

Connect Christian Network NPC

(Registration Number 2006/012058/08)

Annual Financial Statements

for the year ended 28 February 2023

Audited Financial Statements

Prepared by: L van den Berg

Professional designation: AGA (SA)

Connect Christian Network NPC

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General Information

Country of Incorporation and Domicile	South Africa
Registration Number	2006/012058/08
Nature of Business and Principal Activities	The non-profit company is a collaborative network of Non-Profit Organisations and churches working together with children and families at risk in the Western Cape.
Directors	C Anderson VP Stannard GM Nkomo
Registered Office	CET 25 Fountain Square Main Road Somerset West 7130
Postal Address	PO Box 1005 Somerset West 7129
Bankers	Nedbank Limited
SARS Reference Numbers	
Tax number	9389808156
Pay As You Earn Registration Number	7320764071
Unemployment Insurance Fund Registration Number	U320764071
Level of Assurance	These financial statements have been audited.
Auditors	DVH Auditors
Preparer	The annual financial statements were internally compiled by: L van den Berg Associate General Accountant (SA)
Issued	18-Aug-23

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Directors' Responsibilities and Approval

The directors are required to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the non-profit company, and explain the transactions and financial position of the business of the non-profit company at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the non-profit company and supported by reasonable and prudent judgements and estimates.

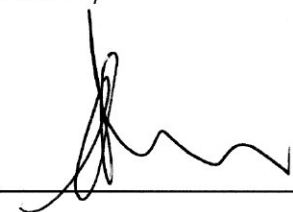
The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the non-profit company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the non-profit company and all employees are required to maintain the highest ethical standards in ensuring the non-profit company's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the non-profit company is on identifying, assessing, managing and monitoring all known forms of risk across the non-profit company. While operating risk cannot be fully eliminated, the non-profit company endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

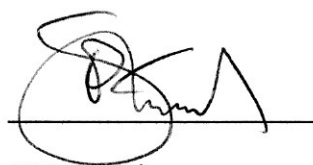
The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. The going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the non-profit company will not be a going concern in the foreseeable future. The annual financial statements support the viability of the non-profit company.

The annual financial statements have been audited by the independent auditing firm, DVH Auditors, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the member, the directors and committees of the directors. The directors believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 5 to 6.

The annual financial statements set out on pages 7 to 17, and the supplementary information set out on pages 18 to 19 which have been prepared on the going concern basis, were approved by the directors and were signed on 18 August 2023 on their behalf by:



C Anderson



VP Stannard



GM Nkomo

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Directors' Report

The directors present their report for the year ended 28 February 2023.

1. Review of activities

Main business and operations

The non-profit company is a collaborative network of Non-Profit Organisations and churches working together with children and families at risk in the Western Cape. There were no major changes herein during the year.

The operating results and statement of financial position of the non-profit company 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.

3. Events after reporting date

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the non-profit company.

4. Directors

The directors of the non-profit company during the year and up to the date of this report are as follows:

C Anderson
VP Stannard
GM Nkomo

5. Solvency and liquidity test

The directors have performed the required solvency and liquidity tests required by the Companies Act of South Africa.

6. Independent Auditors

DVH Auditors were the independent auditors for the year under review.



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Partners: Danika van Heerden - B.Com (Hons), C.A. (S.A.) . Kate du Plessis BCom (Hons), C.A. (S.A.)

Independent Auditor's Report

To the Members of Connect Christian Network NPC

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Connect Christian Network NPC (the company) set out on pages 7 to 17, which comprise the statement of financial position as at 28 February 2023, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the 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 present fairly, in all material respects, the financial position of Connect Christian Network NPC as at 28 February 2023, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Basis for Qualified Opinion

In common with similar non-profit company's, it is not feasible for the company to institute controls over the receipt of donations prior to the initial entry of such receipt in the accounting records. Accordingly, it is impractical for us to extend our examination beyond the receipts actually recorded.

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company 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 opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Connect Christian Network NPC financial statements for the year ended 28 February 2023", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on pages 18 to 19. The other information does not include the financial statements and our auditor's report thereon.

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 Directors for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa, and for such internal control as the directors 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 directors are responsible for assessing the company'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 directors either intend to liquidate the company 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 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 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 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors 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 company'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 company 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.

