

**WESTLAKE
UNITED
CHURCH
TRUST**



**INCLUDES: UPDATED
FINANCIALS 2023**

2023 ANNUAL REPORT

BUILDING A VIBRANT COMMUNITY IN WESTLAKE

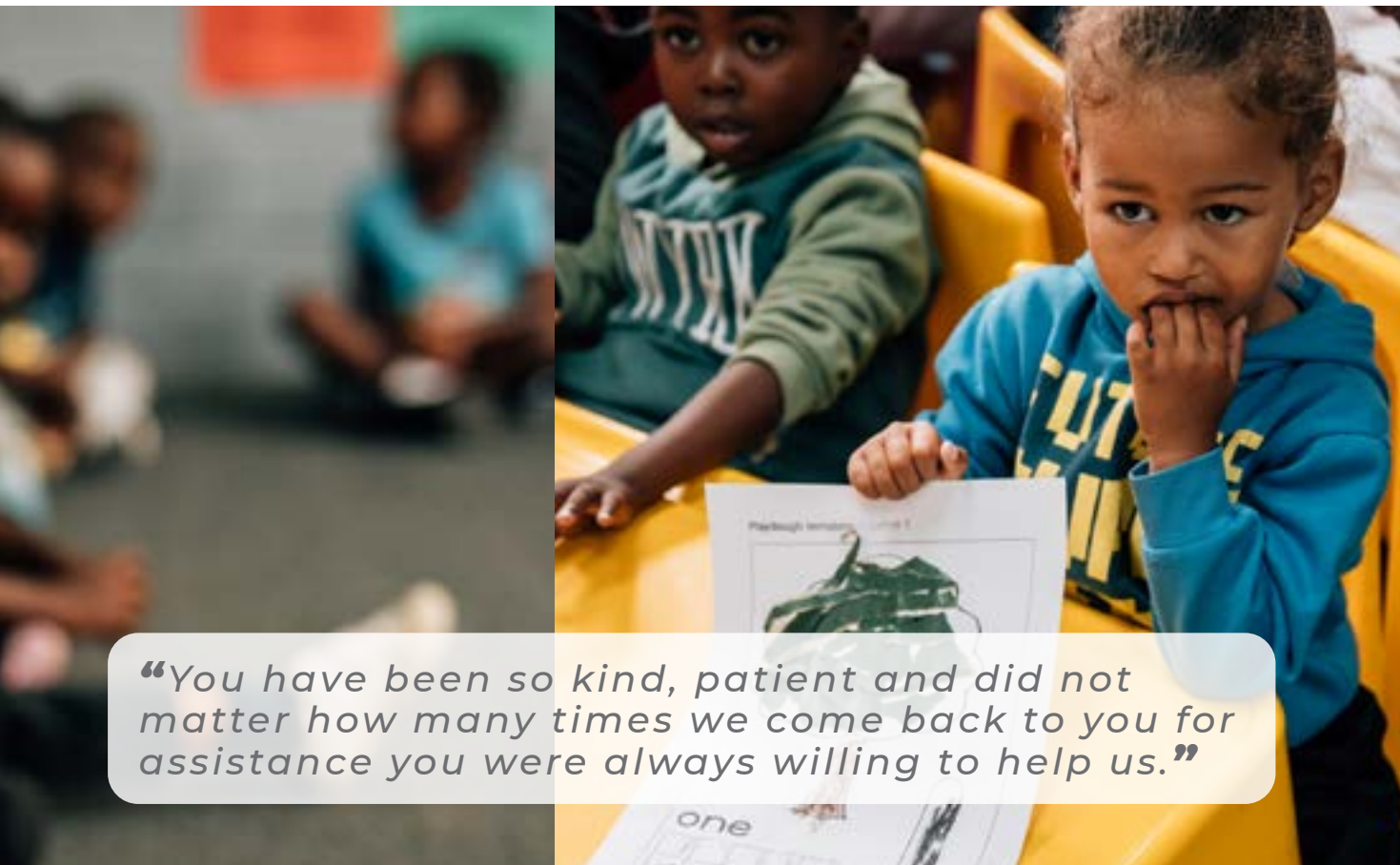


WESTLAKE VILLAGE **IS A THRIVING MULTI- CULTURAL COMMUNITY**

Since its inception in 2001, Westlake United Church Trust (WUCT) has lived alongside the Community responding to their needs by providing education, social and information services. There are nearly 20 000 residents that live in a combination of low-cost houses and informal structures near Tokai, in Cape Town.

