

CIVICUS: World Alliance for Citizen Participation



**AGGREGATED ANNUAL FINANCIAL STATEMENTS FOR THE
YEAR ENDED
30 JUNE 2018**

CIVICUS: World Alliance for Citizen Participation

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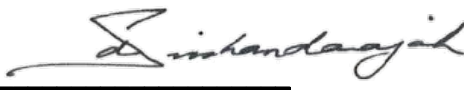
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APPROVAL OF ANNUAL STATEMENTS

The annual financial statements set out on pages 6 to 32 have been approved by the Board of Directors and are hereby signed on their behalf by: -

Signed by: 
Chairperson (Board)
(Anabel Susana Cruz)

Signed by: 
Secretary General
(Dhananjayan Sriskandarajah)

COMPILATION REPORT TO THE BOARD OF DIRECTORS

On the basis of audited financial statements provided by CIVICUS - US office (audit conducted by Gelman, Rosenberg & Freedman) and Johannesburg office (audit conducted by BDO), I have compiled in accordance with International Standards applicable to compilation engagements, the aggregated statement of financial position of CIVICUS as at 30 June 2018, and statements of aggregated comprehensive income and aggregated cash flows for the year then ended, and a summary of significant accounting policies and explanatory notes set out on pages 6 to 32. Management is responsible for these financial statements.

Lindiwe Moyo

Financial Manager

A handwritten signature in black ink, appearing to read 'L. Moyo', with a stylized flourish above the name.

Johannesburg

11 September 2018

The Directors
CIVICUS: World Alliance for Citizen Participation NPC
PO Box 933
SOUTHDALE
2135

12 October 2018

Dear Directors

In accordance with the International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures we provide our report of factual findings with respect to the aggregated financial statements of CIVICUS: World Alliance for Citizen Participation.

Objective

Our engagement was an agreement of the financial statements, prepared by management to the underlying accounting records and the audited trial balances of the individual entities.

Standards and Ethics

Our engagement was undertaken in accordance with:

International Standard on Related Services ('ISRS') 4400 Engagements to perform Agreed-upon Procedures regarding Financial Information as promulgated by the International Federation of Accountants ('IFAC'); the Code of Ethics for Professional Accountants issued by the IFAC. Although ISRS 4400 provides that independence is not a requirement for agreed-upon procedures engagements, the Contracting Authority requires that the auditor also comply with the independence requirements of the Code of Ethics for Professional Accountants.

Procedures performed

As requested, we have agreed the aggregated financial statements, as compiled by the management of CIVICUS, to the underlying accounting records and the individual audit trial balances of the following entities:

CIVICUS: World Alliance for Citizen Participation NPC
CIVICUS: World Alliance for Citizen Participation, Inc.
CIVICUS: Geneva
Golden Spot Trading 713 (Pty) Ltd.



Because the procedures performed by us did not constitute either an audit or a review made in accordance with International Standards on Auditing or International Standards on Review Engagements, we do not express any assurance on the accompanying financial statements.

Had we performed additional procedures or had we performed an audit or review of the financial statements of the Beneficiary in accordance with International Standards on Auditing, other matters might have come to our attention that would have been reported to you.

Sources of Information

The annual financial statements sets out information provided to us by you in response to specific questions or as obtained and extracted from your accounts and records.

Factual Findings

We confirm that the financial statements accompanying this report agreed to the underlying accounting records and the audited trial balances of the individual entities.

Use of this Report

This Report is solely for the purpose set forth in the above objective.

This Report relates only to the aggregated financial statements specified above and does not extend to any of your financial statements.

We look forward to discussing our Report with you and would be pleased to provide any further information or assistance which may be required.

Yours faithfully

BDO CAPE INC.

BDO Cape Incorporated
Registered Auditors

BJ Lodewyk
Registered Auditor

12 October 2018

AGGREGATED STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2018

	JHB 2018	GOLDENSPOT 2018	GENEVA 2018	UNITED KINGDOM 2018	WASHINGTON 2018	TOTAL 2018	JHB 2017	GOLDENSPOT 2017	UNITED KINGDOM 2017	WASHINGTON 2017	TOTAL 2017
Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779	2,632,477	15,376	(270,756)	5,602,011	7,979,108
Non - current assets	487,299	(14,416)	-	2,535	67,639	543,056	482,113	14,226	2,599	52,673	551,611
Land and buildings		263,969			263,969	263,969		263,969		263,969	263,969
Equipment	201,002	7,912		2,535	67,639	279,087	224,458	7,912	2,599	52,673	287,642
Loan to Property Company	286,297	(286,297)					257,655	(257,655)			
Current assets	2,253,057	20,081	60,931	(25,403)	5,841,057	8,149,723	2,150,364	1,150	(273,355)	5,549,338	7,427,497
Accounts receivable	45,942	20,081	11	11,013	963,702	1,040,749	32,019	1,150	1,600	294,697	329,466
Accrued income										748,137	748,137
Inter office loan account	14,990		(15,203)	(118,456)	118,669		(38,678)		(445,496)	484,174	
Cash and cash equivalents	2,192,125		76,122	82,040	4,758,686	7,108,974	2,157,023		170,541	4,022,330	6,349,894
TOTAL ASSETS	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779	2,632,477	15,376	(270,756)	5,602,011	7,979,108
RESERVES AND LIABILITIES	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779	2,632,477	15,376	(270,756)	5,602,011	7,979,108
Reserves	1,834,515	(12,821)	52,606	(45,696)	830,169	2,658,774	2,123,724	14,537	(440,072)	723,741	2,421,930
Unrestricted funds	1,238,000	(13,064)	58,293	77,322	830,169	2,190,719	1,327,455	29,280	(409,466)	723,741	1,671,010
Share Capital		15				15		15			15
Revaluation surplus											
Board reserve	1,000,000					1,000,000	1,000,000				1,000,000
Foreign currency translation reserve	(403,485)	228	(5,686)	(123,018)	(531,961)	(531,961)	(203,731)	(14,758)	(30,606)	(249,095)	(249,095)
Current liabilities	905,841	18,486	8,324	22,827	5,078,527	6,034,005	508,753	839	169,316	4,878,270	5,557,178
Accounts payable	74,097	839	1,638	10,159	268,706	355,437	74,290	839	5,092	253,039	333,260
Deferred income	789,783				4,697,659	5,487,442	390,977		155,277	4,586,742	5,132,996
Provisions	41,961	17,647	6,687	12,669	112,162	191,126	43,486		8,947	38,489	90,922
Total reserves and liabilities	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779	2,632,477	15,376	(270,756)	5,602,011	7,979,108

**AGGREGATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	JHB 2018	GOLDENSPOT 2018	GENEVA 2018	UNITED KINGDOM 2018	WASHINGTON 2018	TOTAL 2018	JHB 2017	GOLDENSPOT 2017	UNITED KINGDOM 2017	WASHINGTON 2017	TOTAL 2017
Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME	2,812,585	15,738	289,063	1,204,528	5,977,199	10,299,113	3,832,458	45,298	1,069,523	4,749,262	9,696,541
Grants and donations	6,7,8 724,657			214,144	8,630,181	9,568,982	961,134		1,057,164	7,170,494	9,188,792
Allocations	1,839,912		289,063	988,318	(3,117,293)		2,713,696			(2,713,696)	
Membership dues					28,425	28,425	1,968			52,942	54,910
Rent received		15,738				15,738	-	42,031			42,031
Other income	68,552			2,018	418,460	489,029	6,169	3,267	12,270	239,404	261,110
Profit on assets stolen							1,606				1,606
Interest received	179,464			49	17,426	196,939	147,885		89	118	148,092
EXPENDITURE	2,902,039	58,082	221,492	839,386	5,870,209	9,891,208	2,527,281	72,521	1,478,989	4,381,079	8,459,870
Assets expensed directly	847				88	935	4,624		43		4,667
Bad Debts	22,359	18,851			73,121	114,330				47	47
Communications	46,766		2,458	31,317	85,593	166,134	59,383		20,140	105,629	185,152
Depreciation	73,970				16,911	90,881	47,591			7,869	55,460
Financial charges	6,577		417	(14,583)	36,809	29,220	14,141		2,633	35,422	52,196
Governance/oversight	13,666				37,470	51,136	14,752			26,430	41,182
Hire, lease and maintenance of equipment	5,774				5,774	5,774	13,846	492	1,867	2,019	18,224
Occupancy	113,593	2,358	30,747	14,887	92,961	254,546	66,971	71,977	28,049	77,478	244,475
Office Supplies and services	51,224	35,029	6,506	375	16,234	109,368	16,441		764	12,373	29,578
Partner travel, conference and meetings	177,914		4,707	49,118	608,814	840,553	230,554		119,120	503,570	853,244
Professional services	250,830	1,844	3,360	39,655	1,835,832	2,131,522	113,381	52	43,608	1,321,546	1,478,587
Recruitment costs	13,810		441		5,084	19,335	22,136			17,086	39,222
Staff salaries and allowances	1,738,753		158,033	574,522	1,577,439	4,048,748	1,769,541		548,879	1,460,797	3,779,217
Staff travel costs	167,872		14,823	9,253	343,986	535,934	150,753		32,390	289,170	472,313
Sub - grants	1,170			134,841	696,959	832,970	-		681,496	376,166	1,057,662
World assembly	216,915				442,906	659,822	3,167			145,477	148,644
SURPLUS/(DEFICIT) FOR THE YEAR	(89,454)	(42,344)	67,571	365,143	106,990	407,905	1,305,177	(27,223)	(409,466)	368,183	1,236,671
TAXATION	-	-	-	-	-	-	-	-	-	-	-
SURPLUS/(DEFICIT) FOR THE YEAR AFTER TAX	(89,454)	(42,344)	67,571	365,143	106,990	407,905	1,305,177	(27,223)	(409,466)	368,183	1,236,672

