

THE BUTTERFLY ART PROJECT
(REGISTRATION NUMBER NPO 124-968)
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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 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 (SA) Registered Auditors
Registration number	NPO 124-968
Tax reference number	9829796151
Level of assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act of South Africa, 71 of 2008.
Issued	31 March 2021

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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 corporation'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 corporation has adequate resources in place to continue in operation for the foreseeable future.

The members of the organisation confirm that as at 31 December 2020, the assets of the corporation exceeded its liabilities.

The annual financial statements set out on page 8 to 17, was approved by all members on 31 March 2021 and is signed by:



A Katschke

31 March 2021

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MEMBERS' REPORT

The members submit their report for the year ended 31 December 2020.

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	Changes
A Katschke	
N De Villiers	
N Jappie	
K Morris	
N Corker	
Dr. B Brandes	Member until Thursday, 15 October 2020
W Dawood	Member until Wednesday, 29 January 2020

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 2020, 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 2020, 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 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 (IRBA Code) and other independence requirements applicable to performing audits of annual financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards). 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 2020", which includes the Members' Report as required by the Companies Act of South Africa, 71 of 2008 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 the requirements of the Companies Act of South Africa, 71 of 2008, 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.

INDEPENDENT AUDITOR'S REPORT

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.

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.



Per: CG Steenkamp
Chartered Accountant (SA)
Registered Auditor
Director

31 March 2021

Tygerforum B
53 Willie van Schoor Drive
Tygervally
Bellville
7530

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020

Figures in Rand	Note(s)	2020	2019
Assets			
Non-Current Assets			
Property, plant and equipment	2	104 625	85 186
Current Assets			
Trade and other receivables	3	27 426	63 286
Cash and cash equivalents	4	1 205 233	875 525
		1 232 659	938 811
Total Assets		1 337 284	1 023 997
Equity and Liabilities			
Equity			
Retained income		850 484	723 997
Liabilities			
Current Liabilities			
Grants received in advance	7	486 800	300 000
Total Equity and Liabilities		1 337 284	1 023 997

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STATEMENT OF COMPREHENSIVE INCOME

Figures in Rand	Note(s)	2020	2019
Revenue	5	3 392 313	3 647 356
Other income	8	662	12 103
Operating expenses		(3 266 488)	(3 720 762)
Operating (deficit) surplus		126 487	(61 303)
(Deficit) surplus for the year		126 487	(61 303)
Other comprehensive income		-	-
Total comprehensive (deficit) income for the year		126 487	(61 303)

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STATEMENT OF CHANGES IN EQUITY

Figures in Rand	Retained income	Total equity
Balance at 01 January 2019	785 300	785 300
Deficit for the year	(61 303)	(61 303)
Other comprehensive income	-	-
Total comprehensive loss for the year	(61 303)	(61 303)
Balance at 01 January 2020	723 997	723 997
Surplus for the year	126 487	126 487
Other comprehensive income	-	-
Total comprehensive income for the year	126 487	126 487
Balance at 31 December 2020	850 484	850 484

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STATEMENT OF CASH FLOWS

Figures in Rand	Note(s)	2020	2019
Cash flows from operating activities			
Cash generated from operations	10	202 557	117 883
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(59 649)	(53 748)
Cash flows from financing activities			
Movement in grants received in advance		186 800	(31 463)
Total cash movement for the year		329 708	32 672
Cash at the beginning of the year		875 525	842 853
Total cash at end of the year	4	1 205 233	875 525

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ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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

2020

2019

2. Property, plant and equipment

	2020			2019		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Buildings	35 000	(13 417)	21 583	35 000	(10 500)	24 500
Furniture and fixtures	207 191	(184 717)	22 474	207 191	(169 282)	37 909
Garden Irrigation Equipment	4 800	(4 800)	-	4 800	(4 800)	-
IT equipment	104 267	(46 789)	57 478	44 618	(30 139)	14 479
Office equipment	40 697	(37 607)	3 090	40 697	(32 399)	8 298
Water Tanks	7 521	(7 521)	-	7 521	(7 521)	-
Total	399 476	(294 851)	104 625	339 827	(254 641)	85 186

Reconciliation of property, plant and equipment - 2020

	Opening balance	Additions	Depreciation	Closing balance
Buildings	24 500	-	(2 917)	21 583
Furniture and fixtures	37 909	-	(15 435)	22 474
IT equipment	14 479	59 649	(16 650)	57 478
Office equipment	8 298	-	(5 208)	3 090
	85 186	59 649	(40 210)	104 625

Reconciliation of property, plant and equipment - 2019

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

3. Trade and other receivables

E-Wallets suspense account	1 661	1 328
Rental Deposit - 1 Hastings	-	9 000
Staff control account	4 143	-
Trade receivables	-	13 000
VAT	21 622	39 958
	27 426	63 286

4. Cash and cash equivalents

Cash and cash equivalents consist of:

Bank balances	1 196 289	860 236
E-Wallet accounts	8 944	15 289
	1 205 233	875 525

