Vision

The Etafeni Day Care Centre Trust has developed a replicable model of holistic sustainable community-based care for AIDS-affected and vulnerable children and their caregivers. We hope that the model will be of use to South Africa and to all AIDS-affected developing countries in their struggle to address the needs of vulnerable children.

The Trust, in partnership with the local community, has built a multi-purpose day care centre in Nyanga which takes into account the needs of vulnerable children, the needs of those who care for them and the needs of the community who will, of necessity, be their safety net.

Growing out of an understanding of the attachment needs of children, the Etafeni Trust provides a non-institutional alternative to what is all too often a disrupted childhood, coming on top of traumatic loss, for an AIDS-affected child.

Our success depends on the way that the Etafeni community consistently responds to vulnerability, our own and others’. For this reason, the important work at Etafeni is unseen and involves a slow but consistently loving response to the needs of all the role players.

The physical structures and services on site are a metaphor, as it were, for what we hope to see happening inside everyone: the gradual growth of trust, of softness, of creativity and of enjoyment of self and others.

FRONT COVER: These preschoolers are taken on outings, both educational and fun. | Another group of successful Fit for Life, Fit for Work students, empowered, work-ready and looking forward to moving on with their lives after graduating.
The Etafeni Trust is ten years old in December this year. After ten years in existence, the Etafeni Trust is responsible for 567 Nyanga children receiving services from the Nyanga Centre each month: home visits, education, food supplements, meals, computer skills, counselling, music therapy, access to holiday programmes, educational – and fun – outings, school uniforms, access to books and library services, membership of soccer, netball and athletic clubs, life skills training … there is a long list … and a lot of happy and healthy children.

You will be able to see from the photographs, I hope, how lovely the Nyanga Centre is looking. We need to thank all the partners who helped us repair and paint the centre in the past year. The effort has been rewarding: no leaks in any roof, woodworking all restored to its original glory, a bleached terracotta centre stands proud against the black-green of the trees and emerald-green of the lawns.

This year, the National Lottery helped us build a reception area, with an attractive waiting room and garaging for our bus, caravan and social worker’s car. Once the carport is covered with a flowering creeper, it too will look beautiful.

We will be celebrating Etafeni’s ten years of service to the Nyanga communities, first at St Mary’s Church, Nyanga, and then at the centre. Invitations will be sent out before the event, giving you times and directions. A special acknowledgement is due to Nokhaya Myoli, Thamela Mhobo, Mzoxolo Menyo, Nokuphumla Matiwane, Nomqhayiso Tshijolo, Nokuzola Qamgwana and Nosakhele Diken for their faithful contribution as staff members to our vision during the past ten years.

We are thrilled to report that none of the HIV+ mothers in our Income Generation programme has died for over five years. None of their children has been orphaned.

The Vrygrond Centre, built on the Etafeni model, is complete and in operation and we are engaged, even now, in negotiations with the Vrygrond Community Development Trust to take over the ownership of the centre. To all our partners in the project, especially the Elton John AIDS Foundation and Annie Lennox, a very big thank you. Vrygrond now has a centre that provides a respectful space for AIDS-affected and vulnerable families – and young people.

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Chairperson's Report

The Etafeni Trust is ten years old in December this year. After ten years in existence, the Etafeni Trust is responsible for 567 Nyanga children receiving services from the Nyanga Centre each month: home visits, education, food supplements, meals, computer skills, counselling, music therapy, access to holiday programmes, educational – and fun – outings, school uniforms, access to books and library services, membership of soccer, netball and athletic clubs, life skills training … there is a long list … and a lot of happy and healthy children.

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---

Etafeni has its own bus, giving us the opportunity to take our children on outings and to school events, enriching their lives in new ways. Our Early Childhood Development facilitators work with 71 preschoolers. When these children go to school for the first time, they cope well with classroom activities and their reports reflect the benefits of our ECD programme. The food garden is tended by three gardeners – we provide 200 healthy meals every week day at Etafeni, and work closely with a registered dietician to ensure balanced meals with lots of fresh vegetables. We also distribute e-Pap nutritional supplement to those in need in the wider Nyanga community. The Income Generation Programme provides work for a core group of 35 ladies. When large orders are received we pull in extra workers on a contract basis. We are especially well known for our beadwork, beautiful shwe shwe children’s clothes and brightly coloured quilts.
The Nwamitwa Centre in Limpopo now has two buildings nearing completion on site: the Fit for Life and Income Generation buildings. The centre is being built by graduates of the Nwamitwa Fit for Life, Fit for Work programme in a stipended construction skills learnership. None of the construction work could have happened without the commitment of the Nwamitwa Steering Committee, Flip and Riana van Rooyen in particular. In addition to the centre a food security project has been started at the Mswazi Dam with the help of Todd Hatfield and Liz Vibert and their children, volunteers from Canada. Fourteen young Fit for Life, Fit for Work graduates are in a stipended agricultural skills learnership on the project. We hope that, soon, the ducks, chickens, fish and vegetables that they produce will feed Nwamitwa’s AIDS-affected and vulnerable families. We hope, too, that this is the beginning of a process that will see local agriculturists being able to farm the wonderfully fertile land and provide food for the Nwamitwa community.

