

Operation Smile (South Africa) NPC

(Registration number 2006/006513/08)

Financial Statements

for the year ended 30 June 2022

These financial statements were prepared by:

Alan Billson

CA(SA)

These financial statements have been audited in compliance with the applicable requirements of the Companies Act of South Africa.

Issued 28 October 2022

Operation Smile (South Africa) NPC

(Registration number: 2006/006513/08)

Financial Statements for the year ended 30 June 2022

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	To promote, sponsor and provide voluntary repair and specialised medical services and treatment to indigent children.
Directors	L D Auret A Madaree J Sive JJ Fourie NS Cossie
Business address	The Waverley Business Park Unit 17-103/4 5 Wycroft Road Observatory 7925
Auditor	Moore Cape Town Incorporated Chartered Accountants (SA) Registered Auditor
Company registration number	2006/006513/08
Tax reference number	9117201161
Level of assurance	These financial statements have been audited in compliance with the applicable requirements of the Companies Act of South Africa.
Preparer	The financial statements were internally compiled by: Alan Billson CA(SA)

Operation Smile (South Africa) NPC

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Financial Statements for the year ended 30 June 2022

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Directors' Responsibilities and Approval

The directors are required by the Companies Act of South Africa, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

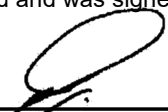
The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board sets standards for internal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

The directors are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.


The directors have reviewed the company's cash flow forecast for the period of 12 months after date of approval of the financial statements, in the light of this review and the current financial position, they are satisfied that the company has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the company's financial statements. The financial statements have been examined by the company's external auditors and their report is presented on pages 4 to 5.

The financial statements set out on pages 6 to 16, which have been prepared on the going concern basis, were approved by the board and was signed on its behalf by:



L D Auret



J Sive

Cape Town

Date: 27/10/2022

Independent Auditor's Report

To the Shareholders of Operation Smile (South Africa) NPC

Opinion

We have audited the financial statements of Operation Smile (South Africa) NPC (the company) set out on pages 7 to 16, which comprise the statement of financial position as at 30 June 2022, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Operation Smile (South Africa) NPC as at 30 June 2022, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Basis for Opinion

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 Financial Statements section of our report. We are independent of the company 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 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 opinion.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Operation Smile (South Africa) NPC financial statements for the year ended 30 June 2022", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on pages 17 to 18. 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, 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.

Independent Auditor's Report

Responsibilities of the Directors for the Financial Statements

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

In preparing the financial statements, the directors are responsible for assessing the company'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 directors either intend to liquidate the company 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 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 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 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 company'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 company 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.

We communicate with the directors 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.

Moore Cape Town Incorporated
Chartered Accountant (SA)
Registered Auditor

Per: Adele Smit
Chartered Accountant (SA)
Registered Auditor

20 October 2022
Cape Town

Operation Smile (South Africa) NPC

(Registration number: 2006/006513/08)

Financial Statements for the year ended 30 June 2022

Directors' Report

The directors have pleasure in submitting their report on the financial statements of Operation Smile (South Africa) NPC for the year ended 30 June 2022.

1. Nature of business

Operation Smile (South Africa) NPC was incorporated in South Africa.

The company is dedicated to helping underprivileged children born with cleft palate or cleft lip.

There have been no material changes to the nature of the company's business from the prior year.

2. Review of financial results and activities

The financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa. The accounting policies have been applied consistently compared to the prior year.

Full details of the financial position, results of operations and cash flows of the company are set out in these financial statements.

3. Share capital

There have been no changes to the authorised or issued share capital during the year under review.

4. Directors

The directors in office at the date of this report are as follows:

Directors

L D Auret
A Madaree
J Sive
JJ Fourie
NS Cossie

There have been no changes to the directorate for the period under review.

5. Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

6. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

7. Auditors

Moore Cape Town Incorporated continued in office as auditors for the company for 2022.

8. Secretary

The company had no secretary during the year.

