



KENOSIS ANNUAL REPORT

FY 2015

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STRATEGIC HIGHLIGHTS

Since the appointment of the new manager, André Boshoff, a year and a half has passed, and Kenosis is looking increasingly solid and sustainable. Much maintenance has been done in the village, with the youth centre and with the hall and the church. It should be possible to generate some rental income from church and hall soon. They are looking attractive and inviting. In spite of the increased cost for salaries and maintenance, the expenses of Kenosis have not risen substantially, a sign that resources are being used more efficiently. Because of the increased donor support, the deficit has been substantially below budget. We are however looking towards more local fundraising to cancel out the deficit completely. The training house has been used as a small-scale retreat and conference venue, or for accommodation during larger sports events in and around Pietermaritzburg. There is also the possibility of joint fundraising programmes together with other organisations.



Figure 1 Andre Boshoff (right) alongside Kenosis Administrator Nicole de Fleuriot

We are very grateful that we have been able to restart the volunteers' programme. This makes a great difference particularly in what we are able to offer to the children after school. We are also very grateful for the support of a couple of neighbouring farmers who have offered a lot of extra-mural activities as well as homework assistance to our children. In general the children are developing well. One school leaver was admitted on the German exchange programme as a volunteer in Germany. We have received very positive reports. Other children are a cause for concern and we need many prayers for wisdom to help them find a positive way ahead. We are grateful that we now have the assistance of a very competent male social worker, who seems to have a positive hand with teenage boys. Although there are now spaces available in the foster care homes, we have not yet



Figure 2 (left to right) Anneke Denkman and Elke Carehill from ELM visited Kenosis prior to commencement of the Volunteer Programme.

taken new children, and need to seriously consider the way ahead for each individual foster family. This too needs wisdom and prayer.

The crèche is still running well and producing children who are well equipped to start school. Transport has been a difficult problem, and caused a serious drop in enrolments at the beginning of last year. After the offer was made to transport children on certain routes with the Kenosis bus, there was a recovery of numbers. The problem has not been completely solved and Kenosis still heavily subsidises the crèche to keep the fees affordable for the community it serves. However this is worth it in a country where everything depends on a solid start in school, and some fluency in English.

The greatest concern at the moment remains finding local people who have the time available to give support to Kenosis. We hope that by changing the structure of the management bodies of Kenosis we will find a way

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to be more accountable to the communities and congregations we serve. A revised structure is being debated at the moment. This will probably mean distinguishing between the Board of Trustees which will meet only three or four times a year and an advisory committee which meets monthly. Once the process of restructuring is completed we will be able to let people know exactly what commitment is expected if they join any structure of Kenosis, and how the structures of accountability and reporting function. This has been a major weakness of the Kenosis Community Trust for a long time and we hope that the greater stability of Kenosis will also encourage people to get more involved. Skype meetings have enabled trust members from further afield to stay involved in the affairs of Kenosis.

Kenosis remains a centre that consciously wants to demonstrate Christian living, commitment and community. The church remains in use as a venue for prayer, devotions and Communion services. The three



Figure 3 (left to right) Sisters Happiness, Stembi and Lindeni.

sisters are active in the congregations around Pietermaritzburg and are often invited to pastors' conventions or other church meetings. They consciously foster relationships with the theological training, with congregants and church leadership. A process of discussion is ongoing how the sisterhood relates to and can enrich the entire Kenosis community, and what support the Kenosis structures can give to the growth and development of the spiritual community of the sisters. Kenosis as a whole wants to be a serving Christian presence in the area and to reach out with the love of Christ in word and deed. The Kids'

Weeks in the long school holidays are one way of doing this, and they have a very positive effect, both on the children and on the youth who help during the week. Special donations are sourced for this project which is part of the Kenosis Outreach programme.

