

THE BUTTERFLY ART PROJECT
(REGISTRATION NUMBER NPO 124-968)
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

THE BUTTERFLY ART PROJECT

(REGISTRATION NUMBER: NPO 124-968)

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

GENERAL INFORMATION

Country of incorporation and domicile	South Africa
Nature of business and principal activities	NPO - The principal activity of the organisation is to provide art based activities to contribute to the psychosocial health and wellbeing of children and adults.
Members	A Katschke N De Villiers N Jappie W Dawood Dr. B Brandes K Morris N Corker
Registered office	1115 Vrygrond Avenue Vrygrond, Capricorn Muizenberg 7945
Bankers	First National Bank Limited
Auditors	C2M Chartered Accountants Incorporated Chartered Accountants (S.A.)
Registration number	NPO 124-968
Tax reference number	9829796151
Level of assurance	The annual financial statements are audited.
Issued	31 March 2020

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MEMBERS' RESPONSIBILITIES AND APPROVAL

The members are responsible for the maintenance of adequate accounting records and the preparation and integrity of the annual financial statements and related information. The accounting officer is responsible to determine that the annual financial statements are in agreement with the accounting records, summarised in the manner required by section 58(2)(d) of the Act.

The members are also responsible for the organisation's system of internal financial control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the annual financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatement and loss. Nothing has come to the attention of the members to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The annual financial statements have been prepared on the going concern basis, since the members have every reason to believe that the organisation has adequate resources in place to continue in operation for the foreseeable future.

The members of the organisation confirm that as at 31 December 2019, the assets of the organisation exceeded its liabilities.

The annual financial statements set out on pages 8 to 16, were approved by all members on 31 March 2020 and have been signed by:



A Katschke

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MEMBERS' REPORT

The members submit their report for the year ended 31 December 2019.

1. Incorporation

The Non Profit Organisation was incorporated in South Africa on 31 July 2013 and obtained its certificate to commence business on the same day.

2. Review of activities

Main business and operations

The principal activity of the organisation is to provide art based activities to contribute to the psychosocial health and wellbeing of children and adults. The organisation operates principally in South Africa.

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

3. Events after the reporting period

The members are not aware of any matter or circumstance arising since the end of the financial year that has a material impact on the annual financial statements.

4. Members' contribution

There were no changes in the members' contributions during the accounting period under review.

5. Members

The members of the organisation during the year and to the date of this report are as follows:

Name

A Katschke

N De Villiers

N Jappie

W Dawood

Dr. B Brandes

K Morris

N Corker

6. Auditors

C2M Chartered Accountants Incorporated will continue in office for the next financial period.

INDEPENDENT AUDITOR'S REPORT

To the members of The Butterfly Art Project

Qualified opinion

We have audited the annual financial statements of The Butterfly Art Project (the Registered NPO) set out on pages 8 to 16, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the basis for qualified opinion section of our report, the annual financial statements present fairly, in all material respects, the financial position of The Butterfly Art Project as at 31 December 2019, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities.

Basis for qualified opinion

In common with similar organisations, it is not feasible for the organisation to institute controls over collections for income prior to the initial entry in the accounting records. Accordingly, it was impractical for us to extend our examination beyond receipts actually recorded for income.

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the annual financial statements section of our report. We are independent of the board members in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and other independence requirements applicable to performing audits of annual financial statements in South Africa. We have fulfilled our other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.



INDEPENDENT AUDITOR'S REPORT

Other matters

The members are responsible for the other information. The other information comprises the information included in the document titled "The Butterfly Art Project annual financial statements for the year ended 31 December 2019", which includes the Members' Report and the Detailed Income Statement, which we obtained prior to the date of this report. The other information does not include the annual financial statements and our auditor's report thereon.

Our opinion on the annual financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information 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 members for the Annual Financial Statements

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

Auditor's responsibilities for the audit of the Annual Financial Statements

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

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

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



INDEPENDENT AUDITOR'S REPORT

We communicate with the members 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.

