

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

(REGISTRATION 016-287 NPO)

AUDITED ANNUAL FINANCIAL STATEMENTS

AS AT 31 MARCH 2021

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

ANNUAL FINANCIAL STATEMENTS AT 31 MARCH 2021

DIRECTORS

NON-EXECUTIVE

M Bosazza (Chairperson)
C Fleurs-Goddard (Vice-chairperson)
E Adams
M Cornelius (Resigned 24 December 2020)
C Daries
C Duncan (Resigned 24 December 2020)
G Gunston
A Woolfson (Resigned 24 December 2020)
S Zinn (Resigned 24 December 2020)

EXECUTIVE

L Davids (Resigned 31 March 2021)

LEGAL ADVISERS

Cliffe Dekker Hofmeyr Inc.

BANKERS

First National Bank of Southern Africa Limited

AUDITORS

Ernst & Young Inc.

REGISTRATION NUMBER

016 – 287 NPO

REGISTERED OFFICE

82 Bree Street
Cape Town
South Africa
8001

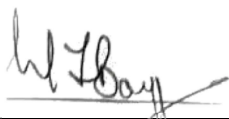
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APPROVAL OF THE ANNUAL FINANCIAL STATEMENTS

The annual financial statements set out on pages 6 to 12 have been approved and are signed on behalf of the board by:



M BOSAZZA
CHAIRPERSON



C FLEURS-GODDARD
VICE CHAIRPERSON

22 OCTOBER 2021

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2021

NATURE OF BUSINESS

The Community Chest of the Western Cape ("The Community Chest") is a philanthropic organisation which was founded in Cape Town in 1928 as a conduit for philanthropy in response to a poverty problem in the Western Cape. Funding was directed to organisations providing social relief to those affected by poverty and those living with mental or physical disabilities. Over time The Community Chest S18A became the first point of call for funding in social welfare and has funded many hundreds of organisations. The Community Chest also develops and facilitates philanthropy through partnerships with a wide range of donors and social development of donor resources. The Community Chest acts as an objective and professional community partner to ensure accountability for utilisation of donor resources.

The Community Chest provides services and advice to enhance the management, financial and skills capacity of Non-Governmental and Community based organisations in the Western and Southern Cape that are engaged in social development.

Where a donor requires a Section 18A certificate, the donation is recorded in The Community Chest of the Western Cape Section 18A entity ("The Community Chest S18A"). This entity is the sister entity of The Community Chest of the Western Cape ("The Community Chest") with the same Board of Directors responsible for both entities. These financial statements should therefore be read in conjunction with those of The Community Chest to enable a true appreciation for the events and activities of the combined organisations.

As The Community Chest S18A has been approved as a public benefit organisation in terms of Section 30 of the Income Tax Act its receipts and accruals are exempt from income tax in terms of Section 10(1)(cN).

Donors to The Community Chest S18A entity are entitled to tax relief on their contributions.

OPERATING REVIEW AND FINANCIAL PERFORMANCE

The leadership of The Community Chest has embraced the mandate to transform the organisation into a leading centre of philanthropy. The key objective of The Community Chest S18A is to make grant funding available to vetted and approved non-profit organisations and in turn the fulfilment of this objective must lead to a safer, prosperous and growing South African society. Therefore, the upholding of this mandate has become the foundation of the critical design changes within The Community Chest S18A. The Community Chest S18A is dedicated to adding increased value to the grant making process by moving from a loosely defined charity mind-set to a deeper and more structured business mind-set based on intentional development of more meaningful education, health, income generation and community development initiatives and impact measurement. This transformation strategy is both costly and necessary to enable the organisation to meet its constitutionally enshrined obligations to non-profit organisations.

During this reporting year, fundraising income decreased to R2 111 859 (2020: R2 819 424). This decrease is largely due to the timing of income received and the effects of COVID-19.

For both reporting periods, grants to beneficiaries are for the welfare year 1 April to 31 March. As many of our beneficiaries have registered as Section 18A organisations, we have been able to distribute 100% of our reserves to beneficiaries. Grants paid out for the year were R1 834 448 (2020: R2 436 113).

The firm resolve of The Community Chest is to ensure that it remains committed to its task of providing funding to non-profit organisations to impact strategically selected projects in order to combat the devastating consequences of poverty.

The Community Chest leadership team and staff are aligned to ensuring that the mission and the mandate drive the outcomes of The Community Chest. The Community Chest will represent its funders and their interests in a professional and accountable manner. And the needs of communities will be upper most when considering grant applications.