**AGGREGATED STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 30 JUNE 2018**

	Johannesburg Unrestricted FUND	JHB FOREIGN TRANSLATION RESERVE \$	GS Unrestricted FUND \$	GS Share Capital \$	GS Revaluation Surplus \$	GS FOREIGN TRANSLATION RESERVE \$	GENEVA Unrestricted FUND \$	GENEVA FOREIGN TRANSLATION RESERVE \$	United Kingdom Unrestricted FUND \$	United Kingdom FOREIGN TRANSLATION RESERVE \$	Washington Unrestricted FUND \$	Board Reserve \$	TOTAL \$
Balance at 30 June 2016	1,022,278	(536,146)	(218,416)	15	94,912	79,634			-	-	355,558	-	797,835
Net surplus/(deficit) for the year	1,305,177		(39,928)				(9,278)		(409,466)		368,183		1,214,688
Prior period adjustment - revaluation reserve			94,912		(94,912)								-
Prior period adjustment - Accumulated depreciation			192,712										192,712
Adjustment due to foreign translation		332,415			-	(15,419)				(30,606)			286,390
Transfer to board Reserve	(1,000,000)											1,000,000	-
Balance at 30 June 2017	1,327,455	(203,731)	29,280	15	-	64,215	(9,278)	-	(409,466)	(30,606)	723,741	1,000,000	2,491,625
Net surplus/(deficit) for the year	(89,454)		(42,344)				67,571		365,143		106,990		407,905
Net Asset adjustment									121,645		(562)		121,083
Transfer from revaluation surplus													-
Adjustment due to foreign translation		(199,754)				(64,443)		(5,686)		(92,412)			(362,295)
Transfer to board Reserve													-
Balance at 30 June 2018	1,238,001	(403,485)	(13,064)	15	-	(228)	58,293	(5,686)	77,322	(123,018)	830,169	1,000,000	2,658,318

Note to prior period adjustment: In the prior years the building was depreciated in error and adjustments to the fair value was recognised as a revaluation reserve.

**AGGREGATED CASH FLOW STATEMENT OF CASH
FLOWS FOR THE YEAR ENDED 30 JUNE 2018**

	JHB 2018	GOLDENSPOT 2018	GENEVA 2018	UNITED KINGDOM 2018	WASHINGTON 2018	TOTAL 2018	JHB 2017	GOLDENSPOT 2017	UNITED KINGDOM 2017	WASHINGTON 2017	TOTAL 2017
Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities											
Cash received from funders and tenants	3,018,004	15,738	289,052	1,195,067	6,076,137	10,593,999	4,047,817	45,163	1,224,711	6,607,287	11,924,978
Cash paid to programmes, suppliers, and employees	(2,807,428)	(58,082)	(222,446)	(830,597)	(5,690,837)	(9,609,390)	(2,133,391)	(79,928)	(1,497,156)	(4,316,270)	(8,026,745)
Cash generated by/(utilised in) operations	8	210,576	(42,344)	66,606	364,470	385,301	1,914,426	(34,765)	(272,445)	2,291,017	3,898,233
Interest received	179,464			49	17,426	196,939	147,885		89	118	148,092
Interest paid											-
Net cash inflow/(outflow) from operating activities	390,040	(42,344)	66,606	364,518	402,727	1,181,547	2,062,311	(34,765)	(272,356)	2,291,135	4,046,325
Cash flows (utilised in) investing activities	(272,628)	13,702	(5,686)	(125,979)	(31,876)	(422,467)	(230,040)	(20,446)	(2,599)	(55,268)	(308,353)
Acquisition of equipment	(20,878)				(31,876)	(52,754)	(229,416)		(2,599)	(55,268)	(287,283)
Revaluation Surplus reversal						-					
Other Adjustments						-	1,606				1,606
Devaluation of PPE due to forex changes	(251,750)	13,702	(5,686)	(125,979)		(369,714)	(2,230)	(20,446)			(22,676)
Cash flows (utilised in)/generated by financing activities	(82,310)	28,642	15,203	(327,040)	365,505	-	(670,964)	55,211	445,496	170,257	-
Loan receivable - Property company	(28,642)	28,642				-	(55,211)	55,211			
Inter office loan account	(53,668)		15,203	(327,040)	365,505	-	(615,753)		445,496	170,257	
Net increase/(decrease) in cash and cash equivalents	35,102	-	76,122	(88,501)	736,356	759,080	1,161,307	-	170,541	2,406,124	3,737,972
Cash and cash equivalents at beginning of year	2,157,023	-	-	170,541	4,022,330	6,349,894	995,716	-	-	1,616,206	2,611,922
Cash and cash equivalents at end of year	2,192,125	-	76,122	82,040	4,758,686	7,108,974	2,157,023	-	170,541	4,022,330	6,349,894

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018****ACCOUNTING POLICIES****1. PRESENTATION OF AGGREGATED ANNUAL FINANCIAL STATEMENTS**

The aggregated financial statements have been prepared by aggregating the audited CIVICUS : World Alliance for Citizen Participation NPC - Johannesburg office annual financial statements, as well as those of its wholly-owned property-owning subsidiary, and the audited US annual financial statements of CIVICUS : World Alliance for Citizen Participation Inc - Washington D.C office.

1.1 TRADE AND OTHER RECEIVABLES

Trade and other receivables originated by the enterprise are treated as loans and receivables, and are carried at amortised cost.

1.2 CASH AND CASH EQUIVALENTS

Cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and are subject to insignificant risk in change in value.

Cash and cash equivalents are measured at fair value.

1.3 TRADE AND OTHER PAYABLES

Trade and other payables are measured at amortised cost using the effective interest method.

1.4 REVENUE

Income from grants is generally brought to account in the financial period to which it relates.

All other income is brought to account as and when received.

Interest is recognised on a time proportion basis, taking account of the principal balance and the effective rate over the period to maturity, when it is probable that such income will accrue to the company.

