People Opposing Women Abuse

(Registration Number 2001/003984/08)
Annual Financial Statements
for the year ended 31 March 2025

Audited Annual Financial Statements

in compliance with the Nonprofit Organisations Act of South Africa
Audited by: SIA Chartered Accountants Incorporated
Professional designation: Registered Accountants and Auditors
Date published: 5 September 2025

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General Information

Country of Incorporation and Domicile	South Africa
Registration Number	2001/003984/08
Nature of Business and Principal Activities	The nonprofit organisation is engaged in assisting women affected by sexual, emotional abuse and other forms of gender specific violence.
Directors	Molao, Hazel Noluthando (Treasurer) Hlabatau, Rebecca Diedericks, Linda Ntshikilana, Nombulelo Thandeka Khan, Anisa (Interim Chair from March 2024) O'Brien, Carol Anne (Company Secretary) Zange, Ayisha (Appointed 12 April 2024) Lue Marais, Berenice (Appointed 14 April 2024) Shaik, Fatimabibi (Executive) (Appointed 1 November 2024) Sera, Jeanette (Resigned 31 October 2024)
Registered Office	64 Mitchell Street Berea Johannesburg 2143
Business Address	64 Mitchell Street Berea Johannesburg 2143
Postal Address	64 Mitchell Street Berea Johannesburg 2143
Bankers	Standard Bank Limited
Level of Assurance	These financial statements have been audited in compliance with the applicable requirements of the Nonprofit Organisations Act of South Africa.
Chartered Accountants CA (SA)	SIA Chartered Accountants Incorporated 4/2415 Hawthorn Village Fourways Sandton 2196

Directors' Responsibilities and Approval

The directors are required by the Nonprofit Organisations Act of South Africa 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. These annual financial statements have been prepared in accordance with the IFRS for SMEs® Accounting Standard as issued by the International Accounting Standards Board (IASB®) and it is their responsibility to ensure that the annual financial statements satisfy the financial reporting standards with regards to form and content and present fairly the statement of financial position, results of operations and business of the nonprofit organisation, and explain the transactions and financial position of the business of the nonprofit organisation at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the nonprofit organisation and supported by reasonable and prudent judgements and estimates.

The directors acknowledge that they are ultimately responsible for the system of internal financial control established by the nonprofit organisation and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the directors set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the nonprofit organisation and all employees are required to maintain the highest ethical standards in ensuring the nonprofit organisation's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the nonprofit organisation is on identifying, assessing, managing and monitoring all known forms of risk across the nonprofit organisation. While operating risk cannot be fully eliminated, the nonprofit 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 directors 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 going-concern basis has been adopted in preparing the financial statements. Based on forecasts and available cash resources the directors have no reason to believe that the nonprofit organisation will not be a going concern in the foreseeable future. The annual financial statements support the viability of the nonprofit organisation.

The annual financial statements have been audited by the independent auditing firm, SIA Chartered Accountants Incorporated, who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the members, the directors and committees of the directors. The directors believe that all representations made to the independent auditor during the audit were valid and appropriate. The external auditor's unqualified audit report is presented on pages 6 to 8.

The annual financial statements set out on pages 9 to 21, and the supplementary information set out on pages 22 to 42 which have been prepared on the going concern basis, were approved by the directors and were signed on 5 September 2025 on their behalf by:

Molao, Hazel Noluthando (Treasurer)	Khan, Anisa (Interim Chair from March 2024)

Directors' Report

The directors present their report for the year ended 31 March 2025.

1. Review of activities

Main business and operations

People Opposing Women Abuse (POWA) is incorporated as a Nonprofit Organisation and domiciled in South Africa. The address of its registered office is 64 Mitchell Street, Berea, Johannesburg, 2143.

The operating results and statement of financial position of the nonprofit organisation are fully set out in the attached financial statements and do not in our opinion require any further comment.

2. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The directors are not aware of any new material changes that may adversely impact the nonprofit organisation. The directors are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the nonprofit organisation.

3. Events after reporting date

All events subsequent to the date of the annual financial statements and for which the applicable financial reporting framework requires adjustment or disclosure have been adjusted or disclosed.

The directors are not aware of any matter or circumstance arising since the end of the financial year to the date of this report that could have a material effect on the financial position of the nonprofit organisation.

4. Donation

No donation was declared or paid to directors during the year.

