

LIFELINE / CHILDLINE NAMIBIA (Registration number W.O. 150)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022



MMG GLOBAL

chartered accountants & auditors

3 Zaka's Rus, Golf Estate,

PO Box 31221, Pioneerspark, Windhoek, Namibia

Tel: +264 61 272 526, Cell: +264 81 203 5887

Fax: +264 88 61 7281

Practice Number – 20902

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General Information

Board Members	W. Gonzo - Chairperson N. Bessinger - National Director I. Cupido - Resigned during 2022 J. Nakuta R. Rukoro V. Ruswa I. Husselmann - Appointed during 2022 S. Louw - Appointed during 2022 I. Appiah-Endresen - Appointed during 2022
Bankers	First National Bank Namibia Limited Standard Bank Namibia Limited Nedbank Namibia Limited
Organisation Secretary	Sage Secretarial Services (Proprietary) limited
Registration Number	W.O. 150
Physical address	45 Bismarck Street Windhoek Namibia
Postal address	PO Box 5477 Ausspannplatz Windhoek Namibia
Auditors	MMG Global Chartered Accountants and Auditors PO Box 31221 Pioneerspark Namibia

Lifeline/Childline Namibia
(Registration number W.O. 150)
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Board Members' Responsibilities and Approval

The board members are required to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the organisation 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 policies and framework set out in note 1 of these financial statements. The external auditors are engaged to express an independent opinion on the annual financial statements.

The financial statements are prepared in accordance with the basis of accounting described in note 1 to the financial statements and are based upon appropriate accounting policies and supported by reasonable and prudent judgments and estimates.

The board members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the board members to meet these responsibilities, the board members set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimize it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The board has determined that it is impracticable to establish internal controls over the collection of cash donations prior to the initial entry into the financial statements. Except for the aforementioned, the board members are of the opinion, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The board members have reviewed the organisation's cash flow forecast for the year ended 31 March 2023 and, in the light of this review and the current financial position, they are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

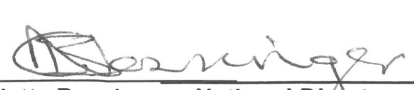
The external auditors are responsible for independently auditing and reporting on the organisation's financial statements. The organisation's financial statements have been examined by the external auditors and their report is presented on pages 5 to 6.

The external auditors were given unrestricted access to all financial records and related data, including minutes of meetings of the board and committees of the board. The board members believe that all representations made to the independent auditors during their audit are valid and appropriate.

The financial statements have been prepared on the going concern basis, were approved by the board members on 9 November 2022 and were signed by:



Webster Gonze - Chairperson



Nicolette Bessinger - National Director



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Independent Auditor's Report

To the board members of Lifeline/Childline Namibia

Audit opinion

We have audited the financial statements of Lifeline/Childline Namibia (the organisation) presented from pages 7 to 19, which comprise the Statement of Financial Position as at 31 March 2022, the Statement of Receipts and Payments, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and the Notes to the Financial Statements, which include a summary of significant accounting policies and the Board Members' Report.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the organisation as at 31 March 2022, and its financial performance and its cash flows for the year then ended in accordance with the basis of accounting described in note 1 to the financial statements and the requirements of the local legislation over not for profit organisations.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the organisation in accordance with the International Ethics Standards Board of Accountants' Code for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Namibia. We have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The board members are responsible for the other information. The other information comprise the separate statements of receipts and payments per project included with the Lifeline/Childline Namibia Annual Financial Statements for the year ended 31 March 2022. Other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements do not cover the other information and we do not and will not express an 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 identified above 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 this fact. We have nothing to report in this regard.

Responsibilities of board members for the financial statements

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in note 1 to the financial statements and the requirements of local legislation over not for profit organisations, for determining that the basis of preparation is acceptable in the circumstances 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 board members are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report
To the board members of Lifeline/Childline Namibia

Audit opinion

We have audited the financial statements of Lifeline/Childline Namibia (the organisation) presented from pages 7 to 19, which comprise the Statement of Financial Position as at 31 March 2022, the Statement of Receipts and Payments, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and the Notes to the Financial Statements, which include a summary of significant accounting policies and the Board Members' Report.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the organisation as at 31 March 2022, and its financial performance and its cash flows for the year then ended in accordance with the basis of accounting described in note 1 to the financial statements and the requirements of the local legislation over not for profit organisations.

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the organisation in accordance with the International Ethics Standards Board of Accountants' Code for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Namibia. We have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Our opinion on the financial statements do not cover the other information and we do not and will not express an 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 identified above 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 this fact. We have nothing to report in this regard.

Responsibilities of board members for the financial statements

The directors are responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting described in note 1 to the financial statements and the requirements of local legislation over not for profit organisations, for determining that the basis of preparation is acceptable in the circumstances 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 board members are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report (continued)

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 auditors' 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 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 management.
- 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.
- Conclude on the appropriateness of management's 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 organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, then we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities and business activities within the organisation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with the board members, 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.

Our firm applies International Standard on Quality Control (ISQC) 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements, and accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



MMG Global Chartered Accountants and Auditors (Namibia)
Registered Accountants and Auditors
Chartered Accountants (Namibia)

Per: MM Gotore

Windhoek

Date: 9 November 2022

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

Board Members' Report

The Board Members submit their report on the financial statements of Lifeline/Childline Namibia for the year ended 31 March 2022.

During the year under review, the board members amended the organisation's accounting policy to include accruals at each reporting period.

1. Main business and operations

LifeLine/ChildLine (LLCL) Namibia is a Namibian welfare organization (WO 150), registered with the Ministry of Health and Social Services (MoHSS). It has been in existence since 1980. The organisation is also registered as a Child Protection Agency in terms of the Child Care and Protection Act of 2015.

