

**OMBETJA YEHINGA  
ORGANISATION TRUST**

**ANNUAL FINANCIAL STATEMENTS**

**31 DECEMBER 2018**

**OMBETJA YEHINGA ORGANISATION TRUST**  
**ANNUAL FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

***Index***

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**OMBETJA YEHINGA ORGANISATION TRUST**

**ANNUAL FINANCIAL STATEMENTS**

**31 DECEMBER 2018**

***General information***

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**Trustees:**

- |                |                   |
|----------------|-------------------|
| 1 S.N. Ipinge  | 6 T.M. Kueyo      |
| 2 K.D. Newton  | 7 S.D.L. Izaaks   |
| 3 S.F. Rudd    | 8 P.R.J. Talavera |
| 4 P. Watson    |                   |
| 5 C.A. Guriras |                   |

**Principal Objectives**

The organisation aims at using arts (both visual and performing) with young people to create social awareness, and thereby to decrease the impact of the HIV/AIDS pandemic and other social problems such as domestic violence, rape and alcohol and drug abuse, among young people in Namibia.

**Trust Address**

4 Babie Street  
Suiderhof  
Windhoek  
Namibia

**Postal Address**

P.O. Box 97217  
Windhoek  
Namibia

**Auditors**

PKF-FCS Auditors  
P O Box 4440  
Walvis Bay  
Namibia

**OMBETJA YEHINGA ORGANISATION TRUST**

**ANNUAL FINANCIAL STATEMENTS**

**31 DECEMBER 2018**

**General information**

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**TRUSTEES APPROVAL OF ANNUAL FINANCIAL STATEMENTS**

The Annual Financial Statements as set out on pages 7 to 15 hereafter have been inspected by us and are hereby approved as the Annual Financial Statements for the year ended:

31 DECEMBER 2018

The trustees are not aware of any matter or circumstance arising since the end of the financial year. No material fact or circumstances has occurred between the accounting date and the date of this report.

**Going concern of the trust**

The going concern basis has been adopted in preparing the financial statements. The company suffered losses amounting to N\$ 1,757,602 in the current year. The going concern of the company is dependent on the financial assistance of grants received. During the current financial year, the trust has lost one of its major grants and the trustees have forecasted that cashflows should be sufficient to sustain operations until June 2019. The trustees are actively in the process of obtaining additional grants that will be sufficient to sustain future operations.

We, the undersigned trustees, confirm that the Annual Financial Statements are our responsibility and fairly present the financial affairs of the Trust.

Signed on \_\_\_\_\_ at Windhoek.

\_\_\_\_\_  
S.N. lipinge

\_\_\_\_\_  
K.D. Newton

\_\_\_\_\_  
S.F. Rudd

\_\_\_\_\_  
P. Watson

\_\_\_\_\_  
C.A. Guriras

\_\_\_\_\_  
T.M. Kueyo

\_\_\_\_\_  
S.D.L. Izaaks

\_\_\_\_\_  
P.R.J. Talavera

**REPORT OF THE INDEPENDENT AUDITOR**  
**TO THE TRUSTEES OF**  
**OMBETJA YEHINGA ORGANISATION TRUST**

***Qualified opinion***

We have audited the financial statements of Ombetja Yehinga Organisation Trust set out on pages 7 to 15, which comprise the statements of financial position as at 31 December 2018 and the statements of profit or loss and other comprehensive income, the statements of changes in equity and the statements of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and the trustees' report.

In our opinion, except for the effects of the matter described in the Basis for Qualification Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the trust as at 31 December 2018, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards for Small and Medium Sized Entities and the requirements of the Companies Act of Namibia.

***Basis for Qualified Opinion***

In common with similar organizations, it is not feasible for the trust to institute accounting controls over cash collections from donations and fund-raising activities prior to initial entry of these collections in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond the receipts actually recorded.

Furthermore, the audit of all related balances and transactions for the Global Fund has been performed by Grand Namibia and no report confirming that same is not materially misstated has been received from them to date.