My warm thanks to Luvuyo Zahela and his staff for their dedication and hard work during the year. My gratitude to the Trustees for their support, especially to Pat Mayers for her ten years of valued service and to John Lowenherz who retired from the Trust due to ill health. We wish him well and welcome Colin Shelly as chairman of the finance committee. To Stephanie Kilroe, our amazing visionary development manager, my profound thanks for her ten years of commitment and hard work which is reflected in the overall loveliness of the centres.

This past year we have spent R8,495,602 in Nyanga, R5,510,206 in Vrygrond and R46,698 in Nwamitwa. All of this money has come from partners who understand our model and want to be part of the Etafeni Trust’s efforts to support AIDS-affected children and their caregivers.

During the year, we read Margie Keeton’s excellent paper, ‘The Sustainability Challenge’. It was commissioned by the South African Catholic Bishops Conference to address the dramatic decrease in funding for South African development projects. This is not an easy environment in which to raise funds and sustain community initiatives. With belts tightened, and fundraisers on high alert, we move into the new financial year with a realistic confidence that, with the support of people like you, the Etafeni Centre – and our sister centres in Vrygrond and Nwamitwa – will continue to do the ground-breaking work that is evident in this report.

Val Barry
Chairperson of the Board of Trustees

A preschoolers’ outing to the Kirstenbosch Botanical Gardens included a visit to the conservatory and an opportunity to run around in the gardens. | The basis of Etafeni’s vision is to provide a secure, nurturing space in which children of varying ages can play and learn.

**SALIENT FEATURES 2011**
Refer to the financial statements on page 5.
This year has been marked by a step up for the Fit for Life, Fit for Work programme. Not only has SAfAIDS documented Etafeni’s Fit for Life, Fit for Work programme as a success story to facilitate replication (the booklet is available from rouzeh@gmail.com, thanks to Eka Williams of the Ford Foundation), but Etafeni has, with a grant from EMpower, produced a comprehensive and professional replication manual for anyone wanting to start the programme in their own community (the manual is available from ecrabtree@wrhi.ac.za). This programme, given the needs of all the unemployed school leavers in our country, is poised for blast off. Watch this space.

The Department of Health has gone through a process of integrating their HIV and TB programmes, which has meant, for Etafeni, the loss of 10 lay counsellors and the gain of 40 TB DOT supporters. We are looking forward to collaborating with the Department in reducing TB and HIV in our health district. The Department of Social Development is now funding 10 community caregivers who are Etafeni’s foot soldiers – finding families in need of support, keeping them within a circle of care, referring them to the Centre’s programmes and to other agencies where necessary. They are cared for by qualified social workers, who bring a professional service into the lives of the most needy families in the community. The community caregivers also support orphaned and vulnerable children (OVCs) with psychosocial support services, including supporting child-headed households’ children and OVCs with school uniforms and other material support.

Our preschool, afterschool care programme, income generation programme, and mobile VCT and TB screening unit all continue to serve their constituencies with commitment and style. We hope that the pictures in the report show the spirit in which they all work. For our children the highlight is the educational and social outings. We have for the first time been granted funding by the Nelson Mandela Children’s Fund for our children’s programmes and income generation. This funding came with a wide range of support from their social partners including the South African Airways (SAA).

Luwuyo Zahela, project manager at Etafeni, can survey the grounds from the recently enclosed balcony outside his office. The new windows give protection from the wind and rain. | Children in the Afterschool Care programme tuck into desserts donated by SAA. | After school, children can tap into educational software on our computers to supplement what they learn at school. | Our registered dietician Jeanne and her assistant Lindiwe encourage residents of Nyanga to grow their own food. | These school children proudly pose in their uniforms, which have been supplied by Etafeni.
This year we’ve said goodbye to Patrick Sathorar and Lynette Marrian, both of whom have moved sideways, not too far from us. Patrick uses our income generation products for his ‘pop-up shops’ at conferences and markets – which continues to benefit us – and Lynette has gone on to do Human Resources management for the Treatment Action Campaign.

As many of you will know, Stephanie Kilroe stepped down from the Etafeni Development Manager post in August 2010, and we gratefully welcomed Barbara Miller into the Etafeni family. Stephanie is working in Limpopo and loving it but she continues to support Barbara in her heroic attempt to fund all the Nyanga and Vrygrond programmes.

My thanks to everyone: our trustees, especially Val Barry for her support, all our staff, all our partners in the community and beyond, as well as the many volunteers – local, national and international – who have made this past year a success.

