

A new horizon –
the reality,
a time to reflect
and repurpose



etafeni
DAY CARE CENTRE TRUST

ANNUAL REPORT 2021–2022

Our vision

*Isibane sethamba esizisa inguqu eluntwini
lwaseNyanga nabayingqongileyo*

A beacon of hope which brings change to the greater community of Nyanga

Our mission

To work with the communities of Nyanga to uplift and empower children, youth and adults through learning, skills development, provision of health and social services



PHOTOS – Front cover: the Fit for Life Fit for Work graduates
This page – Above and right: our PowerGirls handiwork
Top right: Nosakhele Dikeni with Sr Aine Hardiman and children on the open ground that became Etafeni in 2001!



Etafeni is the heart of the Nyanga community, started on an open field by mothers who were looking for a safe space for their children to play, grow and experience opportunities.

Ensuring a flourishing Nyanga community



Contents

- Our impact 2
 - Our core values and aspirations 3
 - Enzokuhle and Sinethemba's stories 4
 - A time to reflect and repurpose – Chairman's report 5
 - A new horizon: the reality – Director's report 6
 - A review of our programmes 8
 - Financial statements 14
 - Strategic focus going forward 24
- See page 24 for the link to our givengain campaign.



Nyanga ('moon' in Xhosa) is one of the oldest black townships in Cape Town. It was established in 1946; black labour migrants were forced to settle there when Langa became too full. The township is situated 20 km from Cape Town's central business district, along the N2 highway, close to Cape Town International Airport and next to the townships of Gugulethu and Crossroads. Nyanga is one of the poorest and most dangerous places in Cape Town.

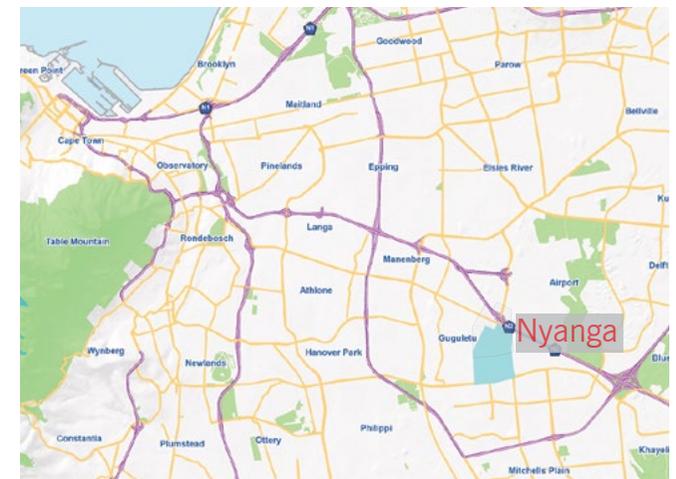
In 2001 – the year that Etafeni was established by the members of Etafeni Playgroup Project and Lifeline/Childline – Nyanga's unemployment rate was estimated at approximately 56%! To this day HIV/AIDS, poverty, and unemployment are challenges for the community.

Over the last 20 years, Etafeni Day Care Centre has become a green oasis and a sanctuary for vulnerable people, especially women and children, in Nyanga. Much to our delight it has also become a safe space for weaver birds who were first seen making nests in the trees in our playground several years ago.

In 2013 Melikhaya Msengana and Nomfusi Ntsobi wrote:

In Nyanga Township we have place called Etfeni Day Care Centre in a small area of Mau-Mau. We are specific about greening and we have different types of plants and trees inside the particular yard. These are mostly indigenous trees and fortunately all kinds of birds are attracted to our environment. Among these we were surprised and pleased to see some weaver birds!

They are well known because of their elaborate nesting. We are really happy that even the birds know that Etafeni is a good place to be!



Our Impact



2924 beneficiaries reached directly
20468 people in households reached indirectly



37757 meals served,
mainly benefitting our ECD and Afterschool children



399 food parcels
benefitting 2793 people

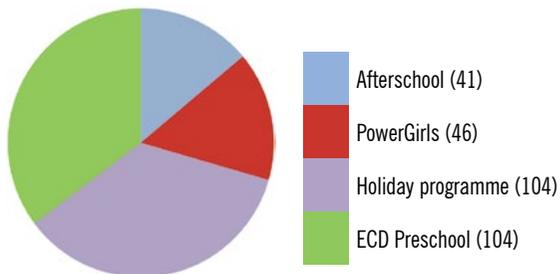


328 hygiene packs, benefitting
258 girls and 70 boys

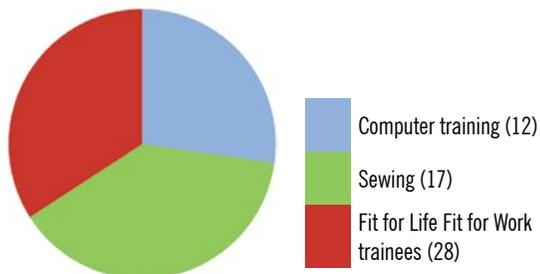


6662 sanitary towel packs
distributed to 556 young girls
for 12 months

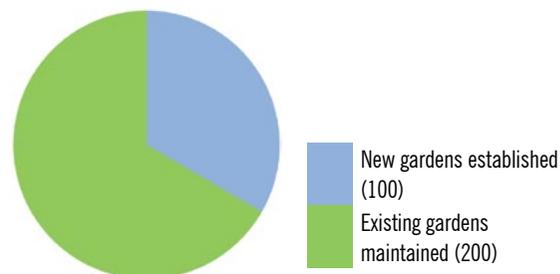
Education & Lifeskills 295 young people targeted



Skills Development 57 youth and women trained



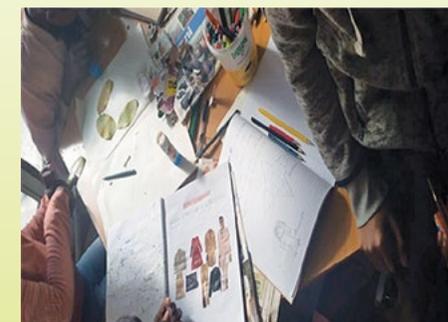
Home Food Gardens 300 gardens established



HOLIDAY PROGRAMME



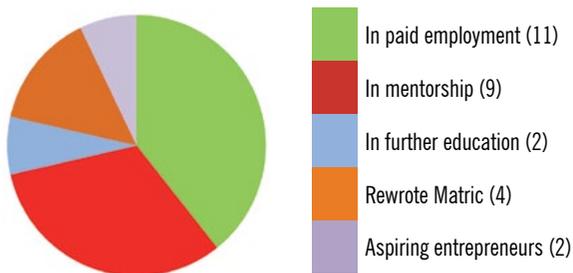
Starting on 27 June, the Social Work and Afterschool programmes hosted school holiday activities over three weeks. These included children from the Grief and Loss support groups and Powergirls. The sessions ran Monday to Friday, from 10:00 to 13:00. The children participated in exercises which aimed to unleash creativity and encourage their personal development through recreational activities, journalling, discussions and dialogue on social issues, object building and skit/role-playing. One hundred and four beneficiaries attended the June and September school holiday programme – a great turn-out.



