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**Association for the Physically
Disabled – Greater Johannesburg**

Financial Statements

for the year ended 31 March 2010



Association for the Physically Disabled – Greater Johannesburg

Financial Statements

for the year ended 31 March 2010

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Association for the Physically Disabled – Greater Johannesburg
(Non-profit organisation No. 000/865/2706)

Council's report

for the year ended 31 March 2010

The council is responsible for the preparation and fair presentation of the annual financial statements of the Association for the Physically Disabled – Greater Johannesburg comprising the statement of financial position at 31 March 2010 and the statement of comprehensive income, the statement of changes in reserves and funds 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 other explanatory notes, in accordance with the South African Statements of Generally Accepted Accounting Practice.

The council's responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of these financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

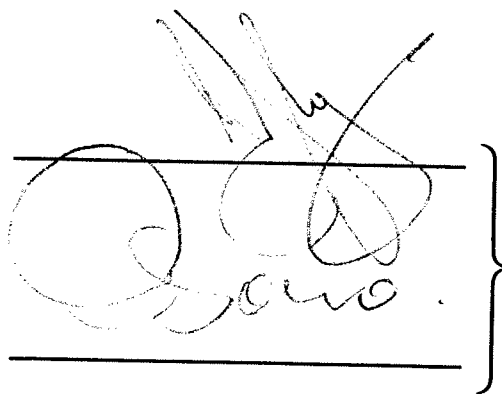
The council's responsibility also includes maintaining adequate accounting records and an effective system of risk management as well as the preparation of the supplementary schedules included in these financial statements.

The council has made an assessment of the Association's ability to continue as a going concern and have no reason to believe the Association will not be a going concern in the year ahead.

The auditor is responsible for reporting on whether the annual financial statements are fairly presented in accordance with the applicable financial reporting framework.

Approval of the annual financial statements

The financial statements of the Association for the Physically Disabled – Greater Johannesburg, as identified in the first paragraph, were approved by the Council on 16 July 2010 and are signed on their behalf by –



For and on behalf of the Council



KPMG Inc
KPMG Crescent
85 Empire Road, Parktown, 2193
Private Bag 9, Parkview, 2122, South Africa

Telephone +27 (11) 647 7111
Fax +27 (11) 647 8000
Docex 472 Johannesburg
Internet <http://www.kpmg.co.za/>

Independent auditor's report

To the members of the Association for the Physically Disabled – Greater Johannesburg

We have audited the financial statements of the Association for the Physically Disabled – Greater Johannesburg, which comprise the statement of financial position at 31 March 2010, and the statements of comprehensive income, changes in reserves and funds and cash flows for the year then ended, and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory notes, as set out on pages 5 to 18.

Council's responsibility for the financial statements

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

Auditor's responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for qualified opinion

It is not feasible for the Association to institute accounting controls over cash collections from appeals, certain donations, events, sales and street collections prior to the initial entry of the receipts in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond the receipts actually recorded.

Qualified opinion

In our opinion except for the possible effect of the matter described in the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Association for the Physically Disabled – Greater Johannesburg at 31 March 2010 and its financial performance and cash flows for the year then ended in accordance with South African Statements of Generally Accepted Accounting Practice.

Policy Board
Chief Executive RM Kgosana

Executive Directors: TH Bashali*, DC Duffield, A Hari, TH Hcoie, FB Leith,
JS McIntosh, AM Mokgabudi, D van Heerden

Other Directors: LP Fourie, T Fubu, A Jaffer, E Magondo, CM Read,
Y Suleman (Chairman of the Board), A Thunström,
JM Vice

The company's principal place of business is at KPMG Crescent,
85 Empire Road, Parktown, where a list of the directors' names is
available for inspection. * British citizen

KPMG Inc is a company incorporated under the South African Companies Act and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

KPMG Inc is a Registered Auditor, in public practice, in terms of the Auditing Profession Act, 26 of 2005.
Registration number: 1999/021543/21



Other matter

The supplementary schedules set out on pages 19 to 22 do not form part of the financial statements and are presented as additional information. We have not audited these schedules and accordingly do not express an opinion on them.

KPMG Inc.

A handwritten signature in black ink, appearing to be 'ML Watson', with a long horizontal line extending to the right.