LUVUYO ZAHLELA
Project Manager

A doctor from Holland examines a toddler. The range of facilities and services offered to the community is often constrained by cost, so we try to partner with other organisations. We are most grateful to the many volunteers, both local and from overseas, who give of their time so generously. | Barbara Miller, our recently appointed Development Manager for Etafeni, promotes Etafeni Day Care Centre to the wider Cape Town community. These children sport beanies and scarves donated by members of the Cape Jewish Seniors Association, who were delighted to help keep our children warm this winter. We also have been keeping grannies in Australia very busy knitting dollies and beanies, which have been distributed at both Etafeni and Vrygrond (photo above right). | The mobile VCT and TB testing team is sponsored by the Desmond Tutu TB Foundation. A range of primary health services is offered from the caravan, which is parked at different sites in Nyanga and its surrounds. | Ntombi Zikhona Fuba poses proudly with family members at the Fit for Life, Fit for Work graduation ceremony. She is now studying nursing at Helderberg College in Somerset West. The Fit for Life, Fit for Work programme runs eight times a year. Each intake of 20 students has a split of 60% young women to 40% young men. After participating in the programme, we help our graduates to find work in the formal sector, select further training opportunities or encourage entrepreneurial enterprise.
TRUSTEES’ RESPONSIBILITIES AND APPROVAL for the year ended 31 March 2011

The trustees are required 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 trust as at the end of the financial year and the results of its operations for the period then ended in conformity with the basis of accounting set out in note 1 to the financial statements, and in the manner required by the Non-profit Organisations Act No 71 of 1997. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The trustees acknowledge that they are ultimately responsible for the trust’s system of internal financial control. This is designed to provide reasonable, but not absolute assurance as to the reliability of the financial statements, and to adequately safeguard, verify and maintain accountability of assets, and to prevent and detect misstatements and loss. Nothing has come to the attention of the trustees to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

The trustees 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 external auditors are responsible for independently reviewing and reporting on the trust’s financial statements. The financial statements have been examined by the trust’s external auditors and their report is presented on page 6.

The financial statements set out on pages 7 to 13, which have been prepared on the basis of a going concern, were approved by the trustees on 7 July 2011 and were signed on their behalf by

[Signatures]
Qualified report of the Independent Auditors

To the trustees of Etafeni Day Care Centre Trust
We have audited the accompanying financial statements of Etafeni Day Care Centre Trust, which comprise the statement of financial position as at 31 March 2011, the statement of comprehensive income, a summary of significant accounting policies and other explanatory notes, set out on pages 7 to 13.

Trustees' responsibility for the Financial Statements
The trustees are responsible for the preparation and fair presentation of these financial statements in conformity with the basis of accounting set out in note 1 to the financial statements, and in the manner required by the Non-profit Organisations Act No 71 of 1997. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; electing and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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

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

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

Qualified audit opinion
In common with similar organisations, it is not feasible for the trust to institute accounting controls over cash collections from fundraising activities or donations, prior to the initial entry of the collections in the accounting records. Accordingly, it was impractical for us to extend our examination beyond the receipts actually recorded.

Except for the effects of any adjustments which might have been necessary had it been possible for us to extend our examination of cash receipts, in our opinion these financial statements fairly present, in all material respects the financial position of the trust at 31 March 2011 and the results of its operations for the year then ended in conformity with the basis of accounting set out in note 1 to the financial statements, and in the manner required by the Non-profit Organisations Act No 71 of 1997. Furthermore, in our opinion, the organisation has complied with those provisions of its Trust Deed and the Act relating to financial matters.

We have further determined that the financial statements are in agreement with the accounting records, and have done so by adopting such procedures, and conducting such enquiries, as we considered necessary in the circumstances. We have also reviewed the accounting policies, which have been represented to us as having been applied in the preparation of the annual financial statements, and we consider that they are appropriate to the trust.

Greenwoods
Registered Auditors

Cape Town
7 July 2011
# STATEMENT OF FINANCIAL POSITION as at 31 March 2011

<table>
<thead>
<tr>
<th>Notes</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>R</td>
<td>R</td>
</tr>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-current assets</td>
<td></td>
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<tr>
<td>Property, plant and equipment</td>
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<td>6,018,145</td>
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<tr>
<td>Current assets</td>
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<td>Inventory</td>
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<tr>
<td>Trade and other receivables</td>
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<td>177,871</td>
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<td>Investments</td>
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<td>889,373</td>
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<td>Bank balances</td>
<td>16</td>
<td>4,333,434</td>
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<tr>
<td><strong>Total assets</strong></td>
<td></td>
<td>11,539,646</td>
</tr>
<tr>
<td><strong>CAPITAL AND LIABILITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Capital</strong></td>
<td></td>
<td></td>
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<tr>
<td>Trust capital</td>
<td>7</td>
<td>6,810,929</td>
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<tr>
<td>Current liabilities</td>
<td></td>
<td>4,728,716</td>
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<td>Account payable</td>
<td>10</td>
<td>372,860</td>
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<td>Other financial liabilities</td>
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<td>321,416</td>
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<td>Deferred revenue</td>
<td>9</td>
<td>4,034,440</td>
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<tr>
<td>Bank overdraft</td>
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<td>–</td>
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<tr>
<td><strong>Total capital and liabilities</strong></td>
<td></td>
<td>11,539,646</td>
</tr>
</tbody>
</table>
STATEMENT OF COMPREHENSIVE INCOME for the year ended 31 March 2011

