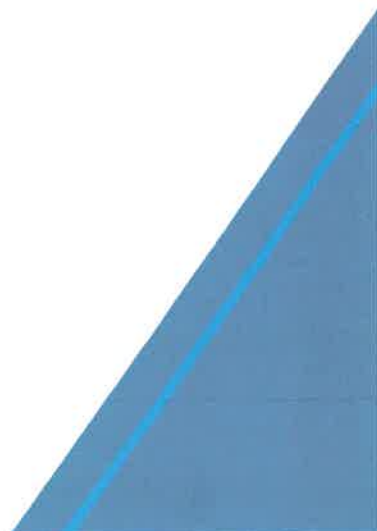




**PAROW INDUSTRIAL IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**



**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**GENERAL INFORMATION**

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<b>COMPANY REGISTRATION NUMBER</b>	2001/027476/08
<b>DIRECTORS</b>	A D Thomson G T Morse M W Birch R J Raad R L Ayres
<b>NATURE OF BUSINESS AND PRINCIPAL ACTIVITIES</b>	Improving and promoting the Parow Industrial Area
<b>BUSINESS ADDRESS</b>	8 Parin Road Parow Industria Cape Town 7499
<b>POSTAL ADDRESS</b>	P O Box 287 Parow 7499
<b>COUNTRY OF INCORPORATION AND DOMICILE</b>	South Africa
<b>AUDITOR</b>	Nexia Cape Town
<b>PREPARER</b>	The financial statements were independently compiled under the supervision of: D J Smit Chartered Accountant (SA)
<b>LEVEL OF ASSURANCE</b>	Audit

## **PAROW INDUSTRIAL IMPROVEMENT DISTRICT ASSOCIATION NPC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

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The reports and statements set out below comprise the financial statements presented to the subscribers:

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Directors' Responsibilities and Approval	3
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Statement of Comprehensive income	8
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The following supplementary information does not form part of the financial statements and is presented as additional information:	
Statement of Financial Performance	16

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**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 Companion guide for not-for-profits to 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 Companion guide for not-for-profits to 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 directors set 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, 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 are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditor is responsible for independently auditing and reporting on the company's financial statements. The financial statements have been examined by the company's external auditor and their report is presented on pages 5 to 6.

The financial statements and supplementary information set out on pages 7 to 16, which have been prepared on the going concern basis, were approved by the directors and are signed on their behalf by:



Director  
**MR ANDREW THOMSON**  
Cape Town (CHAIRMAN)



Director  
**MR GREGORY MORSE**  
(FINANCE PORTFOLIO)

# PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## DIRECTORS' REPORT

The directors have pleasure in submitting their report on the financial statements of Parow Industria Improvement District Association NPC for the year ended 30 June 2023.

### 1. NATURE OF BUSINESS

The company is engaged in improving and promoting the Parow Industrial area and operates in South Africa.

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

Net surplus of the company was R494 441 (2022 - surplus R352 680).

### 2. EVENTS AFTER THE REPORTING PERIOD

The directors are not aware of any matter or circumstance arising since the end of the financial year, which requires disclosure in the financial statements.

### 3. PROPERTY, PLANT AND EQUIPMENT

There were no major changes in the nature or the use of non-current assets of the company during the year.

### 4. DIRECTORS

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

Names	Changes
A D Thomson	
A Raad	Resigned 29 November 2022
G T Morse	
M W Birch	
R J Raad	Appointed 29 November 2022
R L Ayres	

### 5. SECRETARY

The company had no secretary during the year.

### 6. GOING CONCERN

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 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.

## INDEPENDENT AUDITOR'S REPORT

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### TO THE SUBSCRIBERS OF PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC

#### Opinion

We have audited the financial statements of Parow Industria Improvement District Association NPC set out on pages 7 to 15, which comprise the statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and 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 Parow Industria Improvement District Association NPC as at 30 June 2023, and its financial performance and cash flows for the year then ended in accordance with the Companion guide for not-for-profits to 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 "Parow Industria Improvement District Association NPC financial statements for the year ended 30 June 2023", which includes the directors' report as required by the Companies Act of South Africa, the directors' responsibilities and approval and the statement of financial performance which we obtained prior to the date of this report. 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

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### 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 Companion guide for not-for-profits to 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.

