

CIVICUS: World Alliance for Citizen Participation



**AGGREGATED ANNUAL FINANCIAL STATEMENTS FOR THE
YEAR ENDED
30 JUNE 2019**

CIVICUS: World Alliance for Citizen Participation

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APPROVAL OF ANNUAL STATEMENTS

The annual financial statements set out on pages 6 to 36 have been approved by the Board of Directors and are hereby signed on their behalf by: -

Signed by: 
Board Chair
(Julia Del Carmen Sanchez)

Signed by: 
Secretary General
(Lysa John)

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 2019, 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 36. 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

28 September 2019



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The Directors
CIVICUS: World Alliance for Citizen Participation NPC
PO Box 933
SOUTHDALE
2135
30 September 2019

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.

BDO South Africa Incorporated
Registration number: 1995/002310/21
Practice number: 905526
VAT number: 4910148685

National Executive: PR Badrick • HN Bhaga-Muljee • S Dansie • BJ de Wet • HCS Lopes • E Singh • SM Somaroo • ME Stewart (Chief Executive)
• IM Scott (Cape Town Office Managing Partner) • MS Willimott

The company's principal place of business is at The Wanderers Office Park, 52 Corlett Drive, Illovo, Johannesburg where a list of directors' names is available for inspection. BDO South Africa Incorporated, a South African personal liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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 South Africa Incorporated

BDO South Africa Incorporated
Registered Auditors
B.J. Lodewyk
Registered Auditor
30 September 2019

AGGREGATED STATEMENT OF FINANCIAL POSITION AT 30 JUNE 2019

	JHB 2019	GOLDENSPOT 2019	GENEVA 2019	UNITED KINGDOM 2019	WASHINGTON 2019	TOTAL 2019	JHB 2018	GOLDENSPOT 2018	GENEVA 2018	UNITED KINGDOM 2018	WASHINGTON 2018	TOTAL 2018
Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS	3,085,473	(112,032)	109,509	116,488	6,751,627	9,951,066	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779
Non - current assets	389,055	(112,032)	604	2,535	56,839	337,000	487,299	(14,416)	-	2,535	67,639	543,056
Land and buildings		213,566				213,566		263,969				263,969
Equipment	175,489		604	2,535	56,839	235,466	201,002	7,912		2,535	67,639	279,087
Loan to Property Company	213,566	(325,598)				(112,032)	286,297	(286,297)				
Current assets	2,696,418	-	108,906	113,954	6,694,788	9,614,066	2,253,057	20,081	60,931	(25,403)	5,841,057	8,149,723
Accounts receivable	336,400		85,013	2,795	544,148	968,356	45,942	20,081	11	11,013	963,702	1,040,749
Accrued income					1,418,525	1,418,525						
Inter office loan account							14,990		(15,203)	(118,456)	118,669	
Cash and cash equivalents	2,360,018		23,893	111,159	4,732,115	7,227,184	2,192,125		76,122	82,040	4,758,686	7,108,974
TOTAL ASSETS	3,085,473	(112,032)	109,509	116,488	6,751,627	9,951,066	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779
RESERVES AND LIABILITIES	3,085,473	(112,032)	109,509	116,488	6,751,627	9,951,066	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779
Reserves	1,876,583	(112,032)	71,489	100,161	822,568	2,758,770	1,834,515	(12,821)	52,606	(45,696)	830,169	2,658,774
Unrestricted funds	1,290,878	(108,496)	86,242	245,537	822,568	2,336,729	1,238,000	(13,064)	58,293	77,322	830,169	2,190,719
Share Capital		15				15		15				15
Revaluation												
Board reserve	1,000,000					1,000,000	1,000,000					1,000,000
Foreign currency translation reserve	(414,295)	(3,551)	(14,753)	(145,375)		(577,975)	(403,485)	228	(5,686)	(123,018)		(531,961)
Current liabilities	1,208,890	-	38,020	16,327	5,929,059	7,192,296	905,841	18,486	8,324	22,827	5,078,527	6,034,005
Accounts payable	97,087		23,727	2,665	504,211	627,690	74,097	839	1,638	10,159	268,706	355,437
Deferred income	1,045,190		500		5,294,916	6,340,606	789,783				4,697,659	5,487,442
Provisions	66,613		13,793	13,662	129,932	224,001	41,961	17,647	6,687	12,669	112,162	191,126
Total reserves and liabilities	3,085,473	(112,032)	109,509	116,488	6,751,627	9,951,066	2,740,356	5,665	60,931	(22,868)	5,908,695	8,692,779

AGGREGATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	JHB 2019	GOLDENSPOT 2019	GENEVA 2019	UNITED KINGDOM 2019	WASHINGTON 2019	TOTAL 2019	JHB 2018	GOLDENSPOT 2018	GENEVA 2018	UNITED KINGDOM 2018	WASHINGTON 2018	TOTAL 2018
Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME	2,590,867	8,393	374,175	885,797	7,381,467	11,240,700	2,812,585	15,738	289,063	1,204,528	5,977,199	10,299,113
Grants and donations	6,7,8 823,929				9,756,070	10,579,998	724,657			214,144	8,630,181	9,568,982
Allocations	1,575,803		372,594	885,714	(2,834,110)		1,839,912		289,063	988,318	(3,117,293)	
Membership dues	89					89					28,425	28,425
Rent received		8,393				8,393		15,738			15,738	
Other income	12,688		1,581	20	435,205	449,495	68,552			2,018	418,460	489,029
Profit on lost assets	295					295					-	-
Interest received	178,063			64	24,303	202,429	179,464			49	17,426	196,939
EXPENDITURE	2,537,989	103,825	346,226	717,583	7,389,068	11,094,690	2,902,039	58,082	221,492	839,386	5,870,209	9,891,208
Assets expensed directly	979				419	1,398	847				88	935
Bad Debts	3,894	5,048			(68,057)	(59,115)	22,359				73,121	114,330
Communications	40,070		3,773	17,835	176,190	237,867	46,766		2,458	31,317	85,593	166,134
Depreciation	47,385				18,062	65,448	73,970				16,911	90,881
Financial charges	9,802		541	961	43,856	55,161	6,577		417	(14,583)	36,809	29,220
Governance/oversight	1,138				60,137	61,275	13,666				37,470	51,136
Hire, lease and maintenance of equipment	5,103					5,103	5,774					5,774
Occupancy	35,666	17,299	33,341	17,265	107,972	211,543	113,593	2,358	30,747	14,887	92,961	254,546
Office Supplies and services	112,871	29,160	3,061	38	9,652	154,783	51,224	35,029	6,506	375	16,234	109,368
Partner travel, conference and meetings	45,734		1,352	2,071	567,542	616,698	177,914		4,707	49,118	608,814	840,553
Professional services	318,078	4,403	4,008	25,754	1,882,752	2,234,996	250,830	1,844	3,360	39,655	1,835,832	2,131,522
Recruitment costs	16,389		958	19,550	15,219	52,117	13,810		441		5,084	19,335
Revaluation loss on property	111,000	47,915				158,915						
Staff salaries and allowances	1,717,951		293,394	629,556	1,993,460	4,634,361	1,738,753		158,033	574,522	1,577,439	4,048,748
Staff travel costs	55,809		5,798	4,552	283,334	349,493	167,872		14,823	9,253	343,986	535,934
Sub - grants	6,761				1,754,312	1,761,073	1,170			134,841	696,959	832,970
World assembly	9,358				544,217	553,575	216,915				442,906	659,822
SURPLUS/(DEFICIT) FOR THE YEAR	52,878	(95,432)	27,949	168,215	(7,600)	146,010	(89,454)	(42,344)	67,571	365,143	106,990	407,905
TAXATION												
SURPLUS/(DEFICIT) FOR THE YEAR AFTER TA)	52,878	(95,432)	27,949	168,215	(7,600)	146,010	(89,454)	(42,344)	67,571	365,143	106,990	407,905

AGGREGATED STATEMENT OF CHANGES IN RESERVES FOR THE YEAR ENDED 30 JUNE 2019

	Johannesburg Unrestricted FUND	JHB FOREIGN TRANSLATION RESERVE \$	GS Unrestricted FUND \$	GS Share Capital \$	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 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
Net surplus/(deficit) for the year	52,877		(95,432)			27,950		168,215		(7,600)		146,010
Adjustment due to foreign translation		(10,810)			(3,323)		(9,067)		(22,357)			(45,557)
Balance at 30 June 2019	1,290,878	(414,295)	(108,496)	15	(3,551)	86,242	(14,753)	245,537	(145,375)	822,568	1,000,000	2,758,770