We could confirm the valuation and existence of the Global Fund balance through a third-party bank confirmation, which ensured us that the balance of the fund is not materially misstated in the Financial Statements of Ombetja Yehinga Organisation Trust.

However, no additional procedures were performed to test the validity, accuracy and classification of the payments and receipts transactions for the Global Fund. We also could not confirm whether the transactions were incurred in terms of the donor contract. These transactions are material to our audit, and we therefore could not perform any assurance on them.

### ***Other Information***

The trustees are responsible for the other information. The other information comprises the Supplementary information set out on page 16, which we obtained prior to the date of this auditor's report and the Annual Report, which is expected to be made available to us after that date. 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 on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### ***Responsibilities of the trustees for the Financial Statements***

The trustees are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium Sized Entities and the requirements of the Companies Act of Namibia and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

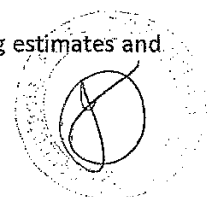
In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the trust or to cease operations, or have no realistic alternative but to do so.

### ***Auditor's Responsibilities for the Audit of the 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 skepticism 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.



- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the trust to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the trustees with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

PKF-FCS Auditors

**PKF-FCS Auditors**

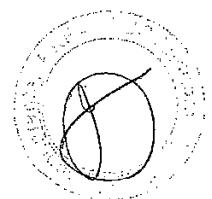
**Registered Accountants and Auditors**

**Chartered Accountants (Namibia)**

**Per: J du Toit**

**Partner**

**08 April 2019**



# **OMBETJA YEHINGA ORGANISATION TRUST**

## **STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED** **31 DECEMBER 2018**

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		<b><u>2018</u></b>	<b><u>2017</u></b>
		<b><u>N\$</u></b>	<b><u>N\$</u></b>
	<b><u>Notes</u></b>		
Revenue	3	4,239,184	13,904,901
Other Income	4	125,747	443,703
Total Income		<u>4,364,931</u>	<u>14,348,604</u>
Administrative Expenses		(165,147)	(138,948)
Operating Expenses	5	(5,959,102)	(11,934,130)
Financing Cost		73	-
(Deficit) / Surplus For The Year		<u>(1,759,245)</u>	<u>2,275,526</u>



**OMBETJA YEHINGA ORGANISATION TRUST**  
**STATEMENT OF FINANCIAL POSITION AS AT**  
**31 DECEMBER 2018**

	<u>Notes</u>	<u>2018</u> <u>N\$</u>	<u>2017</u> <u>N\$</u>
<b>ASSETS</b>			
<i>Non-current assets</i>			
Plant and equipment	7	700,863	1,865,181
<i>Current assets</i>			
Trade and other receivables	8	20,682	21,280
Cash and cash equivalents	9	764,732	1,881,700
<b>TOTAL ASSETS</b>		<b>1,486,277</b>	<b>3,768,161</b>
<b>EQUITY AND LIABILITIES</b>			
<i>Accumulated funds</i>			
Accumulated Surplus		1,450,695	3,209,940
<i>Current liabilities</i>			
Trade and other payables	10	35,582	558,221
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,486,277</b>	<b>3,768,161</b>

