

4. Secretary

The Non-Profit Organisation designated secretary is Deanne MacTaggart.

5. Independent auditor

A2A Kopano Incorporated was the independent auditor for the year under review.



REPORT OF THE INDEPENDENT AUDITOR

To the Board Members of Kabouterland Educare Centre

Qualified Opinion

We have audited the financial statements of Kabouterland Educare Centre set out on pages 9 to 13, which comprise the statement of financial position as at 31 March 2021, and the statement of comprehensive income for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the financial statements of Kabouterland Educare Centre for the year ended 31 March 2021 are prepared, in all material respects, in accordance with the basis of accounting described in note 2 to the financial statements and the requirements of the Non-Profit Organisations Act of South Africa.

Basis for Qualified Opinion

In common with similar organisations it is not feasible for the board members to institute accounting controls over cash collections prior to the cash being received. Accordingly, it was impracticable for our examination to extend beyond the monies actually received.

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 Non-Profit 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 corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter - Going Concern

We draw attention to note 7 to the financial statements which indicates how Covid-19 has affected Kabouterland Educare Centre to date, and results in certain uncertainties related financial position, performance and cash flows of the entity. These events or conditions indicate that an uncertainty exists that may cause doubt on Kabouterland Educare Centre's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

The board members are responsible for the other information. The other information comprises the information included in the document titled "Kabouterland Educare Centre Annual Financial Statements for the year ended 31 March 2021", which includes the Report of the Members, and the statement of Board members' Responsibilities and Approval as required by the Non-Profit Organisations Act of South Africa, which we obtained prior to the date of this report. The other information does not include the financial statements and our auditor's report thereon.

IRBA. NO. 901944-0011 • Co. Reg. No.: 1998/014078/21

Directors: Chairman: KJ Sithole
Chief Executive Officer: HAS Moosa
Chairman of Executive Committee: MSA Paruk
List of Directors available at the registered office or national website.

Offices in: Gauteng, Mpumalanga, Limpopo, Kwa-Zulu Natal, Eastern Cape, Free State, Western Cape and North West

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board members for the Financial Statements

The board members are responsible for the preparation of the financial statements in accordance with the basis of accounting described in note 2 to the financial statements and the requirements of the Non-Profit Organisations Act of South Africa, and 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Non-Profit Organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board 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 Non-Profit Organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Non-Profit Organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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NPO: 026-901 | PBO: 93000-5523 (18a)



Child and Youth Care Centre

We communicate with the board 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.

A2A Kopano Incorporated

A2A KOPANO INCORPORATED

Registered Auditors

Director: AIG Alt

27 August 2021



Child and Youth Care Centre

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KABOUTERLAND EDUCARE CENTRE

(Registration Number 026 - 901- NPO)

Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF FINANCIAL POSITION

Figures in R	Notes	2021	2020
Assets			
Non-current assets			
Property, plant and equipment	3	246 382	266 911
Current assets			
Cash and cash equivalents	4	9 968	5 846
Total assets		256 350	272 757
Equity and liabilities			
Equity			
Accumulated surplus		119 822	154 998
Liabilities			
Non-current liabilities			
Loan from related entity	6	119 628	103 160
Current liabilities			
Trade and other payables	5	16 900	14 599
Total equity and liabilities		256 350	272 757

KABOUTERLAND EDUCARE CENTRE

(Registration Number 026 - 901- NPO)
 Annual Financial Statements for the year ended 31 March 2021

STATEMENT OF COMPREHENSIVE INCOME

Figures in R	2021	2020
Revenue		
Fundraising income	-	1 650
School fees	2 200	15 140
Subsidy received - Department of Social Development	61 710	71 280
	63 910	88 070
Administrative expenses		
Accounting fees	17 768	15 467
Bank charges	3 180	3 444
	20 948	18 911
Other expenses		
Bad debts	-	5 820
Depreciation	20 529	20 529
Electricity and water	-	2 050
Groceries	1 742	5 310
Municipal charges	650	-
Printing and stationery	159	-
Repairs and maintenance	3 800	180
Salaries and wages	49 809	88 473
Sundries	1 449	48
	78 138	122 410
Deficit for the year	(35 176)	(53 251)
Accumulated surplus from prior year	154 998	208 249
Accumulated surplus per statement of financial position	119 822	154 998



KABOUTERLAND EDUCARE CENTRE

(Registration Number 026 - 901- NPO)

Annual Financial Statements for the year ended 31 March 2021

ACCOUNTING POLICIES

1. General information

Kabouterland Educare Centre ('the Non-Profit Organisation') is a pre-primary play school.

