

**Kronendal Music Academy of Hout Bay**  
(Registration number 060-215-NPO)  
Annual Financial Statements  
for the year ended 31 December 2023

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## General Information

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**Country of incorporation and domicile**

South Africa

**Members**

C Campbell  
M Du Toit  
P Goliath  
D Griesel  
C Hames  
B Kellond  
J Pollok  
C Vietri  
E Williams

**Auditor**

Temlett & Co  
Chartered Accountant (SA)  
Registered Auditor  
4 Zoutman Close  
Hout Bay  
7806

**NPO registration number**

060-215-NPO

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

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# Kronendal Music Academy of Hout Bay

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## Members' Responsibilities and Approval

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The members are required to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the Non-Profit Organisation 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 basis of accounting described in Note 1.

The annual financial statements are prepared in accordance with the basis of accounting described in Note 1 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The members acknowledge that they are ultimately responsible for the system of internal financial control established by the Non-Profit Organisation and place considerable importance on maintaining a strong control environment. To enable the members to meet these responsibilities, they 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 Non-Profit Organisation and all employees are required to maintain the highest ethical standards in ensuring the Non-Profit Organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Non-Profit Organisation is on identifying, assessing, managing and monitoring all known forms of risk across the Non-Profit Organisation. While operating risk cannot be fully eliminated, the Non-Profit Organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.


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

The members have reviewed the Non-Profit Organisation's cash flow forecast for the year to 31 December 2024 and, in the light of this review and the current financial position, they are satisfied that the Non-Profit Organisation 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 organisation's annual financial statements. The annual financial statements have been examined by the organisation's external auditor and their report is presented on page 5.

The annual financial statements set out on pages 4 to 13, which have been prepared on the going concern basis, were approved by the board members on 04 April 2024 and were signed on its behalf by:

Hout Bay



D Giesel

04 April 2024



J Pollok

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Members' Report

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The members have pleasure in submitting their report on the annual financial statements of Kronendal Music Academy of Hout Bay for the year ended 31 December 2023.

### 1. The Non-profit organisation

The Non-Profit Organisation was established January 2007 and registered on 13 February 2008.

### 2. Main business and operations

The Kronendal Music Academy of Hout Bay facilitated the training, workshops, monthly assistance and sponsorships and made it possible for 132 (2022:141) pupils to participate in musical events and training. These pupils consist of 132 (2022:140) fully funded pupils and 1 (2022:1) paying pupil.

### 3. Review of financial results and activities

The annual financial statements have been prepared in accordance with Note 1. The accounting policies have been applied consistently compared to the prior year.

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

### 4. Members

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

#### Members

C Campbell  
M Du Toit  
P Goliath  
D Griesel  
C Hames  
B Kellond  
J Pollok  
C Vietri  
E Williams

### 5. Auditors

Temlett & Co continued in office as auditors for the organisation for 2023.

## Independent Auditor's Report

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To the Member of Kronendal Music Academy of Hout Bay

### Qualified Opinion

I have audited the annual financial statements of Kronendal Music Academy of Hout Bay (the organisation) set out on pages 7 to 13, which comprise the statement of financial position as at 31 December 2023, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the annual financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of my report, the annual financial statements of Kronendal Music Academy of Hout Bay for the year ended 31 December 2023 are prepared, in all material respects, in accordance with the basis of accounting described in Note 1 to the annual financial statements.

### Basis for Qualified Opinion

I conducted my audit in accordance with International Standards on Auditing. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Statements section of my report. I am independent of the organisation 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 annual financial statements in South Africa. I have fulfilled my 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). I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### Emphasis of Matter

In common with similar organisations, Kronendal Music Academy of Hout Bay derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of Kronendal Music Academy of Hout Bay, and we were not able to determine whether any adjustments might be necessary to donation revenues.

### Other Information

The members are responsible for the other information. The other information comprises the information included in the document titled "Kronendal Music Academy of Hout Bay annual financial statements for the year ended 31 December 2023", which includes the Members' Report and the supplementary information as set out on pages 14 to 15. The other information does not include the annual financial statements and my auditor's report thereon.