The main purpose of this organisation is to providing quality counselling services; social behavioural change interventions; protective, quality mental health and gender responsive services; encourage HIV/AIDS prevention; capacity building in systemic preventative and responsive ways for improved well-being of boys and girls, young adults, women, men, parents, families, caregivers, and communities in Namibia. Through LLCL initiatives problems identified by communities engaged related to Gender Based Violence (GBV), and Violence Against Children (VAC) are addressed, with a focus on mental wellbeing.

Vision

Safer, More Resilient Children, Families and Communities

Mission

To provide preventative, protective, quality mental health and gender responsive services to improve the well-being of communities.

Values

Accessibility	-Fostering meaningful connections in our engagements
Caring	-Acting with consideration and concern
Confidentiality	-Ensuring confidentiality equity - Conducting fair and non-discriminatory business
Integrity	-Endorsing honesty, trust and accountability
Partnerships	-Ensuring collaboration with other interested organisations
Professionalism	-Conduring business in ethically, proficiently and responsibly

2. Lifeline/Childline Namibia Strategic Plan

Lifeline/Childline Strategic Plan includes all key strategic directives such as the policy guidelines and the situational analysis that provide the basis on which the strategies are built including the legislative mandates and policy mandates. The key focus areas are (1) Counselling and Child Protection (2) Gender (3) Education (4) Finance Management, IT, Administration, Human Resources and Resource Mobilisation (5) Research and Development, Monitoring and Evaluation.

Lifeline/Childline Namibia promotes partnerships, networking and collaboration at various levels with concurring organisations to ensure effective accomplishment of the strategic objectives through monitoring and evaluation to measure the impact, efficiency, and sustainability of the organization

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Board Members' Report

3. Review of financial results and activities

Lifeline/Childline continued to offer community wellness programs from the Head Office in Windhoek and from centers in Rundu, Rehoboth, Walvis Bay, Otjiwarongo and various related counselling points and to manage New Start voluntary counselling services in these locations. The Organisation registered as a Child protection centre during the year.

The full details of operating results and state of affairs of the organization are fully set out in the attached financial statements and do not in our opinion require any further comment.

4. Board members

The board members in office during the year to the date of this report are as follows:

Board members

W. Gonzo - Chairperson
N. Bessinger - National Director
I. Cupido - Resigned during 2022
J. Nakuta
R. Rukoro
V. Ruswa
I. Husselmann - Appointed during 2022
S. Louw - Appointed during 2022
I. Appiah-Endresen - Appointed during 2022

5. Managing the impact of COVID

On 10 March 2020, the World Health Organization declared that the Corona Virus was a global pandemic. The number of global cases increased on a daily basis, resulting in the Government of the Republic of Namibia putting the country on a national lockdown on several occasions during 2020 and 2021, due to the impact of the COVID 19. Subsequent to year end, the number of COVID 19 cases have continued to reduce in Namibia with earlier restrictions on movement by the government removed. The board is aware that the pandemic is still active, especially overseas, and precautionary measures put in place needs to be maintained in case of a resurgence. For the current financial period:

- the directors have assessed the impact of the COVID 19 pandemic on the organisation's assets and liabilities and do not believe that there is any impact during the reporting period.
- a number of our large donors are based, and generate their income from countries that are still impacted by COVID 19. A review of agreements signed subsequent to year end show that, the organisation has secured reasonable donor support for the next 12 months. We are forever grateful for the continued support from our partners as we continue to contribute towards softening the impact of COVID 19 and abuse of children in Namibia.

6. Going concern

The board members believe that the organization has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The board members have satisfied themselves that the organization is in a sound financial position and that it has adequate plans to meet its foreseeable cash requirements.

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Board Members' Report

7. Revenue from cash donations and fundraising activities

In common with many not-for-profit organizations, Lifeline/Childline derives revenue from cash donations and fundraising activities. Revenue from these activities is recognised when recorded. Accordingly, the completeness of these revenues is limited to the amounts recorded in the records of organisation.

The financial statements include cash donations and fundraising activities revenue of N\$3,000 (2021 - N\$20,007) over which limited controls exist prior to the cash received being recorded in the organisation's accounting records. The directors acknowledge that the controls in place over this revenue may fail to provide absolute assurance over the completeness of revenue from these activities. The directors actively discourage donors on all our platforms, to donate in cash. To this end, the organisation has provided alternative electronic payment methods to potential donors.

8. Auditors

MMG Global Chartered Accountants and Auditors will continue in office for the next financial period.

Lifeline/Childline Namibia
(Registration number W.O. 150)
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Statement of Financial Position as at 31 March 2022

	Note(s)	2022 N \$	2021 N \$
ASSETS			
Non - Current Assets			
Property	2	6 800 004	6 400 004
		6 800 004	6 400 004
Current Assets			
Inter-projects receivables	3	132 651	-
Other financial assets	4	188 829	272 552
Cash & Cash Equivalents	5	1 730 746	1 649 168
		2 052 226	1 921 721
		8 852 230	8 321 725
EQUITY & LIABILITIES			
Equity			
Accumulated surplus		7 166 445	7 155 943
Donor Funds		1 685 785	950 728
		8 852 230	8 106 671
Current Liabilities			
Inter-projects and other payables	3	-	215 054
		-	215 054
		8 852 230	8 321 725

Lifeline/Childline Namibia
(Registration number W.O. 150)
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Statement of Receipts and Payments