We communicate with the directors 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.



K du Plessis

Registered Auditor

18 August 2023

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Financial Statements for the year ended 28 February 2023

Statement of Financial Position

Figures in R	Notes	2023	2022
Assets			
Non-current assets			
Plant and equipment	4	239	6,436
Current assets			
Trade and other receivables	5	660	61,916
Cash and cash equivalents	6	361,018	524,408
Total current assets		361,678	586,324
Total assets		361,917	592,760
Equity and reserves			
Equity			
(Accumulated deficit) / accumulated surplus		(266,416)	81,243
Special reserves	7	566,865	501,969
Total equity		300,449	583,212
Liabilities			
Current liabilities			
Provisions	8	50,154	-
Trade and other payables	9	11,311	9,548
Total current liabilities		61,465	9,548
Total equity and liabilities		361,914	592,760

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Statement of Comprehensive Income

Figures in R

	Notes	2023	2022
Revenue		1,929,683	2,205,131
Other income		108,263	73,552
Other expenses		(2,402,196)	(2,261,127)
(Deficit) / surplus from operating activities	10	(364,250)	17,556
Finance income	11	16,591	12,663
(Deficit) / surplus for the year		(347,659)	30,219

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Statement of Changes in Reserves

Figures in R	Special Reserves	(Accumulated deficit) / accumulated surplus	Total
Balance at 1 March 2021	429,546	123,447	552,993
Changes in equity			
Surplus for the year	-	30,219	30,219
Total comprehensive income for the year	-	30,219	30,219
Transfers between equity	72,423	(72,423)	-
Balance at 28 February 2022	501,969	81,243	583,212
Balance at 1 March 2022	501,969	81,243	583,212
Changes in equity			
Deficit for the year	-	(347,659)	(347,659)
Total comprehensive income for the year	-	(347,659)	(347,659)
Increase in reserves	64,896	-	64,896
Balance at 28 February 2023	566,865	(266,416)	300,449

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Statement of Cash Flows

Figures in R

	Notes	2023	2022
Cash flows from operations			
Cash receipts from customers		2,094,102	2,262,236
Cash paid to suppliers and employees		(2,338,982)	(2,246,743)
Net cash flows from operations	12	-	-
Net cash flows (used in) / from operations	12	(225,928)	15,491
Interest received		16,591	12,663
Net cash flows (used in) / from operating activities		(209,337)	28,154
Net (decrease) / increase in cash and cash equivalents		(209,337)	28,154
Cash and cash equivalents at beginning of the year		524,408	496,253
Cash and cash equivalents at end of the year	6	315,071	524,407

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Financial Statements for the year ended 28 February 2023

Accounting Policies

1. General information

Connect Christian Network NPC ('the non-profit company') is a collaborative network of Non-Profit Organisations and churches working together with children and families at risk in the Western Cape.

The non-profit company is incorporated as a Non-Profit Company and domiciled in South Africa. The address of its registered office is CET, 25 Fountain Square, Main Road, Somerset West, 7130.

2. Basis of preparation and summary of significant accounting policies

The financial statements of Connect Christian Network NPC have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The preparation of financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the non-profit company's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

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 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 directors.

The non-profit company 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 company. 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.

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 / depreciation rate
Fixtures and fittings	6 years
Office equipment	5 years
Computer equipment	3 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, if there is an indication of a significant change since the last reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within 'other gains / (losses)' in the statement of comprehensive income.

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Accounting Policies

Basis of preparation and summary of significant accounting policies continued...

2.2 Financial instruments

Trade and other receivables

Most sales are made on the basis of normal credit terms and the receivables do not bear interest. Where credit is extended beyond normal credit terms, receivables are measured at amortised cost using the effective interest method. At the end of each reporting period, the carrying amounts of trade and other receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in surplus or deficit.

Trade and other receivables are classified as debt instruments and loan commitments at amortised cost.

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 payables are obligations on the basis of normal credit terms and do not bear interest.

2.3 Revenue

Revenue is derived from general fundraising activities, affiliation fees and donations received.

Revenue derived from general fundraising activities is recognised on the date the cash is received and measured at fair value of the consideration accrued to the company.