5. Directors

The directors of the nonprofit organisation during the year and up to the date of this report are as follows:
Molao, Hazel Noluthando (Treasurer)
Hlabatau, Rebecca
Diedericks, Linda
Ntshikilana, Nombulelo Thandeka
Khan, Anisa (Interim Chair from March 2024)
O'Brien, Carol Anne (Company Secretary)
Zange, Ayisha (Appointed 12 April 2024)
Lue Marais, Berenice (Appointed 14 April 2024)
Shaik, Fatimabibi (Executive) (Appointed 1 November 2024)
Sera, Jeanette (Resigned 31 October 2024)

6. Independent Auditors

SIA Chartered Accountants Incorporated were the independent auditors for the year under review.

Chartered Accountants Inc.
Audit • Accounting • Advisory
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INDEPENDENT AUDITOR'S REPORT

To the Directors of People Opposing Women Abuse (POWA)

Report on the Audit of the Financial Statements

Opinion

We have audited the annual financial statements of People Opposing Women Abuse (POWA) set out on pages 9 to 21, which comprise the statement of financial position as at 31 March 2025, and the statement of comprehensive income, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of People Opposing Women Abuse as at 31 March 2025, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the company in accordance with the Independent Regulatory Board for Auditors' *Code of Professional Conduct for Registered Auditors* (IRBA Code) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities in accordance with the IRBA Code and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to the Statement of Comprehensive Income on page 10 of the financial statements, which indicates that the POWA incurred a net deficit of R705,153 for the year ended 31 March 2025. The existence of the company is dependent on the continued support of its donors, by way of grants. Should the grants be withdrawn it is highly unlikely that the company will be able to continue as a going concern as this may result in material uncertainties for the future financial position, performance and cashflows of the POWA. It must be noted that the company does have confirmed funding for the 2026 financial years. Our opinion is not modified in respect of this matter.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "People Opposing Women Abuse (POWA) Annual Financial Statements for the year ended 31 March 2025", which includes the Directors' Report, the statement of Directors' Responsibilities and Approval, which we obtained prior to the date of this report, and the supplementary information set out on pages 22 to 42. The other information does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of the Directors for the Financial Statements

The Directors are responsible for the preparation and fair presentation of the financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from

- fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit.

SIA Inc.

SIA Chartered Accountants Inc.
Per: S Ismail
Director
Registered Auditors
Practice Number: 998113d
09 September 2025

4 Short Street
Section 2415
Short Street
Fourways
2191

Statement of Financial Position

Figures in R	Notes	2025	2024
Assets			
Non-current assets			
Property, plant and equipment	2	5,286,958	5,638,144
Current assets			
Trade and other receivables	3	68,102	447,825
Cash and cash equivalents	4	3,844,307	4,430,079
Total current assets		**3,912,409**	**4,877,904**
Total assets		**9,199,367**	**10,516,048**
Equity and liabilities			
Equity			
Accumulated deficit		(1,416,441)	(711,288)
Revaluation reserve		7,699,255	7,699,255
Total equity		**6,282,814**	**6,987,967**
Liabilities			
Non-current liabilities			
Deferred income	7	2,325,912	3,048,681
Current liabilities			
Provisions	5	481,356	436,900
Trade and other payables	6	109,285	42,500
Total current liabilities		**590,641**	**479,400**
Total liabilities		**2,916,553**	**3,528,081**
Total equity and liabilities		**9,199,367**	**10,516,048**

Statement of Comprehensive Income

Figures in R	Notes	2025	2024
Revenue	8	12,326,577	13,014,699
Other income	9	127,705	3,626
Administrative expenses	10	(504,384)	(608,339)
Other expenses	11	(12,969,764)	(13,094,030)
Deficit from operating activities	12	**(1,019,866)**	**(684,044)**
Finance income	13	314,713	400,430
Deficit for the year		**(705,153)**	**(283,614)**

Statement of Changes in Equity

Figures in R	Revaluation Reserve (Reserve fund)	Accumulated deficit	Total
Balance at 1 April 2023	7,699,255	(427,674)	7,271,581
Changes in equity			
Deficit for the year	-	(283,614)	(283,614)
Total comprehensive income for the year	-	(283,614)	(283,614)
Balance at 31 March 2024	**7,699,255**	**(711,288)**	**6,987,967**
Balance at 1 April 2024	7,699,255	(711,288)	6,987,967
Changes in equity			
Deficit for the year	-	(705,153)	(705,153)
Total comprehensive income for the year	-	(705,153)	(705,153)
Balance at 31 March 2025	**7,699,255**	**(1,416,441)**	**6,282,814**