**OMBETJA YEHINGA ORGANISATION TRUST**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED**  
**31 DECEMBER 2018**

	<u>2018</u>	<u>2017</u>
	<u>N\$</u>	<u>N\$</u>
	<u>Notes</u>	
Cash receipts from customers	4,339,113	14,282,045
Cash paid to suppliers and employees	<u>(5,483,870)</u>	<u>(13,696,809)</u>
Cash (utilised) / generated by operations	11 (1,144,757)	585,236
Interest received	26,416	45,279
Finance charges	73	-
Cash Flow from operating activities	<u>(1,118,268)</u>	<u>630,515</u>
Cash Flow from investing activities	1,300	(1,938,366)
Additions to Property, Plant and Equipment	7 -	(1,938,366)
Proceeds on realisation of Property, Plant and Equipment	1,300	-
Net decrease in cash, equivalents and overdrafts	<u>(1,116,968)</u>	<u>(1,307,851)</u>
Cash, equivalents and overdrafts - beginning of year	9 1,881,700	3,189,551
Cash, equivalents and overdrafts - end of year	<u>764,732</u>	<u>1,881,700</u>
Cash and Cash equivalents consist of :		
Bank - Current Account	764,732	1,881,494
Cash on hand	-	206
	<u>764,732</u>	<u>1,881,700</u>

# **OMBETJA YEHINGA ORGANISATION TRUST**

## **STATEMENT OF CHANGES IN ACCUMULATED SURPLUS AND OTHER RESERVES FOR THE YEAR ENDED** **31 DECEMBER 2018**

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	<b><u>Accumulated</u></b> <b><u>Surplus</u></b> <b><u>N\$</u></b>	<b><u>TOTAL</u></b> <b><u>N\$</u></b>
Balance 31 December 2016	934,414	934,414
Movements during the year		
Surplus For The Year	2,275,526	2,275,526
Balance 31 December 2017	3,209,940	3,209,940
Movements during the year		
Deficit For The Year	(1,759,245)	(1,759,245)
Balance 31 December 2018	1,450,695	1,450,695

**OMBETJA YEHINGA ORGANISATION TRUST**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

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**1 BASIS OF PREPARATION**

The financial statements are prepared in accordance with International Financial Reporting Standards for Small and Medium Sized Entities where appropriate to the trust. The financial statements are prepared under the historical cost convention as modified by the revaluation of certain property, plant and equipment and investment properties where appropriate.

Unless otherwise specifically stated, this basis is consistent with that of the previous year.

The trust has adopted the Namibia Dollar as its reporting currency.

Measurement basis used by the trust include and are defined as follows:

*Historical cost*

Assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or in some circumstances (for example, income taxes), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of operations.

*Fair value*

The amount for which an asset would be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

**1. 1 Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the trust and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised.

Revenue is recognised at the date the grant is received.

**1. 2 Property, plant and equipment**

All property, plant and equipment are initially recorded at cost and adjusted for any impairment in value.

Items of property, plant and equipment are stated at historical cost less accumulated depreciation.

All property, plant and equipment are reviewed for indicators of impairment losses at each reporting date. If such indicators exist, the recoverable amount of the asset is determined. The recoverable amount is the fair value less estimated costs to sell. An impairment loss is recognised where the carrying amount of the asset exceeds the recoverable amount. Impairment losses and reversal of impairment losses are recognised in the income statement.

Depreciation is calculated on the straight-line method to write off the cost of each asset, or the revalued amounts, to their residual values over their estimated useful lives. The depreciation rates applicable to each category of property, plant and equipment are as follows:

- Computer Equipment	3 years
- Motor vehicles	5 years
- Furniture and fittings	10 years
- Office equipment	10 years

The residual values and useful lives of all items of property, plant and equipment are reviewed, and adjusted if necessary, at each reporting date.

Gains and losses on disposal of property, plant and equipment are determined by reference to their carrying amount and are taken into account in determining the profit/(loss) before finance cost. On disposal of revalued assets, amounts in revaluation reserves relating to that asset are transferred to retained earnings.

**OMBETJA YEHINGA ORGANISATION TRUST**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

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**1. 3 Provisions**

Provisions are recognised when the trust has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

Where the trust expects a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

**1. 4 Foreign currency transactions**

Transactions in foreign currencies are accounted for at the rates of exchange ruling on the date of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the reporting date. Unrealised differences on monetary assets and liabilities are recognised in profit and loss in the period in which they occur. Non-monetary assets and liabilities that are measured at historical cost in a foreign currency are translated at the exchange rate ruling on the date of the transaction. Non-monetary assets and liabilities that are measured at revalued amounts, are translated at the exchange rates on the date that the revalued amounts were determined.