2. Basis of preparation and summary of significant accounting policies

The financial statements of Kabouterland Educare Centre have been prepared in accordance with the basis of accounting set out below and the Non-Profit Organisations Act of South Africa. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The principal accounting policies applied in the preparation of these annual financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the board members.

The Non-Profit Organisation adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the Non-Profit Organisation. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to surplus or deficit during the period in which they are incurred.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

Asset class	Useful life
Leasehold property	20 years
Office equipment	6 years

2.2 Financial instruments

Loan from group entity

This can include loans between holding entities, fellow subsidiaries, subsidiaries, joint ventures and associates and are recognised initially at fair value plus direct transaction costs.

The loan from group entity is classified as a financial liabilities at amortised cost, and is initially measured at fair value plus transactions costs and subsequently measured at amortised cost using the effective interest rate method.

Cash and cash equivalents

Cash and cash equivalents includes cash on hand, demand deposits and other short-term, highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

Trade and other payables

Trade and other payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest rate method.

2.3 Revenue

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of returns, rebates and discounts.

KABOUTERLAND EDUCARE CENTRE

(Registration Number 026 - 901- NPO)
 Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

2021

2020

3. Property, plant and equipment

	Leasehold property	Fixtures and fittings	Office equipment	Total
Reconciliation for the year ended 31 March 2021				
Balance at 1 April 2020				
At cost	425 823	10 500	25 720	462 043
Accumulated depreciation	(158 951)	(10 478)	(25 703)	(195 132)
Net book value	266 872	22	17	266 911
Movements for the year ended 31 March 2021				
Depreciation	(20 529)	-	-	(20 529)
Property, plant and equipment at the end of the year	246 343	22	17	246 382
Closing balance at 31 March 2021				
At cost	425 823	10 500	25 720	462 043
Accumulated depreciation	(179 480)	(10 478)	(25 703)	(215 661)
Net book value	246 343	22	17	246 382
Reconciliation for the year ended 31 March 2020				
Balance at 1 April 2019				
At cost	425 823	10 500	25 720	462 043
Accumulated depreciation	(138 422)	(10 478)	(25 703)	(174 603)
Net book value	287 401	22	17	287 440
Movements for the year ended 31 March 2020				
Depreciation	(20 529)	-	-	(20 529)
Property, plant and equipment at the end of the year	266 872	22	17	266 911
Closing balance at 31 March 2020				
At cost	425 823	10 500	25 720	462 043
Accumulated depreciation	(158 951)	(10 478)	(25 703)	(195 132)
Net book value	266 872	22	17	266 911

4. Cash and cash equivalents

Cash on hand	-	1 222
Balances with banks	9 968	4 624
	9 968	5 846

5. Trade and other payables

Trade creditors	16 900	14 599
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KABOUTERLAND EDUCARE CENTRE

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Annual Financial Statements for the year ended 31 March 2021

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in R

2021

2020

6. Loan from related entity

Sparrows Children Village

119 628

103 160

The loan is unsecured, is run on a current account basis and is interest free. There are no terms of repayment and the loan is repayable at the discretion of the board members.

7. 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.

The board members have given due consideration to the potential impact of the COVID-19 pandemic on the Non-Profit Organisation's ability to continue as a going concern. The board members believe that the pandemic will have a temporary impact on the business activities. Notwithstanding these short-term challenges the board members are of the view that the Non-Profit Organisation has sufficient resources to continue as a going concern.