Statement of Cash Flows

Figures in R	Note	2025	2024
Cash flows used in operations			
Deficit for the year		**(705,153)**	**(283,614)**
Adjustments to reconcile deficit			
Adjustments for finance income		(314,713)	(400,430)
Adjustments for decrease / (increase) in other operating receivables		379,723	(46,559)
Adjustments for increase / (decrease) in trade accounts payable		60,485	(21,235)
Adjustments for increase in other operating payables		6,300	-
Adjustments for decrease in deferred income		(722,769)	(2,801,315)
Adjustments for depreciation and amortisation expense		373,404	360,959
Adjustments for provisions		44,456	(53,173)
Total adjustments to reconcile deficit		**(173,114)**	**(2,961,753)**
Net cash flows used in operations		**(878,267)**	**(3,245,367)**
Interest received		314,713	400,430
Net cash flows used in operating activities		**(563,554)**	**(2,844,937)**
Cash flows used in investing activities			
Purchase of property, plant and equipment		(22,219)	-
Cash flows used in investing activities		**(22,219)**	**-**
Net decrease in cash and cash equivalents		**(585,772)**	**(2,844,937)**
Cash and cash equivalents at beginning of the year		4,430,079	7,275,016
Cash and cash equivalents at end of the year	**4**	**3,844,307**	**4,430,079**

Notes to the Financial Statements

Figures in R	2025	2024

General information

People Opposing Women Abuse ('the nonprofit organisation') is engaged in assisting women affected by sexual, emotional abuse and other forms of gender specific violence.

The nonprofit organisation is incorporated as a Nonprofit Organisation and domiciled in South Africa. The address of its registered office is 64 Mitchell Street, Berea, Johannesburg, 2143.

1. Basis of preparation and summary of significant accounting policies

The financial statements of People Opposing Women Abuse have been prepared in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the Nonprofit Organisations Act of South Africa. The financial statements have been prepared under the historical cost convention. They are presented in South African Rand.

The preparation of financial statements in conformity with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the nonprofit organisation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 3.

The principal accounting policies applied in the preparation of these annual financial statements are set out in the notes to the financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

Notes to the Financial Statements

Figures in R	2025	2024

2. Property, plant and equipment

2.1 Accounting policies

Property, plant and equipment is stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the directors.

The nonprofit organisation adds to the carrying amount of an item of property, plant and equipment the cost of replacing parts of such an item when that cost is incurred if the replacement part is expected to provide incremental future benefits to the nonprofit organisation. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to surplus or deficit during the period in which they are incurred.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as follows:

After initial recognition, the nonprofit organisation measures certain classes of property, plant and equipment using the cost model, and other classes using the revaluation model. The measurement base is set out in the table below. Property, plant and equipment measured in accordance with the cost model is shown at cost less accumulated depreciation and any accumulated impairment losses. Property, plant and equipment measured in accordance with the revaluation model is shown at fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period. Increases in the carrying amount are recognised in other comprehensive income and accumulated in equity under the heading of revaluation surplus, except where the increase reverses a revaluation decrease of the same asset previously recognised in surplus or deficit. Decreases in the carrying amount are recognised in surplus or deficit except where the decrease reverses any credit balance existing in the revaluation surplus in respect of that asset in which case the decrease is recognised in other comprehensive income and reduces the amount accumulated in equity under the heading of revaluation surplus.

Land is not depreciated. Depreciation on other assets is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method. The estimated useful lives range as well as the measurement base for each class of asset is as follows:

Asset class	Measurement base	Useful life
Land and buildings	Revaluation	40 years
Motor vehicles	Cost	5 years
Fixtures and fittings	Cost	6 years
Office equipment	Cost	3 years

Notes to the Financial Statements

Figures in R	2025	2024

Property, plant and equipment continued...