We have been able to receive quite a few visitors over the course of the last months and are always glad to be able to host partners and friends. A highlight was the Partnership camp in October 2015, where friends from the Partnership group in Kirchenkreis Hamburg-West/ Sudholstein – [what used to be Pinneberg] as well as members from the local Lutheran congregations all helped in renovations at Kenosis: building a French drain, sanding and painting the hall, repairs of roofs and the jungle gym, cleaning the church. It was a great time of fellowship and the catering team got high praise. We are always glad if people get an immediate impression of the work of Kenosis. We have been blessed with loyal friends and donors and are very grateful for all the support that has been received. We are grateful that the Mission Eine Welt office in Neuendettelsau, Germany continues to administer the donations from Germany. Our friends'



Figure 4 Members of the Partnership banded together to refurbish the Hall

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organisation in Germany, YeboYes has also been active, and has kept in touch with the Kenosis office through Skype.

The last 18 months have been months of growth and blessing, but we still have a long way to go. We are blessed to be led by a competent local management team, and we particularly commend and thank our manager, André Boshoff and our [chaplain and outreach leader St Happiness, and the two other staff members, Sr. Lindeni and foster mother Hlengiwe Dlodla for their wisdom and guidance.

For the Trust

Gertrud Tönsing

July 2016

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NETWORKING - KENOSIS AS A RESOURCE CENTRE

Kenosis has a very picturesque setting and offers a stunning view of Pietermaritzburg and the surrounding Bishopstowe farmlands. This year we have increasingly come to appreciate the large variety of Aloes that abound and thrive in our area and to capitalise, have developed as a special place of honour, the Babba Mkulu Gardens. Here the combination of Aloe Beds and rest benches are woven together to offer the resident, visitor and friend a quiet place to marvel and contemplate.

While our prime purpose is to attract Christian activity to Kenosis, we would also make it available for general accommodation, church (weddings, baptisms) and anything that might also require the use of a sizeable hall with kitchen facilities, in a beautiful and serene setting! Our purpose therefore is to make available accommodation and amenities that are affordable and secure (10 persons sharing with 2 to a room) which is situated close to the Church and Hall. This we hope will not only put Kenosis on the map as a genuine retreat



Figure 6 Aloes taking shape in the Babba Mkulu Prayer Garden



Figure 5 Kenosis Church – 100 years old was painted within and the floors sanded and re-sealed.

centre but also confirm its versatility in being able to cater for larger groups. We therefore see a real possibility of Kenosis serving as a day retreat for visitors with Church, Hall and Prayer Garden at the disposal of the public at large as well as seminar groups. On a more informal note, church and other interest groups might want to use a combination of our facilities along with our game facilities (soccer-field, netball and volley ball court) for picnic or group gatherings. Several mountain-bike routes are also conveniently situated on our door-step.

All of the above point to a focused attempt for Kenosis to generate some income through smart utilisation of its own resources and by further developing what we have. For example, Eden House which previously Housed Volunteers and latterly Foster Mother Nomthandazo's family (while her home was being renovated); has been identified for Rental Purposes. It still requires some attention before it is ready but once accomplished, has the capacity to generate a steady monthly income.

This year, Kenosis has consciously sought to network with other NGOs to grow our local fund-raising base. We are steadily realising the benefits of allying with like-minded institutions and under the banner of BizWhiz NGO Givers, we look forward to joining together in specific fund-raising events. As a practical example, Kenosis will be able to have a food stall at Cansa's Miss Cinderella fund-raising event in August. This form of co-operation will enable the primary beneficiary, CANSAs to offer a variety of food stalls to the public, while other member NGO's raise their own funds and provide a subsidiary service to the event. We are confident that

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through this networking, we can draw institutions and individuals to our various causes. Secondly, as partners, it enables us to share and encourage one another in what is often, a “lonely endeavour”. To date, our participation has proved both beneficial and stimulating and I am sure it will continue to do so.

One of the mediums to integrate the above is to be found in our newly developed Web-site. We believe that this platform will enable us to engage more directly with all stake-holders - communicating not only our current situation and needs, but also what we have on offer. We think the website will provide a more interactive platform for direct donations as well as facility bookings. We think its fresh innovative outlay will not only look professional but also prove to be popular and attractive the public at large. In a related development, Kenosis has also recently taken to making regular and deliberate use of the Social Media platform - Face-book. Our objective is on a weekly basis, to keep donors, ex-volunteers and interested stake-holders updated on recent developments.