**Nexia Cape Town**

Nexia Cape Town

**Per Conrad Frederick Meyer**  
**Partner**  
**Registered Auditor**

4 August 2023

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF FINANCIAL POSITION**

<b>Figures in Rand</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	1 488 734	1 580 533
<b>Current Assets</b>			
Trade and other receivables	3	-	5 176
Cash and cash equivalents	4	4 969 278	4 345 397
		<b>4 969 278</b>	<b>4 350 573</b>
<b>Total Assets</b>		<b>6 458 012</b>	<b>5 931 106</b>
<b>EQUITY</b>			
Accumulated surplus		6 444 782	5 931 106
<b>Current Liabilities</b>			
Trade and other payables	5	13 230	-
<b>Total Equity and Liabilities</b>		<b>6 458 012</b>	<b>5 931 106</b>



**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF COMPREHENSIVE INCOME**

<b>Figures in Rand</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
Revenue	6	6 185 226	5 923 519
Operating expenses		(5 950 111)	(5 714 222)
<b>Operating surplus</b>	7	<b>235 115</b>	<b>209 297</b>
Interest received		278 561	143 383
<b>Total comprehensive surplus for the year</b>		<b>513 676</b>	<b>352 680</b>

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF CHANGES IN EQUITY**

<b>Figures in Rand</b>	<b>Accumulated surplus</b>	<b>Total equity</b>
<b>Balance at 01 July 2021</b>	<b>5 578 426</b>	<b>5 578 426</b>
Changes in surplus		
Total comprehensive income for the year	352 680	352 680
Total changes	<u>352 680</u>	<u>352 680</u>
<b>Balance at 01 July 2022</b>	<b>5 931 106</b>	<b>5 931 106</b>
Changes in surplus		
Total comprehensive income for the year	513 676	513 676
Total changes	<u>513 676</u>	<u>513 676</u>
<b>Balance at 30 June 2023</b>	<b><u>6 444 782</u></b>	<b><u>6 444 782</u></b>

**PAROW INDUSTRIAL IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF CASH FLOWS**

<b>Figures in Rand</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	9	676 055	618 929
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment	2	(330 735)	(149 650)
Interest received		278 561	143 383
		<b>(52 174)</b>	<b>(6 267)</b>
<b>Total cash movement for the year</b>		<b>623 881</b>	<b>612 662</b>
Cash and cash equivalents at the beginning of the year		4 345 397	3 732 735
<b>Total cash and cash equivalents at the end of the year</b>	4	<b>4 969 278</b>	<b>4 345 397</b>

# PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## ACCOUNTING POLICIES

### 1. Presentation of the financial statements

The financial statements have been prepared in accordance with the Companion guide for not-for-profits to 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 basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands which is also the functional currency.

These accounting policies are consistent with the previous period.

#### 1.1 Significant judgements and sources of estimation or uncertainty

In preparing the financial statements, management is required to make estimates and assumptions that affect the amounts represented in the financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from those estimates which may be material to the financial statements. Significant judgements include:

##### Impairment testing

Ongoing assessments are made regarding any potential impairment of assets using various valuation methods.

##### Taxation

Judgement is required in determining the provision for income taxes due to the complexity of legislation. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will impact the income tax and deferred tax provisions in the period in which such determination is made.

##### Expected useful lives

Items of property, plant and equipment are depreciated over their useful lives taking into account estimated residual values. The expected useful lives and residual values are assessed after taking into account various factors.

#### 1.2 Property, plant and equipment

Property, plant and equipment is carried at cost less accumulated depreciation and any accumulated impairment.

Depreciation is provided using the straight-line method to write down the cost, less estimated residual value over the useful life of the property, plant and equipment as follows:

Item	Average useful life
Computer and camera equipment	5-8 years
Furniture and fixtures	10 years
Signage	10 years
Trailers	10 years

The residual value, depreciation method and useful life are reviewed at each annual reporting date if there are indicators present that there has been a significant change since the last reporting date.