	Note(s)	2022 N \$	2021 N \$
Income from donors			
Men Engage Africa: Building on Solid Foundation		478 477	278 000
Brot Für Die Welt		3 418 269	1 052 440
Business Wing		939 623	1 951 218
Project Hope Namibia		3 714 194	5 056 946
Lisolette		511 074	1 208 114
Roger Federer Foundation		5 629 545	3 905 140
United Nations Children's Fund		584 250	510 508
		15 275 433	13 962 366
Funds received from operations			
Fundraising and promotional activities		-	(139)
General donations		3 000	20 007
Hall rental income		-	37 000
		3 000	56 869
Other income			
Interest received	6	267 467	9 917
		267 467	9 917
Total Income		15 545 900	14 029 152
Operating expenses			
Salaries			
Administration staff		(1 349 442)	(2 294 174)
Programme staff		(7 875 070)	(5 295 275)
Programme / Activities			
Project costs		(396 042)	(1 335 719)
B2Gold Expenses		-	(74 221)
COVID 19 project expenses		-	(1 902 422)
Counselling training		(39 648)	(33 430)
Database development		-	(93 575)
Advocacy costs		(162 957)	(288 536)
Project closure transfers		-	(102 776)
Material support		(579 875)	(665 195)
Men Engage Africa: Building on Solid Foundation		(169 944)	(29 464)
Overheads		(662 062)	(795 603)
Radio production costs		(52 105)	(136 809)
SRI Projects costs		(307 896)	(232 503)
Strategy 1 - Community and child participation framework		(344 384)	(18 384)
Strategy 2 - Capacity building and systems strengthening		-	(8 100)

Lifeline/Childline Namibia
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Statement of Receipts and Payments

	Note(s)	2022 N \$	2021 N \$
Programme management			
Advertising and recruitment		(14 805)	(22 636)
Auditors remuneration	7	(202 495)	(128 227)
Bank charges		(91 611)	(122 517)
Baseline assessment		-	(187 599)
Computer expenses		(88 308)	(1 925)
Contributions to Head Office		(277 711)	681 550
Contributions to other projects		-	(165 680)
Insurance		(90 257)	(75 197)
Introduction to ECD		(170 678)	(86 403)
Consulting expenses		(85 672)	(63 916)
Loan write-off	8	-	(65 849)
Miscellaneous expenses		(181 334)	(4 474)
Monitoring and evaluation expenses		(275 176)	(146 623)
Municipal expenses		(97 142)	(64 235)
Office rent		(41 416)	(35 216)
Office repairs and maintenance		(3 403)	(37 376)
Office supplies		(77 834)	(31 906)
Postage and courier		(15 744)	(12 612)
Printing and stationery		(62 635)	(79 069)
Procurement		(521 015)	(338 884)
Security		(13 003)	(38 849)
Staff welfare		(2 153)	-
Supervision		(77 922)	(31 528)
Telephone and internet		(99 893)	(86 583)
Training expenses		(629 769)	(2 374 599)
Travel		(19 600)	(76 630)
Vehicle fuel		(78 300)	(65 953)
Repairs and maintenance		(45 040)	(25 932)
Programme pre commencement expenses		2 000	(292 518)
Total expenses		(15 200 340)	(17 287 572)
Total surplus for the year		345 560	(3 258 420)

Lifeline/Childline Namibia
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Annual Financial Statements for the year ended 31 March 2022
Statement of Changes in Equity

	Notes	IJG Securities Money Market Trust	Operational Account	Salary Control	Windhoek Centre	No.1 Lifeline account	Business Wing	Revaluation Surplus	Other Foundations	Total Lifeline Childline
Lifeline/Childline Reserves										
2021										
Opening balance as at 1 April 2020		964 712	(85 132)	(314 712)	100 480	1 470 971	326 422	5 144 957		7 607 698
Surplus / (deficit) for the year		(155 762)	365 755	315 795	(578 451)	32 302	(241 398)	(189 996)		(451 755)
Closing Balance as at 31 March 2021		808 950	280 623	1 083	(477 971)	1 503 273	85 024	4 954 961		7 155 943
2022										
Opening balance as at 1 April 2021		808 950	280 623	1 083	(477 971)	1 503 273	85 024	4 954 961		7 155 943
Surplus / (deficit) for the year		10 027	(279 267)	1 556	(75 687)	(58 729)	(158 227)	400 000	170 830	10 502
Closing Balance as at 31 March 2022		818 977	1 356	2 639	(553 658)	1 444 544	(73 203)	5 354 961	170 830	7 166 445
Donor Funds										
2021										
Opening balance as at 1 April 2020		237 846	(444 648)	-	103 245	532 697	(30 607)	3 144 241	404 615	3 947 389
Surplus / (deficit) for the year		(150 365)	353 820	-	(103 245)	(150 504)	30 671	(2 904 104)	(72 934)	(2 996 661)
Closing Balance as at 31 March 2021		87 481	(90 828)	-	-	382 193	64	240 137	331 681	8 106 671
2022										
Opening balance as at 1 April 2021		87 481	(90 828)	-	-	382 193	64	240 137	331 681	950 728
Surplus / (deficit) for the year		16 450	1 107 582	(112 772)	-	(442 674)	(118)	290 453	(123 864)	745 559
Transfers			(1 016 754)	956 273		60 481				-
Write - off										
Closing Balance as at 31 March 2022		103 931	-	843 501	-	-	(54)	530 590	207 817	8 852 230

Lifeline/Childline Namibia
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Statement of Cash Flows