2.2 Balances at year end and movements for the year

	Land and buildings	Motor vehicles	Fixtures and fittings	Computer equipment	Total
Reconciliation for the year ended 31 March 2025					
Balance at 1 April 2024					
At cost	7,110,250	982,764	1,036,220	275,939	**9,405,173**
Accumulated depreciation	(2,089,588)	(589,102)	(838,683)	(249,656)	**(3,767,029)**
Carrying amount	**5,020,662**	**393,662**	**197,537**	**26,283**	**5,638,144**
Movements for the year ended 31 March 2025					
Additions from acquisitions	-	97,000	-	21,494	**118,494**
Depreciation	(177,756)	(98,608)	(49,263)	(47,777)	**(373,404)**
Disposals	-	(96,275)	-	-	**(96,275)**
Property, plant and equipment at the end of the year	**4,842,905**	**295,779**	**148,274**	**-**	**5,286,958**
Closing balance at 31 March 2025					
At cost	7,110,250	825,759	1,036,220	297,433	**9,269,662**
Accumulated depreciation	(2,267,345)	(529,980)	(887,946)	(297,433)	**(3,982,704)**
Carrying amount	**4,842,905**	**295,779**	**148,274**	**-**	**5,286,958**
Reconciliation for the year ended 31 March 2024					
Balance at 1 April 2023					
At cost	7,110,250	982,764	1,036,220	275,939	**9,405,173**
Accumulated depreciation	(1,911,832)	(481,445)	(789,420)	(223,373)	**(3,406,070)**
Carrying amount	**5,198,418**	**501,319**	**246,800**	**52,566**	**5,999,103**
Movements for the year ended 31 March 2024					
Depreciation	(177,756)	(107,657)	(49,263)	(26,283)	**(360,959)**
Property, plant and equipment at the end of the year	**5,020,662**	**393,662**	**197,537**	**26,283**	**5,638,144**
Closing balance at 31 March 2024					
At cost	7,110,250	982,764	1,036,220	275,939	**9,405,173**
Accumulated depreciation	(2,089,588)	(589,102)	(838,683)	(249,656)	**(3,767,029)**
Carrying amount	**5,020,662**	**393,662**	**197,537**	**26,283**	**5,638,144**

Notes to the Financial Statements

Figures in R	2025	2024

3. Trade and other receivables

3.1 Accounting policies

Trade receivables are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the nonprofit organisation will not be able to collect all amounts due according to the original terms of the receivables.

Trade and other receivables are classified as debt instruments and loan commitments at amortised cost.

3.2 Trade and other receivables comprise:

	2025	2024
Sundry debtors	650	9,200
Value added tax	67,452	438,625
	68,102	447,825

4. Cash and cash equivalents

4.1 Accounting policies

Cash and cash equivalents includes cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown in current liabilities on the statement of financial position.

4.2 Cash and cash equivalents included in current assets:

	2025	2024
Cash		
Cash on hand	6,123	-
Balances with banks		
Cheque account	138,087	37,259
Call account	1,188,288	401,775
NACOSA (VAT)	159,185	184,835
Department of Social Development	909,208	321,405
Teenze Alliance (Ford Foundation)	1,443,416	3,485,206
POWA JGF	-	(400)
	3,838,184	4,430,079
	3,844,307	**4,430,079**

4.3 Net cash and cash equivalents

	2025	2024
Current assets	3,844,307	4,430,079

Notes to the Financial Statements

Figures in R	2025	2024

5. Provisions

5.1 Accounting policies

Provisions for restructuring costs and legal claims are recognised when: the nonprofit organisation has a present legal or constructive obligation as a result of past events; it is probable that a transfer of economic benefits will be required to settle the obligation; and the amount can be reliably estimated. Restructuring provisions comprise lease termination penalties and employee termination payments. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the amount expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

5.2 Provisions comprise:

	2025	2024
Provisions for employee costs	481,356	436,900

5.3 Provisions for employee costs

	Leave pay provision	Total
Balance at 1 April 2024	**436,900**	**436,900**
Increase in provisions	44,456	44,456
Total changes	44,456	44,456
Balance at 31 March 2025	**481,356**	**481,356**
Balance at 1 April 2023	**490,073**	**490,073**
Other changes	(53,173)	(53,173)
Total changes	(53,173)	(53,173)
Balance at 31 March 2024	**436,900**	**436,900**

6. Trade and other payables

6.1 Accounting policies

Trade payables are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

6.2 Trade and other payables comprise:

	2025	2024
Municipal charges	60,485	-
Accrued audit fees	48,800	42,500
Total trade and other payables	**109,285**	**42,500**

Notes to the Financial Statements

Figures in R	2025	2024

7. Deferred income

7.1 Accounting policies

Grants from the government are recognised at their fair value in profit or loss where there is a reasonable assurance that the grant will be received and the nonprofit organisation has complied with all attached conditions. Grants received where the nonprofit organisation has yet to comply with all attached conditions are recognised as a liability (and included in deferred income within trade and other payables) and released to income when all attached conditions have been complied with. Government grants received are included in 'revenue' in the income statements.