Per : ML Watson
Chartered Accountant (SA)
Registered Auditor
Director
16 July 2010



Association for the Physically Disabled – Greater Johannesburg

Statement of financial position at 31 March 2010

Assets	Note	2010 R	2009 R
Non-current assets			
Equipment and vehicles	2	409 358	369 499
Current assets			
Inventories		4 886 046	4 601 375
Other receivables		18 680	24 786
Other investments		140 114	82 518
Deposits on call	3	4 307 536	3 544 203
Funds for specific purposes pre-funded	4	393 479	576 646
Trust funds	5	-	318 800
Cash and cash equivalents		1 221	1 958
		25 016	52 464
Total assets		5 295 404	4 970 874
Reserves, funds and liabilities			
General fund		4 216 946	4 168 033
Investment reserve		3 053 756	3 464 874
		1 163 190	703 159
Current liabilities			
Trade and other payables		1 078 458	802 841
Donations and funds for specific purposes	5	261 473	417 748
		816 985	385 093
Total reserves, funds and liabilities		5 295 404	4 970 874



Association for the Physically Disabled – Greater Johannesburg

Statement of comprehensive income for the year ended 31 March 2010

Revenue	Note	2010		2009	
		R	R	R	R
National lottery					
Distribution Trust fund			1 638 635		
- 2007		1 064 649			
- 2008		573 986			
Subsidies for services and workshops			573 175		909 365
Events, sales and street collections			423 306		341 440
Fees for services			365 609		517 611
Appeals, donations and grants			1 414 018		1 193 471
Legacies			314 825		821 404
Sundry revenue					
- Net interest received from cash and cash equivalents			13 652		13 170
- Other			15 503		9 136
			<u>4 758 723</u>		<u>3 805 597</u>
Operating expenditure					
Attendant care services		1 320 699		1 385 882	
Corporate communications		997 189		836 382	
Skyward employment		206 163		159 284	
Support services		1 624 434		1 246 893	
- Governance		521 962		569 554	
- Transformation		175 588		243 809	
- Barrier Breakers		926 884		433 530	
Social work services		696 205		709 076	
Workshops		605 307		531 954	
			<u>5 449 997</u>		<u>4 869 471</u>
Operating loss	8		(691 274)		(1 063 874)
Income from investments					
Fair value of held for trading investments		460 031		(1 325 177)	
Profit on disposal of held for trading investments		55 550		398 295	
Interest received		163 644		148 567	
Dividends received		60 962		71 735	
			<u>740 187</u>		<u>(706 580)</u>
Comprehensive income/(loss) for the year			<u>48 913</u>		<u>(1 770 454)</u>



Association for the Physically Disabled – Greater Johannesburg

Statement of changes in reserves and funds for the year ended 31 March 2010

	General fund R	Investment reserve R	Total R
Balance at 31 March 2008	3 910 151	2 028 336	5 938 487
Comprehensive loss for the year	(1 770 454)		(1 770 454)
Transfer of fair value adjustment on held for trading investments	1 325 177	(1 325 177)	-
Balance at 31 March 2009	<u>3 464 874</u>	<u>703 159</u>	<u>4 168 033</u>
Comprehensive income for the year	48 913		48 913
Transfer of fair value adjustment on held for trading investments	(460 031)	460 031	-
Balance at 31 March 2010	<u>3 053 756</u>	<u>1 163 190</u>	<u>4 216 946</u>



Association for the Physically Disabled – Greater Johannesburg

Statement of cash flows for the year ended 31 March 2010

	Note	2010 R	2009 R
Cash flows from operating activities			
Cash utilised in operations	12.1	(805 744)	(1 052 648)
Interest received on investments		163 644	148 567
Net interest received on bank balances		13 652	13 170
Dividends received on investments		60 962	71 735
Net cash outflow from operating activities		(567 486)	(819 176)
Cash flows from investing activities			
To maintain operations			
– additions to property, plant and equipment		(161 243)	(128 005)
– additions to investments		(603 297)	(840 705)
– proceeds on disposal of investments		355 545	1 715 584
– proceeds on disposal of motor vehicle		15 174	–
Net cash (outflow)/inflow from investing activities		(393 821)	746 874
Cash flows from financing activities			
Net increase/(decrease) in donations and funds for specific purposes		750 692	(362 135)
Net cash inflow from financing activities		750 692	(362 135)
Net decrease in cash and cash equivalents		(210 615)	(434 437)
Cash and cash equivalents at beginning of year	12.2	629 110	1 063 547
Cash and cash equivalents at end of year	12.2	418 495	629 110



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements

for the year ended 31 March 2010

1. Accounting policies

The Association for the Physically Disabled – Greater Johannesburg is domiciled in South Africa.