My opinion on the annual financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the annual financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

# Independent Auditor's Report

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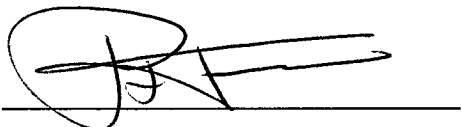
## Responsibilities of the Members for the Annual Financial Statements

The members are responsible for the preparation of the annual financial statements in accordance with the basis of accounting described in Note 1, for determining that the basis of preparation is acceptable in the circumstance and for such internal control as the members determine is necessary to enable the preparation of annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the members are responsible for assessing the organisation'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 members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Annual Financial Statements

My objectives are to obtain reasonable assurance about whether the annual 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 my 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 annual financial statements.



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**P Temlett**  
Chartered Accountant (SA)  
Registered Auditor

**04 April 2024**  
Hout Bay

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Statement of Financial Position as at 31 December 2023

	Note(s)	2023 R	2022 R
<b>Assets</b>			
Non-Current Assets			
Equipment	2	393 110	378 839
Current Assets			
Trade and other receivables	3	44 998	22 500
Cash and cash equivalents	4	3 230 928	2 885 319
		<b>3 275 926</b>	<b>2 907 819</b>
<b>Total Assets</b>		<b>3 669 036</b>	<b>3 286 658</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Reserves		-	411 395
Accumulated surplus		3 650 054	2 447 601
		<b>3 650 054</b>	<b>2 858 996</b>
<b>Liabilities</b>			
Current Liabilities			
Trade and other payables		18 982	18 454
Other financial liabilities	5	-	391 357
Other liability		-	17 851
		<b>18 982</b>	<b>427 662</b>
<b>Total Equity and Liabilities</b>		<b>3 669 036</b>	<b>3 286 658</b>



# Kronendal Music Academy of Hout Bay

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Annual Financial Statements for the year ended 31 December 2023

## Statement of Comprehensive Income

	Note(s)	2023 R	2022 R
Revenue	6	5 943 658	6 611 919
Cost of sales		(1 560 074)	(928 880)
<b>Gross surplus</b>		<b>4 383 584</b>	<b>5 683 039</b>
Other income		1 903	829
Operating expenses		(3 648 777)	(3 172 156)
<b>Operating surplus</b>		<b>736 710</b>	<b>2 511 712</b>
Investment revenue		54 348	44
Finance costs		-	(28 561)
<b>Surplus for the year</b>		<b>791 058</b>	<b>2 483 195</b>

# Kronendal Music Academy of Hout Bay

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Annual Financial Statements for the year ended 31 December 2023

## Statement of Changes in Equity

	Instruments reserve R	Accumulated surplus R	Total equity R
<b>Balance at 01 January 2022</b>	<b>411 395</b>	<b>(35 594)</b>	<b>375 801</b>
<b>Surplus for the year</b>	<b>-</b>	<b>2 483 195</b>	<b>2 483 195</b>
<b>Balance at 01 January 2023</b>	<b>411 395</b>	<b>2 447 601</b>	<b>2 858 996</b>
<b>Surplus for the year</b>	<b>-</b>	<b>791 058</b>	<b>791 058</b>
Transfer reserve to retained income	(411 395)	411 395	-
<b>Total changes</b>	<b>(411 395)</b>	<b>411 395</b>	<b>-</b>
<b>Balance at 31 December 2023</b>	<b>-</b>	<b>3 650 054</b>	<b>3 650 054</b>