C2M Chartered Accountant

C Botha
Chartered Accountant (S.A.)
Registered Auditor
Director

31 March 2020

Tygerforum B
53 Willie van Schoor Drive
Tygervalley
7530



THE BUTTERFLY ART PROJECT

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2019

Figures in Rand	Note(s)	2019	2018
Assets			
Non-Current Assets			
Property, plant and equipment	2	85,186	90,723
Current Assets			
Trade and other receivables	3	63,286	299,552
Cash and cash equivalents	4	875,526	842,853
		938,812	1,142,405
Total Assets		1,023,998	1,233,128
Equity and Liabilities			
Equity			
Retained income		723,998	785,300
Liabilities			
Current Liabilities			
Trade and other payables	5	-	116,365
Grants received in advance	8	300,000	331,463
		300,000	447,828
Total Equity and Liabilities		1,023,998	1,233,128

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STATEMENT OF COMPREHENSIVE INCOME

Figures in Rand	Note(s)	2019	2018
Revenue	6	3,647,356	3,444,823
Other income	9	12,103	-
Operating expenses		(3,720,761)	(3,444,390)
Operating (deficit) surplus		(61,302)	433
(Deficit) surplus for the year		(61,302)	433
Other comprehensive income		-	-
Total comprehensive (deficit) income for the year		(61,302)	433

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STATEMENT OF CHANGES IN EQUITY

Figures in Rand	Retained income	Total equity
Balance at 01 January 2018	784,867	784,867
Surplus for the year	433	433
Other comprehensive income	-	-
Total comprehensive income for the year	433	433
Balance at 01 January 2019	785,300	785,300
Deficit for the year	(61,302)	(61,302)
Other comprehensive income	-	-
Total comprehensive loss for the year	(61,302)	(61,302)
Balance at 31 December 2019	723,998	723,998

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STATEMENT OF CASH FLOWS

Figures in Rand	Note(s)	2019	2018
Cash flows from operating activities			
Cash generated from (used in) operations	11	117,884	(128,556)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(53,748)	(24,657)
Cash flows from financing activities			
Movement in grants received in advance		(31,463)	331,463
Total cash movement for the year		32,673	178,250
Cash at the beginning of the year		842,853	664,603
Total cash at end of the year	4	875,526	842,853

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ACCOUNTING POLICIES

1. Basis of preparation and summary of significant accounting policies

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

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

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

Property, plant and equipment is initially measured at cost.

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

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

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

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

Item	Depreciation method	Average useful life
Office space (shipping container)	Straight line	5 years
Furniture and fixtures	Straight line	6 years
Office equipment	Straight line	3 years
IT equipment	Straight line	3 years

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

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

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ACCOUNTING POLICIES

1.2 Financial instruments

Initial measurement

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

Financial instruments at amortised cost

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

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

1.3 Cash and cash equivalents

Cash and cash equivalents are stated at carrying amount which is deemed to be fair value.

1.4 Impairment of assets

The organisation assesses at each reporting date whether there is any indication that property, plant and equipment may be impaired.

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

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

1.5 Revenue

Revenue comprises the fair value of the consideration received or receivable for the sale of goods and/or services in the ordinary course of the organisation's activities. Revenue is shown net of value-added tax, returns and discounts.

The organisation recognises revenue when: the amount of revenue can be reliably measured; it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the organisation's activities, as described below:

Sales

Sales of goods are recognised when an entity sells a product to the customer as control passes to the customer on the day the transaction takes place. Retail sales are usually in cash or by credit card.

Donations

Donations are recorded as revenue when the funds are received from the donor.

Interest income

Interest income is recognised using the effective interest rate method.

1.6 Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2019			2018		
2. Property, plant and equipment						
	2019			2018		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Office space (shipping container)	35,000	(10,500)	24,500	-	-	-
Furniture and fixtures	207,191	(169,282)	37,909	207,191	(141,613)	65,578
Office equipment	40,697	(32,399)	8,298	33,949	(24,436)	9,513
IT equipment	44,618	(30,139)	14,479	32,618	(16,986)	15,632
Garden Irrigation Equipment	4,800	(4,800)	-	4,800	(4,800)	-
Water Tanks	7,521	(7,521)	-	7,521	(7,521)	-
Total	339,827	(254,641)	85,186	286,079	(195,356)	90,723

Reconciliation of property, plant and equipment - 2019

	Opening balance	Additions	Depreciation	Closing balance
Office space (shipping container)	-	35,000	(10,500)	24,500
Furniture and fixtures	65,578	-	(27,669)	37,909
Office equipment	9,513	6,748	(7,963)	8,298
IT equipment	15,632	12,000	(13,153)	14,479
	90,723	53,748	(59,285)	85,186

Reconciliation of property, plant and equipment - 2018

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	93,614	-	(28,036)	65,578
Office equipment	16,051	-	(6,538)	9,513
IT equipment	10,599	17,136	(12,103)	15,632
Water tanks	-	7,521	(7,521)	-
	120,264	24,657	(54,198)	90,723

3. Trade and other receivables

Trade receivables	13,000	254,022
Rental Deposit - 1 Hastings	9,000	9,000
VAT	39,958	33,146
Staff loan - Barbara Chisvo	-	2,400
E-Wallets suspense account	1,328	984
	63,286	299,552

4. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	860,237	829,796
E-Wallet accounts	15,289	13,057
	875,526	842,853

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2019	2018
5. Trade and other payables		
Trade payables	-	925
Amounts received in advance	-	115,440
	-	116,365
6. Revenue		
Sale of goods	131,050	81,689
Interest received	27,337	55,220
Donations Received	3,488,969	3,307,914
	3,647,356	3,444,823
7. Donations received		
Analysis of donations received:		
Ackerman Family Foundation	50,000	50,000
Bischöfliches Hilfswerk Misereor e.V.	452,183	360,275
Chic Mamas Do Care	233,580	120,000
Claude Leon Foundation	-	400,000
Community Chest of the Western Cape	20,000	-
Fondazione Labia	326,664	-
Freunde der Erziehungskunst e.V.	182,154	143,159
Lorenzo & Stella Chiappini Trust	25,000	25,000
Mahle Stiftung	159,716	-
Mary Oppenheimer & Daughters Foundation	305,000	305,000
NEA Foundation	10,290	-
Nedgroup Private Wealth (Pty) Ltd	100,000	-
Other donors	133,997	63,037
Peter Ustinov Stiftung	318,647	468,125
Rotary Club of Claremont	-	50,000
Smiling Heart e.V.	300,275	437,721
Stiftung Kinderhilfe	-	42,752
The Basil Gibaud Memorial Trust	20,000	-
The DG Murray Trust	350,000	-
The Learning Trust	-	145,000
The Rolf-Stephan Nussbaum Foundation	270,000	470,000
The Sophia Foundation	200,000	200,000
Western Cape Government Department of Cultural Affairs and Sport	-	27,845
Donations previously listed as grants received in advance:		
Smiling Heart e.V.	35,000	-
Towson University	296,463	-
	3,788,969	3,307,914
8. Grants received in advance		
Chic Mamas Do Care	100,000	-
Smiling Heart e.V.	-	35,000
Towson University	-	296,463
The DG Murray Trust	200,000	-
	300,000	331,463

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2019	2018
9. Other income		
eBucks	12,103	-
10. Taxation		
No provision has been made for 2019 tax, as this entity is exempt from income tax under section 10(1)(cN).		
11. Cash generated from (used in) operations		
(Deficit) surplus	(61,302)	433
Adjustments for:		
Depreciation and amortisation	59,285	54,198
Changes in working capital:		
Trade and other receivables	236,266	(299,552)
Trade and other payables	(116,365)	116,365
	117,884	(128,556)

12. Comparative figures

Certain comparative figures have been reclassified.

13. Events after the reporting period

The annual financial statements were authorised for issue on 31 March 2020 by the board of members of the organisation. No events occurred between 31 December 2019 and the date the board members approved the financial statements that would have a material impact on the results as disclosed in the financial statements or the continued existence of the organisation going forward as a going concern.

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DETAILED INCOME STATEMENT

Figures in Rand	Note(s)	2019	2018
Revenue			
Sale of goods		131,050	81,689
Interest received		27,337	55,220
Donations received		3,488,969	3,307,914
	6	3,647,356	3,444,823
Other income			
eBucks		12,103	-
Expenses (Refer to page 18)			
		(3,720,761)	(3,444,390)
(Deficit) surplus for the year		(61,302)	433

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DETAILED INCOME STATEMENT

Figures in Rand	Note(s)	2019	2018
Operating expenses			
Accommodation - volunteers		(108,000)	(91,950)
Accounting fees		(11,100)	(9,184)
Advertising		(12,426)	(12,234)
Bank charges		(12,889)	(13,074)
Cleaning		(8,206)	(6,922)
Computer expenses		(7,337)	(6,555)
Depreciation, amortisation and impairments		(59,285)	(54,198)
Development and training		(22,443)	(43,730)
Donations		(10,145)	(16,826)
Electricity and water		(2,314)	(5,352)
Food stipend volunteers		(56,332)	(36,680)
General expenses		(6,183)	(7,478)
Independent contractors		(609,638)	(365,369)
Insurance		(27,434)	(26,065)
Internet expense		(23,735)	(25,878)
Lease rentals on operating lease		(38,236)	(66,550)
Materials		(204,880)	(197,108)
Permit fees		(4,965)	(3,591)
Postage		(1,470)	(2,113)
Printing and stationery		(46,495)	(46,738)
Refreshments and catering		(122,440)	(95,551)
Repairs and maintenance		(39,153)	(28,627)
Salaries		(2,195,284)	(2,149,695)
Security		(3,530)	(4,834)
Telephone and fax		(19,324)	(22,318)
Transport		(67,517)	(105,770)
		(3,720,761)	(3,444,390)