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2020	2019
5. Revenue		
Donations Received	3 363 104	3 488 969
Interest received	28 209	27 337
Sale of goods	1 000	131 050
	3 392 313	3 647 356
6. Donations received		
Analysis of donations received:		
Ackerman Family Foundation	50 000	50 000
Bischöfliches Hilfswerk Misereor e.V.	370 843	452 183
Chic Mamas Do Care	100 000	233 580
Community Chest of the Western Cape	-	20 000
Crowdfunding Campaigns	137 851	-
Fondazione Labia	-	326 664
Freunde der Erziehungskunst e.V.	92 033	182 154
Kavod Trust / Mary Oppenheimer & Daughters Foundation	305 000	305 000
Lorenzo & Stella Chiappini Trust	-	25 000
Mahle Stiftung	-	159 716
NEA Foundation	-	10 290
Nedgroup Private Wealth (Pty) Ltd	-	100 000
Other donors	141 570	133 997
Peter Ustinov Stiftung	450 702	318 647
Smiling Heart e.V.	359 104	300 275
The Basil Gibaud Memorial Trust	-	20 000
The DG Murray Trust	200 000	350 000
The ELMA Foundation	700 000	-
The Fynbos Foundation	106 000	-
The Rolf-Stephan Nussbaum Foundation	250 000	270 000
The Sophia Foundation	100 000	200 000
	3 363 103	3 457 506
7. Grants received in advance		
Bischöfliches Hilfswerk Misereor e.V.	136 800	-
Chic Mamas Do Care	-	100 000
The DG Murray Trust	-	200 000
The ELMA Foundation	150 000	-
The Learning Trust	200 000	-
	486 800	300 000
8. Other income		
eBucks	662	12 103
9. Taxation		
No provision has been made for 2020 tax, as this entity is exempt from income tax under section 10(1)(cN).		

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2020	2019
10. Cash generated from operations		
(Deficit) surplus	126 487	(61 303)
Adjustments for:		
Depreciation and amortisation	40 210	59 285
Changes in working capital:		
Trade and other receivables	35 860	236 266
Trade and other payables	-	(116 365)
	202 557	117 883

11. Comparative figures

Certain comparative figures have been reclassified.

12. Events after the reporting period

Further to the above, the organization notes the recent announcement made by President Cyril Ramaphosa on Monday, 23 March 2020 during which it was announced that the South African Government will be implementing a 21-day nation-wide lockdown with effect from midnight on Thursday, 26 March 2020 until midnight on Thursday, 16 April 2020 to curb the spread of COVID-19, which was subsequently extended to 30 April 2020. The lockdown restrictions were subsequently eased with the country moving to level 4 on 1 May 2020, Level 3 on 1 June 2020, Level 2 on 17 August 2020 and Level 1 on 21 September 2020 of the nation-wide lockdown which allows for economic activity in certain designated sectors to resume under strict regulation. The organization is committed to contributing to the prevention of the spread of COVID-19 and will comply fully with the measures announced by the South African Government. In addition to this, Moody's has cut South Africa's sovereign credit rating to sub-investment grade on 27 March 2020, meaning the country now has a junk rating from all three major international rating agencies.

The members have assessed the impact of COVID-19 on the annual financial statements and considered the potential impact on the organization. The members do not expect this to result in any inability to meet future obligations when they arise.

The full impact of the COVID-19 pandemic continues to evolve at the date of this report. Management will continue to assess the financial impact of COVID-19 and its impact on the organization's financial position, liquidity, operations, and industry.

Except for the above, the members are not aware of any other material reportable event which occurred after the reporting date and up to the date of this report.

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DETAILED INCOME STATEMENT

Figures in Rand	Note(s)	2020	2019
Revenue			
Sale of goods		1 000	131 050
Interest received		28 209	27 337
Donations received		3 363 104	3 488 969
	5	3 392 313	3 647 356
Other income			
eBucks		662	12 103
Operating expenses			
Accommodation - volunteers		(78 322)	(108 000)
Accounting fees		(12 500)	(11 100)
Advertising		(16 983)	(12 426)
Bad debts		(13 000)	-
Bank charges		(12 490)	(12 889)
Cleaning		(11 757)	(8 206)
Computer expenses		(6 374)	(7 337)
Depreciation, amortisation and impairments		(40 210)	(59 285)
Development and training		(19 084)	(22 443)
Donations		(1 260)	(10 145)
Electricity and water		(515)	(2 314)
Food stipend volunteers		(5 200)	(56 332)
General expenses		(3 220)	(6 183)
Independent contractors		(376 039)	(609 638)
Insurance		(29 703)	(27 434)
Internet expense		(28 374)	(23 735)
Lease rentals on operating lease		-	(38 236)
Materials		(268 374)	(204 880)
Permit fees		-	(4 965)
Postage		(53)	(1 470)
Printing and stationery		(41 647)	(46 495)
Refreshments and catering		(69 200)	(122 440)
Repairs and maintenance		(20 817)	(39 153)
Salaries		(2 168 391)	(2 195 285)
Security		(3 530)	(3 530)
Telephone and fax		(20 855)	(19 324)
Transport		(18 590)	(67 517)
		(3 266 488)	(3 720 762)
(Deficit) surplus for the year		126 487	(61 303)