	Note(s)	2022 N \$	2021 N \$
		<u> </u>	<u> </u>
<i>Cash flow from Operating Activities</i>			
Cash generated/(used) in operations	9	(269 612)	(3 706 739)
Interest received		267 467	9 917
Net cash flow from operating activities		<u>(2 145)</u>	<u>(3 696 822)</u>
<i>Cash flow from financing activities</i>			
Sale /(purchase) of financial assets		83 723	(266 143)
Net cash flow from financing activities		<u>83 723</u>	<u>(266 143)</u>
Total cash and cash equivalents movement for the year		81 578	(3 962 965)
Cash at the beginning of the year		1 649 169	5 612 133
Cash at the end of the year		<u><u>1 730 746</u></u>	<u><u>1 649 169</u></u>

Lifeline/Childline Namibia
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Accounting Policies

1. Basis of preparation

The financial statements have been prepared in accordance with the accounting policies as set out below. The financial statements have been prepared on the modified cash basis of accounting, except for property measured at fair value and the current liabilities for the organisation's account which are accrued at the end of the current financial period. They are presented in Namibia Dollars.

These accounting policies are consistent with the previous period, except for the amendment to accrue for unpaid expenses at each reporting period, which was introduced during the year.

1.1 Property

The cost of an item of land and buildings is recognised as an asset when:

- it is probable that future economic benefits associated with the line item will flow to the organisation; and
- the cost of the item can be measured reliably.

Additions to land and buildings are capitalized during the year of purchase or the year the additions are incurred.

Costs include costs incurred initially to acquire or construct an item of land and buildings 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 land and buildings, the carrying amount of the replaced part is derecognised.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property.

Land and buildings are not depreciated.

Repairs and maintenance are charged to expenses during the financial period in which they are incurred. However, major renovations are capitalised and included in the carrying amount of the land and buildings when it is probable that future economic benefits in excess of the originally assessed standard of performance of the existing asset will flow to the organisation.

Where the carrying amount of land and buildings is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

Subsequent to initial measurement, property is measured at fair value, representing the open market value determined by external valuers. Fair value is based on active market prices, adjusted, if necessary, for any differences in the nature, location or condition of the specific asset.

Gains and losses on disposal of land and buildings are determined by reference to their carrying amount and are accounted for through the Statement of Changes in Equity.

Other non-current assets

Assets purchased during the year are expensed during the year in which they are purchased.

1.2 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Lifeline/Childline Namibia
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Accounting Policies

Operating leases - Lessor

Rental receipts under the operating lease are recognised as income as the rental is received.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease income.

Operating leases - Lessee

Operating lease payments are recognised as an expense as the rental costs are incurred. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset. This asset is not discounted.

1.3 Trade receivables

Inter-project receivables are carried at cost less accumulated amortisation and accumulated impairment losses.

1.4 Trade payables

Inter-project payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Expenses incurred, but not yet settled at year end, are accounted for on an accrual basis.

1.5 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

1.6 Bank overdrafts and borrowings

Bank overdrafts and borrowings are initially measured at fair value, and are subsequently measured at amortised cost, using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in accordance with the organisation's accounting policy for borrowing costs.

1.7 Revenue

Revenue comprises of donations, rental income and sales from fund raising events. Amounts received are recognised and accounted for in the financial statements on the cash basis when donations are actually received.

Interest is recognised, in the Statement of Receipts and Payments, once received.

1.8 Financial assets

Financial assets are initially recorded at transaction price, including transaction costs.

These assets are subsequently measured at fair value, with the changes in fair value recognised in the Statement of Receipts and Payments.

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Notes to the Financial Statements

2. Property

Reconciliation of property - 2022

	Opening balance	Revaluation	Closing balance
	N\$	N\$	N\$
Land and buildings	6 400 004	400 000	6 800 004

Reconciliation of property - 2021

	Opening balance	Revaluation	Closing balance
Land and buildings	6 590 000	(189 996)	6 400 004

Land and buildings comprise of:

		2022	2021
		N\$	N\$
Erf 7223 Windhoek, at cost	1994	364 467	364 467
Additions	1995	1 001 290	1 001 290
Improvements	1996	52 599	52 599
Additions	2008	26 687	26 687
Revaluations	2011	3 089 460	3 089 460
Revaluations	2015	2 920 497	2 920 497
Revaluations	2016	324 293	324 293
Revaluations	2017	357 848	357 848
Revaluations	2018	537 054	537 054
Revaluations	2019	(2 084 195)	(2 084 195)
Revaluations	2021	(189 996)	(189 996)
Revaluations	2022	400 000	
		6 800 004	6 400 004

Details of land and buildings

Buildings comprise of Erf nr 7223 (portion of Erf 487), Title deed nr T5767/1994 situated in

Fair value model

The building was revalued during 2022 by Olsen Harman, of Seeds Property Solutions. Olsen holds an Honours degree in Property Studies from National University of Science and Technology. The property was valued as a commercial property by using the income capitalisation method. The method involves the determination of the net income of the property, which will be capitalised at 9%, a rate sought by prudent investors to determine the capitalised value of the property.

The fair value of the organisation's property is determined regularly at the reporting date by an independent professionally qualified valuer.