The Community Chest staff and Board are deeply grateful to those who help support our work of combatting poverty and helping to rebuild human dignity. Our partnerships with government, business and communities are the essential elements of why we have survived year on year. Even in tough economic climates as experienced in the last few years, we have not stepped back from increasing our commitments to those we serve.

South Africa will need a brave and robust philanthropic sector in order to impact poverty. The Community Chest will seek to lead that sector with continued bravery, good governance and accountable and professional service.

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

CORPORATE GOVERNANCE

Details of our governance are set out in the section of responsibility for the annual financial statements below.

DIRECTORS

Details of the directorate are shown on page 1.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The directors are responsible for the integrity of the annual financial statements.

In order to fulfil this responsibility, The Community Chest maintains and continuously monitors the accounting and administrative control systems designed to provide assurance that assets are safeguarded and that transactions are executed and recorded in accordance with The Community Chest's policies and procedures.

The directors comprise of independent non-executive volunteers, who meet periodically with the Chief Executive to manage the strategic direction of the organisation. The audit and risk committee comprises of independent non-executive volunteers who meet periodically with external auditors and senior management to assist in determining that internal controls provide reasonable assurance that The Community Chest's assets are safeguarded and that the financial records may be relied upon for the preparation of the annual financial statements. The finance committee comprises of independent non-executive volunteers who meet quarterly with senior management to review operating results and to monitor matters relative to The Community Chest's control environment.

The annual financial statements are prepared on the basis of accounting as set out in the accounting policies on pages 9 and 10 of the annual financial statements and are examined by our auditors in accordance with International Standards on Auditing.

GOING CONCERN

The annual financial statements have been prepared on the going concern basis.

The Community Chest S18A operates in conjunction with The Community Chest. A going concern assessment, for an extended period, was performed at the date of signing the annual financial statements. Based on this assessment, The Directors confirm that The Chest & S18A organisation has adequate resources to operate for the foreseeable future and will remain a viable going concern in the 12 months from the date of signing the annual financial statements.

Refer to note 9

EVENTS AFTER THE REPORTING PERIOD

No material fact or circumstance has occurred between the reporting date and the date of this report.

The onset of the global pandemic in South Africa at the end of the Financial Year 2020 caused a significant degree of uncertainty within NGOs in particular. The Community Chest was one of the first NGO's in Cape Town to institute remote working.

During this time of crisis, we were reminded that it was for exactly this reason that The Community Chest was founded in 1928: To aid the destitute.

The Community Chest's number one priority throughout the pandemic was to ensure that our staff was safe and protected. With the team secured with the required PPE, The Community Chest began to address the Health, Nutritional and Safety needs of our NGO partners the communities around us.



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Co. Reg. No. 2005/002308/21

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of The Community Chest of the Western Cape S18A set out on pages 6 to 12, which comprise the statement of financial position as at 31 March 2021, and the statement of comprehensive income and accumulated funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Community Chest of the Western Cape S18A as at 31 March 2021 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity 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, as applicable, 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' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. 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 Directors Report included in the 12-page document titled "The Community Chest of the Western Cape Section 18A Annual Financial Statements for the year ended 31 March 2021." The other information that will be available after the date of this report is the Annual Report of The Community Chest of the Western Cape Section 18A. 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 International Financial Reporting Standard for Small and Medium-sized Entities, 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 entity'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 entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

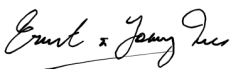
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity'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 entity'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 entity 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.

DocuSigned by:



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Ernst & Young Inc.
Director: Abdul-Majid Cader
Registered Auditor
Chartered Accountant (SA)
22 October 2021

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

**STATEMENT OF COMPREHENSIVE INCOME AND ACCUMULATED FUNDS
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 R	2020 R
REVENUE		2 115 089	2 819 424
Fundraising		2 111 859	2 819 424
Corporates		931 943	1 521 318
Individuals		385 369	416 281
Give As You Earn (GAYE) Staff Schemes		794 547	881 825
Investment income		3 230	-
Interest income		3 230	-
ADMINISTRATIVE OVERHEADS		(280 641)	(383 311)
NET INCOME BEFORE COMMUNITY INVESTMENT EXPENSES	2	1 834 448	2 436 113
COMMUNITY INVESTMENT EXPENSES		(1 834 448)	(2 436 113)
Grants awarded to Community Organisations		(1 834 448)	(2 436 113)
SURPLUS/(DEFICIT) FOR THE YEAR	6	-	-
ACCUMULATED FUNDS AT BEGINNING OF YEAR		-	-
ACCUMULATED FUNDS AT END OF YEAR		-	-