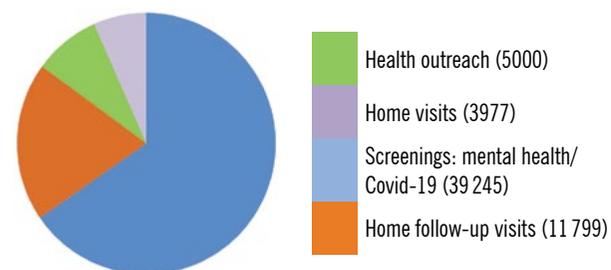
Vision boards

In one of the activities, participants were asked to create vision boards based on where they see themselves in the future and what they want to be when they are older. They used pictures from magazines, newspapers and drawings to illustrate their future 'self'. Everyone was excited about this session and enjoyed sharing their dreams. It was great to see the long-term goals that they have set for themselves regarding their careers, family, houses, travelling and cars.

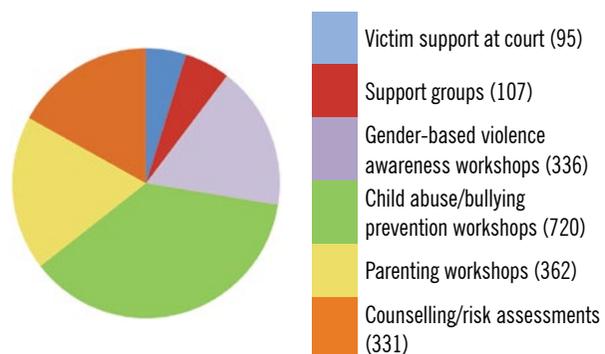
Fit for Life Fit for Work
 Restarted at end of financial year
 28 students in flagship programme



Community Home-based Services
 Community health workers
 60021 household visits and screenings



Psycho-social Support Services
 1951 people assisted



Our Core Values and Aspirations

Our values are our 'glue' and further ensure that we are able to embrace each other with dignity and respect as equals. It is understood that our values have both an internal and external expression.



Fairness

Clients are treated with respect and dignity, without judgement and prejudice. All staff to experience fair treatment with respect to discipline, development, and reward. A sense of equality is critical to all staff at Etafeni and is seen as a non-negotiable.

Commitment

We believe in excellence with respect to our service offerings and programmes; we expect our clients to share responsibility for their health and welfare. Management commits to caring for the welfare of Etafeni staff.

Impact

Our community should never doubt our desire to support and help – our impact is measured by consistent delivery and not intensity.

Security

Every effort is made to ensure that our staff work in a secure working environment. This endeavour includes, but is not limited to, physical, emotional, economic and cultural security. We seek to ensure that our clients feel safe and secure while in our care and/or our service.

Service to others

We believe in treating others the way we would like to be treated.

Thank you!

We would like to express our sincere gratitude and appreciation to all our funders and donors for their on-going support in sustaining Etafeni and our work. Your donations, whether financial, in kind or through volunteering your time, are essential to our success.



Our Preschool children were treated to an outing to the Blue Train Park in Mouille Point

The services we offer, especially to young children in our community, are wide-ranging. Our Early Childhood Development programme develops and stimulates our youngest beneficiaries so that they are well-prepared for going to school. Sadly, we are regularly called upon to assist in cases of abuse, but we are proud of the sterling work that our social worker team does to help our clients deal with their trauma.

Beneficiary stories

Enzokuhle[‡] started at Etafeni Day Care Centre in 2021 when she was three and a half years old. She was a very shy quiet child when she joined the ECD programme – her first experience of school. She took some time to adjust and to engage with the other children but over just a few months her confidence grew. She’s now a talkative and energetic child, asking questions and demanding answers from her class teacher. She is proof that a child learns through being curious and trying things out. The class teacher continues to observe and assess Enzokuhle’s progress, as she is still a little slow to complete tasks, and clearly needs more attention and focus. Fortunately, Etafeni’s teachers are able to work with the Centre’s social worker should they need to refer Enzokuhle to additional services.



Sinethemba[‡] was allegedly almost raped by a 16-year-old male relative while living under the care of her grandmother in the Eastern Cape. When she came to Cape Town to start school, she confided in her mother about the incident. Her parents immediately went to report the incident at their nearest police station but were told that because it happened in the Eastern Cape and no actual rape had taken place, there was nothing to report! The family approached social workers at an NGO which works with children; they were then referred to Etafeni for counselling.



Etafeni’s team swung into action – the first step was make sure the incident *was* reported to SAPS and that Sinethemba was referred to Thuthuzela* for a medical examination: our social worker was concerned that this might not have been the first time she had been molested. Etafeni wrote a letter referring the family back to SAPS, insisting that they be assisted. On returning to the police station, the FCS[†] was called; Sinethemba was taken to Thuthuzela where she was examined and it was found that she was not raped. A case was opened, and the detective arranged to transfer the case to the Eastern Cape so that the perpetrator could be arrested.

Sinethemba’s mother was very happy and relieved that Etafeni had intervened. Our assistance played an important role in giving Sinethemba peace of mind and boosting the morale of the family, knowing that the perpetrator would be dealt with by the law.

[‡]Children’s names quoted in success stories and case studies in this annual report have been changed to protect the identity of the children and their families.

*Thuthuzela Care Centres assist rape victims with medical examinations, counselling, reporting the crime, and court procedure should a case be opened.

[†]Family Violence, Child Protection and Sexual Offences unit

A time to reflect and repurpose

A message from Luzuko Tseku, Chairman, Etafeni Board of Trustees

The changes that can occur in society over the course of a few years made it unsurprising that the Covid-19 pandemic would have an impact on our community's development progression. Despite having been faced with the equivalent of three pandemics – poverty, HIV/Aids and Covid – over the last 20 years, Etafeni Day Care Centre has remained committed to serving, and journeying with, the community of Nyanga and its surroundings. Change is, ultimately, an inevitability that everything and everyone must one day face. The change we have been facing has been rapid and ubiquitous, and it has required new levels of resilience from individuals, communities, companies and organisations alike.

Now we are at a new horizon – the reality: a time to reflect and repurpose. Covid-19 taught us to respond to competing priorities with mindfulness, with optimism, and with energy. During this time, we found that we had to do things differently from before. This we believe we have managed to do.

We had to continue, for example, to provide a platform for our children in the Early Childhood Development programme which would allow them to be accepted more easily into local feeder school programmes – so that parents and guardians can know in time where their children will be enrolled the following year. This has required us to build ongoing relationships with nearby primary schools.

This is also the time to establish greater linkages and collaborations with the larger community of Nyanga, to

build stronger relationships and work together to ensure that Etafeni plays its part in a flourishing Nyanga society. We have already seen the fruits of these collaborations, and we now understand more fully the needs of our community and the work done by other organisations in the area.

South Africa is officially acknowledged as having the world's highest unemployment rate – of 34.4%, of whom 27% are young people. As a result, young people face an uncertain future. Our Fit for Life, Fit for Work programme continues to upskill our youth – their training now incorporates two components provided by Avocado Vision: financial literacy and entrepreneurial skills training. Etafeni has also linked up with Vukuzenzele, an NPO which assists people who want to start their own businesses by providing them with training and some start-up capital. Working with Vukuzenzele to run entrepreneurial training for youth in Nyanga and surrounding areas could assist our Fit for Life, Fit for Work beneficiaries to gain skills.

We have built partnerships with other institutions, such as the Department of Labour which has registered our students on their employment database. They also offer counselling sessions on careers and critical skills, as well as other services (some of our students started their DoL training in September 2022).