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Statement of Cash Flows

	Note(s)	2023 R	2022 R
<b>Cash flows from operating activities</b>			
Cash generated from operations	7	829 533	2 619 356
Interest income		54 348	44
Finance costs		-	(28 561)
<b>Net cash from operating activities</b>		<b>883 881</b>	<b>2 590 839</b>
<b>Cash flows from investing activities</b>			
Purchase of equipment	2	(129 064)	(119 611)
Repayment of director's loan		-	29 113
<b>Net cash from investing activities</b>		<b>(129 064)</b>	<b>(90 498)</b>
<b>Cash flows from financing activities</b>			
Repayments of other financial liabilities		(391 357)	-
Cash advances received on other financial liabilities		-	331 357
Repayments of other financial liabilities		(17 851)	60 000
Movement in other liability		-	(20 000)
<b>Net cash from financing activities</b>		<b>(409 208)</b>	<b>371 357</b>
<b>Total cash movement for the year</b>		<b>345 609</b>	<b>2 871 698</b>
Cash and cash equivalents at the beginning of the year		2 885 319	13 621
<b>Total cash at end of the year</b>	4	<b>3 230 928</b>	<b>2 885 319</b>

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Accounting Policies

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### 1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the accounting policies as set out below. The annual financial statements have been prepared on the historical cost basis. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

#### 1.1 Equipment

Equipment are tangible assets which the organisation holds for its own use or for rental to others and which are expected to be used for more than one period.

Cost includes costs incurred initially to acquire or construct an item of equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of equipment, the carrying amount of the replaced part is derecognised.

Equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the organisation.

The useful lives of items of equipment have been assessed as follows:

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Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	10 years
Motor vehicles	Straight line	5 years
Office equipment	Straight line	5 years
IT equipment	Straight line	3 years
Music equipment and other assets	Straight line	10 years
Wendy Houses	Straight line	5 years

#### 1.2 Impairment of assets

The Non-Profit Organisation assesses at each reporting date whether there is any indication that an asset may be impaired.

If there is any such indication, the recoverable amount of any affected asset (or group of related assets) is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

#### 1.3 Income

Income is recognised at the fair value of the consideration received or receivable and represents the amounts receivable for goods and services provided in the normal course of business.

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

Government grants are reflected as income in the income statement.

Fees received or receivable for lessons and donations received for pupil assistance are included in revenue.

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Notes to the Annual Financial Statements

	2023 R	2022 R
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### 2. Equipment

	2023			2022		
	Cost or revaluation	Accumulated depreciation	Carrying value	Cost or revaluation	Accumulated depreciation	Carrying value
Furniture and fixtures	60 390	(50 444)	9 946	60 390	(48 114)	12 276
Motor vehicles	387 801	(387 801)	-	387 801	(387 801)	-
Office equipment	67 959	(51 720)	16 239	62 459	(46 790)	15 669
IT equipment	140 155	(92 441)	47 714	84 811	(60 536)	24 275
Music equipment	1 017 261	(721 586)	295 675	949 041	(652 320)	296 721
Wendy Houses	29 761	(7 440)	22 321	29 761	(1 488)	28 273
Other Fixed Assets	54 829	(53 614)	1 215	54 829	(53 204)	1 625
<b>Total</b>	<b>1 758 156</b>	<b>(1 365 046)</b>	<b>393 110</b>	<b>1 629 092</b>	<b>(1 250 253)</b>	<b>378 839</b>

#### Reconciliation of equipment - 2023

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	12 276	-	(2 330)	9 946
Office equipment	15 669	5 500	(4 930)	16 239
IT equipment	24 275	55 344	(31 905)	47 714
Music equipment	296 721	68 220	(69 266)	295 675
Wendy Houses	28 273	-	(5 952)	22 321
Other Fixed Assets	1 625	-	(410)	1 215
	<b>378 839</b>	<b>129 064</b>	<b>(114 793)</b>	<b>393 110</b>

#### Reconciliation of equipment - 2022

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	15 360	-	(3 084)	12 276
Office equipment	10 999	10 000	(5 330)	15 669
IT equipment	44 020	-	(19 745)	24 275
Music equipment	283 024	79 850	(66 153)	296 721
Wendy Houses	-	29 761	(1 488)	28 273
Other Fixed Assets	4 135	-	(2 510)	1 625
	<b>357 538</b>	<b>119 611</b>	<b>(98 310)</b>	<b>378 839</b>