Operation Smile (South Africa) NPC

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Financial Statements for the year ended 30 June 2022

Statement of Financial Position as at 30 June 2022

Figures in Rand	Notes	2022	2021
Assets			
Non-Current Assets			
Property, plant and equipment	2	79 547	25 930
Other financial assets	3	526 532	505 559
		<u>606 079</u>	<u>531 489</u>
Current Assets			
Trade and other receivables	4	538 785	211 569
Cash and cash equivalents	5	6 079 549	2 898 281
		<u>6 618 334</u>	<u>3 109 850</u>
Total Assets		<u>7 224 413</u>	<u>3 641 339</u>
Equity and Liabilities			
Equity			
Retained income		<u>6 765 092</u>	<u>3 521 206</u>
Liabilities			
Current Liabilities			
Trade and other payables	6	459 321	120 133
Total Equity and Liabilities		<u>7 224 413</u>	<u>3 641 339</u>

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Financial Statements for the year ended 30 June 2022

Statement of Comprehensive Income

Figures in Rand	Notes	2022	2021
Revenue	7	10 627 365	6 420 618
Other income		-	316
Operating expenses		(7 590 229)	(6 099 319)
Operating profit		3 037 136	321 615
Investment revenue	8	207 770	100 551
Finance costs	9	(1 020)	(317)
Profit for the year		3 243 886	421 849
Other comprehensive income		-	-
Total comprehensive income for the year		3 243 886	421 849

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Financial Statements for the year ended 30 June 2022

Statement of Changes in Equity

Figures in Rand	Retained income	Total equity
Balance at 01 July 2020	3 099 357	3 099 357
Profit for the year	421 849	421 849
Other comprehensive income	-	-
Total comprehensive income for the year	421 849	421 849
Balance at 01 July 2021	3 521 206	3 521 206
Profit for the year	3 243 886	3 243 886
Other comprehensive income	-	-
Total comprehensive income for the year	3 243 886	3 243 886
Balance at 30 June 2022	6 765 092	6 765 092

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Financial Statements for the year ended 30 June 2022

Statement of Cash Flows

Figures in Rand	Notes	2022	2021
Cash flows from operating activities			
Cash generated from operations	10	3 051 665	879 398
Interest income		207 770	100 551
Finance costs		(1 020)	(317)
Net cash from operating activities		3 258 415	979 632
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(77 147)	-
Sale of financial assets		-	(19 849)
Net cash from investing activities		(77 147)	(19 849)
Total cash movement for the year		3 181 268	959 783
Cash at the beginning of the year		2 898 281	1 938 499
Total cash at end of the year	5	6 079 549	2 898 282

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Financial Statements for the year ended 30 June 2022

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Companies Act of South Africa. The financial statements have been prepared on the historical cost convention, unless otherwise stated in the accounting policies which follow, 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 company 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.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

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 company.

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	3 years
Office 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.

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.

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Financial Statements for the year ended 30 June 2022

Accounting Policies

1.2 Financial instruments (continued)

Financial instruments at amortised cost

These include loans, trade receivables and trade payables. They 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.

Financial instruments at cost

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort are measured at cost less impairment.

1.3 Tax

Current tax assets and liabilities

The company has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act, and the receipts and accruals are exempt from income tax in terms of section 10(1)(nC) of the Act.

1.4 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee. All other leases are operating leases.

Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term unless:

- another systematic basis is representative of the time pattern of the benefit from the leased asset, even if the payments are not on that basis, or
- the payments are structured to increase in line with expected general inflation (based on published indexes or statistics) to compensate for the lessor's expected inflationary cost increases.

Any contingent rents are expensed in the period they are incurred.

1.5 Impairment of assets

The company assesses at each reporting date whether there is any indication that property, plant and equipment or intangible assets or goodwill or investment property on the cost model 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.

1.6 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

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Financial Statements for the year ended 30 June 2022

Accounting Policies

1.7 Revenue

Revenue is recognised to the extent that the company has transferred the significant risks and rewards of ownership of goods to the buyer, or has rendered services under an agreement provided the amount of revenue can be measured reliably and it is probable that economic benefits associated with the transaction will flow to the company. Revenue is measured at the fair value of the consideration received or receivable, excluding sales taxes and discounts.

Interest is recognised, in profit or loss, using the effective interest rate method.

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Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

Figures in Rand

2022

2021

2. Property, plant and equipment

	2022			2021		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Furniture and fixtures	11 543	(5 932)	5 611	11 543	(4 008)	7 535
IT equipment	154 755	(80 819)	73 936	77 607	(59 212)	18 395
Total	166 298	(86 751)	79 547	89 150	(63 220)	25 930

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	7 535	-	(1 924)	5 611
IT equipment	18 395	77 147	(21 606)	73 936
	25 930	77 147	(23 530)	79 547

Reconciliation of property, plant and equipment - 2021

	Opening balance	Depreciation	Closing balance
Furniture and fixtures	9 459	(1 924)	7 535
IT equipment	44 264	(25 869)	18 395
	53 723	(27 793)	25 930

3. Other financial assets

At amortised cost

Fixed deposit	526 532	505 559
The deposit has been ceded to Investec Private Bank as security for banking facilities provided.		