All in all, I feel that Etafeni can be justifiably proud of its achievements over the past year, despite the significant obstacles that it has had to face. Well done, everybody!

This is also the time to establish greater linkages and collaborations with the larger community of Nyanga, to build stronger relationships and work together to ensure that Etafeni plays its part in a flourishing Nyanga society.



Our community health workers receive ongoing on-the-job training so that Etafeni can offer the best possible services to residents at home. Their work in the community makes a huge difference through supporting members of the community who live with chronic illness. They are also trained to look out for signs of abuse, and can refer people to the most appropriate service providers.

A new horizon – the reality

A message from Etafeni Director, Nontombi Buthelezi

The 2021/2022 financial year was a significant time for Etafeni. Having survived the first year of the COVID-19 pandemic which continued into 2021, it was fortunate that we were still able to carry out our mandate in Nyanga. With my having joined Etafeni just four months into the financial year under review, as lockdown restrictions eased, at Etafeni we had to familiarise ourselves with the reality of a new world of life during and after the pandemic.

As a not-for-profit institution we have learnt to be resilient but most importantly we've had to question our continued existence: what makes us stronger, safer, more adaptable – and what threatens our existence?

A revised strategy

Our focus in the past year has mainly been to help Etafeni adapt to a changing world. Of utmost importance has been the ability to come up with strategies to ensure that we continue to exist for another 20 years. The choices we make today will determine our tomorrow. One of the things the Etafeni team agreed upon was that, after COVID-19, it could never be business as usual. Together with the Board of Trustees, we took a conscious decision to put a halt to the usual 5-year strategy, and instead we opted for a more aggressive 2-year turnaround sustainability strategy. The pandemic, more especially lockdown, resulted in major economic disruptions which had drastic implications for non-profit funding as funders

and donors either reduced or could not continue their funding. As the economy suffered, NPOs struggled to stay afloat, resulting in closure for some.

Thanks to our generous funders and donors, we ourselves managed to stay afloat. Nevertheless we were faced with a community that, just like the rest of the country, was struggling with the onslaught of a dwindling economy, coupled with job losses and a loss of income. Etafeni is the heart of the Nyanga community, and for more than 20 years we have provided a place of safety for its children to be able to grow, learn, experience opportunities and prosper. Our continued existence is not only about ensuring that our employees stay in paid employment but, most importantly, it is about making a positive difference to the children, the families and the wider community – a community that was once termed the murder capital of South Africa.

Our 2-year turnaround strategy is aimed at building Etafeni's resilience to future crises: the lessons learnt from the pandemic will be used to strengthen our current resources and shape our future. In conjunction with building resilience, we have had to recover financially. We have also had to find ways of restarting our programmes, which had been closed during lockdown.

Focus points for our programmes

Covid-19 caused major economic disruption in the country and contributed to a drastic loss of livelihoods and income – their after-effects continue to be felt today. In the past year our Social Work department saw an increase in cases of gender-based violence and rape, as well as mental health problems. We focused on educating and sensitising the community around gender-based violence, and we partnered with various stakeholders to ensure that our people get the necessary assistance and support. We continued to provide support groups for children and adults who experienced loss and grief.

As household income decreased, due to unemployment and rising food prices, food insecurity became a major threat: more than 40 per cent of people in South Africa go to bed hungry every night. From the onset of the pandemic, we therefore put emphasis – through our home food garden programme – on educating the community on how to produce their own food. To date 300 home food gardens have been established. As an institution we continue to explore other sustainable means of food production to combat poverty and the effects of unemployment. Nyanga is a poverty-stricken area where some people go to bed without having eaten. As an institution we continue to commit ourselves to ensuring that beneficiaries coming to Etafeni get a nutritious meal. Often we underestimate the difference a plate of food can make to a hungry person. Through our kitchen we have managed to serve over 37,000 meals to our beneficiaries this year.

We've also seen a high chronic medication defaulter rate, with people not wanting to go to health facilities due

to fear of infection. The health workers have confirmed that there are even patients who have not collected their medications for the past two years. Our own Community Health Workers have continued to champion access to home-based health care, and our clients now have the opportunity to collect their chronic medication at various sites within the community closer to where they stay – without having to go to a public health facility. Our health programme is in alignment with the Department of Health’s principles and guidelines.

Our early childhood development (ECD) programme, started many years ago in an open field by mothers in Nyanga, continues to be the core of Etafeni’s existence. Our children are able to transition from our ECD to our afterschool programme, where they are assisted with homework and given tutoring support. Through our PowerGirls programme we continue to carve out a new generation of young girls who are nurtured to be

assertive, to continue to learn, to be empowered and grow up to become young women who are not afraid to ‘take up space’.

Through our two-year sustainability strategy we aim to ensure that Etafeni becomes self-sustainable and not dependent solely on donor funding. The strategy is aimed at tackling our deficit and ensuring our financial health. It’s about ensuring an ethical organisational culture at Etafeni – a culture of learning, and a culture where employee wellness is of utmost importance. The strategy looks also at improving our programmes and ensuring that we are able to achieve the desired outcomes and impact. Most importantly, it is about responding to the economic and youth unemployment crisis in Nyanga through the relaunch of our Fit for Life, Fit for Work programme, and by empowering our women through the sewing training project which aims at giving unemployed women both sewing and business skills.



Building personnel and the Board

In the past year we also focused on filling key staff and management positions. We treat our staff with respect and dignity, and ensure that the environment they work in enables them to learn, to grow and to prosper. We’ve also had new trustees join our Board. The Board of Trustees is legally and ethically responsible, and continues to uphold the values of Etafeni. Their focus on good governance ensures that we stay true to our promised mandate in our community.

One of the key questions I was asked by the trustees less than three months after having joined Etafeni was about what kind of support I needed to be able to carry out my job to my full potential. What ensued were monthly coaching sessions approved and paid for by Etafeni. The sessions enhanced and honed my leadership and management skills and contributed to an increase in my awareness of self and my critical thinking. Most importantly, I learned that nothing is impossible and we have the power within ourselves to make the change.

Fifty-nine years ago, on 28 August 1963, Martin Luther King Jnr made his famous speech, “I have a dream”, during a civil rights march for jobs and freedom in Washington DC. And as I concluded my coaching sessions, I too have a dream.