Accrued income thus comprises grants or portions thereof which are intended for use in the current period, but received after year end. They are included in income and brought to account as a current asset.

Deferred income comprises income received in advance of the period to which it relates, is excluded from income, and is accounted for as a current liability.

1.5 FOREIGN CURRENCY TRANSLATION

All assets and liabilities of the Johannesburg office and of its subsidiary, other than deferred grant income, have been converted into U.S. Dollars at the rates applicable at period end.

Grant and consulting income and the deferral of grant income has been converted at the spot rate on the dates of receipt.

Other income and expenditure, have been converted at the average exchange rate for the period.

Profits and losses arising on translation at year end are taken to a foreign currency translation reserve.

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018 (Continued)**

	2018	2017
	\$	\$
2. LOAN TO PROPERTY COMPANY		
Goldenspot Trading 713 (Pty) Ltd	<u>286,297</u>	<u>257,655</u>

The CIVICUS Johannesburg office makes payments and receives rental income on behalf of its property-owning company, as the company doesn't operate a bank account. There are no fixed terms of repayment and the loan is interest free.

3. ACCRUED INCOME

WASHINGTON OFFICE - GRANTS

Swedish International Development Cooperation Agency	<u>-</u>	<u>748,137</u>
	<u>-</u>	<u>748,137</u>

4. BOARD RESERVE

1,000,000	1,000,000
<u>1,000,000</u>	<u>1,000,000</u>

The board reserve is intended to cover operating cost of 3 months or more in case of funding shortage or business interruption due to unforeseen circumstances. This reserve was established during the 2017 financial year after an agreement with the Ford Foundation for an initial grant allocation of US\$ 1 million. The funds will be maintained in an interest bearing account in accordance with the CIVICUS Investment Policy and distributions from the reserve are only allowed after approval from the Board of Directors.

5. DEFERRED INCOME

JOHANNESBURG OFFICE	789,783	390,977
European Commission	789,131	390,977
Membership fees	652	
UNITED KINGDOM OFFICE	-	155,277
Department For International Development	-	155,277
WASHINGTON OFFICE	4,697,659	4,586,742
Membership fees	62,314	38,532
CS Mott	100,000	
DANNIDA	388,929	
Department of Foreign Affairs - Irish		54,979
Finnish Ministry of Foreign Affairs	106,317	-
Ford Foundation -BAA	648,068	68,444
Ford Foundation-CORE	44,356	
OSF - Core	300,000	
OSF - Fellows	897,795	
Freedom House	122,462	146,768
Greenpeace Council	102	499,535
MOBLAB	86,953	
ERASMUS	12,897	
UNICEF	98,050	
UNWOMEN	1,061	
Stanford	19,850	
Wallace	50,607	
MFA Netherlands	1,757,896	1,009,660
Swedish International Development Cooperation Agency	-	2,768,824
	<u>5,487,442</u>	<u>5,132,996</u>

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018 (Continued)**

	2018 \$	2017 \$
6 GRANTS - JOHANNESBURG		
European Commission	724,657	636,134
- Received	1,122,812	1,027,111
- Deferred to 2018	390,977	(390,977)
- Deferred to 2019	(789,131)	
Foundation to Promote Open Society		185,000
- Received		185,000
- Accrued in 2015		-
Open Knowledge Foundation		140,000
Open Society Foundation		40,000
Open Society Institute		100,000
	724,657	961,134
7 GRANTS - UNITED KINGDOM	214,144	1,057,164
Department For International Development	214,144	1,057,164
- Received	58,867	1,212,441
- Deferred to 2018	155,277	(155,277)
8 GRANTS - WASHINGTON OFFICE		
C S. Mott Foundation AGNA	50,000	50,000
- Received	50,000	50,000
C S. Mott Foundation (CORE)	-	100,000
- Received	100,000	100,000
- Deferred to 2019	(100,000)	-
Department of Foreign Affairs - Ireland	47,739	111,699
- Received		132,860
- Deferred to 2017		33,818
Unspent funds returned	(7,240)	
- Deferred to 2018	54,979	(54,979)
Department of Foreign affairs - Denmark	220,936	-
- Received	609,865	
- Deferred to 2019	(388,929)	
Balance brought forward	318,675	261,699

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018 (Continued)**

	2018 \$	2017 \$
8 GRANTS - WASHINGTON OFFICE (Continued)		
Balance brought forward	318,675	261,699
European Commission	-	-
- Received		35,300
- Accrued in 2016		(35,300)
Finnish Ministry of Foreign Affairs	13,753	310,104
- Received	120,070	-
- Deferred to 2019	(106,317)	310,104
Ford Foundation (CORE)	935,644	1,431,556
- Received	980,000	1,500,000
- Deferred to 2019	(44,356)	
- Unspent funds refunded	(68,444)	
- Deferred to 2018	68,444	(68,444)
Ford Foundation (BAA & VUKA)	301,932	-
- Received	950,000	
- Deferred to 2019	(648,068)	
- Deferred to 2018	-	
Foundation To Promote Open Society Foundator	2,205	-
- Received	900,000	
- Deferred to 2019	(897,795)	
Foundation To Promote Open Society Foundator	-	
- Received	300,000	
- Deferred to 2019	(300,000)	
Freedom House	323,565	153,149
- Received	299,260	317,552
- Accrued in 2016		(26,185)
- Deferred to 2017		8,550
- Deferred to 2018	146,768	(146,768)
- Deferred to 2019	(122,462)	-
ERASMUS	12,127	-
- Received	25,024	-
- Deferred to 2019	(12,897)	-
Greenpeace Council	499,433	-
- Received	-	499,535
- Deferred to 2019	(102)	
- Deferred to 2018	499,535	(499,535)
International Civil Society Week (ICSW)	-	-
- Received		2,500
Contributions		(2,500)
- Accrued in 2016		
Netherlands Ministry of Foreign Affairs	1,712,164	2,378,965
- Received	2,460,400	2,101,800
- Deferred to 2017		1,286,825
- Deferred to 2018	1,009,660	(1,009,660)
- Deferred to 2019	(1,757,896)	
Oak Foundation	-	50,000
- Received		50,000
Schooner Foundation	-	10,000
- Received		10,000
SD2015	-	58,750
- Received		58,750
Balance carried forward	4,119,499	4,654,223