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Notes to the Financial Statements

	2022 N \$	2021 N \$
3. Inter-project and other (payables) / receivables		
Other payables	-	(215 054)
Other receivables	132 651	-
	<u>132 651</u>	<u>(215 054)</u>
Current assets	1 279 378	1 128 980
Current liabilities	(1 146 727)	(1 344 035)
	<u>132 651</u>	<u>(215 054)</u>
4. Other financial assets		
IJG Securities Money Market Trust	<u>188 829</u>	<u>272 552</u>
Current assets	<u>188 829</u>	<u>272 552</u>
	<u>188 829</u>	<u>272 552</u>
The fair values of listed or quoted investments are based on the quoted market price at reporting date.		
5. Cash and cash equivalents		
Bank balance	<u>1 730 746</u>	<u>1 649 168</u>
	<u>1 730 746</u>	<u>1 649 168</u>
Current assets	<u>1 730 746</u>	<u>1 649 168</u>
	<u>1 730 746</u>	<u>1 649 168</u>
Bank balances		
Nedbank - No. 1 Lifeline account	-	58 729
Nedbank - Windhoek Centre accounts	-	33 781
First National Bank - Roger Federer Foundation	528 278	240 137
First National Bank - Sonke Gender Justice Network	123 002	125 227
First National Bank - Business Wing account	8 229	215 645
Standard Bank - Childline Schools Programme UNICEF account	(55)	64
First National Bank - Brot Fur Die Welt	809 078	6 299
First National Bank - Lisolette	-	613 136
First National Bank - Dreams	205 091	331 682
First National Bank - Operational Account	16 190	23 385
First National Bank - Salary Account	2 640	1 084
Other Foundations	38 293	-
	<u>1 730 746</u>	<u>1 649 168</u>

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Notes to the Financial Statements

	2022 N \$	2021 N \$
6. Interest received		
Bank accounts and investments	267 467	9 917
	<u>267 467</u>	<u>9 917</u>
7. Auditor's remuneration		
Brot Für Die Welt	78 700	-
Business Wing	-	24 034
Dreams	63 670	45 000
Sonke	46 458	59 193
	<u>188 829</u>	<u>128 227</u>
8. Loan write off		
Windhoek Centre	-	(64 325)
Business wing	-	(1 524)
	<u>-</u>	<u>(65 849)</u>
9. Cash generated from operations		
Surplus/(Deficit) for the year	345 560	(3 258 420)
Adjustments for:		
Net finance income	(267 467)	(9 917)
Decrease in other payables	(215 054)	(438 402)
Increase in inter-project receivables	(132 651)	-
	<u>(269 612)</u>	<u>(3 706 739)</u>
10. Taxation		

The organisation is a welfare organisation in terms of the National Welfare Act 79 of 1965 and is therefore not subjected to income tax.

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IJG Securities (Pty) Ltd

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Funds received</i>		
Interest received	10 027	9 917
Total funds received	<u>10 027</u>	<u>9 917</u>
<i>Operating expenses</i>		
Contributions to other projects	-	(165 680)
	<u>-</u>	<u>(165 680)</u>
(Deficit) for the year	<u>10 027</u>	<u>(155 762)</u>
<i>Accumulated surplus / (deficit)</i>		
Accumulated (Deficit)/Surplus at the beginning of the year	808 950	964 713
(Deficit) for the year	10 027	(155 762)
Accumulated Deficit at the end of the year	<u>818 977</u>	<u>808 950</u>
<i>Presented by</i>		
Cash and cash equivalent	188 829	272 552
Windhoek Centre loan	395 268	395 268
Business Wing loan	141 130	141 130
Operations loan account	93 751	
	<u>818 977</u>	<u>808 950</u>

Lifeline/Childline Namibia
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Operational Account

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Funds received</i>		
Payments from donor accounts	1 367 950	1 971 323
Total funds received	1 367 950	1 971 323
<i>Operating expenses</i>		
Other operating expenses		
Administration staff	(433 669)	(429 117)
Insurance	(145 084)	(195 119)
Loan write-off		114 879
Office supplies	(24 833)	(57 918)
Office rent	(19 999)	(15 582)
Programme management expenses		
Accounting and audit fees	(195 000)	(38 899)
Accommodation	(4 836)	(2 980)
Advertising and recruitment	(4 807)	(13 537)
Bank charges	(8 655)	(9 860)
Computer expenses	(99 210)	(162 221)
Cleaning materials	(11 606)	(1 396)
Courier	(29 216)	(3 158)
Meeting expenses	(53 263)	(6 926)
Membership fees		(8 038)
Municipal expenses	(132 124)	(134 477)
Office repairs and maintenance	(35 987)	(19 382)
Printing and stationery	(64 031)	(98 584)
Security	(27 390)	(17 449)
Telephone and internet	(147 695)	(137 177)
Vehicle maintenance and repairs	(159 832)	(114 595)
UNESCO expenses	(34 273)	(39 490)
PEPFAR expenses		(186 560)
Global Fund expenses		(11 000)
Strategic planning		(16 982)
General expenses	(15 707)	
	(1 647 217)	(1 605 568)
Surplus for the year	(279 267)	365 755

Lifeline/Childline Namibia
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Operational Account

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus		
Accumulated surplus / (deficit) at the beginning of the year	280 622	-85 133
Surplus for the year	(279 267)	365 755
Accumulated surplus at the end of the year	1 355	280 622
Presented by		
Cash and cash equivalent	16 190	23 385
Business wing loan	108 884	120 085
BFTW loan		53 075
Sonke loan	19 071	19 071
LSF loan		65 006
IJG loan account	(93 750)	
Other foundation	(132 536)	
Supplier control account	83 496	
	1 355	280 622

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Salary Control Account

Statement of Receipts and Payments

	2022 N \$	2021 N \$
<i>Funds received</i>		
Payment received from donor accounts	9 616 130	6 478 696
Total funds received	<u>9 616 130</u>	<u>6 478 696</u>
<i>Operating expenses</i>		
Salaries		
Administration staff	(9 585 875)	(6 141 964)
Programme management expenses		
Bank charges	(28 699)	(20 938)
	<u>(9 614 574)</u>	<u>(6 162 901)</u>
Surplus/ (deficit) for the year	<u>1 556</u>	<u>315 795</u>
<i>Accumulated surplus / (deficit)</i>		
Accumulated (deficit)/ surplus at the beginning of the year	1 084	(314 711)
Surplus for the year	1 556	315 795
Accumulated surplus / (deficit) at the end of the year	<u>2 640</u>	<u>1 084</u>
<i>Presented by</i>		
Cash and cash equivalent	2 640	1 084
	<u>2 640</u>	<u>1 084</u>