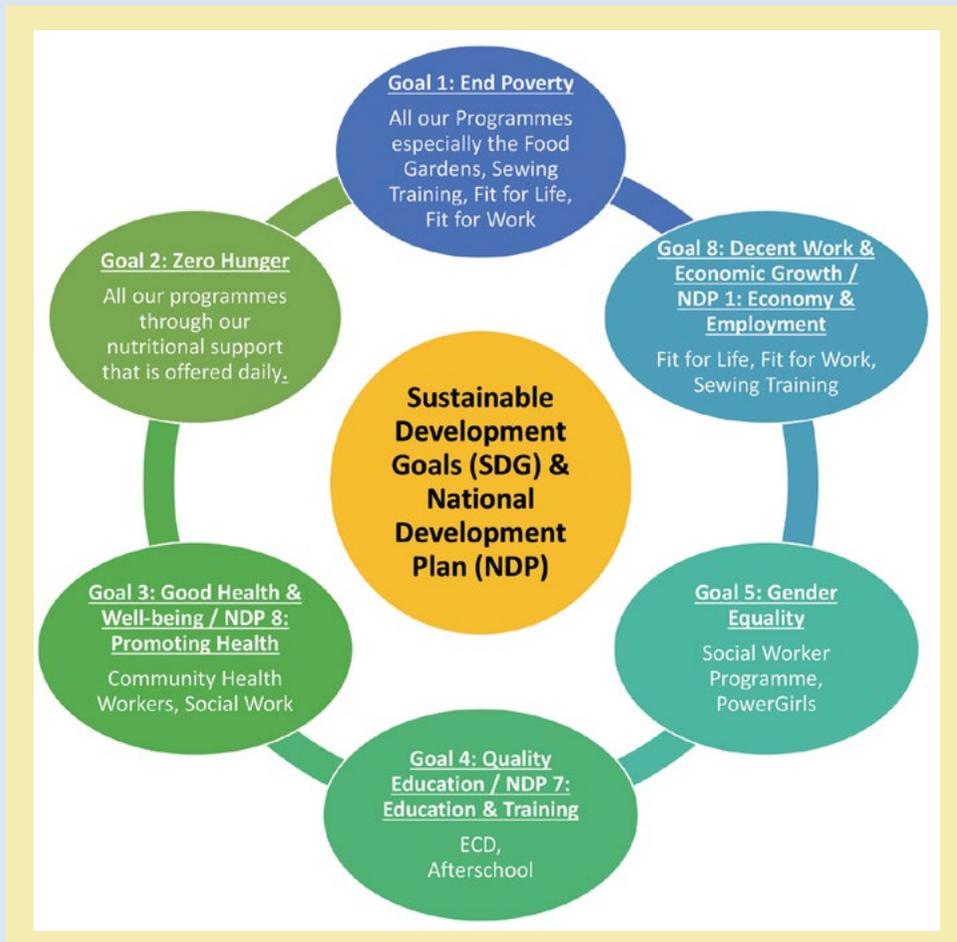
Thank You!

Nontombi Buthelezi

**I dream of an Etafeni that is recognised all over the world
A best practice model where there is learning, sharing of ideas and bringing of opportunities
An Etafeni that is a sustainable social enterprise where we are able to generate our own income and not be solely reliant on donor funding, where we are able to create employment opportunities and empower mothers and their children
An Etafeni that has empowered staff – staff with improved capacity and skills, staff who are able to grow and reach full potential with a shift in mind-set and new thinking
An Etafeni that continues to work together with the community, protecting the community and exposing the community to new opportunities.**

All of this can only be possible through our preservation of our institution, and the difference we make in the next two years can only take us a step further to achieving this dream.

A review of our programmes



For over 20 years, Etafeni has been championing a sustainable, empowered and flourishing Nyanga community. Our work is aligned with several of the United Nations Sustainable Development Goals (SDGs) and South Africa's National Development Plan (NDP).

Etafeni returned to full operation in the year under review. We used the year for an ongoing improvement process for all our programmes as a means of strengthening our delivery, effectiveness and progress. Key questions asked were on their relevance, not only to Etafeni but also as to whether we are still responding to the needs of the Nyanga community.

Based on key strategic decisions taken with our trustees, and engagements held with some of our beneficiaries in the past year, we refocused on the following areas:

1. Education and life-skills through our Early Childhood Development, Afterschool Support and PowerGirls programmes
2. Employment and skills development through our Fit for Life, Fit for Work programme and our Sewing Training Project
3. Mental health, psycho-social support and gender-based violence prevention through our Social Work programme
4. Food security and nutrition through our Home Food Garden programme
5. Primary care and integrated home and community-based services and support through our Home and Community-Based Care programme.



Our Social Work Department plays a crucial supporting role across all our programmes.

A youngster who attends one of our psycho-social support groups received a school uniform from Etafeni.

Workshops promoting a men's dialogue are also organised by our Social Work Department.

Employment & Skills Development

Fit for Life, Fit for Work programme

The programme's content covers life skills, job readiness skills, financial literacy, computer literacy, entrepreneurship support, job placement and mentorship.

In the past, this programme had a success rate of 80 per cent job placement. It was relaunched towards the end of this financial year. As our flagship programme, our aim is to ensure that, within six months of inception, each of our students is placed in paid employment or goes on to further education and training. Some of our students have chosen to go back to school to obtain matric. Others have chosen the entrepreneurship route and are being assisted in business skills and on how to start their own businesses.

Current success rate

Twenty-eight unemployed youth from Nyanga have been trained. On these, 32 per cent have been placed: seven are in paid employment; two are doing further training, i.e. barista and call centre training, after which they will be placed in employment; one is job-shadowing at Etafeni as a receptionist and receiving a stipend for transport. Four students rewrote matric (Grade 12); one has been accepted at False Bay College for Hospitality training. Two students want to start their own businesses; others are receiving weekly mentorship where they are assisted with job applications, interview skills, etc. Financial support and clothing is provided when the students have to go for interviews. Our goal is to ensure that at least 80 per cent of our students are able to earn an income!



One of our Fit for Life Fit for Work programme modules covers financial literacy – important for all the students, irrespective of what they go on to do at completion of the course.



Sewing Training Project

Our recently launched sewing training project is underway. Seventeen unemployed mothers from Nyanga were recruited and received three months' training. The aim of the project is to give the women both practical and business skills to enable them to start their own businesses in the local community. Often these women are breadwinners; we believe that providing sewing training to unemployed women enables them to earn an income and not be dependent on the government's social grant. They would thus be able to fulfil their daily food requirements, and meet school and other expenses for their children and extended families.



Upskilling the women in our community has always been an important feature of Etafeni's offerings. When women can generate their own income, the whole community benefits.

Education & Life Skills

Early Childhood Development

Our preschool programme, which aims to improve educational outcomes for underprivileged children in Nyanga through access to better quality education, has been up and running since Etafeni's inception. We've always aimed for and achieved a 100 per cent pass rate with our Grade Rs. To date over 2000 children between the ages of 3 and 6 years have been enrolled in our ECD programme. Our ECD accommodates more than 90 children annually, providing quality education, similar to that of private establishments. Through this programme we ensure that even children who live in poverty-stricken circumstances have access to education.

Our programme offering

Quality education and holistic services through our other programmes include social worker intervention, nutritionally balanced meals, quality educational material, trained practitioners, emphasis on reading (reading corner and access to reading books), Vitamin A and deworming, and subsidised school fees and transport.

Thandi entered our ECD Reception class at age three and a half. At first, she cried when separated from her mother, but by the second term she was participating in class activities with growing confidence.

At the end of her Reception year she had achieved all the expected learning goals. These include speaking clearly and answering questions; recognising primary colours and basic shapes such as the circle, square, triangle and rectangle; and counting from 1 to 10.



Afterschool

This programme ensures that vulnerable children have a safe space to go to after school. Often the parents are away during the day and their children's safety is compromised as there is no one to look after them. Besides ensuring that our children are served with a nutritious meal after school, the programme encompasses a range of other activities, including academic support, mentoring, positive youth development, arts, sport and recreation.

We work with the surrounding schools, principals and teachers to reduce school drop-out rates and improved educational outcomes. To date we've maintained an over 90% pass rate and have had zero school drop-outs.