We serve everybody regardless of race, beliefs, origins, status and age.





CONTENTS

Chairman’s Letter

Page 4-5

General Manager’s Letter

Page 6-7

Emmanuel Educare

Page 8-9

Advice Office & Sewing room

Page 10-11

Health & Wellness

Page 12-13

Community Worker/ ChildCare & Protection

Page 14-15

Thanks to Donors & Partners

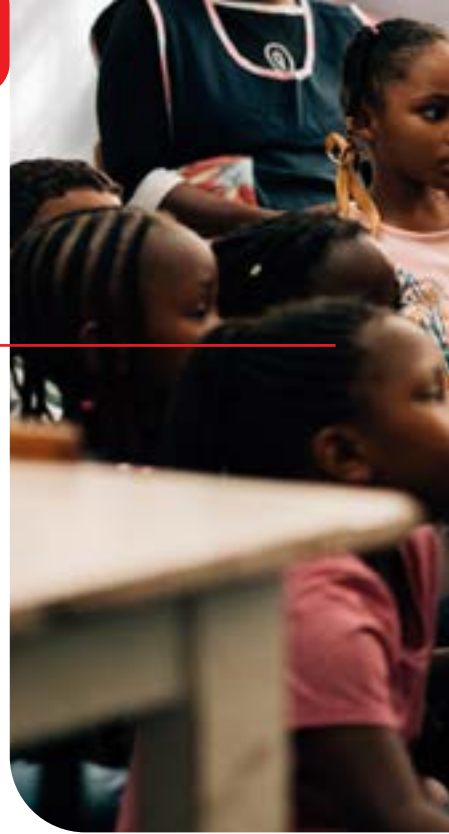
Page 16-17

Financial Reports

Page 18-23

**WESTLAKE
UNITED
CHURCH
TRUST**

CHAIRMAN'S REPORT



If 'good health' is measured by the thanks and support received from the Westlake Village residents, then 2023 has been a good year.

Our vision is to serve the community at Westlake Village through our four foundational pillars of education, childcare, healthcare and the advice office.

In all these areas there has been **planned and orderly growth** resulting in a well-organised, settled team, with an outward focus. Walking into WUCT you can literally 'feel' the good energy.

The Commando Hall is our biggest asset - a facility used by the whole community for a variety of purposes. With the frequent load-shedding making life difficult for all South Africans, the decision was taken to install a solar array to ensure constant power at the Hall to assist both learners and staff. Maintenance and upkeep are a costly priority to ensure it continues to fulfil its purpose.

Emmanuel Educare, now headed by Monique Smit, continues to run well, providing quality pre-school education to 184 children. Good nutrition and education must work together, so two meals a day are provided to our little learners who would otherwise go hungry.

In 2022, we ran an **online home-schooling** pilot study for 25 youth unable to secure places in high schools. In 2023, more high school learners were discovered on the streets, unable to afford transport costs to reach high schools (not) nearby. We hope to expand the current home-schooling programs if funding can be secured.

It has been a good year, but we need more support to grow and prosper.

The Computer Centre is used as a safe study space for many learners. Separately, discussions are underway with nearby facilities to look at physical classrooms, but progress is slow.

ChildCare & Protection has successfully run for many years by Yvonne Nyamavaka. Many of the youth from the Village are counselled, supported and given a hot meal in a safe and

INCLUDES: UPDATED FINANCIALS 2023



welcoming space. It was sad to see Yvonne leave mid-year to take up a USA job offer but we are excited by the impact made by her replacement, George Smith.