**AGGREGATED CASH FLOW STATEMENT OF CASH
FLOWS FOR THE YEAR ENDED 30 JUNE 2019**

	Note	JHB 2019 \$	GOLDENSPOT 2019 \$	GENEVA 2019 \$	UNITED KINGDOM 2019 \$	WASHINGTON 2019 \$	TOTAL 2019 \$	JHB 2018 \$	GOLDENSPOT 2018 \$	GENEVA 2019 \$	UNITED KINGDOM 2018 \$	WASHINGTON 2018 \$	TOTAL 2018 \$
Cash flows from operating activities													
Cash received from funders and tenants		2,577,681	(39,523)	287,150	893,952	6,955,451	10,674,711	3,018,004	15,738	289,052	1,195,067	6,076,137	10,593,999
Cash paid to programmes, suppliers, and employees		(2,390,992)	(50,862)	(317,029)	(724,083)	(7,114,194)	(10,597,160)	(2,807,428)	(58,082)	(222,446)	(830,597)	(5,690,837)	(9,609,390)
Cash generated by/(utilised in) operations	9	186,689	(90,384)	(29,880)	169,869	(158,743)	77,551	210,576	(42,344)	66,606	364,470	385,301	984,608
Interest received		(178,063)			64	24,303	(153,697)	179,464			49	17,426	196,939
Interest paid		3,391					3,391						
Net cash inflow/(outflow) from operating activities		12,017	(90,384)	(29,880)	169,932	(134,440)	(72,755)	390,040	(42,344)	66,606	364,518	402,727	1,181,547
Cash flows (utilised in) investing activities													
Acquisition of equipment		(25,513)		(604)		(10,800)	(36,916)	(20,878)				(31,876)	(52,754)
Impairment of property			47,915				47,915						
Devaluation of PPE due to forex changes		(17,332)	3,168	(6,544)	(22,358)		(43,065)	(251,750)	13,702	(5,686)	(125,979)		(369,714)
Cash flows (utilised in)/generated by financing activities		198,721	39,301	(15,203)	(118,456)	118,669	223,031.55	(82,310)	28,642	15,203	-327,040	365,505	-
Loan receivable - Property company		72,731	39,301				112,032	(28,642)	28,642				
Impairment loss on loan to intercompany		111,000					111,000						
Inter office loan account		14,990		(15,203)	(118,456)	118,669	-53,668			15,203	-327,040	365,505	
Net increase/(decrease) in cash and cash equivalents		167,893		(52,229)	29,118	(26,571)	118,211	35,102	-	76,122	(88,501)	736,356	759,080
Cash and cash equivalents at beginning 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
Cash and cash equivalents at end of year		2,360,018	-	23,893	111,159	4,732,115	7,227,184	2,192,125	-	76,122	82,040	4,758,686	7,108,974

NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

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 2019 (Continued)**

	2019	2018
	\$	\$
2. LOAN TO INVESTMENT PROPERTY		
Goldenspot Trading 713 (Pty) Ltd	<u>325,598</u>	<u>286,297</u>
<p>The loan is interest free and there are no fixed terms of repayment. The company has a subordination agreement in place with its wholly - owned subsidiary, that it will defer payment of this loan, until other creditors of the subsidiary have been settled. During the current year the loan was impaired by an amount of \$112,031.</p>		
3. ACCRUED INCOME - WASHINGTON OFFICE		
Finnish Ministry of Foreign Affairs	52,790	
Nowergian Agency for Development Cooperation	250,745	
Swedish International Development Cooperation Agency	1,114,990	
	<u>1,418,525</u>	
4. BOARD RESERVE	<u>1,000,000</u>	<u>1,000,000</u>
	<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	1,045,190	789,783
European Commission	1,038,932	789,131
Membership fees	6,258	652
GENEVA OFFICE	500	
Membership fees	500	
WASHINGTON OFFICE	5,294,916	4,697,659
Membership fees	110,046	62,314
AVAAZ The World in action	55,903	
CS Mott Foundation	155,183	100,000
Ministry of Foreign Affairs, Denmark	393,172	388,929
Ford Foundation-CORE	48,748	
Finnish Ministry of Foreign Affairs	10,433	106,317
Ford Foundation -BAA	397,764	648,068
Ford Foundation -VUKA	367,832	44,356
Foundation to Promote Open Society - Core	90,146	300,000
Foundation to Promote Open Society- Fellows	447,583	897,795
Foundation to Promote Open Society - MLAB	164	
Freedom House	203,161	122,462
Bill and Melinda Gates	1,029,597	102
MOBLAB	165,325	86,953
Centre for Intercultural Dialogue	8,977	12,897
Nowergian Agency for Development Cooperation	222,766	
Netherlands Organisation for Scientific Research	113,919	
UNICEF	13,411	98,050
UNWOMEN		1,061
Leland Stanford Junior University		19,850
Wallace		50,607
Ministry of Foreign Affairs Netherlands	1,300,075	1,757,896
Solidarity Centre	41,197	
Swedish International Development Cooperation Agency - REG	6,702	
Swedish International Development Cooperation Agency-CORE	112,812	
	<u>6,340,606</u>	<u>5,487,442</u>

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019 (Continued)**

	2019 \$	2018 \$
6 GRANTS - JOHANNESBURG		
European Commission	823,929	724,657
- Received	1,073,730	1,122,812
- Deferred to 2018		390,977
- Deferred to 2019	789,131	(789,131)
- Deferred to 2020	(1,038,932)	
7 GRANTS - UNITED KINGDOM	-	214,144
Department For International Development	-	214,144
- Received		58,867
- Deferred to 2018		155,277
8 GRANTS - WASHINGTON OFFICE		
AVAAZ	59,097	-
- Received	115,000	
- Deferred to 2020	(55,903)	
Bill and Melinda Gates	469,403	-
- Received	1,499,000	
- Deferred to 2020	(1,029,597)	
C S. Mott Foundation	144,817	50,000
- Received	200,000	150,000
- Deferred to 2019	100,000	(100,000)
- Deferred to 2020	(155,183)	
Department of Foreign Affairs - Ireland	-	47,739
Unspent funds returned		(7,240)
- Deferred to 2018		54,979
Department of Foreign affairs - Denmark	554,168	220,936
- Received	558,412	609,865
- Deferred to 2019	388,929	(388,929)
- Deferred to 2020	(393,172)	
Balance brought forward	2,051,415	1,257,477