<table>
<thead>
<tr>
<th>Notes</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>R</td>
<td>R</td>
</tr>
<tr>
<td>Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department of Health</td>
<td>8</td>
<td>1,929,488</td>
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<tr>
<td>Department of Social Development</td>
<td></td>
<td>416,532</td>
</tr>
<tr>
<td>Donations received</td>
<td></td>
<td>2,503,768</td>
</tr>
<tr>
<td>Donations received to fund staff pension fund contributions</td>
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<td>231,066</td>
</tr>
<tr>
<td>Interest received</td>
<td></td>
<td>183,842</td>
</tr>
<tr>
<td>National Lottery Distribution Trust Fund</td>
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<td>1,064,333</td>
</tr>
<tr>
<td>Nelson Mandela Children’s Fund</td>
<td></td>
<td>35,064</td>
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<tr>
<td>Nwamitwa donations received</td>
<td></td>
<td>46,698</td>
</tr>
<tr>
<td>Nwamitwa – Project management and fundraising income</td>
<td></td>
<td>541,088</td>
</tr>
<tr>
<td>Sales from income generation programme</td>
<td></td>
<td>213,596</td>
</tr>
<tr>
<td>School fees received</td>
<td></td>
<td>12,700</td>
</tr>
<tr>
<td>Vrygrond – Project management and fundraising income</td>
<td></td>
<td>575,870</td>
</tr>
<tr>
<td>Vrygrond donations received</td>
<td></td>
<td>4,688,087</td>
</tr>
<tr>
<td>Total income</td>
<td></td>
<td>12,442,133</td>
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</table>

<table>
<thead>
<tr>
<th>Programme Expenses</th>
<th>13,622,381</th>
<th>11,399,645</th>
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</thead>
<tbody>
<tr>
<td>After school</td>
<td>219,632</td>
<td>304,401</td>
</tr>
<tr>
<td>Community development</td>
<td>435,721</td>
<td>672,223</td>
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<tr>
<td>Fit for Life, Fit for Work youth programme</td>
<td>1,614,073</td>
<td>1,214,696</td>
</tr>
<tr>
<td>Food gardening</td>
<td>140,754</td>
<td>149,569</td>
</tr>
<tr>
<td>Income generation project</td>
<td>892,893</td>
<td>1,062,959</td>
</tr>
<tr>
<td>Lay counsellor programme</td>
<td>2,905,569</td>
<td>2,182,539</td>
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<tr>
<td>Mobile health counselling and testing</td>
<td>537,755</td>
<td>407,462</td>
</tr>
<tr>
<td>Nutrition programme</td>
<td>487,606</td>
<td>390,630</td>
</tr>
<tr>
<td>Nwamitwa expenses</td>
<td>46,698</td>
<td>–</td>
</tr>
<tr>
<td>Pre school</td>
<td>657,228</td>
<td>502,716</td>
</tr>
<tr>
<td>Social work services</td>
<td>174,246</td>
<td>–</td>
</tr>
<tr>
<td>Vrygrond expenses</td>
<td>5,510,206</td>
<td>4,512,451</td>
</tr>
</tbody>
</table>

| Surplus/(Deficit) for the year | –1,180,248 | 1,038,962 |
| Trust capital at the beginning of the year | 7,991,177 | 6,952,213 |

| Trust capital at the end of the year | 6,810,929 | 7,991,175 |
NOTES TO THE FINANCIAL STATEMENTS at 31 March 2011

1. Accounting basis
The financial statements are prepared on the historical cost basis. The following are the principal accounting policies which are consistent with those of the previous year, except for accounting policy note 1.5 in terms of which the expenses in the income statement are now presented per programme and not per type of expense. This change in accounting policy has been applied retrospectively.

1.1 Revenue recognition
Revenue comprises monies received from fundraising activities, funding received for specific projects, including funds received for the programmes.
School fees are recognised on receipt or when the right to receive payment is established.
Sale of goods is recognised when substantially all the risks and rewards of ownership have been transferred to the buyer and when the amount of revenue can be measured reliably.
Monies from fundraising activities are recognised on receipt or when the right to receive payment is established.
Funding received for specific projects is recognised as income on a time proportionate basis with reference to the work performed in relation to the total project.
Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the investment.
Other donations in kind are not taken into account in the annual financial statements.

1.2 Property, plant and equipment
Property, plant and equipment are included at cost. Cost includes all costs directly attributable to bringing the assets to working condition for their intended use. Land is not depreciated. Assets donated to the trust are recognised at R1 and not depreciated. Property, plant and equipment purchased at a price less than R500 are expensed in the year of purchase.
Depreciation is calculated on a straight line basis to write off the cost of the assets over their expected useful lives.
Owner occupied property in the course of construction is carried at cost less any impairment loss where the receivable amount of the asset is estimated to be lower than its carrying amount.
Property is not depreciated as the residual value exceeds the cost.
The expected useful lives are as follows:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>Indefinite</td>
</tr>
<tr>
<td>Plant and equipment</td>
<td>3 years</td>
</tr>
<tr>
<td>Furniture and fittings</td>
<td>8 years</td>
</tr>
<tr>
<td>Playground equipment</td>
<td>3 years</td>
</tr>
<tr>
<td>Musical equipment</td>
<td>6 years</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>3 years</td>
</tr>
<tr>
<td>Computer software</td>
<td>3 years</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>5 years</td>
</tr>
</tbody>
</table>

1.3 Inventory
Inventory is stated at selling prices. Where necessary, provision is made for obsolete, slow moving and defective stock.