The financial statements are prepared in accordance with the South African Statements of Generally Accepted Accounting Practice (GAAP). The financial statements were approved by the council on 16 July 2010.

1.1 Basis of preparation

The financial statements are presented in Rands, which is the Association's functional currency. They are prepared on the historical cost basis except for investments stated at fair value as financial instruments designated as held for trading.

The preparation of financial statements in conformity with GAAP requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

1.2 Equipment and vehicles

Items of equipment and vehicles are stated at cost less accumulated depreciation and impairment losses.

Depreciation is charged to the income statement on a straight-line basis over the estimated useful lives of each item of equipment and vehicles.

The estimated useful lives are as follows –

- Wheelchairs 3 years
- Motor vehicles 5 years
- Furniture and equipment 10 years
- Computer equipment 3 years

1.3 Impairment

The carrying amounts of the Association's equipment and vehicles are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the assets recoverable amount is estimated. The recoverable amount is its net selling price. An impairment loss is recognised in the income statement whenever the carrying amount of an asset exceeds its recoverable amount.

A previously recognised impairment loss is reversed if the recoverable amount increases as a result of a change in the estimates used to determine the recoverable amount.



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements

for the year ended 31 March 2010 (continued)

1. Accounting policies (continued)

1.4 Investments

Other investments are held for trading and are classified as current assets. They are stated at fair value with any resultant gain or loss recognised in the income statement. The resultant gain or loss is then transferred to the investment reserve via the statement of changes in reserves and funds.

The fair value of financial instruments classified as held for trading is their quoted traded price at the statement of financial position date.

1.5 Inventories

Inventories are carried at the lower of cost and net realisable value. The cost of inventories comprises costs of purchase. Obsolete, redundant and slow moving inventories are identified on a regular basis and are written down to their estimated net realisable values.

1.6 Leases

Finance leases

Leases that transfer substantially all the risks and rewards of ownership of the underlying assets to the Association are classified as finance leases. Assets acquired in terms of finance leases are capitalised at the lower of fair value and the present value of the minimum lease payments at inception of the lease and depreciated over the useful life of the asset. The capital element of future obligations under the leases is included as a liability in the balance sheet. Lease payments are allocated using the effective interest rate method to determine the lease finance cost, which is charged against income over the lease period, and the capital repayment, which reduces the liability of the lessor.

Operating leases

Leases are classified as operating leases where the lessor retains the risks and rewards of ownership of the underlying asset. Payments made under operating leases are charged against income on a straight line basis over the period of the lease.

1.7 Revenue

Revenue comprises subsidies and grants received, income from events, sales and donations, service fees, investment income and other non-operating income. Subsidies, fund raising income and service fees are recognised when the cash has been received. Investment income and other non-operating income are recognised on the accrual basis of accounting.

1.8 Employee benefits

The cost of all short-term employee benefits is recognised during the period in which the employee renders the related service. The provisions for employee entitlements to wages, salaries and annual leave represent the amount which the Association has a present obligation to pay as a result of employees' service provided to the reporting date. The provisions have been calculated at undiscounted amounts based on current wage and salary rates.

Obligations for contributions to defined contribution pension plans are recognised as an expense when they are due.



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements

for the year ended 31 March 2010 (continued)

1. Accounting policies (continued)

1.9 Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand, deposits held on call with banks, and investments in money market instruments, net of bank overdraft all of which are available for use by the Association unless otherwise stated.

1.10 Financial risk management

1.10.1 Overview

The Association has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk

This note presents information about the Association's exposure to each of the above risks, the Association's objectives, policies and processes for managing risk, and the Association's management of capital. Further quantitative disclosures are included throughout these financial statements.

Risk management is carried out in line with directives received from the executive committee, in close co-operation with the central accounting department of the Association. Management, however, have the overall responsibility for the establishment and oversight of the Association's risk management framework.

The Association's risk management policies are established to identify and analyse the risks faced by the Association, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Association's activities.

1.10.2 Credit risk

Credit risk is the risk of financial loss to the Association if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Association's receivables from customers and investments.

Trade and other receivables

The Association's exposure to credit risk is influenced mainly by the individual characteristics on each customer.

As the Association has not had a problem with the recoverability of its trade receivables, no impairment allowance has been raised for either the 2009 or 2010 financial years.