Andre Boshoff

Manager – Kenosis Community Trust

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OUTREACH – KIDS WEEK



Figure 7 Children enthusiastically signing up for Kids Week

In June 2016 Kids' Week, Kenosis Community hosted 416 children and 31 group leaders, which means, we had 447 people in total for the event, and unlike December 2015 we hosted 396 children, excluding the group leaders. We already minimized the age-group for the Kids Week, simply because of the challenge of the space within Kenosis. The age-group is now 0-15 only, to minimize the big number of children coming to the event. We thank God that we are still able to continue with this program even this year, since it is one of the most successful programme that serve our local community in our surroundings. Besides, it minimizes the long days of school holidays' idleness from children, and serves in keeping them away from substance abuse, i.e. drugs and from the streets during school holidays.

Since most of these children have lost one or both of their parents, the program helps the children to have a safe place for them, where they can share their daily experiences with other children and have an opportunity of counselling, when necessary to see the future

Kenosis Board of Trustees and the management, would like to thank all their friends that contributed in the 2015/2016 Kids' Week events, without your contributions, it would be impossible for Kenosis to host it. What makes more costing is the fact that, it includes the meals for the day, especially the hot healthy meal that we serve during the day. Without serving meals, the whole event would not be possible because one cannot expect a hungry child to participate fully, where the brain is needed.



Figure 8 Kenosis Church packed to overflowing with Kids Week participants

The voluntary participation of the young people from the local ELCSA parishes is much appreciated. These young people help in leading the groups that we form according to the age-groups during the event, without these young people, it would be impossible to be more organized when it comes to separating the groups. In the recent event, we were blessed by the presence of Rekha Nathoo, the Director of the Children in Distress Network in one of the days and participated in the fun. She shared some ideas, which we can try in future in creating the partnership in the program. We also had LTI students among the group of volunteering helpers. Their presence created a difference atmosphere during the discussions around the life circle and stages of human growth, they could relate to them and see their future through them. It was good to have them among the children and participating in the program.

Kenosis has a future dream concerning this program, where certain professionals could offer their services free of charge to encourage the teenagers to certain profession, and to help in fulfilling some of their

dreams. The challenge with most of these children is that they lack this part in their life, even their families do not help since most of them have never been to school and are not able to see the different future in their children. Hopefully, this would be possible too.

Sister Happiness

July 2017

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EXTRA CURRICULAR DEVELOPMENTS AT KENOSIS

It is my pleasure to report on Extra-Curricular developments at Kenosis during the last year. One of our first imperatives was to look at activities for our Community Children. Activities like Supervised Homework, Sports and other Extra-mural activities had largely fallen by the way and were it not for the Godsend of Christian neighbours like Don and Mary Ann Taylor, this situation would probably have remained unchanged. In July last year, Mary Ann Taylor volunteered to supervise foster children homework sessions for two afternoons a week. We knew this was an overwhelming experience and that it was and is beset with many challenges, but we are thankful that Mary-Ann persevered. With time, Don came to Mary-Ann's aid and they worked in tandem, with Mary-Ann teaching one age group of our Community Children, while Don kept the other age-group occupied.

Don saw exercise as a good outlet for the children and has systematically built up a whole fleet of different size mountain-bikes, with which to keep our children busy. Don taught the children that there are responsibilities involved with owning and riding a bicycle. Aside from the skill involved, it required effort to maintain a bicycle for optimal usage.

Our children have benefitted tremendously from these and other activities initiated by the Taylors. On the cultural side, these have included attending special music evenings and concerts in Pietermaritzburg. In addition, when it comes to life-skills, the children have had several interactions with the Cub/Scout movement and partnered to build a Cycle track within the boundaries of Kenosis.

The boys who often lack the benefit of good male role models, have responded well to Don's mentoring and this has led them to other fruitful activities - like growing and tending a vegetable garden. In other instances, there have been opportunities for the children to just have fun time with activities like movie evenings and singing and dancing around a bonfire.



Figure 9 An assortment of Mountain Bikes only for “responsible riders.”