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019 (Continued)**

	2019	2018
	\$	\$
8 GRANTS - WASHINGTON OFFICE (Continued)		
Balance brought forward	2,051,415	1,257,477
Finnish Ministry of Foreign Affairs	148,675	13,753
- Received		120,070
- Accrued income	52,790	
- Deferred to 2019	106,317	(106,317)
- Deferred to 2020	(10,433)	
Ford Foundation (CORE)	735,608	935,644
- Received	740,000	980,000
- Deferred to 2019	44,356	(44,356)
- Deferred to 2020	(48,748)	
Ford Foundation (BAA & VUKA)	832,472	301,932
- Received	950,000	950,000
- Deferred to 2019	648,068	(648,068)
- Deferred to 2020	(765,596)	-
Foundation To Promote Open Society Foundation-Fellows	450,213	2,205
- Received		900,000
- Deferred to 2019	897,795	(897,795)
- Deferred to 2020	(447,583)	
Foundation To Promote Open Society Foundation- CORE	209,854	
- Received		300,000
- Deferred to 2019	300,000	(300,000)
- Deferred to 2020	(90,146)	
Foundation To Promote Open Society Foundation- MLAB	99,836	
- Received	100,000	
- Deferred to 2020	(164)	
Freedom House	381,244	323,565
- Received	461,943	299,260
- Deferred to 2018		146,768
- Deferred to 2019	122,462	(122,462)
- Deferred to 2020	(203,161)	
ERASMUS	3,920	12,127
- Received		25,024
- Deferred to 2019	12,897	(12,897)
- Deferred to 2020	(8,977)	
Greenpeace Council	-	499,433
- Deferred to 2019		(102)
- Deferred to 2018		499,535
International Civil Society Week (ICSW)	-	-
- Received		2,500
- Accrued in 2016		(2,500)
Netherlands Ministry of Foreign Affairs	2,848,878	1,712,164
- Received	2,391,058	2,460,400
- Deferred to 2018		1,009,660
- Deferred to 2019	1,757,896	(1,757,896)
- Deferred to 2020	(1,300,075)	
NORAD	351,289	-
- Received	323,310	
- Accrued income	250,745	
- Deferred to 2020	(222,766)	
NOW-TRO	73,557	-
- Received	187,476	
- Deferred to 2020	(113,919)	
SOLIDARITY	11,803	
- Received	53,000	
- Deferred to 2020	(41,197)	
Balance carried forward	8,198,762	5,058,300

**NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019 (Continued)**

	2019 \$	2018 \$
8 GRANTS - WASHINGTON OFFICE (Continued)		
Balance brought forward	8,198,762	5,058,300
Swedish International Development Cooperation Agency- ICNL	-	595,642
- Received		1,324,873
- Accrued in 2018		(748,137)
- Deferred to 2018		18,906
Swedish International Development Cooperation Agency (CSII)	-	1,379,918
- Received		1,379,918
- Deferred to 2018		
Swedish International Development Cooperation Agency (CORE)	2,117,168	2,431,990
- Received	1,114,990	1,061,990
- Accrued income	1,114,990	
- Deferred to 2018		1,370,000
- Deferred to 2020	(112,812)	
Swedish International Development Cooperation Agency - REG	23,794	-
- Received	30,496	
- Deferred to 2020	(6,702)	
Stanford University	19,850	5,150
- Received		25,000
- Deferred to 2019	19,850	(19,850)
UNICEF	168,756	79,650
- Received	84,116	177,700
- Deferred to 2019	98,050	(98,050)
- Deferred to 2020	(13,411)	
UNWOMEN	1,061	8,939
- Received		10,000
- Deferred to 2019	1,061	(1,061)
Wallace Global Fund	50,607	9,393
- Received		60,000
- Deferred to 2019	50,607	(50,607)
	10,579,998	9,568,982

Note: Moblab has been accounted for as other income received for trainings

NOTES TO THE AGGREGATED ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019 (Continued)