Our recent **HealthCare initiatives** have received much acclaim from many within Westlake Village. A medical Doctor and physiotherapists consult at the hall weekly. Our intention is to grow all these programmes, naturally and in response to the most pressing needs of the community. Grateful thanks are given to the medical professionals who give their time, and we encourage other specialists to consider donating their expertise and time too.

There has been an increase in the number of hungry village residents participating in our exchange programs for food parcels. Fundraising was initiated to upgrade the kitchen facilities so that they could operate during power outages and service all the needs. **The kitchens make 3000 meals a month**, not only for the pre-school, but for other learners and youth programs we run. Our relationships with major food retailers nearby are greatly valued and we thank them as they generously provide both financial assistance and food.

Although we receive some government support, much of our funding comes from the private sector and generous donors. However,

faced with rising costs and tougher economic circumstances, budgets and planned outreach programmes were cut, to ensure we remain resilient and responsible. In the same vein our administration is continually being refined to ensure we are fair, transparent and accountable in all our actions.

Much work has been done to build our donor base and this will continue as we look at widening our reach/relevance especially into nearby business communities. Collaboration with other NGO's providing skills development requires support from nearby businesses where it is an obvious win-win situation if skilled labour can be sourced locally.

We thank our current donors for their generosity in supporting us to help the most vulnerable around us. If what we do speaks to your heart and you can help by providing skills, time or financial support please contact me or Pieter Greyling.

David Walsh

JEREMIAH 17:7-8 *Blessed is the man who trusts in the Lord, whose trust is the Lord. He is like a tree planted by water, that sends out its roots by the stream, and does not fear when heat comes, for its leaves remain green, and is not anxious in the year of drought, for it does not cease to bear fruit.*

FROM THE DESK OF:

THE GENERAL MANAGER



It's been a busy and productive year at WUCT and I am eager to share all the news!

Operational Achievement

WUCT continues to provide essential services to the Village, with a focus on optimising our basic offerings. Our commitment to making a positive impact in the lives of the community has resulted in notable additions to our team. We are pleased to have welcomed a new Headmistress for

Emmanuel Educare, a dedicated Community Worker, and a skilled Handyman. These additions have proven instrumental in elevating our service levels and enhancing our ability to meet the diverse needs of the Village.

Additionally, our Computer Lab and meeting room are now utilised by the Peter Bridge School, accommodating self-funded Home-Schooled learners from Grade 7 to 10 who meet their tutors onsite.

Community Engagement and Partnerships

Efforts to transform the Commando Hall into a true community hub have borne fruit, as evidenced by the increased activity and positive feedback we have received. We have successfully integrated local businesses into the life of WUCT, fostering new partnerships and increasing our visibility among local Churches and the neighborhood. This outreach has translated into valuable donations, volunteer support, and enhanced networking opportunities.

Challenges and Focus for 2024

Looking ahead, our primary focus for 2024 revolves around education. We aim to address the educational needs of children not currently enrolled in school, find solutions for Grade 8 students unable to secure placement in local High Schools, establish a supplementary literacy program within the Village, and support individuals in completing Grade 12, regardless of their age.

Vision for a Wellness Center

In line with our grander vision, we aspire to establish a Wellness Center to serve the local community. This facility would alleviate travel costs and reduce waiting times at government health facilities. The recent appointment of WUCT as a Health Hub marks a significant milestone, allowing locals to collect chronic medicines from the Commando Hall. Moreover, our volunteer medical professionals, including a Doctor, Social Work students from UCT, and physiotherapists, contribute to the holistic well-being of the community.

Financial Landscape

Our finances are diligently managed by our new Treasurer, Steve Gittins. While operational costs have risen, fundraising in the current climate poses challenges. However, our confirmed B-BBEE status enables us to seek Corporate Social Investment donations. We have also applied for additional funding through the Department of Social Development.

WUCT remains dedicated to making a lasting impact on the lives of those we serve, and we continue to grow and evolve. Our vision to build a vibrant and thriving community in Westlake is alive and ever before us.

Lastly, I have one wish. To find the finances to employ a social worker to serve the Village. There is a desperate need and this will make a massive difference to so many lives.