7.2 Deferred income comprise:

	2025	2024
Ford Foundation	1,443,417	3,028,945
French Embassy	-	13,840
GBV Fund	169,688	-
DSD Eastrand Shelter	157,651	-
DSD Evaton Office	77,688	-
DSD Westrand Shelter	477,468	-
Unilever (Joko)	-	5,896
Total	**2,325,912**	**3,048,681**

8. Revenue

8.1 Accounting policies

Revenue is measured at the fair value of the consideration received or receivable. Revenue is shown net of value-added tax, returns, rebates and discounts.

When the outcome of transactions involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Interest income is recognised using the effective interest method.

8.2 Revenue comprises:

	2025	2024
Grants received	10,902,389	11,815,448
Donations	1,393,664	1,163,816
Rent income (Berea and Katlehong)	30,524	35,435
Total revenue	**12,326,577**	**13,014,699**

Notes to the Financial Statements

Figures in R	2025	2024

9. Other income

Other income comprises:

Profit on disposal of motor vehicles	126,705	-
Other income	1,000	3,626
Total other income	**127,705**	**3,626**

10. Administrative expenses

Administrative expenses comprise:

Accounting fees	87,657	45,913
Auditors remuneration - Fees	47,822	48,548
Bank charges	43,222	49,853
Computer expenses	102,026	127,947
Subscriptions	1,599	4,571
Telecommunication	222,058	331,507
Total administrative expenses	**504,384**	**608,339**

Notes to the Financial Statements

Figures in R	2025	2024

11. Other expenses

Other expenses comprise:

Accommodation and meals	9,792	12,472
Assessment rates and municipal charges	567,477	412,640
Comfort packs	108,444	79,371
Consulting fees	49,638	55,079
Consumables	42,060	70,945
Depreciation	373,404	360,959
Employee costs - salaries	9,546,975	9,844,996
Governance	262,137	93,327
Groceries	81,356	80,163
Hire - Equipment	6,280	51,230
HR Admin costs	15,629	-
Institutional development	76,533	59,622
Insurance	246,021	193,360
Irrecoverable VAT Input written off	432,261	-
Marches, protests and special events	37,924	201,909
Meetings and workshops	217,424	326,315
Monitoring and evaluation	-	50,600
Motor vehicle expenses	211,489	185,896
Operating lease expenses	381,692	400,314
Printing and stationery	57,276	39,578
Publications and documentation	7,835	12,080
Repairs and maintenance	47,057	251,233
Security	58,677	50,933
Staff welfare	7,812	9,635
Team building	-	100,727
Training	43,077	78,930
Travel - Local	31,183	17,268
Volunteer stipend	50,311	54,448
Total other expenses	**12,969,764**	**13,094,030**

12. Deficit from operating activities

Deficit from operating activities includes the following separately disclosable items

Other operating expenses		
Property plant and equipment		
- depreciation	373,404	360,959
Leases		
- operating lease minimum lease rentals (Copier and telephone system)	381,692	400,314

Notes to the Financial Statements

Figures in R	2025	2024

13. Finance income

Finance income comprises:

Interest received	314,713	400,430

Detailed Income Statement

Figures in R	Notes	2025	2024
Revenue	8		
Donations		1,393,664	1,163,816
Grants received		10,902,389	11,815,448
Rent income		30,524	35,435
		12,326,577	**13,014,699**
Other income	9		
Other income		1,000	3,626
Profit on disposal of motor vehicles		126,705	-
		127,705	**3,626**
Administrative expenses	10		
Accounting fees		(87,657)	(45,913)
Auditors remuneration - Fees		(47,822)	(48,548)
Bank charges		(43,222)	(49,853)
Computer expenses		(102,026)	(127,947)
Subscriptions		(1,599)	(4,571)
Telecommunication		(222,058)	(331,507)
		(504,384)	**(608,339)**