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018 (Continued)**

	2018 \$	2017 \$
8 GRANTS - WASHINGTON OFFICE (Continued)		
Balance brought forward	4,119,499	4,654,223
Swedish International Development Cooperation Agency- ICNL	595,642	965,032
- Received	1,324,873	-
- Accrued in 2017	(748,137)	748,137
- Deferred to 2017		262,303
- Deferred to 2018	18,906	(18,906)
- Unspent funds refunded		(26,502)
Swedish International Development Cooperation Agency (CSII)	1,379,918	1,013,708
- Received		2,393,626
- Deferred to 2018	1,379,918	(1,379,918)
Swedish International Development Cooperation Agency (CORE)	2,431,990	7,957
- Received	1,061,990	1,439,563
- Accrued in 2016		(408,898)
- Deferred to 2017		347,292
- Deferred to 2018	1,370,000	(1,370,000)
Swedish International Development Cooperation Agency	-	-
- Received		467,312
- Accrued in 2016		(467,312)
Stanford University	5,150	-
- Received	25,000	-
- Deferred to 2019	(19,850)	-
UNICEF	79,650	-
- Received	177,700	
- Deferred to 2019	(98,050)	
UNWOMEN	8,939	-
- Received	10,000	
- Deferred to 2019	(1,061)	
Wallace Global Fund	9,393	60,000
- Received	60,000	60,000
- Deferred to 2019	(50,607)	
William and Flora Hewlett Foundation	-	469,574
- Deferred to 2017		469,574
Balance carried forward	8,630,181	7,170,494

NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018 (Continued)

	JHB 2018 \$	GOLDEN SPOT 2018 \$	GENEVA 2018 \$	UK 2018 \$	WASHINGTON 2018 \$	TOTAL 2018 \$	JHB 2017 \$	GOLDEN SPOT 2017 \$	UNITED KINGDOM 2017 \$	WASHINGTON 2017 \$	TOTAL 2017 \$
9 CASH GENERATED BY/(UTILISED IN) OPERATIONS											
Surplus/(deficit) for the year	(89,454)	(42,344)	67,571	365,143	106,990	407,905	1,305,177	(39,928)	(409,466)	368,183	1,223,966
Adjusted for Fixed assets						-	(1,606)				(1,606)
Depreciation	73,970				16,911	90,881	47,591	12,705	-	7,869	68,165
Adjustment due to foreign translation	19,309	1,284				20,593	332,415	(7,505)	(30,606)	-	294,304
(Decrease)/increase in deferred income	398,806				110,917	509,723	390,977	-	155,277	1,837,886	2,384,140
Decrease/(increase) in accrued income					748,137	748,137	-	-	-	192,058	192,058
Provisions	1,525	17,647	6,687	3,722	73,112	102,692	(2,257)	-	8,947	38,489	45,179
Interest received	(179,464)			(49)	(17,426)	(196,939)	(147,885)	-	(89)	(118)	(148,092)
Operating surplus/(deficit) before working capital changes	224,693	(23,413)	74,258	368,816	1,038,640	1,682,993	1,924,412	(34,728)	(275,937)	2,444,367	4,058,114
Working capital changes	(14,117)	(18,931)	(7,652)	(4,346)	(653,338)	(698,384)	(9,986)	(37)	3,492	(153,350)	(159,881)
(Increase)/decrease in accounts receivable	(13,923)	(18,931)	(11)	(9,413)	(669,005)	(711,283)	(26,127)	(135)	(1,600)	(210,290)	(238,152)
Increase/(decrease) in accounts payable	(193)	-	(7,641)	5,067	15,667	12,899	16,141	98	5,092	56,940	78,271
Cash generated by/(utilised in) operations	210,576	42,344	66,606	364,470	385,301	984,609	1,914,426	(34,765)	(272,445)	2,291,017	3,898,233