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Windhoek Centre

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
	<u> </u>	<u> </u>
Funds received		
Fundraising and promotional activities	-	(139)
	<u> </u>	<u> </u>
	-	(139)
	<u> </u>	<u> </u>
Total funds received	<u> </u>	<u> </u>
	-	(139)
	<u> </u>	<u> </u>
Operating expenses		
Salaries		
Administration staff		(494 458)
Programme/ Activities		
Counselling training		
Programme management expenses		
Advertising and recruitment		
Bank charges	(1 097)	(5 421)
Municipal expenses		(385)
Lease rentals		(47)
Office supplies		(3 641)
Postage and courier	(12 143)	(5 574)
Printing and stationery	(999)	(127)
Security		(184)
Staff welfare	(2 153)	-
Telephone and internet		(2 950)
General expenses	(59 296)	(1 201)
Loan write offs		(64 325)
	<u> </u>	<u> </u>
	(75 687)	(578 312)
	<u> </u>	<u> </u>
Surplus/ (deficit) for the year	<u> </u>	<u> </u>
	(75 687)	(578 451)

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Windhoek Centre

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Accumulated surplus / (deficit)</i>		
Accumulated surplus / (deficit) at the beginning of the year	(477 968)	100 483
Surplus for the year	(75 687)	(578 451)
Accumulated surplus at the end of the year	(553 655)	(477 968)
<i>Presented by</i>		
Cash and cash equivalent	-	33 781
IJG loan	(395 268)	(395 268)
Business wing loan	(156 387)	(198 962)
Lisolette loan account	(2 000)	82 480
	(553 655)	(477 968)

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No. 1 Lifeline Account

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
General donation income	3 000	20 007
Other income		
Hall rent		37 000
	-	37 000
Total funds received	3 000	57 007
Operating expenses		
Programme/ Activities		
B2Gold expense		(74 221)
Programme management		
Bank charges	(3 908)	(6 279)
Office supplies	(4 064)	
Miscellaneous expenses	(44 849)	55 795
Vehicle maintenance and repairs	(8 909)	
	(61 729)	(24 705)
(Deficit)/Surplus for the year	(58 729)	32 302
Accumulated surplus		
Accumulated surplus at the beginning of the year	1 503 273	1 470 971
(Deficit)/Surplus for the year	(58 729)	32 302
Accumulated surplus at the end of the year	1 444 544	1 503 273
Revaluation reserves		
Revaluation surplus at the beginning of the year	4 954 961	5 144 957
Revaluation (Deficit)/Surplus in the current year	400 000	(189 996)
Total - revaluation reserves	5 354 961	4 954 961
Accumulated reserves at the end of the year	6 799 505	6 458 234
Presented by		
Cash and cash equivalent		58 729
Property	6 800 005	6 400 005
LSF loan		(500)
Sundry customers	(500)	
	6 799 505	6 458 234

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Business Wing

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Revenue		
Training income	939 623	1 951 218
Total income	939 623	1 951 218
Operating expenses		
Advertising and recruitment		-
Auditors remuneration	(13 666)	(24 034)
Bank charges	(5 987)	(10 026)
Loan write off		(1 524)
Project expenses	(396 042)	(1 335 719)
Repairs and maintenance	(1 380)	(3 072)
Administration staff	(563 622)	(733 952)
Programme staff	(116 871)	(55 260)
Telephone and internet		(3 800)
Training expense	(282)	(25 229)
	(1 097 850)	(2 192 616)
Deficit for the year	(158 227)	(241 398)
Accumulated surplus		
Accumulated surplus at the beginning of the year	85 023	326 421
Deficit for the year	(158 227)	(241 398)
Accumulated surplus at the end of the year	(73 204)	85 023
Presented by		
Cash and cash equivalent	8 229	215 645
Salary control	(97 201)	(97 096)
Windhoek Centre Loan	156 384	198 959
Operational loan	(108 884)	(120 084)
Lisolette loan	1 770	18 730
BFTW loan		10 000
IJG Loan	(141 130)	(141 130)
Customer control account	107 628	
	(73 204)	85 023

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Other foundations

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Funds received</i>		
Donation income	-	-
Other income		
Interest received	257 440	-
Total funds received	257 440	-
<i>Operating expenses</i>		
Programme management expenses		
Bank charges	(22 319)	-
Overheads	(64 292)	-
	(86 611)	-
(Deficit) / Surplus for the year	170 830	-
<i>Accumulated surplus</i>		
Accumulated surplus / (deficit) at the beginning of the year	-	-
(Deficit) / Surplus for the year	170 830	-
Accumulated surplus at the end of the year	170 830	-
<i>Presented by</i>		
Cash and cash equivalent	38 293	-
Operations loan account	132 536	-
	170 830	-