For most of them, the first-time visit to the Circus, was particularly memorable. Recently, the Taylors turned their attention to giving some of the older children vocational experience. In this way, Foster Child Dumisane was recently able to undergo a week's work experience in a Carpentry Business in Hilton. Kenosis, owes the Taylors its deep gratitude for their faithfulness and continuous acts of “Neighbourliness”

The resumption of the Volunteer Programme in March this year has also added impetus to the movement. In March, New Volunteer Dorothea Straessner joined Kenosis and integrated well with Don, Mary Ann and the children. The fruits of this relationship were borne out in July, when as a parting gift, Doro organised and joined our senior girls in painting a trendy mural for our Youth Centre. We have thus been greatly encouraged

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by these small beginnings and are hopeful that extra-mural activities will continue to be a firmly established feature at Kenosis

Andre Boshoff

Manager – Kenosis Community Trust

FINANCIAL Summary

REPORT OF THE TRUSTEES - for the year ended 31 December 2015

1. **General Review**

The objectives of the Trust are;

To promote foster and advance the Christian Religion on a public basis.

To acquire immovable property exclusively for religious purposes and use.

To conduct religious retreats for the spiritual and educational edification of /Christian religious congregants.

Currently the main activity of the Trust is to house and care for orphans and disadvantaged families.

2. **Statement of responsibility**

The Trustees are responsible for the maintenance of adequate accounting record and the preparation and integrity of the financial statements and related information. The auditors are responsible to report on whether the financial statement have been prepared in all respects in accordance with disclosed basis of accounting. The financial statement have been prepared in accordance with the basis of accounting disclosed in note 1, and in the manner required by the organisation.

The trustees are also responsible for the organisations system of internal financial control. These are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements, and too adequately safeguard verify and maintain accountability of assets and to prevent and detect misstatement and loss. Nothing has come to the attention of the trustees to indicate than any material breakdown in the functioning of these controls, procedure and systems has occurred during the year under review.

The financial settlement have been prepared on the going concern basis, since the trustees have every reason to believe that the organisation has adequate resources in place to continue in operation for the foreseeable future.

3. **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 realization of assets and settlement of liabilities, contingent obligations and commitment will occur in the ordinary course of business.

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We draw attention to the statement of comprehensive income, which indicated that the trust made a deficit of R 360 041 for the year ended December 2015.

The ability of the trust to continue as a going concern is dependent on a number of factors. The most significant of these is that the trustees continue to procure funding for the ongoing operations for the trust.

The trustees have every reason to believe that the trust has adequate resources in place and procure funding to continue in operation for the year ahead.

4. Financial results and state of affairs

The financial results for the year under review are reflected in the statement of comprehensive income and the financial position of the organisation at 31 December 2015 is set out in the statement of financial position.

5. Trustees

The following acted as trustees during the period and up to the date of this report:

JG Tonsing

C Sievers

M von Fintel

NP Phaswana

TS Nsibande.

6. Annual Financial Statements

The financial statements are prepared on the basis of accounting set out in not 1 to the financial statements. The basis of accounting and presentation and disclosures contained in the financial statements are not required or intended to and do not comply, in all respect with International Financial Reporting Statements.

The annual financial statements, set out on pages 2 to 11 have been approved by the trustees and are hereby signed by

TRUSTEE

TRUSTEE

Date:

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STATEMENT OF FINANCIAL POSITION

As at 31 December 2015

		2015	2014
	Notes	R	R
ASSETS			
<i>Non-current assets</i>			
		4218702	4289808
Property, plant and equipment	2	4218702	4289808
<i>Current assets</i>			
		1415711	1744524
Cash and cash equivalents	5	1415711	1744524
<i>Total Assets</i>		5634413	6034332

EQUITY AND LIABILITIES

<i>Equity</i>			
		5619691	5979732
Capital		1000	1000
Accumulated Funds		5618691	5978732
<i>Current Liabilities</i>			
		14722	54600
Other payables		14722	54600
<i>Total equity and liabilities</i>		5634413	6034332

For the year ended 31 December 2015

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STATEMENT OF COMPREHENSIVE INCOME For the year ended 31 December 2015