GENERAL MANAGEMENT

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	5,632,693	4,586,006
Grants		
Washington office		285,000
Foundation to Promote Open Society	-	185,000
Received	300,000	185,000
	(300,000)	-
Open Society Institute		100,000
C S. Mott Foundation	-	100,000
Received	100,000	
Deferred to 2019	(100,000)	100,000
Ford Foundation	935,644	1,431,556
Received	980,000	1,500,000
Unspent returned funds	(68,444)	
Deferred to 2018	68,444	(68,444)
Deferred to 2019	(44,356)	
Denmark Ministry of Foreign Affairs	220,936	50,000
Received	609,865	50,000
Deferred to 2019	(388,929)	
Netherlands Ministry of Foreign Affairs	1,712,164	2,378,965
Received	2,460,400	2,101,800
Deferred to 2019	(1,757,896)	
Deferred to 2017		1,286,825
Deferred to 2018	1,009,660	(1,009,660)
Schooner Foundation	-	10,000
Received	-	10,000
SD2015	-	58,750
Received	-	58,750
Swedish International Development		
Co-operation Agency	2,431,990	7,957
Received	1,061,990	1,906,875
Accrued in 2016		(876,210)
Deferred to 2017		347,292
Deferred to 2018	1,370,000	(1,370,000)
Rent received	18,171	42,031
Other income	116,849	72,256
Profit on assets stolen		1,606
Interest income	196,939	147,885
Income balance carried forward	5,632,693	4,586,006

GENERAL MANAGEMENT (Continued)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
INCOME - Balance brought forward	5,632,693	4,586,006
EXPENDITURE	1,707,987	2,253,970
Assets expensed directly		4,485
Bad Debts	95,874	47
Communications	48,502	101,263
Depreciation	87,014	67,018
Financial charges	5,195	26,241
Governance/oversight	50,987	41,182
Occupancy	144,013	160,900
Office Supplies and services	11,050	14,592
Other expenses		-
Partner travel, conference and meetings	1,161	39,753
Professional services	262,747	338,530
Recruitment costs	11,017	20,131
Staff salaries and allowances	897,864	1,186,347
Staff travel costs	92,562	141,076
Sub - grants	-	112,405
World assembly	-	-
Surplus for the year	3,924,706	2,332,036
Transfer (to)/from activities and programs	(3,425,483)	(1,108,070)
Affinity Group of NGO Associations	91	(74)
Civil Society Watch	(28,071)	
Communications	(400,169)	(313,016)
CSII	(374,765)	
CSpI	(111,946)	320,717
Data Shift Activities		14,496
INN	(618,373)	
Leave No One Behind	(8,117)	(292,454)
Networks (formerly partnerships)	(768,708)	(511,041)
Programmes (formerly Policy and research)	(1,115,426)	(326,698)
Sustainable Development Goals		-
Balance at end of year	499,223	1,316,090

COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	-	40,000
Grants		
Johannesburg office		
Open Society Foundation		40,000
Received		40,000
Deferred to 2018		-
EXPENDITURE	400,169	353,016
Assets expensed directly	27	30
Communications	22,860	12,552
Depreciation	62	64
Financial charges	1,919	3,944
Governance/oversight		-
Occupancy	8,957	9,323
Office Supplies and services	12,037	7,610
Other expenses		-
Partner travel, conference and meetings	1,037	24,237
Professional services	44,248	84,791
Recruitment costs	-	750
Staff salaries and allowances	295,080	202,016
Staff travel costs	2,529	7,699
Sub - grants	-	-
World assembly	11,413	-
(Deficit) for the year	(400,169)	(313,016)
Transfer from general management	400,169	313,016
Balance at beginning of the year	-	-
Balance at end of year	-	-

INNOVATION

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
INCOME	5,150	-
Grants		
Washington office		
Stanford University	5,150	
Received	25,000	
Deferred to 2019	(19,850)	
EXPENDITURE	623,523	-
Assets expensed directly		
Communications	16,077	
Depreciation	3,216	
Financial charges	3,640	
Governance/oversight		
Hire, lease and maintenance of equipment		
Occupancy	29,802	
Office Supplies and services	5,887	
Other expenses	-	
Partner travel, conference and meetings	749	
Professional services	46,969	
Recruitment costs	5,268	
Staff salaries and allowances	458,458	
Staff travel costs	48,553	
Sub - grants	-	
World assembly	4,903	
Surplus/(deficit) for the year	-618,373	-
Transfer from general management	618,373	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

PARTNERSHIPS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	199,585	303,764
Grants		
Washington office		
International Civil Society Week (ICSW)	115,750	-
Received	115,750	2,500
Accrued in 2016		(2,500)
ERASMUS	12,127	-
Received	25,024	-
Deferred to 2019	(12,897)	-
Wallace Global Fund	9,393	60,000
Received	60,000	60,000
Deferred to 2019	(50,607)	
	62,314	243,764
Membership fees	91,392	54,910
Deferred to 2019	(29,077)	188,854
EXPENDITURE	968,293	814,805
Assets expensed directly	276	49
Communications	11,184	34,464
Depreciation	529	1,020
Financial charges	2,563	7,965
Governance/oversight	149	-
Occupancy	12,517	11,516
Office Supplies and services	8,091	4,855
Other expenses	-	-
Partner travel, conference and meetings	38,545	18,711
Professional services	92,540	91,317
Recruitment costs	811	14,243
Staff salaries and allowances	471,792	454,833
Staff travel costs	40,524	30,379
Sub - grants	3,172	-
World assembly	285,601	145,453
(Deficit) for the year	(768,708)	(511,041)
Transfer from general management	768,708	511,041
Balance at beginning of the year	-	-
Balance at end of year	-	-