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Sonke Gender Justice

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
Men Engage Africa - Building on Solid Foundation	478 477	278 000
Total funds received	<u>478 477</u>	<u>278 000</u>
Operating expenses		
Salaries		
Administration staff	(44 515)	(46 189)
Programme staff	(202 453)	(195 257)
Programme/ Activities		
Men Engage Africa - Building on Solid Foundation	(169 944)	(29 464)
WAD SGBV-COVID 19		(31 050)
Programme management expenses		
Auditors remuneration	(46 458)	(59 193)
Bank charges	(4 254)	(4 222)
Motor vehicle fuel	(167)	-
Office rent	(4 776)	(6 900)
Overheads	15 533	(39 665)
Printing and stationery	(1 672)	(7 988)
Telephone and internet	(3 322)	(2 438)
Travelling		(6 000)
	<u>(462 027)</u>	<u>(428 365)</u>
(Deficit) / Surplus for the year	<u>16 450</u>	<u>(150 365)</u>
Accumulated surplus		
Accumulated surplus / (deficit) at the beginning of the year	87 481	237 846
(Deficit) / Surplus for the year	16 450	(150 365)
Accumulated surplus at the end of the year	<u>103 931</u>	<u>87 481</u>
Presented by		
Cash and cash equivalent	123 002	125 227
Dreams loan		2 000
BFTW loan account		(20 675)
Operating account loan	(19 071)	(19 071)
	<u>103 931</u>	<u>87 481</u>

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Brot Fur Die Welt & Lisolette

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Funds received</i>		
Donation income	598 073	
Total funds received	598 073	
<i>Operating expenses</i>		
Salaries		
Administration staff	(52 875)	
Programme staff	(474 291)	
child participation, awareness and psychosocial support	(60 532)	
Programme management		
Auditors remuneration		
Bank charges	(8 052)	
Computer expenses	(25 702)	
Insurance	(11 231)	
Municipal expenses	(9 293)	
Office supplies	(24 179)	
Printing and stationery	(6 799)	
Security	(1 238)	
Telephone and internet	(11 311)	
Vehicle fuel	(14 078)	
Vehicle maintenance and repairs	(1 763)	
Office rent	(9 500)	
	(710 845)	
Deficit for the year	(112 772)	

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Brot Fur Die Welt & Lisolette

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus / (deficit)		
Surplus/ (deficit) for the year	(112 772)	
Transfer to BFTW/LSF	956 271	
Accumulated surplus / (deficit) at the end of the year	843 499	
Presented by		
Cash and cash equivalent	809 078	
Business Wing loan account	1 770	
Operational loan account	24 960	
Sundry accruals	7 691	
	843 499	

Note

2022 represents 3 months

Lifeline/Childline Namibia
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Annual Financial statements for the year ended 31 March 2022

Brot Fur Die Welt

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
Donation income	2 820 196	1 052 440
Total funds received	<u>2 820 196</u>	<u>1 052 440</u>
Operating expenses		
Salaries		
Administration staff	(139 475)	(94 560)
Programme staff	(887 429)	(530 758)
Programme Activities		
child participation, awareness and psychosocial support and system strengthening	(283 852)	(18 384) (8 100)
Programme management		
Auditors remuneration	(78 700)	
Bank charges	(15 270)	(6 371)
Computer expenses	(18 722)	-
Insurance	(22 871)	
General expenses	(54 277)	-
Municipal expenses	(21 229)	-
Procurement	(56 659)	
Office supplies		(3 500)
Office repairs and maintenance	(739)	
Postage and courier	(2 010)	(1 180)
Printing and stationery	(11 990)	
Security	(5 498)	(4 670)
Telephone and internet	(14 271)	(260)
Vehicle fuel	(58 733)	(3 468)
Vehicle maintenance and repairs	(15 012)	(80)
Office rent	(25 878)	(27 289)
	<u>(1 712 614)</u>	<u>(698 620)</u>
Deficit for the year	<u>1 107 582</u>	<u>353 820</u>

Lifeline/Childline Namibia
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Brot Fur Die Welt

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus / (deficit)		
Accumulated surplus / (deficit) at the beginning of the year	(90 830)	(444 650)
Surplus/ (deficit) for the year	1 107 582	353 820
Transfer to BFTW/LSF	(1 016 752)	
Accumulated surplus / (deficit) at the end of the year	-	(90 830)
Presented by		
Cash and cash equivalent	-	6 299
Business Wing loan account	-	(10 000)
Sonke loan account	-	20 676
Operational loan account	-	(53 075)
Sundry accruals	-	(54 730)
	-	(90 830)

Note

2022 represents 9 months

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Project Hope Namibia

Statement of Receipts and Payments

	<u>2022</u> N \$	<u>2021</u> N \$
<i>Funds received</i>		
Donation income	-	-
<i>Other income</i>		
Interest received	-	-
Total funds received	<u>-</u>	<u>-</u>
<i>Operating expenses</i>		
Programme management expenses		
Bank charges		(469)
Close up transfers		(102 776)
	<u>-</u>	<u>(103 245)</u>
Surplus for the year	<u>-</u>	<u>(103 245)</u>

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Project Hope Namibia

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus / (deficit)		
Accumulated surplus / (deficit) at the beginning of the year	-	103 245
Surplus for the year	-	(103 245)
Accumulated surplus at the end of the year	-	-
Presented by		
Cash and cash equivalent	-	-
	-	-

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Lisolette

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
Donation income	511 074	1 208 114
Total funds received	<u>511 074</u>	<u>1 208 114</u>
Operating expenses		
Salaries		
Administration staff	(53 910)	(273 404)
Programme staff	(640 151)	(668 982)
Programme Activities		
Computer expenses	(43 884)	(1 925)
Database maintenance		(93 575)
Counselling support	(39 648)	(33 430)
Programme management		(280)
Advertising and recruitment		(8 594)
Bank charges	(13 871)	(26 969)
Insurance	(14 020)	(12 406)
Municipal expense	(7 681)	(13 105)
Printing and stationery	(2 404)	(8 293)
Repairs and maintenance	(1 190)	(3 189)
Security	(12 637)	(29 471)
Telephone and internet	(2 396)	(8 481)
Vehicle maintenance and repairs	(1 262)	(980)
Rent paid	(3 515)	(3 844)
Cleaning	(85 672)	(63 916)
Consulting services	(22 913)	(59 068)
General expenses	<u>(953 747)</u>	<u>(1 358 619)</u>
(Deficit)/Surplus for the year	<u>(442 674)</u>	<u>(150 505)</u>