#### 1.3 Financial instruments

##### Financial instruments at amortised cost

Financial instruments may be designated to be measured at amortised cost less any accumulated impairment using the effective interest rate method. These include trade and other receivables, loans, cash and cash equivalents and trade and other payables. 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 so, any impairment is recognised in the statement of surplus or deficit. The carrying amounts of trade and other receivables and trade and other payables approximate their fair values due to the short term nature of such amounts.

## PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

### ACCOUNTING POLICIES

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#### 1.4 Leases

A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

##### Operating leases – lessee

Operating lease expense is recognised in terms of the lease agreement as payments are structured to increase in line with expected general inflation.

#### 1.5 Impairment of assets

The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset and recognises the impairment in surplus or deficit.

If an impairment loss subsequently reverses, the carrying amount of the asset 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 in prior years. A reversal of impairment is recognised immediately in surplus or deficit.

#### 1.6 Employee benefits

##### Short-term employee benefits

The cost of short-term employee benefits is recognised in the period in which the service is rendered and is not discounted.

#### 1.7 Revenue

Revenue is measured at the fair value of the consideration received or receivable and represents the amounts invoiced for services provided in the normal course of business, net of Value-added Tax.

Revenue is recognised when all the following conditions have been satisfied:

- it is probable that the economic benefits associated with the transaction will flow to the company; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### 1.8 Other income

Interest is recognised, in surplus or deficit, using the effective interest rate method.

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

**Figures in Rand** **2023** **2022**

**2. PROPERTY, PLANT AND EQUIPMENT**

	2023			2022		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Computer and camera equipment	5 586 060	(4 168 094)	1 417 966	5 255 325	(3 760 786)	1 494 539
Furniture and fittings	151 886	(84 931)	66 955	151 886	(73 206)	78 680
Signage	27 230	(27 230)	-	27 230	(27 230)	-
Trailers	38 900	(35 087)	3 813	38 900	(31 586)	7 314
<b>Total</b>	<b>5 804 076</b>	<b>(4 315 342)</b>	<b>1 488 734</b>	<b>5 473 341</b>	<b>(3 892 808)</b>	<b>1 580 533</b>

**Reconciliation of property, plant and equipment - 2023**

	Opening balance	Additions	Depreciation	Closing balance
Computer and camera equipment	1 494 539	330 735	(407 308)	1 417 966
Furniture and fittings	78 680	-	(11 725)	66 955
Trailers	7 314	-	(3 501)	3 813
	<b>1 580 533</b>	<b>330 735</b>	<b>(422 534)</b>	<b>1 488 734</b>

**Reconciliation of property, plant and equipment - 2022**

	Opening balance	Additions	Depreciation	Closing balance
Computer and camera equipment	1 731 240	146 355	(383 056)	1 494 539
Furniture and fittings	87 826	3 295	(12 441)	78 680
Trailers	10 815	-	(3 501)	7 314
	<b>1 829 881</b>	<b>149 650</b>	<b>(398 998)</b>	<b>1 580 533</b>

**3. TRADE AND OTHER RECEIVABLES**

Value-added Tax - 5 176

**4. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of:

Bank balances 4 969 278 4 345 397

**5. TRADE AND OTHER PAYABLES**

Value-added Tax 13 230 -

**6. REVENUE**

Additional rates received 5 900 104 5 464 705  
 Additional rates retention received 285 122 458 814  
6 185 226 5 923 519