	JHB 2019 \$	GOLDEN SPOT 2019 \$	GENEVA 2019 \$	UK 2019 \$	WASHINGTON 2019 \$	TOTAL 2019 \$	JHB 2018 \$	GOLDEN SPOT 2018 \$	GENEVA 2018 \$	UNITED KINGDOM 2018 \$	WASHINGTON 2018 \$	TOTAL 2018 \$
9 CASH GENERATED BY/(UTILISED IN) OPERATIONS												
Surplus/(deficit) for the year	52,878	(95,432)	27,949	168,215	(7,600)	146,010	(89,454)	(42,344)	67,571	365,143	106,990	407,905
Adjusted for Fixed assets												-
Depreciation	47,385				18,062	65,448	73,970				16,911	90,881
Impairment loss	111,000	47,915				158,915						
Adjustment due to foreign translation	129,270	(44,463)	(2,523)			82,284	19,309	1,284				20,593
(Decrease)/increase in deferred income	255,406		500		597,258	853,164	398,806				110,917	509,723
Decrease/(increase) in accrued income					(1,418,525)	(1,418,525)					748,137	748,137
Provisions	24,652	(17,647)	7,107	993	17,769	32,874	1,525	17,647	6,687	3,722	73,112	102,692
Interest received	(178,063)			(64)	(24,303)	(202,429)	(179,464)			(49)	(17,426)	(196,939)
Operating surplus/(deficit) before working capital changes	442,529	(109,627)	33,033	169,145	(817,339)	(282,260)	224,693	(23,413)	74,258	368,816	1,038,640	1,682,993
Working capital changes	(255,840)	19,242	(62,912)	724	658,596	359,810	(14,117)	(18,931)	(7,652)	(4,346)	(653,338)	(698,384)
(Increase)/decrease in accounts receivable	(290,458)	20,081	(85,002)	8,218	419,554	72,393	(13,923)	(18,931)	(11)	(9,413)	(669,005)	(711,283)
Increase/(decrease) in accounts payable	34,618	(839)	22,090	(7,494)	239,042	287,417	(193)	-	(7,641)	5,067	15,667	12,899
Cash generated by/(utilised in) operations	186,689	(90,384)	(29,880)	169,869	(158,743)	77,551	210,576	(42,344)	66,606	364,470	385,301	984,609

GENERAL MANAGEMENT

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

CONSORTIUM	2019 \$	2018 \$
INCOME	6,796,838	5,632,693
Grants		
Washington office	209,854	285,000
Foundation to Promote Open Society		
Received		-
Deferred to 2019	300,000	300,000
Deferred to 2020	(90,146)	(300,000)
C S. Mott Foundation	94,822	50,000
Received	150,000	100,000
Deferred to 2019	50,000	(50,000)
Deferred to 2020	(105,178)	
Ford Foundation	735,608	935,644
Received	740,000	980,000
Unspent returned funds		(68,444)
Deferred to 2018		68,444
Deferred to 2019	44,356	(44,356)
Deferred to 2020	(48,748)	
Denmark Ministry of Foreign Affairs	554,168	220,936
Received	558,412	609,865
Deferred to 2019	388,929	(388,929)
Deferred to 2020	(393,172)	
Netherlands Ministry of Foreign Affairs	2,848,878	1,712,164
Received	2,391,058	2,460,400
Deferred to 2018		1,009,660
Deferred to 2019	1,757,896	(1,757,896)
Deferred to 2020	(1,300,075)	
Swedish International Development Co-operation Agency	2,117,168	2,431,990
Received	1,114,990	1,061,990
Accrued Income	1,114,990	
Deferred to 2018		1,370,000
Deferred to 2020	(112,812)	
Rent received	8,287	18,171
Other income	25,327	116,849
Profit on assets stolen	295	
Interest income	202,429	196,939
Income balance carried forward	6,796,838	5,632,693

GENERAL MANAGEMENT (Continued)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME - Balance brought forward	6,796,838	5,632,693
EXPENDITURE	1,774,820	1,707,987
Assets expensed directly	339	
Bad Debts	(64,035)	95,874
Communications	8,689	48,502
Depreciation	63,946	87,014
Financial charges	14,463	5,195
Governance/oversight	61,275	50,987
Hire, lease and maintenance of equipment	849	
Occupancy	102,273	144,013
Office Supplies and services	100,674	11,050
Partner travel, conference and meetings	1,830	1,161
Professional services	294,251	262,747
Recruitment costs	40,888	11,017
Revaluation loss on property	154,474	
Staff salaries and allowances	933,858	897,864
Staff travel costs	41,567	92,562
Sub - grants	-	
World assembly	19,478	
Surplus for the year	5,022,018	3,924,706
Transfer (to)/from activities and programs	(4,861,089)	(3,425,483)
Affinity Group of NGO Associations		91
Civil Society Watch		(28,071)
Communications	(412,383)	(400,169)
CSII	(816,776)	(374,765)
CSpI	(431,844)	(111,946)
INN	(318,171)	(618,373)
Leave No One Behind		(8,117)
Networks (formerly partnerships)	(1,133,008)	(768,708)
Programmes (formerly Policy and research)	(1,410,592)	(1,115,426)
MLAB	(300,000)	
Datashift	(38,315)	
Balance at year end	160,928	499,223