Music Therapy

Every Friday afternoon for an hour, music sessions are run by our music instructor Mzwanele Mvimbi in our dining hall. Nine beneficiaries from the Afterschool programme take part in the marimba lessons.

One of the beneficiaries is 11-year-old Lindiwe who is in Grade 5 at Linge Primary School. She recently joined the marimba classes, which she enjoys. She says that learning to play marimba has been interesting and fruitful because she is learning a new skill. Music therapy gives her a way to relax her mind, especially after a week of academic schoolwork.

Participation also has contributed towards her social interaction with others who are quite outside her



comfort zone. It has been great to witness her personal development. Lindiwe has been very consistent and active in the music therapy lessons, impressing Mzwanele with her skills.

PowerGirls

Currently in its second year, the PowerGirls programme is a 7-year longitudinal programme which ensures that young girls are given important life skills to enable them to make life-changing decisions. We work with underprivileged girls in this innovative programme, building their resilience and encouraging them to develop their full potential.

Our programme offering includes:

1. Empowerment of the girls themselves
2. Change in the peer group interactions of the girls, because of the PowerGirls becoming role models
3. Strengthening of the community as a whole



Home and community-based care

Health

Through our Community Health Worker Programme we work together with the community and government to lessen the burden of HIV and AIDS, including chronic infections. Our Community Health Workers are recruited from the community, and over the past year they have visited over 15 000 households. Each day they go from household to household helping clients with chronic diseases develop a care plan based on their disease progression; they assist clients to better manage their disease and adhere to treatment. The aim is to empower our clients with knowledge to understand their disease and how to take care of themselves.

PowerGirls Outing

On 30 June the PowerGirls had an outing to the Schoenstatt Retreat and Conference Centre in Constantia, for a girls' pamper day.

There were a range of activities: girl talk, yoga, painting, pampering and gift packages. The 'girl talk' dealt with the importance of self-confidence, based on all the topics that girls worry about – and the challenges of having self-esteem and confidence. We formed a big circle where we all shared our insecurities about our physical appearances. It was really a great session because it provided a safe space, a platform, for the girls to share and to advise each other.

After the talk, the girls were divided into two groups; while one group was tasked with creating a poster based on self-confidence, the other did yoga. The girls were very creative, active and engaged in these activities. They also seemed relaxed.

During the pampering session, the girls filed and polished each other's nails, and gave each other hand

and neck massages. The purpose of this activity was to remind our girls how to take care of themselves.

In addition, the girls were provided with self-care packages, which contained a nail-care pack (nail file, nail clipper, nail polish), sanitary towels, and mirrors. The girls were truly grateful for all they had learned that day and appreciative of how it had boosted their confidence as young women, who now believe that they are worthy and deserving.





Our Community Health Workers have completed training offered by the Arthritis Foundation.

The team also sorts and delivers chronic medication to people at home, offering support to people who might otherwise not keep taking their medication regularly.



Mental health, psycho-social support and gender-based violence prevention

Social Work

Our focus for this past year has been on helping women and children who have faced gender-based violence and sexual assault. We provided court support to young victims of violence, and prepared under-age girls for testifying in court. We ran awareness events in the community and in schools, teaching both young and old about sexual abuse and bullying. We also ran a Positive Parenting workshop for families in Nyanga.

In Nyanga, not long ago known as the Murder Capital of South Africa and currently experiencing the highest incidence of contact crime, there are large numbers of unemployed people who are in constant risk of being recruited into illegal activities. Educational levels are low (very few Nyanga residents have degrees) and many people have relocated here from the rural areas of the Eastern Cape, in hope of finding employment. It is inevitable therefore that we have seen increasing rates of sexual abuse and gender-based violence.

In this community there is a constant need to create more awareness about sexual and gender-based violence (SGBV), as most of the residents still carry deep traditional and cultural values that, to a certain extent, protect the perpetrators of these evils. With the growing challenges faced by survivors of SGBV when they report their cases but do not receive the justice they deserve, many women and girls are no longer reporting incidents. As an organisation, we have therefore decided to concentrate on increasing knowledge about SGBV, and encourage victims to report by linking them with a supportive service provider.

This issue is not only devastating for survivors of violence and their families, but failure to address this matter can result in significant future social and economic costs.

Numerous studies have shown that children growing up with violence are more likely to become either survivors themselves or perpetrators of violence in the future. One characteristic of gender-based violence is that it knows no social or economic boundaries and affects women and girls of all socio-economic backgrounds.



Participants of the psycho-social support groups were given certificates and goody bags at the end of the sessions.

Food security and nutrition



Home Food Gardens

With over 300 home food gardens established in Nyanga, our home food garden programme contributes towards food security, good nutrition and social cohesion – especially in a community marred by high levels of poverty, high unemployment, crime and a high burden of disease. The Covid-19 pandemic has had serious consequences for households in our community where many people lost their jobs, thereby impacting food security in households.

Our programme trains lay people on how to start their own food garden in their home yards – even if just a small piece of ground. There is a recruitment process in place, followed by training, and a start-up pack of seedlings is given to people to start their gardens. Through our training process we bring together all our gardeners – this opportunity is not only used for learning but also for sharing experiences and advice, building relationships and thereby contributing to social cohesion. Ongoing monitoring is in place: our Garden Champions – also recruited from the local community – work together with our Coordinator to oversee and assist first-time gardeners. Etafeni also has a food garden on site where fresh produce is used to make lunch for our beneficiaries.



In 2022, **Stats SA** published a report, 'Measuring food security in South Africa: Applying the food insecurity experience scale'. Among its key findings were:

- In 2019, 17,3% of South Africans were estimated to be suffering from moderate to severe food insecurity, while 7,0% were estimated to be affected by severe food insecurity.
- The female population is more likely to be both affected by moderate to severe and severe food insecurity compared to their male counterparts.
- Female-headed households are mostly producing their own food compared to male-headed households.

One of the first tasks that the Etafeni team tackled when the Day Care Centre was opened some 20 years ago was the planting of an extensive food garden so that meals could be provided to our beneficiaries on site.

Etafeni has worked with the community to roll out home food gardens in Nyanga for several years. We are very proud of all our home gardeners who have participated in this programme: they are now able to feed their families, share fresh vegetables with their neighbours, and earn money from the produce they grow!



**ETAFENI DAY CARE
CENTRE TRUST**

(Registration number IT3651/2001)

PBO number: 930000468

NPO number: 024-270

Annual Financial Statements
for the year ended 31 March 2022

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

General Information

Country of incorporation and domicile	South Africa
Trustees	VA Barry PM Mayers LD Tseku SJ Nell S Ndaliso SE Purchase Y Lupondo JPC Muir M Palmer
Registered office	Sihume Road Nyanga Cape Town 7750
Business address	Sihume Road Nyanga Cape Town 7750
Trust registration number	IT3651/2001
NPO number	024-270
PBO number	930000468
Level of assurance	These annual financial statements have been audited.
Preparer	The annual financial statements were independently compiled by Baker Tilly Greenwoods under the supervision of J Bashford CA(SA).
Issued	9 November 2022

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Index

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

Index	Page
Trustees' Responsibilities and Approval	3
Independent Auditor's Report	4 – 6
Statement of Financial Position	7
Statement of Comprehensive Income	8
Statement of Changes in Trust Capital	9
Statement of Cash Flows	10
Accounting Policies	11 – 14
Notes to the Annual Financial Statements	15 – 19
The following supplementary information does not form part of the audited annual financial statements:	
Supplementary Information	20

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Trustees' Responsibilities and Approval

The trustees 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 fairly present the state of affairs of the trust as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities and in the manner required by the Non-profit Organisations Act No. 71 of 1997. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The trustees acknowledge that they are ultimately responsible for the system of internal financial control. This is designed to provide reasonable, but not absolute assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatements and loss. Nothing has come to the attention of the trustees to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The trustees 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 trust is dependent on the funding that it receives from various sources and which is awarded to the trust at the discretion of the respective donors. Securing funding for the activities of the trust is an ongoing process to which the trustees remain committed. The trustees are confident that the trust is taking all the necessary steps to ensure that funding is secured to fund the ongoing activities of the trust.