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

<b>Figures in Rand</b>	<b>2023</b>	<b>2022</b>
<b>7. OPERATING SURPLUS</b>		
Operating surplus for the year is stated after accounting for the following:		
<b>Operating lease charges</b>		
Premises and equipment		
• Contractual amounts	94 068	88 200
Cleansing services	485 331	487 763
Covid-19 additional public safety	-	266 712
Depreciation	422 534	398 998
Employee costs	955 654	885 375
Environmental upgrading	14 348	269 892
Public safety	2 145 622	1 600 155
Public safety - CCTV monitoring	982 944	915 779
Repairs and maintenance	397 949	345 901
<b>8. TAXATION</b>		
<b>Current taxation</b>		
South African normal tax - year	-	-
<b>Reconciliation between accounting surplus and tax expense</b>		
Accounting surplus	513 676	352 680
Tax at the applicable tax rate of 27% (2022 - 28%)	138 693	98 750
<b>Tax effect of adjustments on taxable income</b>		
Exempt portion per S10(1)(d)(iv)(bb)	(138 693)	(98 750)
	-	-
No provision has been made for South African Normal tax as the company, being a Public Benefit Organisation, is exempt from income tax in terms of Section 10(1)(d)(iv)(bb) of the Income Tax Act.		
<b>9. CASH GENERATED FROM OPERATIONS</b>		
Surplus for the year	513 676	352 680
<b>Adjustments for:</b>		
Depreciation	422 534	398 998
Interest received	(278 561)	(143 383)
<b>Changes in working capital:</b>		
Trade and other receivables	5 176	10 634
Trade and other payables	13 230	-
	<b>676 055</b>	<b>618 929</b>
<b>10. DIRECTORS' AND PRESCRIBED OFFICER'S REMUNERATION</b>		
No remuneration was paid to the directors and there were no individuals who held a prescribed office during the year.		

**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

<b>Figures in Rand</b>	<b>2023</b>	<b>2022</b>
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**11. FINANCIAL ASSETS BY CATEGORY**

**Financial assets at amortised cost**

Trade and other receivables	-	5 176
Cash and cash equivalents	4 969 278	4 345 397
	<u>4 969 278</u>	<u>4 350 573</u>

**12. FINANCIAL LIABILITIES BY CATEGORY**

**Financial assets at amortised cost**

Trade and other payables	13 230	-
	<u>13 230</u>	<u>-</u>

**13. RETIREMENT BENEFIT**

**Defined contribution plan**

The company has no formal arrangement whereby benefits are provided for employees on or after termination of services.



**PAROW INDUSTRIA IMPROVEMENT DISTRICT ASSOCIATION NPC  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF FINANCIAL PERFORMANCE**

<b>Figures in Rand</b>	<b>Note</b>	<b>2023</b>	<b>2022</b>
<b>REVENUE</b>			
Additional rates received		5 900 104	5 464 705
Additional rates retention received		285 122	458 814
	6	<u>6 185 226</u>	<u>5 923 519</u>
<b>OTHER INCOME</b>			
Interest		<u>278 561</u>	<u>143 383</u>
<b>OPERATING EXPENSES</b>			
Accounting fees		10 620	9 900
Advertising		5 096	5 329
Auditor's remuneration		33 800	32 725
Bank charges		8 530	8 249
Cleansing services		485 331	487 763
Computer expenses		34 031	39 765
Covid-19 additional public safety		-	266 712
Depreciation		422 534	398 998
Environmental upgrading		14 348	269 892
Insurance		96 001	90 671
Lease rental on equipment		37 695	40 890
Meeting fees		5 970	454
Motor vehicle costs		264	186
Office rental		56 373	47 310
Postage and courier		-	509
Printing and stationery		78	3 640
Public safety		2 145 622	1 600 155
Public safety - CCTV monitoring		982 944	915 779
Rates and services - COCT		1 826	2 261
Refreshments and tea		9 753	9 472
Repairs and maintenance		397 949	345 901
Salaries and wages		955 654	885 375
Secretarial duties		25 830	41 725
Signage project		44 883	-
Social development		-	39 061
SPCA pilot		30 000	20 000
Subscriptions		583	-
Telecommunication		11 514	11 849
Utilities - not COCT		132 882	139 651
		<u>(5 950 111)</u>	<u>(5 714 222)</u>
<b>Total comprehensive surplus for the year</b>		<u><b>513 676</b></u>	<u><b>352 680</b></u>

The supplementary information presented does not form part of the financial statements and is unaudited