Detailed Income Statement

Figures in R	Notes	2025	2024
Other expenses	11		
Accommodation and meals		(9,792)	(12,472)
Assessment rates and municipal charges		(567,477)	(412,640)
Comfort packs		(108,444)	(79,371)
Consulting fees		(49,638)	(55,079)
Consumables		(42,060)	(70,945)
Depreciation - property, plant and equipment		(373,404)	(360,959)
Employee costs - salaries		(9,546,975)	(9,844,996)
Governance		(262,137)	(93,327)
Groceries		(81,356)	(80,163)
Hire - Equipment		(6,280)	(51,230)
HR Admin costs		(15,629)	-
Institutional development		(76,533)	(59,622)
Insurance		(246,021)	(193,360)
Irrecoverable VAT Input written off		(432,261)	-
Marches, protests and special events		(37,924)	(201,909)
Meetings and workshops		(217,424)	(326,315)
Monitoring and evaluation		-	(50,600)
Motor vehicle expenses		(211,489)	(185,896)
Operating lease expenses		(381,692)	(400,314)
Printing and stationery		(57,276)	(39,578)
Publications and documentation		(7,835)	(12,080)
Repairs and maintenance		(47,057)	(251,233)
Security		(58,677)	(50,933)
Staff welfare		(7,812)	(9,635)
Team building		-	(100,727)
Training		(43,077)	(78,930)
Travel - Local		(31,183)	(17,268)
Volunteer stipend		(50,311)	(54,448)
		(12,969,764)	**(13,094,030)**
Deficit from operating activities	12	**(1,019,866)**	**(684,044)**
Finance income	13		
Interest received		314,713	400,430
Deficit for the year		**(705,153)**	**(283,614)**

Detailed Fund Income Statement

Figures in R	2025	2024
1 **UNILEVER/JOKO**		
INCOME	**5,896**	**307,991**
Grants received	-	-
Deferred income - 2024	5,896	-
Deferred income - 2023	-	307,991
Interest received	-	-
EXPENDITURE	**5,896**	**302,095**
PROJECT COSTS		
Audit fees	5,896	-
Bank charges	-	3,036
Capital expenditure	-	-
Accounting and financial services	-	-
IT subscription	-	-
IT maintenance and support	-	-
Insurance	-	5,381
Lease and rental	-	21,901
IEC material on support and safe space	-	-
2nd stage renovations	-	-
Sector strengthening workshops	-	-
Healing day	-	-
Skills training for survivors	-	-
Women's writing	-	-
Municipal charges	-	29,307
Audio visuals and documentaries	-	-
Repairs and maintenance - motor vehicle	-	12,236
Stationery and printing	-	-
Telephone and fax	-	14,813
Travel local	-	2,962
Monitoring and evaluation	-	50,600
Photographer/video grapher	-	-
Partner organisation support	-	-
Safe space construction	-	-
Finance and Administration salary	-	-
Clinical Managers	-	-
Social workers	-	-
Projects department - salary	-	161,859
BALANCE AT THE END OF THE YEAR	**-**	**5,896**

Detailed Fund Income Statement

Figures in R	2025	2024
2 GBV FUND		
INCOME	**300,000**	**-**
Grants received	300,000	-
EXPENDITURE	**130,312**	**-**
Facilitation costs	67,000	
2. Travel and Transportation		
Venue hire - community workshops	1,000	
Facilitators transport - Petrol	2,500	
Participants transport (learners)	400	
3. Direct Programme Costs		
Print Training material	9,900	
Catering / Refreshments (Learners)	4,224	
Teachers and SGB workshops	4,719	
Awareness material		
Awareness refreshments		
2nd stage renovations		
Parenting programme: Workshops and community dialogues	2,721	
Venue hire - support group LGBTI		
Psychosocial support (LGBTI support group refreshments)	8,939	
Skills Development: training programmes	25,184	
Victim empowerment programme		
4. Other Direct Costs (ODCs)		
Telephone, Airtime allowance	1,250	
Telephone, Airtime allowance	781	
Email & internet	835	
Stationery	860	
BALANCE AT THE END OF THE YEAR	**169,688**	**-**

Detailed Fund Income Statement

Figures in R	2025	2024
3 DEPARTMENT OF SOCIAL SERVICES - VOSLOORUS OFFICE		
INCOME	**695,292**	**695,292**
Grants received	695,292	695,292
EXPENDITURE	**695,292**	**695,292**
OPERATIONAL COSTS		-
Admin costs (Telephone, transport, bookkeeping and financial services)	116,532	116,532
PROGRAMME COST		
Care Givers	29,352	29,352
Salaries	549,408	549,408
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R	2025	2024
4 ALEX FORBES		
INCOME	**-**	**174,279**
Grants received	-	-
Deferred income	-	174,279
EXPENDITURE	**-**	**174,279**
PROJECT COSTS		
Shelter renovations	-	102,158
Shelter excursion	-	-
Equipment	-	-
Second stage salaries	-	72,121
BALANCE AT THE END OF THE YEAR	**-**	**-**