**1. 5 Taxation**

As the trust is not a registered taxpayer, no provision for taxation has been provided for.

**2 TRANSITION TO THE IFRS FOR SME'S**

The company's financial statements for the year ended 30 December 2018 are its first annual financial statements prepared under accounting policies that comply with the IFRS for SME's.

**2. 1 FIRST-TIME ADOPTION OF THE INTERNATIONAL FINANCIAL REPORTING STANDARDS FOR SMALL AND**

The company has applied the International Financial Reporting Standards for Small and Medium-sized Entities, for the first time for the 2018 financial year end. In principle this standard should be applied retrospectively and the 2017 comparatives contained in these annual financial statements can differ from those published for the period ended 31 December 2017. The standard gives certain mandatory exemptions from this principle.

The above has been considered and no adjustments were required to be made to the opening comparative statement of financial position, therefore the 2017 comparatives do not differ from those published for the year ended 31 December 2017. No exceptions were required as the accounting policies have been consistently applied.

**OMBETJA YEHINGA ORGANISATION TRUST**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

**Statement of Profit and Loss and Other Comprehensive Income Notes**

	<u>2018</u>	<u>2017</u>
	<u>N\$</u>	<u>N\$</u>
<b>3 REVENUE</b>		
Revenue includes the following:		
Funds received	4,239,184	13,904,901
	<u>4,239,184</u>	<u>13,904,901</u>
<b>4 OTHER INCOME</b>		
Other Income includes the following:		
Donations received	8,843	13,500
Sundry income	90,488	384,924
Interest received	26,416	45,279
	<u>125,747</u>	<u>443,703</u>
<b>5 OPERATING EXPENSES</b>		
Operating expenses includes the following:		
Auditor's remuneration		
- Fees	36,550	80,179
	<u>36,550</u>	<u>80,179</u>
Consulting and professional fees	<u>9,955</u>	<u>-</u>
Depreciation	<u>548,343</u>	<u>505,525</u>
Employee details		
- Administration salaries and wages	2,817,965	5,175,017
- Staff welfare	-	9,298
- Training	4,484	37,454
	<u>2,822,449</u>	<u>5,221,769</u>
<b>6 DIRECTORS' EMOLUMENTS</b>		
<b><u>Executive directors</u></b>		
For services as a directors		
Salary, bonus, commission, entertainment and travel and subsistence allowances	758,949	817,522
	<u>758,949</u>	<u>817,522</u>

**OMBETJA YEHINGA ORGANISATION TRUST**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**

**31 DECEMBER 2018**

***Statement of financial position notes***

**7 PLANT AND EQUIPMENT**

	<u>Computer Equipment</u>	<u>Motor vehicles</u>	<u>Furniture and fittings</u>	<u>Office equipment</u>	<u>TOTAL</u>
	<u>N\$</u>	<u>N\$</u>	<u>N\$</u>	<u>N\$</u>	<u>N\$</u>
Cost	483,332	899,434	158,774	19,978	1,561,518
Accumulated depreciation	(271,250)	(702,182)	(153,854)	(1,892)	(1,129,178)
Carrying amount 31 December 2016	<u>212,082</u>	<u>197,252</u>	<u>4,920</u>	<u>18,086</u>	<u>432,340</u>
Depreciation for the year	(110,967)	(389,250)	(3,288)	(2,020)	(505,525)
Additions during the year	27,344	1,905,632	4,500	890	1,938,366
Cost	495,476	2,805,066	160,148	20,868	3,481,558
Accumulated Depreciation	(367,017)	(1,091,432)	(154,016)	(3,912)	(1,616,377)
Carrying amount 31 December 2017	<u>128,459</u>	<u>1,713,634</u>	<u>6,132</u>	<u>16,956</u>	<u>1,865,181</u>
Depreciation for the year	(84,546)	(460,293)	(1,417)	(2,087)	(548,343)
Disposals/scrappings during the year - cost	(18,594)	(921,498)	-	-	(940,092)
Disposals/scrappings during the year - acc. dep.	16,951	307,166	-	-	324,117
Cost	476,882	1,883,568	160,148	20,868	2,541,466
Accumulated depreciation	(434,612)	(1,244,559)	(155,433)	(5,999)	(1,840,603)
Carrying amount 31 December 2018	<u>42,270</u>	<u>639,009</u>	<u>4,715</u>	<u>14,869</u>	<u>700,863</u>