I thank God for our provisions and pray for grace and wisdom to manage this organization and guidance for the work still to be done.

Pieter Greyling



FROM THE DESK OF:

EMMANUEL EDUCARE PRINCIPAL



I was appointed Principal from the beginning of 2023. Whilst it has been an adjustment balancing my duties as a principal and teacher, I would not have it any other way. **Teaching and building into the lives of our children is so important to me and all our staff.** When asked what the Emmanuel Educare values are, it was reiterated by all that caring for our learners is our top priority.

The year started off with 125 learners and increased to 164. This is actually a decrease from last year as Grade 0 is not full - this will be addressed in 2024. The majority (62%) of our learners come from Westlake Village, whilst 32% reside in Pollsmoor and 6% travel from outside Westlake. Among these learners, there are more than 8 different languages spoken, and various countries, races, cultures and religions represented.

The National Department of Education visited us during the year and after an intensive interview, inspection of the grounds and speaking with a parent, I am proud to say we were pronounced one of the best functioning schools visited!

At the end of 2022, we said farewell to three staff members who had been at Emmanuel Educare for 45 years collectively, Anna Francke (Kitchen), Maria Geduld (Kitchen) and Hazel Albertus (Principal). In response to these changes Carlene Michaels was promoted to Grade R Teacher and Nolwethu Ladi was promoted to Pre-Grade R Teacher. Shanice Januarie was welcomed back into a permanent position as an Assistant Teacher. Eloise Prins was promoted to Kitchen Attendant. Alta "Ousie" Cupido, not an unfamiliar face to WUCT, was appointed as Kitchen Attendant. Last but not least, Natasha Bester joined the staff as a Kitchen Assistant.

Teachers Nolwethu and Nolvuyo attended the Little Stars training programme, a reading curriculum promoting early year literacy. Teacher Carlene and myself attended Lego Training on Perceptual Skills run by the Education Department. As staff upskilling is important I regularly follow up with the College of Cape Town for our Assistant Teachers to continue obtaining their ECD qualifications.

Some of this year's exciting highlights:

- The Learning Initiative offers extra daily support for our Pre-Grade R (Blocks for Growth) and Grade R (Step Up) learners and individual attention for those who need it.
- Nali'bali – an organization which promotes literacy - come twice a week to read, sing and play games with our Grade 0 learners.
- The introduction of extra murals, giving learners the chance to learn new skills and engage in creative expression. Soccer (Exuberoots), Art (Artsy Amy) and

Dance (Step-it-Up) are now available.

- Outings to Kirstenbosch Gardens and the Aquarium
- Regular visits from the librarians at Tokai Library who read with the children and put on a fun programme for World Book Week
- The fire department who gave a safety presentation and let the children see their fire truck
- Two offices and the main passage were painted and repairs made to our sandpit. Plus, we were gifted a trampoline for the playground
- And, as of the writing of this report, we are busy preparing for our annual Nativity Play and Grade R Awards Ceremony.

What do we need?

A laptop in each of the 6 classes would be of great benefit as we could show educational videos and the learners could download online materials. 2nd hand would be perfect!

Monique Smit

“The teachers really care about my child at Emmanuel”



FROM THE DESK OF:

THE COMMUNITY ADVICE OFFICE



We are here to serve the community. When we can help someone, it makes me feel good. I love interacting with the various people that come into the building and making a difference to their lives.

The pie chart below illustrates the varied services needed by the community and offered by our office. Thembisa recently joined me managing the CV writing requests, municipal matters and e-mail support. Many of our interactions involve providing moral support to those who feel desperate and hopeless.

“Ek was so desperaat vir skoene en klere. Patti en Maureen het my gehelp. Ek is so dankbaar”



We serve the community regardless of their circumstances.

Patti Bosch



FROM THE:

SEWING ROOM



It's been a busy year in the Sewing Room!

It started with designing and making aprons for the kitchen and school staff; golf shirts for all 32 employees; and tracksuits for our own Emmanuel Educare and 2 other ECD's in the Village. They were all sold with small profit margins as our contribution to the Village upliftment.