COMMUNICATIONS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME	-	-
Grants	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
EXPENDITURE	412,383	400,169
Assets expensed directly	161	27
Bad Debts		
Communications	1,202	22,860
Depreciation	971	62
Financial charges	2,772	1,919
Governance/oversight		
Hire, lease and maintenance of equipment	248	
Occupancy	5,230	8,957
Office Supplies and services	29,186	12,037
Partner travel, conference and meetings	1,189	1,037
Professional services	39,107	44,248
Recruitment costs	367	
Staff salaries and allowances	316,924	295,080
Staff travel costs	7,987	2,529
Sub - grants		
World assembly	7,040	11,413
(Deficit) for the year	(412,383)	(400,169)
Transfer from general management	412,383	400,169
Balance at beginning of the year	-	-
Balance at end of year	-	-

INNOVATION

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	-	5,150
Grants		
Washington office		
Stanford University	-	5,150
Received		25,000
Deferred to 2019		(19,850)
EXPENDITURE	318,171	623,523
Assets expensed directly	40	
Bad Debts		
Communications	192	16,077
Depreciation		3,216
Financial charges	2,670	3,640
Governance/oversight		
Hire, lease and maintenance of equipment	212	
Occupancy	3,779	29,802
Office Supplies and services	11,508	5,887
Partner travel, conference and meetings	5,128	749
Professional services	27,843	46,969
Recruitment costs		5,268
Staff salaries and allowances	191,769	458,458
Staff travel costs	30,084	48,553
Sub - grants	40,000	
World assembly	4,944	4,903
Surplus/(deficit) for the year	(318,171)	(618,373)
Transfer from general management	318,171	618,373
Balance at beginning of the year	-	-
Balance at end of year	-	-

PARTNERSHIPS

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	63,504	199,585
Grants		
Washington office		
International Civil Society Week (ICSW)	-	115,750
Received	-	115,750
ERASMUS	12,897	12,127
Received	-	25,024
Deferred to 2019	12,897	(12,897)
Wallace Global Fund	50,607	9,393
Received	-	60,000
Deferred to 2019	50,607	(50,607)
Membership fees	-	62,314
Deferred to 2019	-	91,392
		(29,077)
EXPENDITURE	1,196,512	968,293
Assets expensed directly	185	276
Bad debts		
Communications	1,624	11,184
Depreciation	431	529
Financial charges	10,427	2,563
Governance/oversight		149
Hire, lease and maintenance of equipment	884	
Occupancy	19,243	12,517
Office Supplies and services	49,143	8,091
Partner travel, conference and meetings	7,665	38,545
Professional services	106,695	92,540
Recruitment costs	1,226	811
Staff salaries and allowances	712,754	471,792
Staff travel costs	30,617	40,524
Sub - grants	25,056	3,172
World assembly	230,561	285,601
(Deficit) for the year	(1,133,008)	(768,708)
Transfer from general management	1,133,008	768,708
Balance at beginning of the year	-	-
Balance at end of year	-	-

POLICY AND RESEARCH

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	-	8,939
Grants		
Washington office		
UNWOMEN	-	8,939
Received	10,000	10,000
Unspent funds refunded	-1,061	-1,061
EXPENDITURE	1,410,592	1,124,364
Assets expensed directly	153	193
Bad debts		
Communications	1,751	28,096
Depreciation	31	61
Financial charges	11,783	4,386
Governance/oversight		
Hire, lease and maintenance of equipment	708	
Occupancy	31,285	17,914
Office Supplies and services	31,964	9,643
Partner travel, conference and meetings	55,062	2,363
Professional services	404,751	284,718
Recruitment costs	2,069	923
Staff salaries and allowances	693,166	660,985
Staff travel costs	40,090	36,931
Sub - grants	134,608	40,788
World assembly	3,169	37,364
(Deficit) for the year	(1,410,592)	(1,115,426)
Transfer from general management	1,410,592	1,115,426
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 2019

	2019	2018
	\$	\$
INCOME	49,995	50,000
Washington office		
Grants		
CS. Mott Foundation	49,995	50,000
- Received	50,000	50,000
- Deferred to 2019	50,000	(50,000)
- Deferred to 2020	(50,005)	
EXPENDITURE	49,995	49,909
Communications	244	
Office Supplies and services	317	
Partner travel, conference and meetings	15,491	
Professional services	500	
Recruitment costs		49,909
Staff salaries and allowances	13,199	
Staff travel costs	19	
World assembly	20,225	
(Deficit)/surplus for the year	-	91
Transfer (to) general management	-	(91)
Balance at beginning of the year	-	-
Balance at end of year	-	-