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

Lisolette

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus		
Accumulated surplus at the beginning of the year	382 193	532 698
(Deficit)/Surplus for the year	(442 674)	(150 505)
Transfer to BFTW /LSF	60 481	
Accumulated surplus at the end of the year	-	382 193
Presented by		
Cash and cash equivalent		613 136
Business Wing Loan		(18 730)
Number 1 Loan		500
Windhoek Centre loan		(82 480)
Operating loan		(65 006)
Salaries and wages control		(65 226)
	-	382 193
Note		
2022 represents 9 months		

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

United Nations Children's Fund

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
Donations received	584 250	510 508
Total funds received	584 250	510 508
Operating expenses		
Salaries		
Programme staff	(363 806)	(95 400)
Programme/ Activities		
Advocacy costs	(162 957)	(288 536)
Telephone counselling		-
Radio production costs	(12 110)	(72 734)
Programme management expenses		
Bank charges	(5 253)	(5 784)
Computer expenses		-
Counselling training		-
Vehicle maintenance and repairs	(13 176)	(6 006)
Municipal expenses	(7 591)	(1 400)
Office supplies		-
Office repairs and maintenance	(1 484)	(860)
Postage and courier	(1 591)	(5 857)
Printing and stationery	(6 915)	(1 200)
Audit		-
Security		-
Telephone and internet	(9 484)	(2 060)
	(584 368)	(479 837)
Surplus for the year	(118)	30 671

Lifeline/Childline Namibia
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Annual Financial statements for the year ended 31 March 2022

United Nations Children's Fund

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Accumulated surplus		
Accumulated surplus / (deficit) at the beginning of the year	64	(30 607)
Surplus for the year	(118)	30 671
Accumulated surplus at the end of the year	(54)	64
Presented by		
Cash and cash equivalent	(54)	64
	(54)	64

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

Roger Federer Foundation

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
<i>Funds received</i>		
Donation income	5 629 545	3 905 140
Total funds received	<u>5 629 545</u>	<u>3 905 140</u>
<i>Operating expenses</i>		
Salaries		
Administration staff	(495 045)	(651 611)
Programme staff	(2 678 476)	(2 096 777)
Programme/ Activities		
Baseline assessments		(187 599)
Introduction to ECD	(170 678)	(86 403)
Material support	(579 875)	(665 195)
SRI project costs	(307 896)	(232 503)
Project review meetings	(108 597)	-
Programme management expenses		
Project overheads	(41 886)	(104 860)
Monitoring and evaluation expenses	(164 095)	(146 623)
Overheads	(481 993)	(594 505)
Procurement	(310 552)	(171 795)
COVID expenses		(1 871 372)
	<u>(5 339 092)</u>	<u>(6 809 244)</u>
(Deficit) for the year	<u>290 453</u>	<u>(2 904 104)</u>
<i>Accumulated surplus</i>		
Accumulated surplus at the beginning of the year	240 137	3 144 241
(Deficit) for the year	290 453	(2 904 104)
Accumulated surplus at the end of the year	<u>530 590</u>	<u>240 137</u>
<i>Presented by</i>		
Cash and cash equivalent	528 278	240 137
Supplier control	2 312	
	<u>530 590</u>	<u>240 137</u>

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

Dreams

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
Funds received		
Donations income	3 714 194	5 056 946
Total funds received	3 714 194	5 056 946
Operating expenses		
Salaries		
Programme staff	(2 511 594)	(1 652 841)
Programme/ Activities		
Training	(629 487)	(2 349 371)
Radio production	(39 995)	(64 074)
Programme management expenses		
Advertising and recruitment	(14 805)	(22 356)
Audit fees	(63 670)	(45 000)
Bank charges	(16 878)	(26 644)
Insurance	(42 284)	(48 228)
Telephone and internet	(48 868)	(45 604)
Monitoring and evaluation	(2 484)	-
Procurement	(153 804)	(167 089)
Supervision	(77 922)	(31 528)
Overheads	(89 424)	(56 573)
Office expenses	(46 076)	(20 922)
Office maintenance and repairs	(1 180)	(36 516)
Printing and stationery	(26 578)	(56 650)
Municipal expenses	(45 010)	(50 043)
Security	(5 077)	(30 806)
Travel and accommodation	(19 600)	(70 630)
Motor vehicles and fleet	(5 322)	(62 485)
Programme pre commencement expenses	2 000	(292 518)
	(3 838 058)	(5 129 879)
Surplus for the year	(123 864)	(72 933)

Lifeline/Childline Namibia
(Registration number W.O. 150)
Annual Financial statements for the year ended 31 March 2022

Dreams

Statement of Receipts and Payments

	2022	2021
	N \$	N \$
	<hr/>	<hr/>
Accumulated surplus		
Accumulated surplus / (deficit) at the beginning of the year	331 682	404 615
Surplus for the year	(123 864)	(72 933)
Accumulated surplus at the end of the year	<u>207 818</u>	<u>331 682</u>
Presented by		
Cash and cash equivalent	205 091	331 682
Sonke loan account		(2 000)
Sundry receivables		2 000
Sundry suppliers	<u>2 727</u>	
	<u>207 818</u>	<u>331 682</u>