POLICY AND RESEARCH

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
INCOME	8,939	-
Grants		
Washington office		
UNWOMEN	8,939	-
Received	10,000	-
Unspent funds refunded	(1,061)	-
EXPENDITURE	1,124,364	326,698
Assets expensed directly	193	36
Communications	28,096	10,306
Depreciation	61	63
Financial charges	4,386	4,709
Hire, lease and maintenance of equipment		2,020
Occupancy	17,914	11,019
Office Supplies and services	9,643	3,207
Other costs		
Partner travel, conference and meetings	2,363	
Professional services	284,718	784
Recruitment costs	923	1,183
Staff salaries and allowances	660,985	274,031
Staff travel costs	36,931	19,340
Sub - grants	40,788	
World assembly	37,364	
(Deficit) for the year	(1,115,426)	(326,698)
Transfer from general management	1,115,426	326,698
Balance at beginning of the year	-	-
Balance at end of year	-	-

AFFINITY GROUP OF NGO ASSOCIATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
INCOME	50,000	50,000
Washington office		
Grants		
CS. Mott Foundation	50,000	50,000
Received	50,000	50,000
EXPENDITURE	49,909	50,074
Assets expensed directly		
Communications		
Depreciation		
Financial charges		
Governance/oversight		
Occupancy		
Office Supplies and services		
Offsite staff salaries and allowances		
Other expenses		
Partner travel, conference and meetings		
Professional services		
Programme development		
Recruitment costs		
Staff salaries and allowances	49,909	50,074
Staff travel costs		
Sub - grants		
World assembly		
(Deficit)/surplus for the year	91	(74)
Transfer (to) general management	(91)	74
Balance at beginning of the year	-	-
Balance at end of year	-	-

CIVIL SOCIETY WATCH

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	371,305	264,848
Grants		
Washington office		
Department of Foreign Affairs - Ireland	47,739	111,699
Received		132,860
Unspent funds returned	(7,240)	33,818
Deferred to 2018	54,979	(54,979)
Freedom House	323,566	153,149
Received	299,260	317,552
Deferred to 2018	146,768	(146,768)
Deferred to 2019	(122,462)	
Accrued in 2016		(26,185)
Deferred to 2017		8,550
EXPENDITURE	399,376	264,848
Assets expensed directly		-
Communications		-
Depreciation		-
Financial charges		520
Governance/oversight		-
Hire, lease and maintenance of equipment		104
Occupancy		-
Office Supplies and services		-
Other expenses		-
Partner travel, conference and meetings	46,249	14,813
Professional services	3,242	971
Programme development		-
Recruitment costs		-
Staff salaries and allowances	90,185	170,338
Staff travel costs	11,605	10,214
Sub - grants	248,071	65,971
World assembly	25	1,917
(Deficit) for the year	(28,071)	-
Transfer from general management	28,071	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

CSpl

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
INCOME	595,642	965,150
Grants received		
Washington office		
Swedish International Development		
Co-operation Agency	595,642	965,032
Received	1,324,873	-
Deferred to 2017		262,303
Deferred to 2018	18,906	(18,906)
Unspent funds refunded		(26,502)
Accrued in 2017	(748,137)	748,137
Interest received		118
EXPENDITURE	707,588	644,433
Assets expensed directly		24
Communications	19,904	5,396
Depreciation		-
Financial charges	8,063	6,169
Governance/oversight		-
Hire, lease and maintenance of equipment		1,286
Occupancy	7,239	6,813
Office Supplies and services	2,541	2,386
Partner travel, conference and meetings	39,420	71,425
Professional services	46,199	26,917
Recruitment costs	1,124	670
Staff salaries and allowances	277,377	368,634
Staff travel costs	49,227	49,935
Sub - grants	169,097	106,092
World assembly	87,397	(1,314)
(Deficit) for the year	(111,946)	320,717
Transfer from/(to) general management	111,946	(320,717)
Balance at beginning of the year	-	-
Balance at end of year	-	-

GLOBAL HUBS (CSII)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	1,379,918	1,013,708
Grants received		
Washington office		
Swedish International Development Co-operation Agency		
Received	1,379,918	2,393,626
Deferred to 2018	(1,379,918)	(1,379,918)
EXPENDITURE	1,754,683	1,306,162
Communications	1,997	2,167
Financial charges	4	156
Hire, lease and maintenance of equipment		238
Occupancy	31,746	22,677
Office Supplies and services	2,988	5,917
Other Costs	44	
Recruitment Costs	192	
Partner travel, conference and meetings	376,713	284,937
Professional services	550,348	477,793
Staff salaries and allowances	289,659	351,489
Staff travel costs	155,475	126,891
Sub - grants	213,334	33,334
World assembly	132,182	563
(Deficit) for the year	(374,765)	(292,454)
Transfer from/(to) general management	374,765	292,454
Balance at beginning of the year	-	-
Balance at end of year	-	-