Detailed Fund Income Statement

Figures in R	2025	2024
5 DEPARTMENT OF SOCIAL SERVICES - BEREA AND SOWETO OFFICES		
INCOME	**1,749,984**	**1,749,984**
Grants received	1,749,984	1,749,984
EXPENDITURE	**1,749,984**	**1,749,984**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	310,752	310,752
PROGRAMME COSTS		
Youth workers	117,408	117,408
Salaries	1,321,824	1,321,824
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R		2025	2024
6	**DEPARTMENT OF SOCIAL SERVICES - TEMBISA OFFICE**		
	INCOME	**573,324**	**573,324**
	Grants received	573,324	573,324
	EXPENDITURE	**573,324**	**573,324**
	OPERATIONAL COSTS		
	Admin costs (Telephone, transport, bookkeeping and financial services)	116,532	116,532
	PROGRAMME COSTS		
	Volunteers	-	-
	Salaries	456,792	456,792
	BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R	2025	2024
7 DEPARTMENT OF SOCIAL SERVICES - ASSISTANT DIRECTOR		
INCOME	**323,928**	**323,928**
Grants received	323,928	323,928
EXPENDITURE	**323,928**	**323,928**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	38,844	38,844
PROGRAMME COSTS		
Volunteers	-	-
Salaries	285,084	285,084
BALANCE AT THE END OF THE YEAR	**-**	**-**

Detailed Fund Income Statement

Figures in R	2025	2024
8 DEPARTMENT OF SOCIAL SERVICES - EAST RAND SHELTER		
INCOME	**844,593**	**555,759**
Grants received	613,788	511,490
Deferred income	230,805	44,269
EXPENDITURE	**686,942**	**324,954**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	38,844	32,370
PROGRAMME COSTS		
Shelter beneficiaries - victim empowerment	324,194	140,374
Children's programmes	-	1,000
Salaries	302,304	151,210
Skills development	21,600	-
BALANCE AT THE END OF THE YEAR	**157,651**	**230,805**

Detailed Fund Income Statement

Figures in R	2025	2024
9 DEPARTMENT OF SOCIAL SERVICES - EVATON SHELTER		
INCOME	**923,640**	**845,952**
Grants received	845,952	845,952
Deferred income	77,688	-
EXPENDITURE	**845,952**	**768,264**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	155,376	77,688
PROGRAMME COSTS		
Children's programmes	-	-
Salaries	690,576	690,576
BALANCE AT THE END OF THE YEAR	**77,688**	**77,688**

Detailed Fund Income Statement

10 **DEPARTMENT OF SOCIAL SERVICES - WESTRAND SHELTER**

Figures in R	2025	2024
INCOME	**477,468**	**477,796**
Grants received	-	477,468
Deferred income	477,468	328
EXPENDITURE	**-**	**477,796**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	-	38,844
PROGRAMME COSTS		
Shelter beneficiaries - victim empowerment	-	132,839
Salaries	-	302,304
Skills development	-	3,810
BALANCE AT THE END OF THE YEAR	**477,468**	**-**

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

Detailed Fund Income Statement

Figures in R	2025	2024
11 DEPARTMENT OF SOCIAL SERVICES - KATHORUS OFFICE		
INCOME	**710,292**	**710,292**
Grants received	710,292	710,292
EXPENDITURE	**710,292**	**710,292**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	116,532	124,027
PROGRAMME COSTS		
Volunteers	29,352	29,352
School youth program	15,000	7,505
Salaries	549,408	549,408
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