Revenue derived from affiliation fees are recognised as revenue once affiliates are invoiced.

Revenue derived from donations under an agreement is recognised when the amount can be measured reliably and it is probable that economic benefits associated with the transaction will flow to the company. It is measured at fair value of the consideration accrued to the company.

Interest income is recognised using the effective interest method.

2.4 Donations received

Donations are accounted for on a cash received basis and where donations have been received in kind at a value that the management committee has deemed them to be worth.

2.5 Employee benefits

Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment.

2.6 Borrowing costs

All borrowing costs are recognised in surplus or deficit in the period in which they are incurred.

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Accounting Policies

3. Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant estimates and adjustments have been applied in the preparation of these financial statements.

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Notes to the Financial Statements

Figures in R

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4. Plant and equipment

Balances at year end and movements for the year

	Fixtures and fittings	Office equipment	Computer equipment	Total
Reconciliation for the year ended 28 February 2023				
Balance at 1 March 2022				
At cost	17,373	4,275	58,865	80,513
Accumulated depreciation	(16,843)	(4,275)	(52,959)	(74,077)
Carrying amount	530	-	5,906	6,436
Movements for the year ended 28 February 2023				
Depreciation	(530)	-	(5,667)	(6,197)
Property, plant and equipment at the end of the year	-	-	239	239
Closing balance at 28 February 2023				
At cost	17,373	4,275	58,865	80,513
Accumulated depreciation	(17,373)	(4,275)	(58,626)	(80,274)
Carrying amount	-	-	239	239
Reconciliation for the year ended 28 February 2022				
Balance at 1 March 2021				
At cost	17,373	4,275	58,865	80,513
Accumulated depreciation	(15,247)	(4,275)	(45,891)	(65,413)
Carrying amount	2,126	-	12,974	15,100
Movements for the year ended 28 February 2022				
Depreciation	(1,596)	-	(7,068)	(8,664)
Property, plant and equipment at the end of the year	530	-	5,906	6,436
Closing balance at 28 February 2022				
At cost	17,373	4,275	58,865	80,513
Accumulated depreciation	(16,843)	(4,275)	(52,959)	(74,077)
Carrying amount	530	-	5,906	6,436

5. Trade and other receivables

Trade and other receivables comprise:

Trade receivables	62,306	61,916
Provision for doubtful debts	(61,646)	-
Trade receivables - net	660	61,916
	660	61,916

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Notes to the Financial Statements

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6. Cash and cash equivalents

6.1 Cash and cash equivalents included in current assets:

Cash

Cash on hand	128	79
Balances with banks	360,890	524,329
	361,018	524,408

6.2 Net cash and cash equivalents

Current assets	361,018	524,408
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6.3 Detail of cash and cash equivalent balances

Bank balances

Nedbank Limited - Operations account	44,157	91,497
Nedbank Limited - Funds account	99,854	55,043
Nedbank Limited - Money Market	216,879	377,789
Total	360,890	524,329

7. Special Reserves

- Child sponsorship	-	69
- Equipped to Serve	27,859	27,859
- Quallity Improvement System	180,854	11,500
- Camp Africa	-	100,941
- CPC Funds	-	669
- COVID Donations	-	9,981
- DGMT Database Management System	90,349	90,349
- DGMT QIS Digitisation	-	59,226
- VIVA Food Relief	-	1,375
-Ackerman Family Foundation	116,655	-
- GBVF	151,148	200,000
	566,865	501,969

8. Provisions

Other provisions

	Leave pay	Total
Balance at 1 March 2022	-	-
New provisions	50,154	50,154
Total changes	50,154	50,154
Balance at 28 February 2023	50,154	50,154

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Notes to the Financial Statements

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2023

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9. Trade and other payables

Trade and other payables comprise:

Trade payables	-	8,800
Accrued liabilities	-	748
Employee taxes	11,311	-
Total trade and other payables	11,311	9,548

10. (Deficit) / surplus from operating activities

(Deficit) / surplus from operating activities includes the following separately disclosable items

Other operating expenses

Property plant and equipment - depreciation	6,197	8,664
Leases - operating lease minimum lease rentals	10,340	85,577
Audit fees Auditors remuneration - Fees	19,550	18,400