CIVIL SOCIETY WATCH

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME	381,244	371,305
Grants		
Washington office		
Department of Foreign Affairs - Ireland	-	47,739
Received		
Unspent funds returned		(7,240)
Deferred to 2018		54,979
Freedom House	381,244	323,566
Received	461,943	299,260
Deferred to 2018		146,768
Deferred to 2019	122,462	(122,462)
Deferred to 2020	(203,161)	
EXPENDITURE	381,244	399,376
Office Supplies and services	1,108	
Partner travel, conference and meetings	2,603	46,249
Professional services	1,082	3,242
Recruitment costs		
Staff salaries and allowances	69,592	90,185
Staff travel costs	13,778	11,605
Sub - grants	290,410	248,071
World assembly	2,672	25
(Deficit) for the year	-	(28,071)
Transfer from general management	-	28,071
Balance at beginning of the year	-	-
Balance at end of year	-	-

Civic Space Initiative (CSpl)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
INCOME	-	595,642
Grants received		
Washington office		
Swedish International Development		
Co-operation Agency	-	595,642
Received		1,324,873
Deferred to 2018		18,906
Accrued in 2017		(748,137)
EXPENDITURE	431,844	707,588
Bad Debts	1,317	
Communications	1,751	19,904
Financial charges	4,818	8,063
Hire, lease and maintenance of equipment	248	
Occupancy	43,855	7,239
Office Supplies and services	4,448	2,541
Partner travel, conference and meetings	43,854	39,420
Professional services	7,285	46,199
Recruitment costs	417	1,124
Staff salaries and allowances	220,062	277,377
Staff travel costs	35,113	49,227
Sub - grants	44,426	169,097
World assembly	24,250	87,397
(Deficit) for the year	(431,844)	(111,946)
Transfer from/(to) general management	431,844	111,946
Balance at beginning of the year	-	-
Balance at end of year	-	-

Innovation for Change (GLOBAL HUBS)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019**

	2019 \$	2018 \$
INCOME	-	1,379,918
Grants received		
Washington office		
Swedish International Development Co-operation Agency		
Received	-	1,379,918
Deferred to 2018		1,379,918
EXPENDITURE	816,776	1,773,691
Assets expensed directly	40	
Communications	1,328	1,997
Financial charges	5,321	4
Hire, lease and maintenance of equipment	528	31,746
Occupancy	45,220	2,988
Office Supplies and services	10,815	19,244
Partner travel, conference and meetings	64,275	550,348
Professional services	164,209	289,659
Recruitment Costs	2,973	376,713
Staff salaries and allowances	262,935	155,475
Staff travel costs	64,082	213,334
Sub - grants	154,789	132,182
World assembly	40,260	
(Deficit) for the year	(816,776)	(393,773)
Transfer from/(to) general management	816,776	393,773
Balance at beginning of the year	-	-
Balance at end of year	-	-

DATA SHIFT ACTIVITIES

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME	110,360	13,753
Grants received		
Washington office		
Finnish Ministry of Foreign Affairs	110,360	13,753
Received	52,790	120,070
Accrued Income	106,317	
Deferred to 2019	(48,748)	(106,317)
Deferred to 2020		
EXPENDITURE	148,675	13,753
Communications		713
Financial charges	55	
Office Supplies and services	5,079	75
Professional services	89,703	
Staff salaries and allowances	53,837	12,732
Staff travel costs		233
	(38,315)	-
Surplus/(deficit) for the year	38,315	-
Transfer from general management	-	-
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 2019

	2019 \$	2018 \$
INCOME		214,144
Grants		
United Kingdom office		
Department for International Development		
Received		58,867
Deferred to 2018		155,277
Other Income		89
EXPENDITURE		222,261
Communications		10,162
Financial charges		46
Office Supplies and services		35
Partner travel, conference and meetings		45,444
Professional services		2,266
Staff salaries and allowances		27,361
Staff travel costs		2,106
Sub - grants		134,841
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 2019**

	2019	2018
	\$	\$
INCOME	823,929	724,657
Grants		
Johannesburg office		
European Commission	823,929	724,657
Received	1,073,730	1,122,812
Deferred to 2018	789,131	390,977
Deferred to 2019	(1,038,932)	(789,131)
Deferred to 2020		
 EXPENDITURE	 823,929	 724,657
Communications	618	2,958
Financial charges	367	
Hire, lease and maintenance of equipment	1,121	
Occupancy	4,321	13,355
Office Supplies and services	10,077	12,266
Partner travel, conference and meetings	145,045	169,400
Professional services	63,839	39,812
Recruitment costs	1,942	
Staff salaries and allowances	442,596	387,906
Staff travel costs	25,376	22,291
Sub - grants	126,894	17,112
World assembly	1,734	59,557
 (Deficit)/surplus for the year	 -	 -
 Transfer from general management	 -	 -
 Balance at beginning of the year	 -	 -
 Balance at end of year	 -	 -