Investments

The Association limits its exposure to credit risk by only investing in liquid securities.



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements

for the year ended 31 March 2010 (continued)

1. Accounting policies (continued)

1.10 Financial risk management (continued)

1.10.3 Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its financial obligations as they fall due. The Association's approach to managing liquidity risk is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Association's name.

1.10.4 Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and traded quoted share prices, will affect the Association's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

The Association does not use derivative financial instruments for speculative purposes.



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements for the year ended 31 March 2010 (continued)

2. Equipment and vehicles

	Cost R	Accumulated depreciation R	Net book value R
2010			
Wheel chairs	48 450	(42 857)	5 593
Motor vehicles – owned	416 092	(173 620)	242 472
– leased	261 719	(209 214)	52 505
Furniture and equipment	180 998	(111 140)	69 858
Computer equipment	273 860	(234 930)	38 930
	1 181 119	771 761	409 358
2009			
Wheel chairs	48 450	(26 708)	21 742
Motor vehicles – owned	313 592	(126 427)	187 165
– leased	261 720	(188 121)	73 599
Furniture and equipment	157 472	(96 771)	60 701
Computer equipment	260 659	(234 367)	26 292
	1 041 893	(672 394)	369 499

Net book value

	Wheel chairs R	Motor vehicles R	Furniture and equipment R	Computer equipment R	Total R
2010					
At beginning of year	21 742	260 764	60 701	26 292	369 499
Additions	–	102 500	23 526	35 217	161 243
Depreciation	(16 149)	(68 287)	(14 369)	(18 301)	(117 106)
Disposals	–	–	–	(4 278)	(4 278)
At end of year	5 593	294 977	69 858	38 930	409 358
2009					
At beginning of year	37 890	325 376	74 079	22 467	459 812
Additions	–	106 400	2 267	19 338	128 005
Depreciation	(16 148)	(44 435)	(15 645)	(12 921)	(89 149)
Disposals	–	(126 577)	–	(2 592)	(129 169)
At end of year	21 742	260 764	60 701	26 292	369 499

In 1993, Erf 5582 Eldorado Park Ext 7 was donated to The Association for the Physically Disabled by the City Council of Johannesburg. The contractual terms of the donation was that the Association should use the property for purposes of assisting the physically disabled or the property will revert to the donor. The Association currently uses this property for purposes as stipulated in the agreement.



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements for the year ended 31 March 2010 (continued)

	2010 R	2009 R
3. Other investments		
<i>Held for trading</i>		
Listed investments		
– RSA gilts	538 510	731 207
– ordinary shares	2 518 916	1 475 888
– offshore investments	1 250 110	1 337 108
	<u>4 307 536</u>	<u>3 544 203</u>
4. Deposits on call		
Settlement account for investments	393 479	576 646
5. Donations and funds for specific purposes		
Balance at beginning of year	66 293	428 428
Receipts during the year	2 173 475	38 041
Utilised during the year	(1 422 783)	(400 176)
Balance at end of year	<u>816 985</u>	<u>66 293</u>
<i>Comprises -</i>		
Donations and funds for specific purposes	816 985	385 093
Funds for specific purposes prefunded	-	(318 800)
	<u>816 985</u>	<u>66 293</u>



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements

for the year ended 31 March 2010 (continued)

7. Operating leases

The Association leases certain of its office equipment in terms of operating leases. The Association does not have an option to acquire the assets at the termination of the lease.

	Total future minimum lease payments under non-cancellable operating leases	
	2010	2009
	R	R
Not later than 1 year	<u>1 740</u>	<u>32 396</u>
8. Operating loss		
Operating loss is arrived at after taking into account -		
Audit fees	60 000	60 000
Depreciation	117 106	89 149
Equipment rental	37 768	49 324
(Profit)/loss on disposal of equipment and vehicles	(10 896)	129 169
Rent paid	8 524	6 438
Salaries and wages	<u>3 714 358</u>	<u>3 421 941</u>

9. Taxation

The Association is exempt from income tax in terms of Section 10(1)(cN) of the Income Tax Act.

10. Defined contribution fund

Pension fund contributions are made on behalf of all employees to the Association for the Physically Disabled Pension Fund. The Fund is a defined contribution fund and is governed by the Pension Funds Act. The amount of contributions paid in the current year was R351 190 (2009 : R350 029).



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements for the year ended 31 March 2010 (continued)

11. Financial instruments

11.1 Exposure to credit risk

The carrying amount of financial assets represent the maximum credit exposure.