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	Note	2021 R	2020 R
ASSETS			
Current assets			
Trade and other receivables	3	33 178	298 216
Cash and cash equivalents	4	<u>2 025 092</u>	<u>37 517</u>
Total assets		<u>2 058 270</u>	<u>335 733</u>
FUNDS AND LIABILITIES			
Accumulated funds		<u>-</u>	<u>-</u>
Current liabilities			
Trade and other payables	5	<u>2 058 270</u>	<u>335 733</u>
Total funds and liabilities		<u>2 058 270</u>	<u>335 733</u>

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 R	2020 R
Cash flows generated by operating activities			
Cash utilised by operations	6.1	(3 230)	-
Interest income		3 230	-
Working capital changes	6.2	<u>1 987 575</u>	<u>19 065</u>
Net cash flows generated by operating activities		<u>1 987 575</u>	<u>19 065</u>
Net movement in cash and cash equivalents for the year		1 987 575	19 065
Cash and cash equivalents at beginning of year		<u>37 517</u>	<u>18 452</u>
Cash and cash equivalents at end of year	4	<u>2 025 092</u>	<u>37 517</u>

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

The financial statements set out on pages 6 to 12 are prepared on the going concern basis and are consistent with the prior year. The items in the financial statements are measured on a historical cost basis. The financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SME's) as issued by the International Accounting Standards Board (IASB). They are presented in South African Rands which is also the functional currency. The significant accounting policies are as stated below:

1.1 Significant accounting judgements and estimates

Judgements

The directors were not required to make any significant judgements at the statement of financial position date.

Estimations

The directors were not required to make any estimates or key assumptions concerning the future at the statement of financial position date.

1.2 Revenue recognition

Revenue is recognised to the extent that it is probable that economic benefits will flow to The Community Chest S18A and the revenue can be reliably measured.

Corporate and individuals' revenue are donations received from corporates and individuals respectively.

Give As You Earn Staff Scheme revenue are donations received from individuals set up as a payroll deduction from the company/organisation where the individual is employed.

The following specific recognition must also be met before revenue is recognised.

Revenue from fundraising is recognised on receipt.

Interest is recognised on a time apportionment basis, which takes into account the effective yield on the asset over the period it is expected to be held.

1.3 Financial instruments

Financial instruments recognised in the Statement of Financial Position include cash and cash equivalents, trade and other receivables (including a loan receivable) and trade and other payables. Financial assets and financial liabilities are initially recognised in the Statement of Financial Position when The Community Chest S18A becomes bound by the contractual provisions of the instrument.

When a financial asset or a financial liability is recognised initially, it is measured at transaction price plus directly attributable transaction costs (except in the initial measurement of financial assets and liabilities that are measured at fair value through surplus and loss) unless the arrangement constitutes, in effect a financing transaction. If the arrangement constitutes a financing transaction, The Community Chest S18A measures the financial instruments at present value of the future cash flows discounted at a market rate of interest. The Community Chest S18A determines the classification of its financial assets on initial recognition. Subsequent to initial recognition, financial instruments are measured as set out below:

Trade and other receivables

Trade and other receivables are subsequently measured at amortised cost.

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

1 ACCOUNTING POLICIES (CONTINUED)

1.3 Financial instruments (Continued)

Cash and cash equivalents

Cash and cash equivalents, consisting of cash on daily call and cash in bank current accounts, are subsequently measured at amortised cost.

Trade and other payables

Trade and other payables are subsequently measured at amortised cost.

Derecognition

A financial asset is derecognised when:

- The rights to the cash flows from the financial asset expire or are settled or,
- The Community Chest S18A transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or
- The Community Chest S18A has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

A financial liability is derecognised when:

- The obligation under the liability is discharged or cancelled or expires

Impairment

At the end of each reporting period financial assets measured at amortised cost are assessed for evidence of impairment.

For an instrument measured at amortised cost, the impairment loss is the difference between the asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If such a financial instrument has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

If, in a subsequent period, the amount of an impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, The Community Chest S18A will reverse the previously recognised impairment loss either directly or by adjusting an allowance account. The reversal will not result in a carrying amount of the financial asset (net of any allowance account) that exceeds what the carrying amount would have been had the impairment not previously been recognised. The Community Chest S18A will recognise the amount of the reversal in the statement of comprehensive income and accumulated funds immediately.

1.4 Grants awarded to community organisations

Grants comprise allocations made to beneficiaries and are recognised as expenses when paid.

1.5 Expenses

Expenses are recognised when incurred.