1.4 Cash and cash equivalents
Cash and cash equivalents are measured at fair value as they are subject to an insignificant risk of changes in value.

1.5 Project management and administration costs
Project management and administration costs comprising general administrative, programme and management related costs are allocated to the trust’s operational programmes on a proportionate basis, represented by the percentage that each programme’s direct expenses are of the total direct expenses of all the operational programmes.
2. Property, plant and equipment

<table>
<thead>
<tr>
<th>Owned assets</th>
<th>2011 Accumulated Carrying value</th>
<th>2010 Accumulated Carrying value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>depreciation</td>
</tr>
<tr>
<td>Owned assets</td>
<td>5,653,119</td>
<td>–</td>
</tr>
<tr>
<td>Land and buildings</td>
<td>290,036</td>
<td>34,805</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>126,519</td>
<td>121,417</td>
</tr>
<tr>
<td>Plant and equipment</td>
<td>161,048</td>
<td>110,449</td>
</tr>
<tr>
<td>Furniture and fittings</td>
<td>23,984</td>
<td>23,980</td>
</tr>
<tr>
<td>Playground equipment</td>
<td>126,519</td>
<td>121,417</td>
</tr>
<tr>
<td>Music equipment</td>
<td>19,090</td>
<td>10,520</td>
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<tr>
<td></td>
<td><strong>6,460,326</strong></td>
<td><strong>442,182</strong></td>
</tr>
</tbody>
</table>

The carrying amounts of property, plant and equipment can be reconciled as follows:

<table>
<thead>
<tr>
<th>Carrying value at beginning of year</th>
<th>Additions</th>
<th>Depreciation</th>
<th>Carrying value at end of year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owned assets</td>
<td>5,535,119</td>
<td>–</td>
<td>5,653,119</td>
</tr>
<tr>
<td>Land and buildings</td>
<td>118,000</td>
<td>–</td>
<td>5,653,119</td>
</tr>
<tr>
<td>Motor vehicles</td>
<td>290,036</td>
<td>34,805</td>
<td>255,231</td>
</tr>
<tr>
<td>Plant and equipment</td>
<td>701</td>
<td>8,889</td>
<td>5,102</td>
</tr>
<tr>
<td>Furniture and fittings</td>
<td>21,965</td>
<td>–</td>
<td>50,599</td>
</tr>
<tr>
<td>Playground equipment</td>
<td>24</td>
<td>–</td>
<td>4</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>21,388</td>
<td>29,478</td>
<td>45,519</td>
</tr>
<tr>
<td>Music equipment</td>
<td>3,182</td>
<td>–</td>
<td>8,570</td>
</tr>
<tr>
<td></td>
<td><strong>5,686,338</strong></td>
<td><strong>430,125</strong></td>
<td><strong>98,319</strong></td>
</tr>
</tbody>
</table>

Land and buildings comprise:
Nyanga – buildings situated between Zwelitsha Drive and Sihume Street, being
Erf no’s 14765 and 1771, held under Title Deed No’s T36086/2004 and T64504/2003.

2011 | 2010
---|---
R | R

3. Intangible Assets

<table>
<thead>
<tr>
<th>Intangible Assets</th>
<th>2011 Accumulated Carrying value</th>
<th>2010 Accumulated Carrying value</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>amortisation</td>
</tr>
<tr>
<td>Software</td>
<td>21,091</td>
<td>–</td>
</tr>
</tbody>
</table>

4. Investments

Call account held with Personal Trust International Limited
889,373

5. Inventory

The amounts attributable to the single category is as follows:
Beadwork and sewn goods
120,823
6. Trade and other receivables

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value added tax</td>
<td>66,118</td>
<td>214,304</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>14,539</td>
<td>–</td>
</tr>
<tr>
<td>Other receivables</td>
<td>97,214</td>
<td>2,611</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>177,871</td>
<td>216,915</td>
</tr>
</tbody>
</table>

7. Trust capital

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>7,991,177</td>
<td>6,952,213</td>
</tr>
<tr>
<td>Net surplus/(deficit) for the year</td>
<td>–1,180,248</td>
<td>1,038,964</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,810,929</td>
<td>7,991,177</td>
</tr>
</tbody>
</table>

8. Department of Health

Donations received were allocated to the following programmes:

<table>
<thead>
<tr>
<th>Programme</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breast feeding counsellors</td>
<td>94,228</td>
<td>67,048</td>
</tr>
<tr>
<td>Nutrition programme</td>
<td>108,816</td>
<td>253,580</td>
</tr>
<tr>
<td>Lay counsellor programme</td>
<td>1,726,444</td>
<td>1,404,708</td>
</tr>
</tbody>
</table>

The allocation of costs relating to income received for lay counsellors, coordinators and nutrition including their administration and mentoring core costs, financial management, information technologies, and training is approved by the Department of Health at the beginning of each year.