**OMBETJA YEHINGA ORGANISATION TRUST**  
**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**31 DECEMBER 2018**

***Statement of financial position notes***

	<b><u>2018</u></b>	<b><u>2017</u></b>
	<b><u>N\$</u></b>	<b><u>N\$</u></b>
<b>8 TRADE AND OTHER RECEIVABLES</b>		
Trade and other receivables consist of:		
Pre-paid expenses	20,682	21,280
	<u>20,682</u>	<u>21,280</u>
<b>9 CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents consist of:		
Petty cash	-	206
Bank balances:		
- current account	683,887	1,519,401
- savings account	80,845	362,093
Net cash and cash equivalents	<u>764,732</u>	<u>1,881,700</u>
<b>10 TRADE AND OTHER PAYABLES</b>		
Trade and other payables consist of:		
Provisions and accruals	35,582	558,221
	<u>35,582</u>	<u>558,221</u>
<b>11 RECONCILIATION OF PROFIT BEFORE TAX WITH CASH (UTILISED) / GENERATED BY OPERATIONS</b>		
(Loss) / Profit for the year	(1,759,245)	2,275,526
adjusted for:		
- depreciation	548,343	505,525
- loss / (surplus) on realisation/scrapping of property, plant and equipment	614,675	-
- interest received	(26,416)	(45,279)
- interest paid	(73)	-
Operating profit before working capital changes	<u>(622,716)</u>	<u>2,735,772</u>
Working capital changes:		
- decrease / (increase) in trade and other receivables	598	(21,280)
- decrease in trade and other payables	(522,639)	(2,129,256)
Cash (utilised) / generated by operations	<u>(1,144,757)</u>	<u>585,236</u>



**OMBETJA YEHINGA ORGANISATION TRUST**  
**DETAILED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED**  
**31 DECEMBER 2018**

*This schedule does not form part of the annual financial statements and is presented as additional information*

	<u>2018</u> <u>N\$</u>	<u>2017</u> <u>N\$</u>
REVENUE	4,239,184	13,904,901
OTHER INCOME	125,747	443,703
Donations received	8,843	13,500
Sundry income	90,488	384,924
Interest received	26,416	45,279
ADMINISTRATIVE EXPENSES	165,147	138,948
Bank charges	19,780	12,226
Computer expenses	10,368	25,536
Stationery and sundry office expenses	51,858	55,252
Telephone, fax and postages	83,141	45,934
OPERATING EXPENSES	5,959,102	11,934,130
Accounting fees	129,151	-
Auditor's remuneration	36,550	80,179
Advertising	21,094	430
Cash variance	3,001	-
Consulting fees	9,955	-
Depreciation	548,343	505,525
Fines and penalties	-	1,066
Insurance	71,409	147,754
Motor vehicle expenses	96,339	58,895
Municipal and property costs	15,630	12,774
Loss on scrapping of property, plant and equipment	614,675	-
Project related expenses	1,153,033	5,448,829
Rent paid	231,010	255,268
Repairs and maintenance	1,258	2,235
Salaries and wages	2,817,965	5,175,017
Subscriptions	870	-
Security cost	48,720	4,200
Staff training	4,484	37,454
Staff welfare	-	9,298
Travelling and entertainment	155,615	195,206
FINANCE COSTS	(73)	-
(Deficit) / Surplus For The Year	<u>(1,759,245)</u>	<u>2,275,526</u>