Reddam School continues to use our services and we've made sports bibs and chair covers.

We are grateful that some of our pre-Covid customers have returned meaning increased workload and resultant employment opportunities for some of the 'old' sewing team. This work includes beading and re-usable sanitary pads.

Private companies have also made use of our creativity and services, including the commissioning of a range of denim products for a fashion show! In fact, our products were recently seen on the international scene via TV!

Jenna Hill



FROM THE DESK OF:

THE HEALTH & WELLNESS CENTRE CO-ORDINATOR



The Health & Wellness (H&W) Centre focuses on pregnant women, and the first 2yrs of her child's growth and development, encouraging family interaction, reading, playing, eye contact, loving and healthy touch and affirmation. This period is referred to as "The first thousand days," being from conception to 2 years old.

Antenatal, birth and parenting preparation classes, mom/parent and baby support classes are offered. These classes encourage play, exercise, talks and discussions around parenting, milestones, breastfeeding and introduction of solids.

This year we had an outing to the Claremont gardens and some of our community mommies are currently doing a parenting skills class with the Parent Centre.

"I loved the Antenatal classes. It was so informative and helped me to stay calm when I was in Labor. Sister Louette also helped me so much with my breastfeeding and with support when baby and I came home."

The other area of focus is the elderly. A wonderful volunteer Dr is here every Wednesday seeing elderly folk from the community and attending to their health problems, issuing prescriptions where necessary and providing holistic care. Elderly clubs offer health education and promotion, exercising, and general discussion. The elderly are frequently visited in their homes for regular follow-ups, especially those suffering with chronic lifestyle diseases, such as Hypertension and Diabetes. There are 2 volunteer physiotherapists who do incredible work with those in dire need of therapy and physical exercise assistance.

Community health and wellness days are run in collaboration with Anova Health, Westlake City Clinic and stakeholders in Westlake. These eventful days are open to the whole community for health checks and promotion and usually include a meal and prizes. Alongside these wellness days we also do outreaches into the community.

WUCT also transports elderly, disabled and vulnerable folk from Westlake to the day hospitals for their appointments and medicine collections. We have been appointed as the



Wellness Hub for Westlake and since November medications from Retreat Day Hospital are being delivered here for distribution.

UCT has partnered with us in sending Social Work students for 12-week periods for their field practice. This has hugely benefited people of all age groups and will be an ongoing partnership with UCT. Who knows, maybe our next Social Worker will be one of these lovely students passing through Westlake.

“The support groups have become more valuable to me than most things in my life. I am more confident and happier in how I parent my little girl. I can see she is enjoying the time with other toddlers too.”

My job is made so much easier with the recent addition of Kaylin Ward as Nurse Assistant. Kaylin is from the Village and has an intimate knowledge of its people and places.

Louette Maccullum

Fun figures:

31 people received Physiotherapy

58 patients received medical care from our volunteer doctor

67 winter knitted wear gifted

80 sets of baby clothes gifted

112 children under 5 cared for

128 people transported to medical facilities

3300 highly nutritious soup mixes distributed



FROM THE DESK OF:

THE COMMUNITY WORKER



My job is to listen to the Village residents and communicate with the Trust. Whilst my focus is on Westlake Village youth, I also interact with the elderly.

In my short time working at WUCT I'm amazed how much activity there is! It seems as if every room at the Commando Hall is occupied with busy people all the time.

A number of Community Events have been run during the year. A highlight was Job Journey - an 11-day program that enables and empowers job seekers. They learn how to write professional CV's, prepare for interviews and understand work ethics.

We also hosted holiday clubs and an indoor soccer and netball tournament.

“The extra Maths lessons help me a lot. Thanks Rochelle and WUCT. The WUCT room is still and I can study. I must pass my matric first time”

To best expose visitors to the work done at WUCT I present orientation and information talks that includes a short walk through the village. I also coordinate information days and workshops in the Hall.

A Safe Study Space for Matric Learners has recently been introduced. They meet in the Computer Lab and use the

facilities to prepare for exams or receive free Maths and English lessons.