Strengthening 21st Citizen Action

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
Grants	351,289	-
Washington office		
NORAD	351,289	-
-Received	323,310	
-Accrued Income	250,745	
-Deferred to 2020	(222,766)	
Other income		-
EXPENDITURE	351,289.04	-
Financial charges	2,218	
Hire, lease and maintenance of equipment	159	
Occupancy	16,814	
Office Supplies and services	5,217	
Partner travel, conference and meetings	30,023	
Professional services	38,570	
Staff salaries and allowances	186,190	
Staff travel costs	11,356	
Sub - grants	4,911	
World assembly	55,832	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

RESILIENT ROOTS & VUKA

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	832,472	301,932
Grants		
Washington office		
Ford Foundation (Resilient Roots and Vuka)	832,472	301,932
Received	950,000	950,000
Deferred to 2019	648,068	(648,068)
Deferred to 2020	(765,596)	
EXPENDITURE	832,472	301,932
Bad Debts		349
Depreciation		5
Financial charges	358	
Occupancy		86
Office Supplies and services	14,742	
Partner travel, conference and meetings	9,848	2,455
Professional services	116,494	115,297
Staff salaries and allowances	254,521	129,441
Staff travel costs	9,272	6,367
Sub - grants	367,400	6,555
World assembly	59,837	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 2019

	2019	2018
	\$	\$
INCOME	679,846	832,426
Grants		
Washington office		
Greenpeace Council	102	499,433
Deferred to 2018		499,535
Deferred to 2019	102	(102)
UNICEF	168,755.66	79,650
Received	84,116	177,700
Deferred to 2019	98,050	(98,050)
Deferred to 2020	(13,411)	
Foundation to promote Open Society	99,835.54	-
Received	100,000	
Deferred to 2020	(164)	
Moblab Trainings	411,152	253,343
Received	489,524	340,297
Deferred to 2019	86,953	(86,953)
Deferred to 2020	(165,325)	
EXPENDITURE	979,846	832,426
Assets expensed directly	227	
Bad Debts		3,333
Depreciation		3,400
Financial charges	2,684	
Occupancy	12,703	2,059
Office Supplies and services	9,651	
Partner travel, conference and meetings	113,171	117,016
Professional services	754,278	641,292
Staff salaries and allowances	80,367	
Staff travel costs	6,635	65,326
World assembly	130	
Surplus/(deficit) for the year	(300,000)	-
Transfer from general management	300,000	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

Indian Fellows

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	450,213	2,205
Grants		
Washington office		
Foudatin Promote Open Soceity Foundation	450,213	2,205
Received	897,795	900,000
Deferred to 2019	(447,583)	(897,795)
Deferred to 2020		
EXPENDITURE	450,213	2,205
Staff travel costs	213	
Sub - grants	450,000	
World assembly		2,205
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

Youth Accelerator Fund for Goal keepers

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019 \$	2018 \$
INCOME	469,403	-
Grants		
Washington office		
Bill and Melinda Gates	469,403	-
Received	1,499,000	
Deferred to 2019	(1,029,597)	
EXPENDITURE	469,403	-
Assets expensed directly	61	
Communications	735	
Financial charges	1,102	
Hire, lease and maintenance of equipment	286	
Occupancy	5,812	
Office Supplies and services	8,654	
Partner travel, conference and meetings	78,991	
Professional services	66,196	
Recruitment costs	2,234	
Staff salaries and allowances	144,652	
Staff travel costs	16,220	
Sub - grants	67,157	
World assembly	77,302	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

Examining Impact of Non State Actors on Civic Space

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	73,557	-
Grants		
Washington office		
NWO-TRO	73,557	-
Received	187,476	
Deferred to 2019	(113,919)	
EXPENDITURE	73,557	-
Office Supplies and services	192	
Partner travel, conference and meetings	5,061	
Professional services	19,767	
Staff salaries and allowances	31,936	
Staff travel costs	16,601	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

Democratic Space and Human Rights in Africa

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	23,794	-
Grants		
Washington office		
Swedish International Development Cooperation Agency - REG	23,794	-
Received	30,496	
Deferred to 2019	(6,702)	
EXPENDITURE	23,794	-
Office Supplies and services	42	
Partner travel, conference and meetings	7,732	
Professional services	9,367	
World assembly	6,654	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-

Research on Civic Space of Refugees and Migrant Workers

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
INCOME	11,803	-
Grants		
Washington office		
SOLIDARITY	11,803	-
Received	53,000	
Deferred to 2020	(41,197)	
EXPENDITURE	11,803	-
Communications	40	
Office Supplies and services	1,100	
Professional services	5,663	
Sub - grants	5,000	
Surplus/(deficit) for the year	-	-
Transfer from general management	-	-
Balance at beginning of the year	-	-
Balance at end of year	-	-