12 **DEPARTMENT OF SOCIAL SERVICES - EVATON OFFICE**

Figures in R	2025	2024
INCOME	**510,720**	**510,720**
Grants received	510,720	510,720
Deferred income	-	-
EXPENDITURE	**510,720**	**510,720**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	77,688	77,688
PROGRAMME COSTS		
Salaries	315,624	315,624
Care Givers	117,408	117,408
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R	2025	2024
13 DEPARTMENT OF SOCIAL SERVICES - TEMBISA VEC		
INCOME	**1,688,280**	**1,688,280**
Grants received	1,688,280	1,688,280
Deferred income	-	-
EXPENDITURE	**1,688,280**	**1,688,280**
OPERATIONAL COSTS		
Admin costs (Telephone, transport, bookkeeping and financial services)	233,064	233,064
PROGRAMME COSTS		
Care packs	72,000	72,000
Volunteer stipend	469,632	469,632
Salaries	913,584	913,584
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R	2025	2024
14 DEPARTMENT OF SOCIAL SERVICES - TEMBISA TCC		
INCOME	**963,348**	**963,348**
Grants received	963,348	963,348
EXPENDITURE	**963,348**	**963,348**
OPERATIONAL COSTS		
Admin costs	194,220	194,220
Laptops		
PROGRAMME COSTS		
Care packs	30,000	30,000
Salaries	739,128	739,128
BALANCE AT THE END OF THE YEAR	-	-

Detailed Fund Income Statement

Figures in R	2025	2024
15 **FORD FOUNDATION**		
INCOME	**3,024,695**	**5,204,524**
Grants received	-	-
Deferred income	3,024,695	5,204,524
EXPENDITURE	**1,581,278**	**2,179,829**
PROGRAMME COSTS		
Accounting and financial services	10,861	9,996
Insurance	16,185	15,149
Security system	4,322	
Lease and rental	29,870	19,290
Advertising and promotional materials	-	-
Gender based workshops	17,217	162,807
Court volunteers	2,090	7,940
Advocacy	22,668	68,575
Stakeholder engagement	-	9,213
Skills development	-	6,167
Institutional development and governance	348,482	94,649
Municipal charges	46,340	57,899
Telephone email and internet	18,215	30,491
IT support	8,327	13,093
Travel costs	10,588	46,897
Printing and stationery	9,221	6,043
Team Building	-	103,367
Staff wellness programme	6,950	57,334
POWA documentary	-	75,000
Strategic planning	91,422	
Staff salaries	938,520	1,395,919
BALANCE AT THE END OF THE YEAR	**1,443,417**	**3,024,695**

People Opposing Women Abuse

(Registration Number 2001/003984/08)

Annual Financial Statements for the year ended 31 March 2025

Detailed Fund Income Statement

Figures in R	2025	2024
16 FRENCH EMBASSY		
INCOME	**13,840**	**60,374**
Grants received	-	-
Deferred income	13,840	60,374
EXPENDITURE	**13,840**	**46,534**
Accounting & financial services	-	-
Lease & rental	-	-
Accommodation & perdiem	-	20,728
Support groups dialogues	-	-
Municipal charges	13,840	-
Skills development	-	-
Municipal charges		
Telephone email & internet	-	-
Refreshments	-	19,261
Participants transport	-	-
Participants equipment	-	-
Travel costs	-	5,808
Volunteer stipend	-	-
Administration costs	-	737
Facilitation costs	-	-
POWA staff skills development	-	-
BALANCE AT THE END OF THE YEAR	**-**	**13,840**

Detailed Fund Income Statement

Figures in R	2025	2024
17 FREEDOM HOUSE (USAID)		
INCOME	**-**	**78,795**
Grants received	-	78,795
EXPENDITURE	**-**	**78,795**
Mapping	-	-
Activity 3: Translation of training material	-	9,250
Activity 4: Train the trainer	-	-
Administration costs	-	-
Staff salaries	-	69,544
BALANCE AT THE END OF THE YEAR	**-**	**0**

Detailed Fund Income Statement

Figures in R	2025	2024
18 BMW		
INCOME	**-**	**98,578**
Deferred income	-	98,578
EXPENDITURE	**-**	**98,578**
Renovations repairs and maintenance	-	-
Accounting and financial services	-	-
Skills development	-	-
Equipment - 5 laptops	-	-
Telephone email & internet	-	-
Staff salaries	-	98,578
BALANCE AT THE END OF THE YEAR	**-**	**-**

Detailed Fund Income Statement

Figures in R	2025	2024
19 EKATERRA		
INCOME	**-**	**250,000**
Grants received	-	250,000
Deferred income	-	-
EXPENDITURE	**-**	**250,000**
Skills training for survivors	-	73,525
Healing day	-	59,199
Monitoring	-	50,600
Equipment - 5 laptops	-	
Admin costs	-	3,175
Staff salaries	-	63,502
BALANCE AT THE END OF THE YEAR	**-**	**-**