The maximum exposure to credit risk at the reporting date was:

	Carrying amount	
	2010 R	2009 R
Loans and receivables	140 114	82 518
Cash and cash equivalents	418 495	629 110
Held for trading financial assets	4 307 536	3 544 203
	<u>4 866 145</u>	<u>4 255 831</u>

11.2 Liquidity risk

The following are the contractual maturities of financial liabilities agreements -

2010	Carrying amount	Contractual cash flows	0 – 12 months
Non-derivative financial liabilities			
Trade and other payables	261 473	261 473	261 473
	<u>261 473</u>	<u>261 473</u>	<u>261 473</u>
2009			
Non-derivative financial liabilities			
Trade and other payables	417 748	417 748	417 748
	<u>417 748</u>	<u>417 748</u>	<u>417 748</u>



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements for the year ended 31 March 2010 (continued)

11. Financial instruments (continued)

11.3 Fair values

The fair values of financial assets and liabilities, together with the carrying amounts shown in the balance sheet, are as follows -

	2010		2009	
	Carrying amount R	Fair value R	Carrying amount R	Fair value R
Other receivables	140 114	140 114	82 518	82 518
Other investments	4 307 536	4 307 536	3 544 203	3 544 203
Cash and cash equivalents	418 495	418 495	629 110	629 110
Trade and other payables	(261 473)	(261 473)	(417 748)	(417 748)
	4 604 672	4 604 672	3 838 082	3 838 082

Basis for determining fair values

The following summarises the significant methods and assumptions used in estimating the fair values of financial instruments reflected in the table above.

Non-derivative financial liabilities

Fair value is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Other receivables

The fair value of other receivables is estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date.

Fair value hierarchy

The different levels have been defined as follows –

Level 1	quoted prices (unadjusted) in active markets for identical assets or liabilities;
Level 2	inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly;
Level 3	inputs for the asset or liability that are not on observable market data.

The following financial instruments are carried at fair value by valuation method –

	2010 Level 1	2009 Level 1
Other investments	4 307 536	3 544 203



Association for the Physically Disabled – Greater Johannesburg

Notes to the financial statements for the year ended 31 March 2010 (continued)

	2010 R	2009 R
12. Notes to the cash flow statement		
12.1 Cash utilised in operations		
Operating loss	(691 274)	(1 063 874)
Adjustments for		
– (profit)/loss on disposal of equipment and vehicles	(10 896)	129 169
– net interest received from cash and cash equivalents	(13 652)	(13 170)
– depreciation	117 106	89 149
Working capital changes		
– decrease in inventories	6 106	–
– increase in other receivables	(57 596)	(7 060)
– decrease in trade and other payables	(156 275)	(186 892)
– decrease in trust funds	737	30
	<u>(805 744)</u>	<u>(1 052 648)</u>
12.2 Cash and cash equivalents		
Cash and cash equivalents comprise -		
Deposits on call	393 479	576 646
Cash and cash equivalents	25 016	52 464
	<u>418 495</u>	<u>629 110</u>
13. Going concern and subsequent events		

The Association's continued existence is dependent on future support, subsidies, donations and sponsorship from donors.

Association for the Physically Disabled – Greater Johannesburg

Schedule of income

for the year ended 31 March 2010

Income	Social work R	Attendant care R	Workshops R	Corporate communi- cations R	Skyward R	Governance R	Barrier Breakers R	Support Services R	Total R
Subsidies	(530 450)		(42 725)						(573 175)
Investment income – dividends								(60 962)	(60 962)
Investment income – interest								(177 296)	(177 296)
Investment income – profit sale of shares								(55 550)	(55 550)
Investment income – fair value adjustment								(460 031)	(460 031)
Profit on disposal of fixed assets								(10 896)	(10 896)
Other income – tuckshop								(3 489)	(3 489)
Events								(81 740)	(81 740)
Sales								(333 188)	(333 188)
Street collections								(8 378)	(8 378)
Fees for services	(2 769)	(105 491)			(20 170)		(230 894)	(6 285)	(365 609)
Administration fees								(1 118)	(1 118)
Appeals								(191 968)	(191 968)
Donations								(42 878)	(42 878)
NLDTF – 2007								(1 064 649)	(1 064 649)
NLDTF – 2008								(560 026)	(573 986)
Grants – Government		(894 929)	(100 000)		(29 243)		(13 960)	–	(1 024 172)
Grants – Corporate								(155 000)	(155 000)
Legacies								(314 825)	(314 825)
Total income	(533 219)	(1 000 420)	(142 725)		(49 413)		(244 854)	(3 528 279)	(5 498 910)