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

The external auditors are responsible for independently auditing and reporting on the trust's annual financial statements. The annual financial statements have been examined by the trust's external auditors and their report is presented on pages 4 to 6.

The annual financial statements set out on pages 7 to 19, which have been prepared on the going concern basis, were approved and signed by the trustees on 9 November 2022:



Trustee



Trustee



Chartered Accountants
13th Floor, Pier Place
31 Heerengracht Street
Cape Town, 8001
P O Box 3311, Cape Town, 8000
South Africa

T: +27 (021) 410 8500

info@bakertillygreenwoods.co.za
www.bakertillygreenwoods.co.za

Independent Auditor's Report

To the Trustees of Etafeni Day Care Centre Trust

Opinion

We have audited the annual financial statements of Etafeni Day Care Centre Trust (the trust) set out on pages 7 to 19, which comprise the statement of financial position as at 31 March 2022, statement of comprehensive income, statement of changes in trust capital and statement of cash flows for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the annual financial statements present fairly, in all material respects, the financial position of Etafeni Day Care Centre Trust as at 31 March 2022, 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 Non-profit Organisations Act 71 of 1997 relating to financial matters.

Basis for qualified opinion

In common with similar organisations, it is not feasible for the trust to institute accounting controls over the collection of general donations, as well as gifts in kind, prior to the initial entry into the trust's accounting records. Accordingly, it was impractical for us to extend our examination beyond the receipts actually recorded.

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 Annual Financial Statements section of our report. We are independent of the trust 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 annual financial statements in South Africa. We have fulfilled our ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standards) (Parts 1, 3, 4A and 4B). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Baker Tilly Greenwoods Chartered Accountants independently trading as Baker Tilly Greenwoods is a member of the global network of Baker Tilly International Ltd., and the local network of Baker Tilly South Africa Proprietary Limited, the members of which are separate and independent legal

Partners: **C van Heerden** B Com CA (SA) RA, **PM Kitshoff** B Compt (Hons) CA (SA) RA, **CH Beekmans** B Com CA (SA) RA, **M Podesta** B Acc (Hons) CA (SA) RA, **EA Mulder** B Acc (Hons) CA (SA) RA, **J Swart** B Compt (Hons) CA (SA) RA, **J Giliomee** B Acc LLB, B Acc (Hons) CA (SA) RA, **J Bashford** B Acc (Hons) CA (SA) RA

Associate: **R Louw** B Acc (Hons) CA (SA)

IRBA Practice No.: 933171

Other Information

The trustees are responsible for the other information. The other information comprises the Gifts in Kind note, which we obtained prior to the date of this report. The other information does not include the annual financial statements and our auditor's report thereon.

Our opinion on the annual 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 annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual 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 Trustees for the Annual Financial Statements

The trustees are responsible for the preparation and fair presentation of the annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Non-profit Organisations Act 71 of 1997, and for such internal control as the trustees determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the trustees are responsible for assessing the trust'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 trustees either intend to liquidate the trust or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Annual Financial Statements

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

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

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

We communicate with the trustees 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.

Baker Tilly Greenwoods
Baker Tilly Greenwoods
 Partner: J Swart
 Registered Auditor

9 November 2022
 Cape Town

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Statement of Financial Position as at 31 March 2022

Figures in Rand	Notes	2022	2021
Assets			
Non-current assets			
Property, plant and equipment	2	4,287,716	4,438,348
Intangible assets	3	26,902	36,913
		<u>4,314,618</u>	<u>4,475,261</u>
Current assets			
Trade and other receivables	4	176,813	109,621
Cash and cash equivalents	5	6,231,654	6,475,359
		<u>6,408,467</u>	<u>6,584,980</u>
Total assets		<u>10,723,085</u>	<u>11,060,241</u>
Equity and liabilities			
Equity			
Trust capital	6	8,297,103	9,023,425
Liabilities			
Current liabilities			
Trade and other payables	7	276,805	216,875
Deferred income	8	2,149,177	1,819,941
		<u>2,425,982</u>	<u>2,036,816</u>
Total equity and liabilities		<u>10,723,085</u>	<u>11,060,241</u>

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Statement of Comprehensive Income

Figures in Rand	Note	2022	2021
Income			
Department of Education		310,000	256,274
Department of Health	9	3,417,012	3,301,223
Department of Social Development		960,976	822,976
Donations received		3,118,688	3,761,715
Donated assets		151,200	-
Interest received		227,256	224,923
National Lotteries Commission		519,000	-
Gifts in Kind Donations Received		476,019	-
Sales		19,921	26,245
School fees received		83,700	14,150
Surplus on asset disposal		-	565
Training fees received		-	121,218
		<u>9,283,772</u>	<u>8,529,289</u>
Programme expenses			
After School Programme		(746,213)	(312,373)
Fit for Life, Fit for Work Programme		(295,419)	(58,142)
Community Health Workers Programme		(4,397,096)	(4,760,335)
Mobile Health Counselling and Testing Programme		-	(324,313)
Nutrition Programme		(879,935)	(488,595)
Pre School Programme		(1,750,148)	(1,119,018)
Social Work Services and OVC Programme		(1,411,377)	(1,951,440)
Women Wellness and Skills Development Programme		(53,886)	(272,846)
Gifts in Kind Donations Utilised		(476,019)	-
		<u>(10,010,093)</u>	<u>(9,287,062)</u>
Deficit for the year		<u>(726,321)</u>	<u>(757,773)</u>

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Statement of Changes in Trust Capital

Figures in Rand	Trust capital
Balance at 1 April 2020	<u>9,781,199</u>
Deficit for the year	<u>(757,774)</u>
Balance at 1 April 2021	<u>9,023,425</u>
Deficit for the year	<u>(726,322)</u>
Balance at 31 March 2022	<u>8,297,103</u>
Note(s)	6

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Statement of Cash Flows

Figures in Rand	Notes	2022	2021
Cash flows from operating activities			
Cash used in operations	11	(465,118)	(136,410)
Interest income		<u>227,256</u>	<u>224,923</u>
Net cash used in operating activities		<u>(237,862)</u>	<u>88,513</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(5,843)	(297,424)
Purchase of intangible assets	3	<u>—</u>	<u>(16,000)</u>
Net cash from investing activities		<u>(5,843)</u>	<u>(313,424)</u>
Cash flows from financing activities			
Net cash from financing activities		<u>—</u>	<u>—</u>
Total cash movement for the year		(243,705)	(224,911)
Cash at the beginning of the year		<u>6,475,359</u>	<u>6,700,270</u>
Total cash at end of the year	5	<u>6,231,654</u>	<u>6,475,359</u>

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rand.