	Notes	2015 R	2014 R
INCOME	4	862 169	555 527
EXPENDITURE		(1 222 230)	(1 042 635)
Accounting fees		70 453	30 727
Advertising and promotions		-	3 509
Allowances: Foster mothers and volunteers		102 243	94 252
Auditors remuneration - audit fees		21 060	26 790
Bank charges		9 052	8 643
Cleaning expenses		173	2 105
Computer expenses		95	100
Consulting fees		6 963	-
Depreciation	2	90 970	64 293
Equipment		-	368
Fuel and oil		50 052	57 936
Functions		2 657	1 823
Garden expenses		4 648	1 946
Gas expenses		15 857	10 475
General expenses		5 519	2 062
Groceries		12 355	10 266
Interest and penalties		1 018	412
Insurance and license		86 412	86 995
Kencsis kids		31 632	7 404
Kids week		12 168	15 239
Parking fees		809	267
Printing, stationery and postage		5 317	3 279
Repairs and maintenance	3	43 364	154 889
Salaries, wages and contributions		562 627	337 482
Security: Animals		2 991	32 211
Security		5 660	17 031
Staff welfare		2 508	657
Telephone		11 291	6 748
Training and seminars		6 000	156
Travel and accommodation		48	544
Water and electricity		57 548	44 303
Net deficit for the year		(360 041)	(387 008)

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STATEMENT OF CHANGES IN FUNDS AND RESERVES For the year ended 31 December 2015

	Note	Capital R	Accumulated Funds R	TOTAL R
Balance at 31 December 2013		1 000	5 093 649	5 094 649
Net deficit for the year		-	(387 008)	(387 008)
Net Surplus on sale of investment	6	-	1 272 091	1 272 091
Balance at 31 December 2014		1 000	5 978 732	5 979 732
Net deficit for the year		-	(380 041)	(380 041)
Balance at 31 December 2015		1 000	5 618 691	5 619 691

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2015

1. ACCOUNTING POLICIES

The financial statements are prepared in accordance with accounting principles applicable to the organisation. The financial statements are prepared under the historical cost convention. The financial statements are prepared on the going concern basis.

1.1 Revenue

Interest is recognised on a time proportion basis which takes into account the effective yield on the assets over the period it is expected to be held.

Donations in kind have not been recorded in the accounting records.

1.2 Property, plant and equipment

Land and buildings are not depreciated and are reflected at valuation. Other fixed assets are depreciated on the straight line method at rates considered appropriate to reduce carrying values over the useful lives of the assets to estimate residual values.

The depreciation rates applicable to each category of property, plant and equipment are as follows:

Furniture and fittings	6 years
Motor vehicles	5 years
Office equipment	3 years

2. PROPERTY, PLANT AND EQUIPMENT

	Property R	Furniture & Fittings R	Motor Vehicles R	Office Equipment R	Total R
Year ended 31 December 2014					
Opening carrying amount	3 900 000	4 904	284 200	6	4 169 109
Gross carrying amount	3 900 000	139 997	632 894	50 357	4 723 248
Accumulated depreciation	-	(135 093)	(348 694)	(50 351)	(554 139)
Additions	-	-	331 455	-	331 455
Depreciation	-	(2 173)	(82 110)	-	(84 283)
Closing carrying amount	3 900 000	2 731	387 070	6	4 289 808
Gross carrying amount	3 900 000	139 997	915 849	47 615	5 003 461
Accumulated depreciation	-	(137 266)	(528 779)	(47 809)	(713 853)
Year ended 31 December 2015					
Opening carrying amount	3 900 000	2 731	387 070	6	4 289 808
Gross carrying amount	3 900 000	139 997	915 849	47 615	5 003 461
Accumulated depreciation	-	(137 266)	(528 779)	(47 809)	(713 853)
Additions	-	-	-	19 885	19 885
Depreciation	-	(2 173)	(68 939)	(19 858)	(90 970)
Closing carrying amount	3 900 000	558	318 131	13	4 218 702
Gross carrying amount	3 900 000	139 997	915 849	67 480	5 023 325
Accumulated depreciation	-	(139 439)	(597 718)	(67 467)	(804 623)

