

RAPE CRISIS HELDERBERG
(Registration No. 014/392 under the Non-Profit Organisation Act 71 of 1997)

ANNUAL FINANCIAL STATEMENTS **2** **0** **0** **9**

G.E. Wolfs-Coote
Chartered Accountant (SA)
Registered Auditor

RAPE CRISIS HELDERBERG
(Registration No. 014/392 under the Non-Profit Organisation Act 71 of 1997)

ANNUAL FINANCIAL STATEMENTS year ended 31 May 2009

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| | | |
|-------------------|------------------------|--------------------------------|
| COMMITTEE: | R. Evans (Chairperson) | L. Knoetzen (Vice Chairperson) |
| | I. Mechnig (Secretary) | N. Loubser |
| | A. Smal (Treasurer) | A. Marais |

AUDITORS: G.E. Wolfe-Cootc
Blandford House
67 Caledon Street
Somerset West
7130

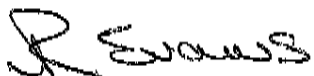
COMMITTEE'S RESPONSIBILITIES AND REPRESENTATIONS

The committee is responsible for the preparation, integrity and fair presentation of the financial statements.

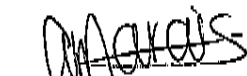
In order for the committee to discharge its responsibilities, appropriate accounting, administrative and internal control systems have been developed and continue to be maintained and monitored by management. These systems are designed to provide reasonable, but not absolute, assurance that assets are safeguarded and that transactions are executed and recorded in accordance with the organisation's policies and procedures and generally accepted business practices so as to prevent misstatement and loss.

The financial statements have been prepared in accordance with South African Generally Accepted Accounting Practice. They are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The financial statements which appear on pages 3 to 6 have been approved and authorised for issue by the committee on 22 September 2009 and are signed on their behalf by:



CHAIRPERSON



TREASURER

Blandford House
67 Caledon Street
SOMERSET WEST
7130

G. E. WOLFE-COOTE
Chartered Accountant (SA)



Tel: (021) 851 4357
Fax: (021) 852 6756

Registered Auditor – Practice no. 952354

E-mail: wcoote@iafrica.com

REPORT OF THE INDEPENDENT AUDITOR TO THE COMMITTEE MEMBERS, RAPE CRISIS HELDERBERG

We have audited the annual financial statements of Rape Crisis Helderberg, which comprise the balance sheet as at 31 May 2009, the income statement and statement of changes in funds for the year then ended, a summary of significant accounting policies and other explanatory notes, as set out on pages 3 to 6.

Committee's Responsibility for the Financial Statements

The committee is responsible for the preparation and fair presentation of these financial statements in accordance with South African Statements of Generally Accepted Accounting Practice. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the organisation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial statements.

Except as discussed in the following paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Qualification

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

Without further qualifying our opinion we draw attention to the committee's treatment of capital expenditure, which is not in accordance with South African Statements of Generally Accepted Accounting Practice. We concur with the committee's treatment of these items.

Qualified Audit Opinion

In our opinion, except for the effect on the financial statements of the matter referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of the organisation as of 31 May 2009 and of its financial performance for the year then ended in accordance with South African Statements of Generally Accepted Accounting Practice.

G. E. WOLFE-COOTE
Chartered Accountant (SA)
Registered Auditor

22 SEPTEMBER 2009

RAPE CRISIS HELDERBERG
(Registration No. 014/392 under the Non-Profit Organisation Act 71 of 1997)

BALANCE SHEET at 31 May 2009

| | Note | 2009 | 2008 |
|------------------------------------|------|------------------------|------------------------|
| ASSETS | | | |
| NON-CURRENT ASSETS | 2 | 42,925 | 77,325 |
| Property, plant and equipment | | | |
| CURRENT ASSETS | | 460,688 | 120,147 |
| Receivables | 3 | 14,030 | 12,000 |
| Cash and bank balances | | 446,658 | 108,147 |
| TOTAL ASSETS | | <u>R503,613</u> | <u>R197,472</u> |
| FUNDS AND LIABILITIES | | | |
| FUNDS | | 489,278 | 133,429 |
| Accumulated funds | | | |
| CURRENT LIABILITIES | 4 | 14,335 | 64,043 |
| Payables | | | |
| TOTAL FUNDS AND LIABILITIES | | <u>R503,613</u> | <u>R197,472</u> |

RAPE CRISIS HELDERBERG
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INCOME STATEMENT year ended 31 May 2009

| | 2009 | 2008 |
|--|------------------------|-----------------------|
| Income | 1,043,658 | 527,967 |
| Administration and operating expenses | <u>687,809</u> | <u>467,858</u> |
| Net surplus for the year under review | <u>R355,849</u> | <u>R60,109</u> |