11. Finance income

Finance income comprises:

Interest received	16,591	12,663
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Financial Statements for the year ended 28 February 2023

Notes to the Financial Statements

Figures in R

2023

2022

12. Cash flows from operating activities

(Deficit) / surplus for the year	(347,659)	30,219
Adjustments for:		
Finance income	(16,591)	(12,663)
Depreciation and amortisation expense	6,197	8,664
Impairment losses and reversal of impairment losses recognised in surplus or deficit	5,100	31,450
Other adjustments for which cash effects are investing or financing cash flow	18,952	-
Change in operating assets and liabilities:		
Adjustments for decrease / (increase) in trade accounts receivable	56,156	(17,400)
Adjustments for decrease in other operating receivables	-	953
Adjustments for decrease in trade accounts payable	(8,800)	(2,600)
Adjustments for increase / (decrease) in other operating payables	10,563	(23,132)
Adjustments for provisions	50,154	-
Net cash flows from operations	(225,928)	15,491

13. Donation income

Donation income include amongst others the following local and foreign donors:

Mergon Foundation	360,000	330,000
The Sowers Trust	150,000	125,000
Protestantse Kerk in Actie	245,804	684,286
DG Murray Trust	-	204,000
Santam	200,000	100,000
Claytile Proprietary Limited	37,500	88,750
The Rolf Stephan Nussbaum Foundation	150,000	150,000
Tshikululu Social Investments	-	220,000
Ackerman Family Foundation	87,500	-
Viva Network	575,544	-

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Detailed Income Statement

Figures in R	Notes	2023	2022
Revenue			
Affiliation fees		54,525	44,900
Donation income		1,280,326	1,491,813
Donation income - Barney II Foundation		573,544	-
Donation income - COVID		9,000	18,000
Donation income - Food Security		4,500	358,968
Donation income - Quality improvement systems		1,500	284,000
Event income		6,288	7,450
		1,929,683	2,205,131
Other income			
Consulting - QIS		100	-
External Verification Income		2,250	-
IKAPA Volunteers		900	-
Royalties received		3,520	6,440
Sundry income		47,858	29,842
Training income		53,635	37,270
		108,263	73,552

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Detailed Income Statement

Figures in R

	Notes	2023	2022
Other expenses			
Accounting fees		(105,487)	(25,106)
Advertising & promotions		(13,120)	(13,465)
Auditors remuneration - Fees		(19,550)	(18,400)
Bad debts		(5,100)	(31,450)
Bank charges		(5,299)	(4,812)
Camp Africa expenses		(77,040)	-
Child Protection & Advocacy expenses		(15,162)	(24,251)
Computer expenses		(19,197)	(24,197)
Consulting fees		(102,916)	(204,635)
COVID Small Grants		(14,031)	(22,625)
Data Management		(2,350)	(14,651)
Depreciation - property, plant and equipment		(6,197)	(8,664)
Employee costs - salaries		(1,130,795)	(844,252)
Entertainment		(9,095)	-
Equiped to serve expenses		-	(3,600)
Food Security expense		(4,500)	(345,813)
GBVF expenses		(198,723)	(20,000)
Gifts		(6,570)	(7,976)
Insurance		(9,749)	(12,489)
Network events		(17,196)	(14,465)
Office expenses		(157)	(2,406)
Operating lease expense		(10,340)	(85,577)
Postage		(52)	(1,965)
Printing and stationery		(17,710)	(11,080)
Provision for doubtful debts movement		(61,646)	-
Quality Improvement Systems expenses		(189,973)	(437,896)
Refreshments		(17,377)	(7,229)
Repairs and maintenance - Deductible		(995)	(700)
Resources		(800)	(400)
Small assets written off		(250)	(5,304)
Small Grants		(269,477)	(5,352)
Staff welfare & training		(550)	(11,056)
Telephone Mentoring expenses		-	(14,609)
Telephone, internet & subscriptions		(34,355)	(24,759)
Travel - Local		(36,437)	(11,941)
		(2,402,196)	(2,261,125)
(Deficit) / surplus from operating activities	10	(364,250)	17,558
Finance income	11		
Interest received		16,591	12,663
(Deficit) / surplus for the year		(347,659)	30,221