These accounting policies are consistent with the previous period.

1.1 Significant judgements and sources of estimation uncertainty

Critical judgements in applying accounting policies

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the annual financial statements.

Key sources of estimation uncertainty

Useful lives of property, plant and equipment

The trust reviews the estimated useful lives of property, plant and equipment when changing circumstances indicate that they may have changed since the most recent reporting date.

Impairment testing

The trust reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, the trustees determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. Assets are grouped at the lowest level for which identifiable cash flows are largely independent of cash flows of other assets and liabilities.

Fair value estimation

Donated goods are measured at fair value, unless it is impractical to measure reliably. The trust uses direct evidence available for determination of fair value from equivalent items, the cost of the donor or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Donated services supplied as part of the service provider's trade are quantified using the open market value.

1.2 Property, plant and equipment

Property, plant and equipment are tangible assets which the trust holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

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

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the trust and the cost can be measured reliably. Day to day servicing costs are included in surplus or deficit in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Accounting Policies

1.2 Property, plant and equipment (continued)

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the trust.

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

Item	Estimated useful life
Land	Indefinite
Buildings	50 years
Playground equipment	3 to 17 years
Plant and equipment	3 to 17 years
Furniture and fixtures	3 to 17 years
Motor vehicles	5 to 10 years
Musical equipment	12 to 13 years
Computer equipment	3 to 11 years

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in surplus or deficit to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in surplus or deficit when the item is derecognised.

1.3 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible assets are initially recognised at cost and subsequently at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Useful life
Computer software	14 years

The residual value, amortisation period and amortisation method for intangible assets are reassessed when there is an indication that there is a change from the previous estimate.

1.4 Financial instruments

Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through surplus or deficit) unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Accounting Policies

1.4 Financial instruments (continued)

Financial instruments at amortised cost

These include cash and cash equivalents, trade and other receivables and trade and other payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

1.5 Impairment of assets

The trust assesses at each reporting date whether there is any indication that assets may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in surplus or deficit.

1.6 Deferred income

Deferred income represent funding received according to funder agreements which has not yet been recognised as income.

Funding grants are recognised when there is a reasonable assurance that:

- the trust will comply with the conditions attaching to them; and
- the grants will be received.

Funding grants are recognised as income over the period necessary to match them with the related costs that they are intended to compensate.

A funding grant that becomes receivable as compensation for expenses or deficits already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

1.7 Provisions and contingencies

Provisions are recognised when the trust has an obligation at the reporting date as a result of a past event; it is probable that the trust will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as interest expense.

Provisions are not recognised for future operating losses.

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Accounting Policies

1.7 Provisions and contingencies (continued)

Contingent assets and contingent liabilities are not recognised.

1.8 Income

Income comprises monies received from fundraising activities, funding received for specific projects, including funds received for the programmes, school fees, interest received, management income and other income.

School fees, training fees and management income are recognised on receipt or when the right to receive payment has been established.

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- the trust has transferred to the buyer the significant risks and rewards of ownership of the goods;
- the trust retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the trust; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the end of the reporting period. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the transaction will flow to the trust;
- the stage of completion of the transaction at the end of the reporting period can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

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

Interest is recognised, in surplus or deficit, using the effective interest rate method.

Donations received consist of unrestricted funding received for no restricted purposes which is recognised in surplus or deficit, immediately upon receipt, as well as restricted funding received for a specific purpose which is recognised in surplus or deficit, when the funds have been applied for the specific purpose.

1.9 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

1.10 Programme expenses

Programme expenses are recognised on the accrual basis when the goods or services have been received.

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand 2022 2021

2. Property, plant and equipment

	2022			2021		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Computer equipment	533,806	(474,147)	59,659	644,762	(502,047)	142,715
Furniture and fixtures	208,178	(170,444)	37,734	220,023	(180,714)	39,309
Land and buildings	5,893,219	(1,820,412)	4,072,807	5,893,219	(1,702,547)	4,190,672
Motor vehicles	479,317	(471,810)	7,507	454,317	(454,317)	–
Plant and equipment	528,742	(418,733)	110,009	494,093	(428,441)	65,652
Playground equipment	41,144	(41,144)	–	41,144	(41,144)	–
Musical equipment	19,090	(19,090)	–	19,090	(19,090)	–
Total	7,703,496	(3,415,780)	4,287,716	7,766,648	(3,328,300)	4,438,348

Reconciliation of property, plant and equipment – 2022

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Computer equipment	142,715	21,634	–	(104,690)	59,659
Furniture and fixtures	39,309	45,200	–	(46,775)	37,734
Land and buildings	4,190,672	–	(1)	(117,864)	4,072,807
Motor vehicles	–	25,000	–	(17,493)	7,507
Plant and equipment	65,652	65,209	–	(20,852)	110,009
	4,438,348	157,043	(1)	(307,674)	4,287,716

Reconciliation of property, plant and equipment – 2021

	Opening balance	Additions	Disposals	Depreciation	Closing balance
Computer equipment	154,743	100,194	–	(112,222)	142,715
Furniture and fixtures	6,058	37,046	–	(3,795)	39,309
Land and buildings	4,183,271	124,312	–	(116,911)	4,190,672
Plant and equipment	37,373	35,872	–	(7,593)	65,652
	4,381,445	297,424	–	(240,521)	4,438,348

Additions to property, plant and equipment were funded through:

Cash	5,843	297,424
Non-cash donation of assets	151,200	–
	157,043	297,424

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand 2022 2021

2. Property, plant and equipment (continued)

Details of properties – cost

Nyanga

Buildings situated between Zwelitsha Drive and Sihume Road, being Erf No's 14765 and 1771, held under Title Deed No's T36086/2004 and T64504/2003.

At cost	2003	5,000	5,000
At cost	2003	17,812	17,812
Additions	2005/2006	4,360,835	4,360,835
Additions	2007	681,041	681,041
Additions	2009	470,431	470,431
Additions	2011	118,000	118,000
Additions	2014	25,266	25,266
Additions	2015	14,889	14,889
Additions	2016	20,833	20,833
Additions	2020	54,800	54,800
Additions	2021	124,312	124,312
		5,893,219	5,893,219

3. Intangible assets

	2022			2021		
	Cost	Accumulated amortisation	Carrying value	Cost	Accumulated amortisation	Carrying value
Computer software	71,375	(44,473)	26,902	71,375	(34,462)	36,913

Reconciliation of intangible assets – 2022

	Opening balance	Additions	Amortisation	Total
Computer software	36,913	–	(10,011)	26,902

Reconciliation of intangible assets – 2021

	Opening balance	Additions	Amortisation	Total
Computer software	28,571	16,000	(7,658)	36,913

4. Trade and other receivables

Prepayments	10,170	25,583
Deposits	6,000	6,000
Value added taxation	30,766	69,462
Accrued income	129,587	8,576
Other receivables	290	–
	176,813	109,621

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand 2022 2021

5. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances: Operational	2,022,648	1,513,837
Bank balances: Money market and call accounts	4,209,006	4,961,522
	6,231,654	6,475,359

6. Trust capital

Balance at beginning of year	9,023,425	9,781,199
Deficit for the year	(726,322)	(757,774)
	8,297,103	9,023,425