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NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2015

		2015 R	2014 R
2. PROPERTY, PLANT AND EQUIPMENT (continued)			
Property details as follows:			
Residential property with buildings thereon, situated in Bishopstowe, Pietermaritzburg, KwaZulu-Natal District:			
2.1	Remainder of the Farm Jakobi No. 16140, in extent 6,6640 hectares, held under Deed of transfer No. T48160/2004. (2011: Valuation R 1 700 000)		
2.2	Portion 1 of the Farm Jakobi No. 16140, in extent 6,6660 hectares, held under Deed of transfer No. T1600/1890. (2011: Valuation R 1 000 000)		
		2 700 000	2 700 000
At cost		880 824	960 624
Additions	-1995	163 295	163 295
	-1996	204 630	204 630
	-1997	204	204
	-2009	232 140	232 140
	-2010	136 265	136 266
		1 717 360	1 717 360
Revaluation	-2011	982 640	982 640
2.3	Erf 21 (13) of Farm Bishopstowe No. 2587, in extent 3960 square metres, held under Deed of transfer No. T36907/1997. (2011: Valuation R 650 000)		
2.4	Erf 35 (cf 34) of Farm Bishopstowe No. 2587, in extent 2,8440 hectares, held under Deed of transfer No. T36907/1997. (2011: Valuation R 650 000)		
		1 200 000	1 200 000
At cost	-1997	278 419	278 419
Additions	-1998	42 434	42 434
	-1999	12 130	12 130
	-1999	143 763	143 763
	-2000	94 211	94 211
	-2001	209 173	209 173
		780 130	780 130
Revaluation	-2011	419 570	419 870
		<u>3 900 000</u>	<u>3 900 000</u>
3. REPAIRS AND MAINTENANCE			
Buildings		19 857	13 664
Furniture and equipment		6 993	7 623
Vehicles		17 514	133 612
		<u>43 364</u>	<u>154 899</u>

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NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 December 2015

	2015 R	2014 R
4. INCOME		
Crèche net income	8 897	57 324
Donations received	753 948	485 855
Germany	652 182	418 262
Local	101 766	67 593
Accommodation	23 100	9 200
Board and lodging - Volunteers	11 438	-
Interest	64 437	68 079
Sundries	358	23 370
Profit on sale of assets	-	11 399
	<u>862 189</u>	<u>655 627</u>
5. CASH AND CASH EQUIVALENTS		
First National Bank		
- Call account	1 256 050	1 591 344
- Current account	121 127	11 678
- Crèche	35 358	35 653
Cash on hand	3 148	5 849
	<u>1 415 711</u>	<u>1 744 524</u>
6. NET SURPLUS ON SALE OF INVESTMENT		
Westlands View Investment (Pty) Ltd		
: Dividend received	-	3 432 943
: Impairment of investment	-	(650 000)
Loans impaired		
: Westlands View Investment (Pty) Ltd	-	(379 317)
: Kenosis Retreat Trust	-	(1 131 535)
	<u>-</u>	<u>1 272 091</u>

Independent Auditor's Report

1.1 Report of the Independent Auditor

We have audited the annual financial statement of the Kenosis Community Trust, which comprise the trustees report, the statement of financial position as at 31 December, 2015, the statement of comprehensive income, the statements of changes in funds and reserves for the year then ended, a summary of significant accounting policies and other explanatory notes as set out.

1.2 Trustees responsibility for the Financial Statements

The trustees are responsible for the preparation and fair presentation of these financial statement in accordance with the basis of accounting as set out in not 1 of the financial statement. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statement that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

1.3 Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of effectiveness of the entity' internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

1.4 Qualifications

In common with similar organisations. It is not feasible for the trust to institute accounting controls over income of a voluntary nature prior to the initial entry of such collections in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond the receipts actually recorded.

1.5 Qualified Audit Opinion

In our opinion , except for the effect on the financial statement of the matters referred to in the preceding paragraphs, the accompanying financial statements have been prepared, in all material respects, in accordance with the basis of accounting described in note 1

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R E Buhr
Registered Auditor

Pietermaritzburg

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