DATA SHIFT ACTIVITIES

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	13,753	779,678
Grants received		
Washington office		
Finnish Ministry of Foreign Affairs	13,753	310,104
Received	120,070	-
Deferred to 2019	(106,317)	-
Deferred to 2017		310,104
William and Flora Hewlett Foundation	-	469,574
Received		-
Deferred to 2017		469,574
EXPENDITURE	13,753	765,182
Assets expensed directly		
Communications	713	2,519
Depreciation		-
Financial charges		-
Governance/oversight		-
Hire, lease and maintenance of equipment		-
Occupancy		-
Office Supplies and services	75	1,145
Other expenses		-
Partner travel, conference and meetings		50,335
Professional services		401,142
Programme development		-
Recruitment costs		-
Staff salaries and allowances	12,732	269,265
Staff travel costs	233	35,751
Sub - grants		3,000
World assembly		2,025
Surplus/(deficit) for the year	-	14,496
Transfer from general management	-	(14,496)
Balance at beginning of the year	-	-
Balance at end of year	-	-

LEAVE NO ONE BEHIND

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
INCOME	214,144	1,057,253
Grants		
United Kingdom office		
Department for International Development	214,144	1,057,164
Received	58,867	1,212,441
Deferred to 2018	155,277	(155,277)
Other Income		89
EXPENDITURE	222,261	1,057,253
Assets expensed directly		43
Communications	10,162	11,747
Depreciation		-
Financial charges	46	2,492
Governance/oversight		-
Hire, lease and maintenance of equipment		1,867
Occupancy		21,620
Office Supplies and services	35	764
Offsite staff salaries and allowances		-
Other expenses		-
Partner travel, conference and meetings	45,444	119,058
Professional services	2,266	15,360
Programme development		-
Recruitment costs		-
Staff salaries and allowances	27,361	173,900
Staff travel costs	2,106	28,906
Sub - grants	134,841	681,496
World assembly		-
Surplus/(deficit) for the year	(8,117)	-
Transfer from general management	8,117	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

STRENGTHENING UMBRELLA NETWORKS

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	2018 \$	2017 \$
INCOME	724,657	636,134
Grants		
Johannesburg office		
European Commission	724,657	636,134
Received	1,122,812	1,027,111
Deferred to 2018	390,977	(390,977)
Deferred to 2019	(789,131)	
EXPENDITURE	724,657	636,134
Communications	2,958	4,738
Depreciation		-
Financial charges		-
Governance/oversight		-
Hire, lease and maintenance of equipment		29
Occupancy	13,355	607
Office Supplies and services	12,266	1,782
Partner travel, conference and meetings	169,400	229,975
Professional services	39,812	40,982
Recruitment costs		2,245
Staff salaries and allowances	387,906	278,290
Staff travel costs	22,291	22,122
Sub - grants	17,112	55,364
World assembly	59,557	-
(Deficit)/surplus for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

SUSTAINABLE DEVELOPMENT GOALS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
Grants	-	-
Washington office	-	-
European Commission	-	-
Received	-	35,300
Accrued in 2016	-	(35,300)
Other income	-	-
EXPENDITURE	-	-
Assets expensed directly		
Communications		
Depreciation		
Financial charges		
Governance/oversight		
Hire, lease and maintenance of equipment		
Occupancy		
Office Supplies and services		
Offsite staff salaries and allowances		
Other expenses		
Partner travel, conference and meetings		
Professional services		
Programme development		
Recruitment costs		
Staff salaries and allowances		
Staff travel costs		
Sub - grants		
World assembly		
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

BEYOND ACCOUNTS-ABILITY & VUKA

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	301,932	-
Grants		
Washington office		
Ford Foundation (BAA and Vuka)	301,932	-
Received	950,000	-
Deferred to 2019	(648,068)	-
EXPENDITURE	301,932	
Assets expensed directly		
Communications	349	
Depreciation		
Financial charges	5	
Governance/oversight		
Hire, lease and maintenance of equipment		
Occupancy		
Office Supplies and services	86	
Other expenses		
Partner travel, conference and meetings	2,455	
Professional services	115,297	
Programme development		
Recruitment costs		
Staff salaries and allowances	129,441	
Staff travel costs	6,367	
Sub - grants	6,555	
World assembly	41,378	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

MOBLAB

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018 \$	2017 \$
INCOME	832,426	-
Grants		-
Washington office		-
Greenpeace Council	499,433	-
Received	-	499,535
Deferred to 2018	499,535	(499,535)
Deferred to 2019	(102)	
UNICEF	79,650	-
Received	177,700	
Deferred to 2019	(98,050)	
Moblab Trainings	253,343	-
Received	340,297	
Deferred to 2019	(86,953)	
EXPENDITURE	832,426	-
Assets expensed directly		
Communications	3,333	
Depreciation		
Financial charges	3,400	
Governance/oversight		
Hire, lease and maintenance of equipment		
Occupancy		
Office Supplies and services	2,059	
Other expenses		
Partner travel, conference and meetings	117,016	
Professional services	641,292	
Recruitment costs		
Staff salaries and allowances		
Staff travel costs	65,326	
Sub - grants		
World assembly		
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

OSF

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
INCOME	2,205	-
Grants		
Washington office		
Foudatin Promote Open Socity Foundation	2,205	-
Received	900,000	
Deferred to 2019	(897,795)	
EXPENDITURE	2,205	-
Assets expensed directly		
Communications		
Depreciation		
Financial charges		
Governance/oversight		
Hire, lease and maintenance of equipment		
Occupancy		
Office Supplies and services		
Offsite staff salaries and allowances		
Other expenses		
Partner travel, conference and meetings		
Professional services		
Programme development		
Recruitment costs		
Staff salaries and allowances		
Staff travel costs	2,205	
Sub - grants		
World assembly		
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-