7. Trade and other payables

Trade payables	55,683	75,616
Other payables	100,122	31,259
Accrued expenses	121,000	110,000
	276,805	216,875

8. Deferred income

ARMSCOR	100,000	–
Bowman Gilfillan	–	25,000
Community Chest	33,674	–
Department of Social Development	47,396	158,969
Douglas Jooste Trust	60,000	–
Fight Aids Monaco	59,920	163,414
Gender Based Violence Fund	181,511	–
General	1,950	–
Kinderfonds MAMAS	709,514	792,661
Le Creuset	270,111	148,580
Lewis Stores	4,225	–
Liebherr Africa	150,000	–
MAID Foundation	380,000	380,000
Santam	–	5,174
SOCAPS	66,757	–
Stephen Lewis Foundation	84,120	81,149
The DG Murray Trust	–	26,675
Truworths Social Involvement Trust	–	38,319
	2,149,178	1,819,941

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
-----------------	------	------

9. Department of Health

Department of Health for the year is stated after accounting for the following:

Community Health Workers	3,417,012	3,301,223
--------------------------	-----------	-----------

The allocation of costs relating to income received for community health workers including their administration, mentoring core costs, financial management, information technologies and training is approved by the Department of Health at the beginning of each year.

10. Taxation

The trust is a public benefit organisation and is therefore exempt from taxation in terms of Section 10(cN) of the Income Tax Act.

11. Cash used in operations

Deficit for the year	(726,321)	(757,773)
Adjustments for:		
Amortisation and depreciation	317,684	248,279
Interest received	(227,256)	(224,923)
Non-cash donation of assets	(151,200)	-
Changes in working capital:		
Trade and other receivables	(67,192)	289,578
Trade and other payables	59,929	(277,041)
Deferred income	329,238	585,470
	(465,118)	(136,410)

12. Donations received

ARMSCOR	100,000	-
Bowman Gilfillan		25,000
Community Chest	50,000	-
Department of Education	310,000	234,000
Department of Health	3,305,059	3,310,525
Department of Social Development	849,403	838,476
Dischem Foundation	118,617	119,546
Douglas Jooste Trust	60,000	60,000
Fight Aids Monaco	253,868	298,623
GAP Fund	-	40,000
Gender Based Violence Fund	200,000	-
General	31,424	37,020
Grow Peace	18,001	23,021
Industrial Development Corporation	122,000	-
JET Lee Will Trust	5,100	7,650
Kinderfonds Mamas	1,192,780	1,951,330
Le Creuset	171,600	165,000
Lewis Stores	10,000	-
Liebherr Africa	150,000	-
MAID Foundation	380,000	380,000
MySchool	2,714	2,712
National Lotteries Commission	519,000	-
PEPFAR	-	385,899
Santam	-	200,000

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
-----------------	------	------

12. Donations received (continued)

Shoprite/Checkers	-	9,959
SOCAPS	150,133	60,302
Solidarity Fund	150,000	-
Stephen Lewis Foundation	388,092	357,888
The DG Murray Trust	-	30,000
Truworths Social Involvement Trust	13,700	190,000

13. 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 ability of the trust to continue as a going concern is dependent on a number of factors. The most significant of these is that the trustees continue to procure funding through donations in order for the trust to continue operations for the foreseeable future and that management continuously manages the cost to be incurred. No donors have withdrawn their current contractual funding. The trust is in a unique position to be able to manage costs as programmes deem necessary. Funding from significant funders such as Department of Health and Department of Social Development have been secured until March 2023. A three year contract has also been entered into with Fight Aids Monaco to provide funding until March 2024. Cash reserves are sufficient to ensure the entity can continue with operations for the foreseeable future.

Its ongoing obligations mainly relate to expenses incurred for programme costs. The trust accordingly does not have any obligations to third party financial institutions for repayments of borrowings.

Consequently, the trustees have, after careful consideration, concluded that there is, at the date of this report, no material uncertainty as to whether or not the trust will be able to continue as a going concern for the next twelve months.

The trustees are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the trust.

14. Events after the reporting period

The trustees are not aware of any material event which occurred after the reporting date and up to the date of this report.

Etafeni Day Care Centre Trust

Annual Financial Statements for the year ended 31 March 2022

Supplementary Information

1. Gifts in kind

Donation of professional writing and contents of anniversary booklet	Stephanie Kilroe
Donation of Sanitary towels and baby products	Community Chest
Donation of sanitary towels	Stanlib CSI
Donation of dry food, vegetables and fruits	FoodForwardSA
Donation of T-shirt and caps for staff members	MAMAS Alliance
Donation of design and layout of anniversary booklet	Holly King, Studio Tigris
Donation of whiteboards, noticeboard, filing cabinets, flipcharts stand	Old Mutual Plattekloof Office
Donation of children books and book shelves for ECD children	Kidz2Kidz
Donation of food parcels	FoodForwardsSA
Donation of Health consumables and OTC medicines for CHWs	Department of Health - Klipfontein Substructure
Donation of masks, hand gloves and sanitizers for CHWs	Department of Health - Klipfontein Substructure
Professional time as volunteer (Organisational Capacity)	John Muir
Training on gardening and equipment	The Sprightly Seeds NPC
Donation of clothes, home-ware, shoes, odds etc.	Truworths

The Etafeni Day Care Centre Trust thanks all local and international volunteers for the time, energy and skills invested.

Our Strategic Focus 2022-2024



Etafeni needs to raise funds to ensure that we will achieve sustainability of all our programmes as mapped out above.

As you can see from the financial statements, the Board of Trustees and the Management of Etafeni have a strong focus on financial prudence and accountability, so you can be sure that any donation we receive will be used for the benefit of the community of Nyanga.

Help us become a beacon of hope for residents of Nyanga.

Follow the link:

<https://www.givengain.com/cc/etafeni-serving-women-and-children-of-nyanga/>
and donate. Every cent helps!



Left to right clockwise:
 Our management team after a team-building session
 An enthusiastic Music Therapy marimba player
 Community Health Worker training workshop with UCT
 Fit for Life Fit for Work netball coach
 Beneficiaries from a workshop about gender-based violence

THANK YOU TO OUR DONORS for their continued support that enables us to build, expand and reach more people in our community and the surrounding areas every year. Enkosi siyabulela.
 For a comprehensive list of monetary donations and gifts in kind, please refer to the financial statements.

ACKNOWLEDGEMENTS

TEXT: Luzuko Tseku, Nontombi Buthelezi,
 Erica Raolane and programme managers
 EDITED by Bidy Greene

PHOTOGRAPHS: Etafeni archives | Photographs used with parental permission
 DESIGN by User Friendly | PRINTED by Eclipse Print

etafeni

—at the open space—



ETAFENI DAY CARE CENTRE, SIHUME ROAD, NYANGA 7750 | TEL 021 386 1516 | www.etafeni.org

DIRECTOR Nontombi Buthelezi | Cell 063 473 0340 | director@etafeni.org.za

FUNDRAISING & DEVELOPMENT MANAGER Erica Raolane | Cell 082 567 2801 | erica@etafeni.org.za

PROGRAMME INFORMATION programmanager@etafeni.org.za

Etafeni Day Care Centre Trust | Standard Bank, Rondebosch | Account number 071430121 | Branch code 025009 | Swift code SBZAJJ
024-270-NPO Non-Profit Organisation Registration