Association for the Physically Disabled – Greater Johannesburg

Schedule of expenses

for the year ended 31 March 2010 (continued)

Expenses	Social work R	Attendant care R	Workshops R	Corporate communi- cations R	Skyward R	Governance R	Barrier Breakers R	For distribution R	Transfor- mation R	Total R
Uniforms and clothing	46	3 253	65		9		37	4 289		7 699
Salaries and wages										
– VIP	397 273	576 425	215 140	444 577	98 863	274 682	759 143	759 708	109 912	3 635 722
Salaries and wages										
– casual		61 673					9 130	7 832		78 636
Salaries and wages										
– merit bonus	11 382	51 644	11 095		6 759		30 473	116 322		227 675
Long service awards		750	1 500					4 000		6 250
Directors awards		500						1 500		2 000
Staff recruitment								2 926		2 926
Staff welfare	689	3 251	1 201		250			28 299		33 691
Staff training	2 470	825		2 400	3 017		570	44 906		54 188
Workmans compensation										
Depreciation								10 991		10 991
Motor vehicle								117 106		117 106
expenses										
– fuel and oil	2 754	2 464	41 849		7 559			61 143		115 769
Motor vehicle expenses										
– repairs and maintenance	4 189	351	18 596		6 851			22 292		52 279
Travel allowance								38 400		38 400
Travelling expenses	6 189	100 825	100		649		1 029	11 218		120 009
Courier and postage		51	327					6 830		7 208
Telephone and fax	5 174	20 224	5 215		252		3 925	96 104		130 894
Web costs				10 800			13 150	11 100		35 050
Affiliation fees								500		500

Association for the Physically Disabled – Greater Johannesburg

Schedule of expenses

for the year ended 31 March 2010 (continued)

Expenses	Social work R	Attendant care R	Workshops R	Corporate communi- cations R	Skyward R	Governance R	Barrier Breakers R	For distribution R	Transfor- mation R	Total R
Audit fees						60 000				60 000
Accounting fees							810			810
Professional fees	4 496						4 775	19 551		28 822
Street collections								552		552
Shop tin collections										254
Golf day				254						254
APD-Horn Campaign				40 318						40 318
Casual day				429						429
Christmas cards				89 369						89 369
Gifts				16 903						16 903
Commercial web				15						15
APD/BB button campaign				4 233						4 233
Easter stamps				3 898						3 898
Annual report				125						125
Annual general meeting				10 532						10 532
Capacity building				10 404						10 404
Bank charges			500						2 675	3 175
Interest paid	256	219	2 327	641				23 165		26 608
Management fees investments	26							916		942
PR/marketing							1 152			18 250
Cleaning		780								6 735
										780

Association for the Physically Disabled – Greater Johannesburg

Schedule of expenses

for the year ended 31 March 2010 (continued)

Expenses	Social work R	Attendant care R	Workshops R	Corporate communi- cations R	Skyward R	Governance R	Barrier Breakers R	For distribution R	Transfor mation R	Total R
Computer expenses	90									
Entertainment							9 158.16	39 048		48 297
Electricity and water	0	1 563	62 494					300		300
Loss on disposal of vehicles								11 484		75 541
Insurance and licences	4 736	8 824	22 258		6 551		2 029	64 962		109 360
Office renovations								10 800		10 800
Printing and stationery	3 538	3 745	1 113		1 430		4 450	38 532		52 809
Rent paid	1 398	6 618						507		8 524
Rental of equipment	640							37 128		37 768
Repairs and maintenance										
– buildings		1 500	3 157					1 118		5 775
Repairs and maintenance										
– equipment	961	158					22	1 182		2 323
Security		1 187	1 187					5 755		8 128
Subscriptions	100							3 096		3 196
Write-off of Barrier Breakers										
Expenses	446 406	846 832	388 122	639 397	132 191	334 682	926 884	1 622 895	112 587	5 449 997
							87 030			87 030
Re-allocation for distribution	249 799	473 868	217 184	357 792	73 971	187 280	–	(1 622 895)	63 001	–
Total expenses	696 205	1 320 699	605 307	997 189	206 163	521 962	926 884	–	175 588	5 449 997