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

	2021	2020
	R	R
2 NET INCOME BEFORE COMMUNITY INVESTMENT EXPENSES		
The net surplus is stated after:		
Management fees paid to The Community Chest of the Western Cape	211 186	281 942
Auditor's remuneration	10 000	10 000
3 TRADE AND OTHER RECEIVABLES		
Loan account: The Community Chest of the Western Cape	-	254 425
Sundry debtors – VAT receivable	33 178	43 791
	<u>33 178</u>	<u>298 216</u>
<p>The loan account is interest free, unsecured and is payable on demand. The opening balance of R254 425. (2020: R240 994), was received during the year from The Community Chest of the Western Cape. The closing balance comprises inter entity charges incurred during the year.</p>		
4 CASH AND CASH EQUIVALENTS		
Cash and cash equivalents comprise:		
Daily call accounts	2 005 003	37
Current accounts	20 089	37 480
	<u>2 025 092</u>	<u>37 517</u>
<p>The rates of interest earned on the call and current accounts are floating rates linked to the prime lending rate.</p>		
5 TRADE AND OTHER PAYABLES		
Loan Account: The Community Chest of the Western Cape	1 803 906	-
The Community Chest of the Western Cape	254 364	335 733
	<u>2 058 270</u>	<u>335 733</u>
<p>The payable and loan are interest free, unsecured and payable on demand.</p>		
6 NOTES TO THE STATEMENT OF CASH FLOWS		
6.1 Cash utilised by operations		
Surplus/(deficit) for the year	-	-
Adjustment for:		
Interest income	(3 230)	-
	<u>(3 230)</u>	<u>-</u>
6.2 Working capital changes		
Decrease/(Increase) in trade and other receivables	265 038	(18 305)
Increase in trade and other payables	1 722 537	37 370
	<u>1 987 575</u>	<u>19 065</u>
7 RELATED PARTY		

Related parties exist between The Community Chest of the Western Cape S18A and The Community Chest of the Western Cape, as these entities are under common control. The directors of The Community Chest of the Western Cape are also the directors of The Community Chest of the Western Cape S18A. Refer to notes 3 and 5 for the details of the amount owing between both parties. An administration fee (excluding VAT) of R211 186 (2020: R281 942) was charged during the year by The Community Chest of the Western Cape.

THE COMMUNITY CHEST OF THE WESTERN CAPE SECTION 18A

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

8 TAXATION

As The Chest is registered as a Public Benefit Organisation in terms of Section 30 of the Income Tax Act, its receipts and accruals are exempt from tax in terms of section 10(1)(cN) of the Income Tax Act.

9 GOING CONCERN

The annual financial statements have been prepared on the going concern basis.

The Community Chest S18A operates in conjunction with The Community Chest. Management has prepared forecasts taking into consideration factors such as investment balances & financial resources, financial obligations, changes in the organisation post year-end & changes in the donor environment as well as the uncertainty of COVID-19. These forecasts are reviewed regularly by Management & The Board of directors.

Based on these forecasts, The Chest & S18A organisation has sufficient liquidity & resources to continue operations as a going concern for the foreseeable future.

10 EFFECTS OF COVID-19

The onset of the global pandemic in South Africa at the end of the 2020 financial year caused a significant degree of uncertainty within NGOs in particular. The Community Chest was one of the first NGO's in Cape Town to institute remote working.

During this time of crisis, we were reminded that it was for exactly this reason that The Community Chest was founded in 1928: To aid the destitute.

The Community Chest's number one priority throughout the pandemic was to ensure that its staff was safe and protected. With the team secured with the required Personal Protective Equipment, The Community Chest began to address the Health, Nutritional and Safety needs of our NGO partners & the communities around us.

Our Role

During the COVID-19 lockdown period, The Community Chest's work continued unabated. The Community Chest was given "Essential Service Agency" status by the Western Cape Government. The Community Chest remained in service to support staff, volunteers and NGOs working on the front lines combatting the virus. The Community Chest's main role continued to be to provide financial and in-kind support to those working with at-risk and infected communities and individuals. In addition, The Community Chest also reached out to communities directly where and when required.

Funding

A challenging outcome for NGOs during the pandemic was the loss of significant portions of donor funding due to lockdown and the defer and delay of decisions by donors. In highly structured donor agencies, where funding decision-making goes through many processes, the lockdown caused such decisions to be delayed. This had a disastrous impact on the sustainability of many NGOs. Many donors opted to divert their regular funding to COVID-19 causes – and not fund their traditional NGO partners during this time.

Together, both the delay and the divert decisions by donors led to several NGOs being at risk of closing their doors.

Conclusion

The Community Chest decided to take a very public role during the pandemic and to take the opportunity to realign donor strategies to ensure that both the Donor & The Community Chest were able to pivot to do sense-making philanthropic interventions to stop the spread of the COVID-19 virus & provide relief to those affected by lockdown.