### 3. Trade and other receivables

Deposits	22 500	22 500
Other receivables	22 498	-
	<b>44 998</b>	<b>22 500</b>

### 4. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	1 693	783
Bank balances	777 735	2 884 536
Short-term deposits	2 451 500	-
	<b>3 230 928</b>	<b>2 885 319</b>

# Kronendal Music Academy of Hout Bay

(Registration number: 060-215-NPO)

Annual Financial Statements for the year ended 31 December 2023

## Notes to the Annual Financial Statements

	2023 R	2022 R
<b>5. Other financial liabilities</b>		
<b>At amortised cost</b>		
Loans from D Griesel	-	281 357
Loan from J Lemcke	-	60 000
Loan from P Goldberg	-	50 000
	<b>-</b>	<b>391 357</b>
<b>Current liabilities</b>		
At amortised cost	-	391 357
<b>6. Revenue</b>		
Concerts and Soirees	42 953	36 016
Donations and grants	5 722 806	6 495 851
Fees, tours and other income	177 899	80 052
	<b>5 943 658</b>	<b>6 611 919</b>
<b>7. Cash generated from operations</b>		
Net surplus before taxation	791 058	2 483 195
<b>Adjustments for:</b>		
Depreciation, amortisation, impairments and reversals of impairments	114 793	98 310
Investment income	(54 348)	(44)
Finance costs	-	28 561
<b>Changes in working capital:</b>		
(Increase) decrease in trade and other receivables	(22 498)	5 500
Increase (decrease) in trade and other payables	528	3 834
	<b>829 533</b>	<b>2 619 356</b>

## Kronendal Music Academy of Hout Bay

(Registration number 060-215-NPO)

Annual Financial Statements for the period ended 31 December 2023

### Statement of Financial Performance

	12 months ended 31 December 2023	12 months ended 31 December 2022
Note(s)	R	R
<b>Revenue</b>		
<b>Grants</b>		
Funder: Lottery	-	569 000
Funder: DCAS	-	309 537
Funder: Community Heart	176 767	80 331
Funder: Peresoft	60 000	90 000
Funder: MAID	200 000	200 000
Funder: Baragwanath	100 710	33 357
Funder: Uthando SA	154 000	142 000
Funder: Klein Family Foundation	258 744	111 884
Funder : Joan St Ledger	70 000	60 000
Funder: Rupert Music Foundation	80 000	
Funder: Chic Mamas	10 000	43 750
Funder: Maria Marina Foundation		300 000
Funder: Given Gain	495	495
Funder: Macfarlane Family Foundation		200 000
Funder: IDC	100 000	
Funder: Nussbaum Foundation	200 000	200 000
Funder: Khula Cape		15 000
Funder: Fuchs Foundation	10 000	
Funder: Growth Point	10 000	
Funder: IQRAA trust		10 000
Funder: Sun International		130 000
Funder: Sony USA		527 000
Funder: San Pasqual Feduciary Trust	3 317 245	3 098 615
Donations - Other	447 949	255 768
	<b>5 945 561</b>	<b>6 612 747</b>
<b>Fees, Materials &amp; Other Income</b>		
Adhoc Performances & Concerts	42 953	36 016
Fees: Non-Funded Individuals	10 520	11 609
Fees: Funded individuals	31 085	15 600
Sponsor Fees In	63 000	47 155
KMA Friends	99 909	44 750
Annual Fundraiser	-	5 688
Bequest Programme	20 000	
Chapmans Peak Hotel	5 000	5 000
Donations: Donations Box		702
Tours & Festivals	6 730	
Overseas Donations	411 986	58 661
Entilini	10 000	10 000
MySchool	1 903	829
Pupil Fundraising event	20 039	
Executive Board Cocktail	24 126	
Staff	2 400	
	<b>5 945 561</b>	<b>6 612 747</b>
<b>Cost of sales</b>		
Fees: Funded Individuals	928 235	652 002
Fees: Non-Funded Groups	477 646	204 355
Costs of Concerts & Soirees	72 489	20 676
Tour and Festival expenses	68 669	51 847
Sound & Equipment	13 035	
	<b>1 560 074</b>	<b>928 880</b>
<b>Other income</b>		
Interest Received - Nedbank Current Acc	54 348	44
	<b>4 439 835</b>	<b>5 683 911</b>
<b>Expenses (Refer to page 15 - 16)</b>		
	<b>3 648 777</b>	<b>3 172 156</b>
<b>Operating (Deficit) Surplus for the year</b>		
	<b>791 058</b>	<b>2 511 755</b>
<b>Finance Costs</b>		
	-	-28 561
<b>(Deficit) Surplus for the year</b>	<b>791 058</b>	<b>2 483 194</b>