9. Deferred revenue

Deferred revenue represents funding for specific projects and training courses which have not yet been recognised as income. The amounts received are recognised as income on a time apportionment basis with reference to the work performed in relation to the total project.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brockhouse Cooper</td>
<td>–</td>
<td>50,000</td>
</tr>
<tr>
<td>Calcina, Roberto</td>
<td>5,635</td>
<td>–</td>
</tr>
<tr>
<td>City of Cape Town – MSAT</td>
<td>20,000</td>
<td>–</td>
</tr>
<tr>
<td>Department of Health</td>
<td>20,000</td>
<td>–</td>
</tr>
<tr>
<td>Development of Nwamitwa community centre and programmes</td>
<td>1,805,189</td>
<td>–</td>
</tr>
<tr>
<td>Development of Vrygrond community centre and programmes</td>
<td>454,008</td>
<td>2,552,155</td>
</tr>
<tr>
<td>Douglas Jooste Trust</td>
<td>25,564</td>
<td>–</td>
</tr>
<tr>
<td>EMpower</td>
<td>56,470</td>
<td>–</td>
</tr>
<tr>
<td>Ford Foundation</td>
<td>446,628</td>
<td>636,974</td>
</tr>
<tr>
<td>Grow Peace</td>
<td>14,281</td>
<td>–</td>
</tr>
<tr>
<td>Het Maagdenhuis</td>
<td>23,723</td>
<td>–</td>
</tr>
<tr>
<td>Investec</td>
<td>–</td>
<td>10,000</td>
</tr>
<tr>
<td>Kruger, Jeanette</td>
<td>6,876</td>
<td>–</td>
</tr>
<tr>
<td>Maid Foundation</td>
<td>11,225</td>
<td>–</td>
</tr>
<tr>
<td>Metropolitan Life</td>
<td>9,976</td>
<td>–</td>
</tr>
<tr>
<td>National Lottery Distribution Trust Fund</td>
<td>767,286</td>
<td>539,416</td>
</tr>
<tr>
<td>Nelson Mandela Children’s Fund</td>
<td>312,928</td>
<td>–</td>
</tr>
<tr>
<td>Starfish</td>
<td>17,378</td>
<td>–</td>
</tr>
<tr>
<td>Steven Lewis Foundation</td>
<td>42,221</td>
<td>48,571</td>
</tr>
<tr>
<td>Thirty Four Degrees</td>
<td>15,030</td>
<td>–</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>4,034,440</td>
<td>3,837,116</td>
</tr>
</tbody>
</table>
10. Accounts payable

<table>
<thead>
<tr>
<th></th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables</td>
<td>94,961</td>
<td>80,845</td>
</tr>
<tr>
<td>Other accruals</td>
<td>277,900</td>
<td>178,462</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>372,860</strong></td>
<td><strong>259,307</strong></td>
</tr>
</tbody>
</table>

11. Other financial liabilities

This liability relates to a grant received to be utilised as contributions towards a pension fund for the employees of the Etafeni Day Care Centre Trust.