Non-current assets

At amortised cost	526 532	505 559
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4. Trade and other receivables

Financial instruments

Trade receivables	30 000	16 500
Amounts due from Operation Smile Incorporated	-	26 384
Employee costs in advance	348 951	-
Accrued income	8 584	7 248
Round table funds	126 292	144 843
Amounts due from employees	7 823	7 734

Non-financial instruments

VAT	17 135	8 860
	538 785	211 569

Trade and other receivables

Financial instruments	17 135	8 860
Non-financial instruments	521 650	202 709
	538 785	211 569

Operation Smile (South Africa) NPC

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Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

Figures in Rand	2022	2021
5. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	25 868	3 657
Short-term deposits	5 876 372	2 541 466
Other cash and cash equivalents	177 309	353 158
	6 079 549	2 898 281
6. Trade and other payables		
Trade payables	263 378	9
Restricted funds	99 277	99 277
Amounts due to employees	24 029	-
Investec credit card	51 225	20 847
Accrued expense	21 350	-
Other payables	62	-
	459 321	120 133
7. Revenue		
Donations income	2 851 280	3 126 112
Charitable events income	127 052	172 145
Head office grant	6 985 864	1 400 861
In kind donations	663 169	1 721 500
	10 627 365	6 420 618
The in kind donations relate to expenses paid for on behalf of Operation Smile South Africa NPC.		
8. Investment revenue		
Interest revenue		
Bank	207 770	100 551
9. Finance costs		
Bank	1 020	317
10. Cash generated from operations		
Profit before taxation	3 243 886	421 849
Adjustments for:		
Depreciation and amortisation	23 530	27 793
Interest received	(207 770)	(100 551)
Finance costs	1 020	317
Non-cash items	(20 973)	-
Changes in working capital:		
Trade and other receivables	(327 216)	523 164
Trade and other payables	339 188	6 826
	3 051 665	879 398

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Financial Statements for the year ended 30 June 2022

Notes to the Financial Statements

Figures in Rand

2022

2021

11. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the company.

12. Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

Operation Smile (South Africa) NPC

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Financial Statements for the year ended 30 June 2022

Detailed Income Statement

Figures in Rand	Notes	2022	2021
Revenue			
Donations income		2 851 280	3 126 112
Charitable events income		127 052	172 145
Head office grants		6 985 864	1 400 861
In kind donations		663 169	1 721 500
	7	10 627 365	6 420 618
Other income			
Other income		-	316
Expenses (Refer to page 18)		(7 590 229)	(6 099 319)
Operating profit		3 037 136	321 615
Investment income	8	207 770	100 551
Finance costs	9	(1 020)	(317)
		206 750	100 234
Profit for the year		3 243 886	421 849

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Financial Statements for the year ended 30 June 2022

Detailed Income Statement

Figures in Rand	Notes	2022	2021
Operating expenses			
Advertising		596 722	1 367 805
Auditors remuneration		84 461	79 500
Bank charges		42 173	32 540
Cleaning		391	-
Communications		732	104 065
Courier and postage		13 974	653
Depreciation, amortisation and impairments		23 530	27 793
Donations		-	50 000
Education Consumables		541	-
Education Materials		30 473	-
Employee costs		1 486 689	3 308 339
General and sundry expenses		16 348	59 817
Gifts		10 200	11 717
Grant expenses		4 033 642	-
Insurance		59 258	56 550
Lease rentals on operating lease		275 690	324 702
Medical expenses		83 750	199 505
Non-medical supplies		6 939	14 400
Other consulting and professional fees		106 970	82 931
Petrol and oil		69 607	41 651
Printing and stationery		35 792	35 792
Public relations		-	7 500
Loss on exchange differences		1 095	5 237
Repairs and maintenance		33 061	13 965
Staff welfare		6 267	6 235
Subscriptions		70 118	47 901
Suspense account write off		-	4 248
Telephone and fax		29 903	65 687
Transport and freight		97 764	27 740
Travel - local		332 110	84 918
Utilities		42 013	38 128
Write off		16	-
		<u>7 590 229</u>	<u>6 099 319</u>