I am excited and humbled to be working for an organisation that really cares about people and hope that I can make a difference.

George Smith



FROM THE DESK OF:

CHILDCARE & PROTECTION



The ChildCare & Protection programme exists to reach, educate and offer additional support to children at risk which includes orphans, and abused and traumatized children living at Westlake Village.

This is a weekly program for up to 35 children between 8-13 years old. A nutritional lunch is served and then group work is done. There are currently 103 children across 3 groups. A new topic is introduced each week with discussions and games centred around this topic. Counselling and support is also offered to those who need it.

Various activities and outings were held during the year. These included a beach outing to Muizenberg to swim and build sand castles; a Valentines Day talent show showcasing the children's unbelievable talent; and a Mandela Day community clean up initiative. In celebration of Child Protection Week 133 of our children marched through the community to raise awareness about child safety.

Other highlights include:

- Celebrating Freedom Day watching Sarafina on the big screen in the Hall, with popcorn.

- Interactive sessions with games and activities that focus on relatable topics.
- Our annual 3-day Camp at Pelican Christian Lodge in Zeekoevlei with over 100 children attending. The camp was divided into two groups: Gr 1s – 3s and the Gr 4s – 7s. There were lots of team building activities, deep conversations and a boat trip across the vlei with an instructor who shared the importance of our rivers and birds.

It was an emotional farewell to Yvonne Nyamavaka our Co-Ordinator for the last 4 years. She had a real heart for the children and cared for the community. We wish her well in her new journey.

I look forward to taking on this portfolio alongside my community work.

George Smith

THANK YOU TO OUR GENEROUS DONORS

ADRIAN HANNA	GAVIN TEAGUE	PNP STEENBERG
ALEXA KOHLOFFEL	GILTEDGE	RB HAGART TRUST
ANDREA BLAAUW	GORDON SLATER	REDDAM HOUSE SCHOOL
ANDREW PRESTON	GRAHAM BECK ENTERPRISES	REMAX EVENTS
ANTON & CARYL HOCHLEUTNER	HOLBORN MANAGEMENT SERVICES	REV CHRISTOPHER GREGOROWSKI
ARTHUR G CLARKE	ICDL SOUTH AFRICA	REVPRINT
ARTHUR LOANS	IRONTREE	RICHARD & CAROL WEMYSS
BERGVLIET CONGREGATIONAL	JANET GILLESPIE	ROBYN MEYER
BERTIE & WENDY KERR	JAY COWEN	ROTARY CONSTANTIA
BIBICHE KIALAMBVA	JOAN BEVAN	SAFE WORKING PRACTICE
CAPE HERB & SPICE	JOHN BURKE	SHELLEY HINDMARCH
CHRIS & JANE HEIBERG	JUDY LAMBRECHT	SILVERTREE HOME OWNERS ASSOCIATION
CHRIST CHURCH CONSTANTIA	KARIN STEVEN	ST. MARTIN'S CHURCH BERGVLIET
CHURCH OF THE HOLY SPIRIT	KATHRYN WHITE	STEENBERG GOLF ESTATE
CIRCLE PRODUCTIONS	KAY PRESTON	STEVE & MAUREEN GITTINS
CIRTECH ELECTRONICS	KIM & PETER SPROUL	SUZAN STEHLIK CHARITABLE TRUST
COLIN & CAROLINE TEBBUTT	KNITWITS SEWING GROUP	THE RATHFELDER RETIREMENT VILLAGE RESIDENTS
DATADRIVE2030	LEWIS STORES	THE SOWER'S TRUST
DAVID WALSH	MAPULA TRUST	TOKAI METHODIST CHURCH
DI FORRESTER	MARGARET PARKER	WOOLWORTHS STEENBERG
DIANE MERTENS	MARK WINTERS	
DIETER SCHWENDINGER	MEA LASHBROOKE	
DMQ TRADING	MICHAEL TALBOT	
DUNCAN AND JUDITH WORDSWORTH FOUNDATION	MUIZENBERG SENIORS	
A. DU PLESSIS	MY SCHOOL	
ELMA MASANA WA AFRIKA	NICCI WOODBRIDGE	
FOOD FORWARD	NOAKES FAMILY CHARITABLE TRUST	
FOOD LOVERS MARKET	NUSSBAUM FOUNDATION	
FREDERICK WARTENWEILER TRUST	PARTNERS FOR PAP	
	PETER TRENGOVE-JONES	
	PHIL CASE	



YOU ARE VALUED AND APPRECIATED.