12. Donations received for Etafeni, Vrygrond and Nwamitwa

<table>
<thead>
<tr>
<th>Donor Name</th>
<th>2011</th>
<th>2010</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ackerman Family Educational Trust</td>
<td>60,000</td>
<td>–</td>
<td>Gavin, Christopher and Judith</td>
<td>1,677</td>
</tr>
<tr>
<td>Ackerman Pick n Pay Foundation</td>
<td>50,000</td>
<td>100,000</td>
<td>Grand West Casino</td>
<td>– 40,000</td>
</tr>
<tr>
<td>African Heart</td>
<td>–</td>
<td>1,000</td>
<td>Granny’s Day</td>
<td>– 290</td>
</tr>
<tr>
<td>AIDS Response</td>
<td>26,650</td>
<td>–</td>
<td>Greene, Biddy and John</td>
<td>10,000</td>
</tr>
<tr>
<td>Annie Lennox Foundation</td>
<td>200,000</td>
<td>–</td>
<td>Grow Peace</td>
<td>23,932</td>
</tr>
<tr>
<td>Anonymous donors</td>
<td>47,283</td>
<td>–</td>
<td>Hi-Tech Analytic</td>
<td>1,322</td>
</tr>
<tr>
<td>Archdiocese of Cape Town</td>
<td>400</td>
<td>–</td>
<td>Impumelwelo</td>
<td>50,000</td>
</tr>
<tr>
<td>AusAid</td>
<td>–</td>
<td>199,925</td>
<td>JH Richards Trust</td>
<td>30,000</td>
</tr>
<tr>
<td>Australia AIDS South Africa</td>
<td>30,000</td>
<td>29,360</td>
<td>Joan St Leger Lindbergh Trust</td>
<td>100,000</td>
</tr>
<tr>
<td>Australian High Commission</td>
<td>284,787</td>
<td>100,000</td>
<td>Jones, Pam</td>
<td>– 3,802</td>
</tr>
<tr>
<td>Backabuddy</td>
<td>–</td>
<td>136</td>
<td>Katz, Jeff</td>
<td>2,000</td>
</tr>
<tr>
<td>Bindon, Carly</td>
<td>5,568</td>
<td>–</td>
<td>Klingels, Marjan</td>
<td>– 20,000</td>
</tr>
<tr>
<td>Botma, Hans and Shirley</td>
<td>–</td>
<td>200</td>
<td>Kromboom Rotary</td>
<td>12,500</td>
</tr>
<tr>
<td>Brewis, Warren</td>
<td>300</td>
<td>–</td>
<td>Kruger, Jeanette</td>
<td>6,876</td>
</tr>
<tr>
<td>Brockhouse Cooper</td>
<td>50,000</td>
<td>110,000</td>
<td>Maid Foundation</td>
<td>33,000</td>
</tr>
<tr>
<td>Buchanan, Eva</td>
<td>–</td>
<td>100</td>
<td>Mbude Family ex Mzoxolo Menyo</td>
<td>200</td>
</tr>
<tr>
<td>Calcina, Roberto</td>
<td>10,409</td>
<td>–</td>
<td>McGregor, Di and Jan</td>
<td>2,017</td>
</tr>
<tr>
<td>Cape Argus</td>
<td>–</td>
<td>20,000</td>
<td>Medi-Clinic</td>
<td>– 35,875</td>
</tr>
<tr>
<td>City of Cape Town</td>
<td>40,000</td>
<td>–</td>
<td>Metropolitan Life</td>
<td>9,976</td>
</tr>
<tr>
<td>City of Cape Town Nyanga MSAT</td>
<td>–</td>
<td>13,237</td>
<td>Mgidi, T</td>
<td>800</td>
</tr>
<tr>
<td>Coetzer, T</td>
<td>–</td>
<td>180</td>
<td>MSD</td>
<td>– 12,000</td>
</tr>
<tr>
<td>Crawford, Steve and Edwards, Phil</td>
<td>6,352</td>
<td>8,389</td>
<td>Mullaney, Anne and Gerald and family and friends</td>
<td>– 600</td>
</tr>
<tr>
<td>CSTWF Ireland</td>
<td>–</td>
<td>32,940</td>
<td>My School Card</td>
<td>2,323</td>
</tr>
<tr>
<td>David Graaff Foundation</td>
<td>10,000</td>
<td>5,000</td>
<td>NACCW</td>
<td>– 1,250</td>
</tr>
<tr>
<td>De Kok, Hilary</td>
<td>18,318</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Den Hertog, HG</td>
<td>2,000</td>
<td>–</td>
<td>Nacosa</td>
<td>84,747</td>
</tr>
<tr>
<td>Department of Health</td>
<td>1,942,335</td>
<td>1,725,336</td>
<td>National Lottery Distribution and Trust Fund</td>
<td>1,305,028</td>
</tr>
<tr>
<td>Dept of Social Development</td>
<td>457,907</td>
<td>560,929</td>
<td>Nelson Mandela Children’s Fund</td>
<td>359,520</td>
</tr>
<tr>
<td>Desmond Tutu TB Centre</td>
<td>320,936</td>
<td>495,222</td>
<td>Nombulelo, Hope</td>
<td>5,000</td>
</tr>
<tr>
<td>DG Murray Trust</td>
<td>100,000</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
<tr>
<td>Digre, Shereen</td>
<td>650</td>
<td>–</td>
<td>Nussbaum Foundation</td>
<td>194,150</td>
</tr>
<tr>
<td>Douglas Jooste Trust</td>
<td>30,000</td>
<td>–</td>
<td>Peall, Ursula</td>
<td>100</td>
</tr>
<tr>
<td>Elton John AIDS Foundation</td>
<td>3,293,974</td>
<td>7,652,828</td>
<td>Powis, Jennifer</td>
<td>478</td>
</tr>
<tr>
<td>EMpower</td>
<td>186,828</td>
<td>–</td>
<td>Selikowitz, B</td>
<td>400</td>
</tr>
<tr>
<td>Eyes of Africa Foundation</td>
<td>31,942</td>
<td>24,945</td>
<td>Sieblist, Petra</td>
<td>– 200</td>
</tr>
<tr>
<td>Fit for Life, Fit for Work admin fees</td>
<td>1,000</td>
<td>660</td>
<td>Singh, Sameer</td>
<td>2,200</td>
</tr>
<tr>
<td>Ford Foundation</td>
<td>1,091,959</td>
<td>1,114,877</td>
<td>Smit, Doug</td>
<td>– 60,441</td>
</tr>
<tr>
<td>Frederic Fish Trust</td>
<td>25,000</td>
<td>–</td>
<td>Social worker donation</td>
<td>– 1,660</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>South African Development Fund</td>
<td>– 6,077</td>
</tr>
</tbody>
</table>
12. Donations received for Etafeni, Vrygrond and Nwamitwa continued