RAPE CRISIS HELDERBERG
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STATEMENT OF CHANGES IN FUNDS year ended 31 May 2009

| | Accumulated funds |
|-------------------------------|------------------------------|
| Balance at 31 May 2007 | 73,320 |
| Deficit for the year | <u>60,109</u> |
| Balance at 31 May 2008 | 133,429 |
| Surplus for the year | <u>355,849</u> |
| Balance at 31 May 2009 | <u>R489,278</u> |

RAPE CRISIS HELDERBERG
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NOTES TO THE ANNUAL FINANCIAL STATEMENTS
year ended 31 May 2009

1. ACCOUNTING POLICIES

The financial statements are prepared on the historical cost basis and incorporate the following principal accounting policies.

1.1 NON-CURRENT ASSETS

Non-current assets are not generally capitalised, but are written off against income in the year of purchase. However, those involving significant expenditure are treated as capital acquisitions, are stated at cost and are depreciated, using the straight line method, at rates calculated to write-off each asset over its estimated useful life.

Depreciation rates are: Motor vehicle 5 years

1.2 FINANCIAL INSTRUMENTS

Financial instruments carried on the balance sheet are bank balances. These instruments are carried at their actual value.

2. PROPERTY, PLANT AND EQUIPMENT

| | <u>Motor Vehicle</u> | |
|-----------------------------------|--------------------------|-----------------------|
| Carrying Value 31 May 2009 | R42,925 | |
| Cost | 172,000 | |
| Accumulated depreciation | 129,075 | |
| Depreciation for the year | 34,400 | |
| Carrying Value 31 May 2008 | 77,325 | |
| Cost | 172,000 | |
| Accumulated depreciation | 94,675 | |
| Depreciation for the year | 34,400 | |
| Carrying Value 31 May 2007 | 111,725 | |
| Cost | 172,000 | |
| Accumulated depreciation | 60,275 | |
| | 2009 | 2008 |
| 3. RECEIVABLES | <u>R14,030</u> | <u>R12,000</u> |
| Staff loans | | |
| 4. PAYABLES | R14,335 | R64,043 |
| Creditors | 10,107 | 19,543 |
| Arrear rent | 0 | 35,000 |
| PAYE and UIF | 4,228 | 9,500 |

5. TAXATION

The organisation is exempt from taxation in terms of Section 10(1)(cN) of the Income Tax Act.

RAPE CRISIS HELDERBERG
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DETAILED INCOME STATEMENT (unaudited) year ended 31 May 2009

| | 2009 | 2008 |
|--|------------------------|-----------------------|
| INCOME | 1,043,638 | 527,967 |
| Sales net | 85,993 | 45,009 |
| Sales | 86,811 | 45,149 |
| Cost of sales | (618) | (140) |
| Donations | 943,289 | 482,397 |
| Donations | 927,844 | 467,562 |
| Fundraising | 15,445 | 21,235 |
| Fundraising costs | 0 | (6,400) |
| Interest received | 1,986 | 561 |
| Miscellaneous income | 12,390 | 0 |
| ADMINISTRATION AND OPERATING EXPENSES | 687,809 | 465,851 |
| Bank charges | 4,110 | 4,281 |
| Books and audiovisual - counselling | 1,278 | 4,553 |
| Capital expenditure | 56,705 | |
| Cleaning and refreshments | 1,750 | 9,502 |
| Client support - financial and transport | 21,909 | 8,154 |
| Computer expenses | 4,402 | 4,103 |
| Depreciation | 34,400 | 34,400 |
| Entertainment and gifts | 0 | 1,205 |
| Motor vehicle expenses | 17,298 | 815 |
| Motor vehicle insurance | 7,929 | 7,325 |
| Postages, printing and stationery | 6,620 | 4,814 |
| Repairs and Maintenance | 11,480 | 36,106 |
| Safe house costs | 78,970 | 67,575 |
| Housekeeping and maintenance | 14,776 | 6,065 |
| Municipal charges | 17,246 | 29,925 |
| Rent paid | 47,448 | 33,085 |
| Rent recovered | (500) | (1,500) |
| Salaries, wages and allowances | 418,007 | 263,770 |
| Subscriptions | 840 | 1,720 |
| Sundry expenses | 0 | 1,416 |
| Telephone and fax | 16,767 | 7,785 |
| Travel and accommodation | 5,344 | 8,527 |
| Surplus for the year | <u>R355,849</u> | <u>R62,116</u> |

This statement is unaudited and presented as additional information.

Annexure A