While donors help fund our major expenses and running the Trust, we have wonderful people and businesses who support us in very practical ways.

Sandy and residents of Lakeside butter loaves of bread every Monday for distribution to the children.

Patsy & Les Thomson provide fruit and veg every week for Emmanuel Educare, on behalf of an anonymous Tokai Methodist congregant.

Every Thursday Tracey from SOUL brings loaves of bread and eggs for the Bottle Top Xchange program.

Maureen Gittins runs the Charity shop which involves sorting and selling clothes and furniture donated from local churches.

Debbie Parker tirelessly promotes and supports our work.

On **Mandela Day** we were joined by local businesses who delivered donations and bought their staff to help pack food parcels and sort recycling. It was a wonderful time of remembering Madiba, everyone getting their hands dirty and lots of laughs! Thanks to Remax, Pura Soda, Food Lovers Market and Woolworths.

On World Food Day Cape Herb and Spice cooked a special meal for our Pre-School. Their staff worked in the kitchen and served the food. Cirtech brought their staff and handed over 25 large food parcels.

We are so grateful for these partnerships and look forward to more local businesses joining us to serve the Westlake Village.



Westlake United Church Trust

(Registration Number IT409/2002)

Annual Financial Statements for the year ended 31 December 2023

General Information

Country of Incorporation and Domicile	South Africa
Registration Number	IT409/2002
Nature of Business and Principal Activities	The Trust is a non-profit organisation, which is dedicated to helping the people of Westlake by providing community development programmes, health & wellness, and support for orphans and vulnerable children.
Trustees	David Walsh (Chairman) Ann Albrecht Chris Heiberg Diana Forrester Freeman Ndlovu Fundisile Mbesi Harold Stemmet
Registered Office	Westlake Community Office Cnr Egret Close & Westlake Drive Westlake 7945
Bankers	First National Bank
Tax Number	0014437156
Value Added Tax Number	4360219978
PAYE Registration number	7290755919
PBO Number	18/11/13/100
NPO Number	030-186-NPO
Level of Assurance	These annual financial statements have been audited in compliance with the applicable requirements of the Trust Property Control Act 57 of 1988 and the trust's Deed of Trust.
Independent Auditor	Advantage Accountants Inc. 33 Brommaert Avenue Constantia 7806

Westlake United Church Trust

(Registration Number IT409/2002)

Annual Financial Statements for the year ended 31 December 2023

Trustees' Responsibilities and Approval

The trustees 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 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 trust, and explain the transactions and financial position of the business of the trust at the end of the financial year. The annual financial statements are based upon appropriate accounting policies consistently applied throughout the trust and supported by reasonable and prudent judgements and estimates.

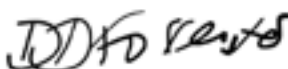
The trustees acknowledge that they are ultimately responsible for the system of internal financial control established by the trust and place considerable importance on maintaining a strong control environment. To enable the trustees to meet these responsibilities, the trustees set standards for internal 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 trust and all employees are required to maintain the highest ethical standards in ensuring the trust's business is conducted in a manner that in all reasonable circumstances is above reproach.

The focus of risk management in the trust is on identifying, assessing, managing and monitoring all known forms of risk across the trust. While operating risk cannot be fully eliminated, the trust endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

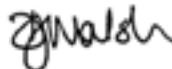
The trustees are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial 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 trustees have no reason to believe that the trust will not be a going concern in the foreseeable future. The annual financial statements support the viability of the trust.