<table>
<thead>
<tr>
<th>2011</th>
<th>2010</th>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>R</td>
<td>R</td>
<td>R</td>
</tr>
<tr>
<td>South Coast Foundation</td>
<td>152,971</td>
<td>45,668</td>
<td>University of Cape Town</td>
</tr>
<tr>
<td>Starfish</td>
<td>205,000</td>
<td>120,000</td>
<td>University of Chicago students</td>
</tr>
<tr>
<td>Stephen Lewis Foundation</td>
<td>248,950</td>
<td>160,572</td>
<td>University of Stellenbosch</td>
</tr>
<tr>
<td>Stichting Porticus</td>
<td>239,623</td>
<td>–</td>
<td>University of the Third Age</td>
</tr>
<tr>
<td>Susman Charitable Foundation</td>
<td>10,000</td>
<td>–</td>
<td>US Embassy</td>
</tr>
<tr>
<td>Tessler, Jeffrey</td>
<td>–</td>
<td>2,600</td>
<td>Wallington County Grammar School</td>
</tr>
<tr>
<td>Thabaha, John</td>
<td>300</td>
<td>–</td>
<td>Western Cape Network on Violence Against Women</td>
</tr>
<tr>
<td>The Spirit of Africa</td>
<td>–</td>
<td>20,000</td>
<td>Wings of Support</td>
</tr>
<tr>
<td>The Trust</td>
<td>5,425</td>
<td>85,100</td>
<td>Women’s World Day of Prayer, Germany</td>
</tr>
<tr>
<td>Thirty Four Degrees</td>
<td>15,030</td>
<td>10,000</td>
<td></td>
</tr>
<tr>
<td>Truworths</td>
<td>44,183</td>
<td>42,180</td>
<td></td>
</tr>
</tbody>
</table>

13. Gifts in kind for Etafeni

AGM invitations  Digital Print Solutions
Blankets Medi-Clinic
Blanket and toys for Christmas JHI
Children’s books, DVD, video Bloch, Carole
Climate change games Bradshaw, Chesney and Peddie, Clare
Clothes, toys Gilpin, Paul; Mummenthey, Claudia, Rudolph, Josiah; Van Zuydam, Lisa; Wings of Support
Computer Roberts, Vivienne
Computers and printer Mecer
Electric toothbrushes Nouwen, Laurent
Embroidery thread, ribbons, cotton and other support items for the Income Generation programme Wonfor, Leslie
E-Bap Jewish Board of Deputies (Cape Council)
Food and groceries Curves for Women, Claremont
Hamper of books OUP
Hamper of products New Clicks Foundation
Illustrated dictionary and game Kruger, Jeanette
Knitted dollies, beanies, jumpers Lester, Virginia and Bastin, Flo

Malva puddings Wimpy
Material and clothes Truworths
Outings for OVC and television Reach for a Dream
Overlocker, fabric, bedding, towels, posters Merryweather, Angela in memory of her mother, Anne
Paper Greene, Biddy
Projector for Fit for Life, Fit for Work Metzger, Christoph
Sewing machines Wings of Support
Skills training Thabiso Skills Institute
Software ABB

14. Gifts in kind for Vrygrond

Bar fridge Anonymous donor
Clothes Crawford, Steve and Edwards, Phill; Wings of Support
Computers Department of Justice
Dollies, jumpers, mittens Lester, Virginia and Bastin, Flo
Furniture De Vaux, Robert
Groceries Harrison, Peter
Mobiles Anonymous donor
Sewing machines Kromboom Rotary Club
Toys and games Hahn, Rob and Jen

<table>
<thead>
<tr>
<th>2011</th>
<th>2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>R</td>
</tr>
<tr>
<td>50,000</td>
<td>37,800</td>
</tr>
<tr>
<td>17,883</td>
<td>15,355</td>
</tr>
<tr>
<td><strong>67,883</strong></td>
<td><strong>53,155</strong></td>
</tr>
</tbody>
</table>

15. Auditors’ Remuneration

Certain comparative figures have been reclassified.
Current year audit fee
Prior year underprovision

16. Bank balances

The bank balances at year end comprise largely funds received in the current year which are committed to projects for the year ahead.

17. Taxation

The trust is exempt from taxation in terms of Section 10(cN) of the Income Tax Act. No taxation was accordingly provided for.
WE WELCOME DONATIONS AND VISITORS TO THE PROJECT.

Donations can be made to The Etafeni Day Care Centre Trust at Standard Bank, Rondebosch
Account number 071430121 Branch code 025009 Swift code SBZAZAJJ
024-270-NPO Non-Profit Organisation Registration

ETAFENI DAY CARE CENTRE, SIHUME ROAD, NYANGA TEL 021 386 1516 FAX 021 386 2560

Project Manager Luvuyo Zahela Cell 073 125 0487 Email luvuyo@intermail.co.za
Development Manager (Etafeni & Vrygrond) Barbara Miller Cell 082 890 2555 Email barbara@etafeni.org.za
Development Manager (Nwamitwa) Stephanie Kilroe Cell 082 462 1082 Email stephanie@intermail.co.za
Income Generating Project enquiries 021 386 1516
For more information visit our website www.etafenitrust.org

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