# Kronendal Music Academy of Hout Bay

(Registration number 060-215-NPO)

Annual Financial Statements for the period ended 31 December 2023

## Statement of Financial Performance

	12 months ended 31 December 2023	12 months ended 31 December 2022
	Note(s) R	R
<b>Operating Expenses</b>		
<b>Staff costs</b>		
Salaries	325 500	657 140
Director's Fees	777 540	706 860
Casual Wages	9 374	978
Head of Music	139 950	60 500
Music Course: Supervisors	17 220	13 618
M&E development intern	12 469	60 000
Lunch Club Chef	79 200	72 600
School Bus Driver	112 533	72 970
<b>Other Staff Costs</b>		
Staff Development	19 106	22 917
Staff Welfare	12 455	3 019
UIF Expense	7 984	9 755
<b>Services</b>		
Accounting Fees	36 863	32 867
Audit Fees	27 975	24 207
Bank Charges	32 934	14 404
Consulting fees	123 002	5 000
Fundraising Costs	50 274	8 099
KMA: Instrument Repairs & Maintenance	113 039	36 163
Peer Mentors	1 200	7 369
Social Worker	110 044	212 280
<b>Depreciation</b>		
Depreciation: Music Equip	69 266	66 153
Depreciation: Furniture & Fittings	2 330	3 084
Depreciation: Other	410	2 510
Depreciation: Office Equip	4 930	5 330
Depreciation: Wendy Houses	5 952	1 488
Depreciation: Computer Equipment	31 905	19 745
<b>Premises &amp; Equipment Costs</b>		
Rental - Oakburn House	295 446	288 773
Rental: Oakburn Cottage		
Equipment Hire	180	910
Electricity & Water	61 436	20 676
Insurance	44 272	39 027
Repairs & Maintenance	106 216	28 383
Security	11 127	14 978
Computer Expenses	2 358	6 569
House General Expenses	62 713	16 293
Monitoring and Evaluation		



<b>Supplies</b>		
Printing & Stationery	38 241	21 120
Music Books and CDs	42 012	11 422
Food	131 006	91 606
Instrument Accessories	35 543	35 191
African Instruments	21 076	7 058
Costumes & Uniforms	4 803	
Awards & Certificates	13 614	6 756
Music Exams & Eisteddfods	37 755	18 337
Music Therapy Programme	227 180	161 670
Pupil Development	1 340	368
Pupil Welfare	33 257	3 371
Teaching Staff Development	1 947	7 025
University/Tertiary Support costs	62 864	4 255
Workshops & Talks	8 220	
Zero Dropout Programme	47 513	62 058
<b>Communication Costs</b>		
Internet & Email	26 509	28 923
Postage & Courier	876	565
Website Costs	7 360	5 724
Cellphone Expenses	23 152	13 187
Entertainment & Meeting Expenses	10 330	8 695
Advertising & Promotions	13 559	1 633
Gifts and Goodwill	23 627	19 068
<b>Travel &amp; Transport</b>		
Fuel & Oil	71 026	63 406
Vehicle Insurance		
Vehicle Maintenance	24 790	31 186
Other Vehicle Costs	29 941	32 840
Public Transport	4 033	2 027
	<b>3 648 777</b>	<b>3 172 156</b>