The annual financial statements have been audited by the independent auditing firm, Advantage Accountants Inc., who have been given unrestricted access to all financial records and related data, including minutes of all meetings of the beneficiary, the trustees and committees of the trustees. The trustees 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 4 to 5.

The annual financial statements set out on pages 7 to 16, and the supplementary information set out on pages 17 to 18 which have been prepared on the going concern basis, were approved by the trustees and were signed on 17 May 2024 on their behalf by:



Trustee



Trustee

Emmanuel Educare Pre-school

(Registration Number 930046186)

Annual Financial Statements for the year ended 31 December 2023

Statement of Financial Position

Figures in R

	Notes	2023	2022
Assets			
Non-current assets			
Property, plant and equipment	2	18,682	18,594
Current assets			
Trade and other receivables	3	404,558	49,598
Cash and cash equivalents	4	12,265	212,347
Total current assets		416,823	261,945
Total assets		435,505	280,539
Equity and liabilities			
Equity			
Accumulated surplus		223,957	81,413
Liabilities			
Current liabilities			
Trade and other payables	5	177,648	162,567
Special Funds	6	33,900	36,559
Total current liabilities		211,548	199,126
Total equity and liabilities		435,505	280,539

Westlake United Church Trust

(Registration Number IT409/2002)

Financial Statements for the year ended 31 December 2023

Statement of Financial Position

Figures in R	Notes	2023	2022
Assets			
Non-current assets			
Property, plant and equipment	2	6,356,103	6,252,062
Current assets			
Inventories		-	286
Trade and other receivables	3	68,391	94,510
Cash and cash equivalents	4	1,393,122	954,532
Total current assets		1,461,513	1,049,328
Total assets		7,817,616	7,301,390
Trust funds and liabilities			
Trust funds			
Accumulated surplus		715,816	731,285
Other non-distributable reserves		4,845,142	4,845,142
Total trust funds		5,560,958	5,576,427
Liabilities			
Non-current liabilities			
Special funds	5	820,801	988,666
Nashua - Solar equipment financing	6	356,652	-
Total non-current liabilities		1,177,453	988,666
Current liabilities			
Trade and other payables	7	554,205	285,297
Deferred income	8	525,000	451,000
Total current liabilities		1,079,205	736,297
Total liabilities		2,256,658	1,724,963
Total trust funds and liabilities		7,817,616	7,301,390

Independent Auditor's Report

To the Trustees of Westlake United Church Trust

Opinion

We have audited the financial statements of Westlake United Church Trust set out on pages 7 to 16, which comprise the statement of financial position as at 31 December 2023, and the statement of comprehensive income, the statement of changes in trust funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Westlake United Church Trust as at 31 December 2023, and its financial performance and cash flows for the year then ended in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

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 trust 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.

Responsibilities of the Trustees for the Financial Statements

The trustees 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 for such internal control as the trustees 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 trustees are responsible for assessing the trust'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 trustees either intend to liquidate the trust 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 trust's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 trust'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 trust 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 trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Advantage Accountants Inc.

17 May 2024



Per: RA Letcher
Director / Partner

33 Brommaert Avenue
Constantia
7806

PLEASE SUPPORT US

EVERY RAND MAKES A DIFFERENCE

R 250 Sponsors an emergency food parcel.

R 220 Provides one child with a meal each school day for a month.

R 600 will pay for a child to receive pre-school education and 2 meals/day for a month.

R 1 500 will sponsor a tank of petrol

R 2 500 will sponsor adult nappies for a month



Snap here to pay



BANK DETAILS:

Westlake United Church Trust

First National Bank – Blue Route Tokai

Account Number: 6201 9764 184

Branch Code: 250655

Swift: FIRNZAJJ

PLEASE CONTACT US

FOR ANY INFORMATION OR A TOUR OF OUR PREMISES:

Call +27 21 702 1697

gm@wuct.org.za

48 Westlake Drive, Westlake, Cape Town, 7945

Office Hours: Mon - Friday 08h00 – 16h00

www.wuct.org.za



**WESTLAKE
UNITED
CHURCH
TRUST**

EMPOWERING THE RESIDENTS OF WESTLAKE