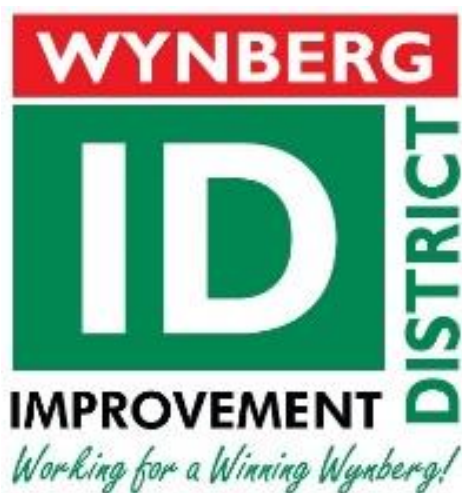


ANNUAL REPORT

Wynberg Improvement District NPC
Annual Report and Financial Statements
for the year ended 30 June 2022



Our online report is available at www.wynbergid.co.za

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PART A: GENERAL INFORMATION

1. GENERAL INFORMATION

Company:	Wynberg Improvement District NPC (WID)		
	Non-Profit Company		
Company Reg No:	2000/021770/08		
Registered Office:	Maynard Mall, Lower Church Street, Wynberg, Cape Town, 7800		
VAT number:	4240190514		
WID Board:			
Roelou Slabbert	- Arbitrage Property Fund	-	roelou@zrg.co.za
Ian Hurst	- Rapidough Properties	-	ianwhurst@gmail.com
Tim Jackson	- Rothschild Real Estate	-	tim@chelseatravel.co.za
Pam Farrell	- Wynberg Pharmacy	-	pam@wynsun.co.za
Angelo Lanfranci	- My Domain	-	Angelo@swishproperties.co.za
Auditors:	Ratio Auditors		
Accountant:	De Bruyn Daly Accountants		
Company Secretarial Duties:	De Bruyn Daly Accountants		
WID Management:	Geocentric Urban Management No 2, 12th Street Elsies River Industrial 7490 info@geocentric.co.za www.geocentric.co.za 021 565 0901		
WID Manager:	Clifford Oostendorp De Wet Beck		
Public Safety Service:	Byers Security Solutions		
Contact Details:	CID Manager	-	061 250 9614 / 074 426 6816
	Control Room	-	021 565 0900
	Email	-	info@wynbergid.co.za
	Website	-	www.wynbergid.co.za

2. LIST OF ABBREVIATIONS/ACRONYMS

WID	Wynberg Improvement District
MURP	Mayoral Urban Regeneration Programme
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CCT	City of Cape Town
KPI	Key Performance Indicators
SCM	Supply Chain Management

3. FOREWORD BY THE CHAIRPERSON

Although 2022 brought more normality in the aftermath of Covid lockdowns, conditions remained difficult with significant increases in the cost of living and the continuous challenges of loadshedding. In the face of these new challenges, the Wynberg Improvement District (WID) board and management team have remained steadfast in our commitment to providing high-quality top-up services in Wynberg. Embracing and implementing adaptability into our vision now seems entrenched on our day-to-day operations as well as our strategic thinking.

Our strategic objectives for 2022 included improving public safety, public cleanliness, and supporting law enforcement activities to make the WID a preferred destination for businesses, residents, and real estate investors. During the year, we spent R 1 128 000 on cleaning, R 3, 452, 968 on public safety and law enforcement including CCTV monitoring. This represents 74% of the budget. We remain encouraged by the plans from the City of Cape Town on future projects such as the Public Transport Interchange Upgrade, the MyCiti bus route and the Wynberg IRT couplet.

During 2021/22 we made additional investments on integrating technological interventions to increase public safety through our CCTV camera rollout. The WID installed additional CCTV cameras worth R 366 000 consisting of both license plate recognition (LPR), static and pan tilt zoom (PTZ) cameras. These different types of cameras are essential as they allow the team at the central control room to track and intervene in criminal and suspicious activity across districts in real-time. The network increases the effectiveness of law enforcement personnel and public safety officers dramatically as it shortens reaction time to incidents, minimizes false reporting and increases arrest and prosecution rates. The Geocentric control room receives numerous compliments and are often applauded for their effective and quick response to not only incidents, but also suspicious activity and vehicles. This team's excellence has been credited for many arrests since the launch of our camera network.

The additional resources provided by the Mayoral Urban Regeneration Programme (MURP) continued to make a difference in Wynberg. The success of the MURP in assisting us to provide additional public safety patrol officers and additional law enforcement officers has bolstered our efforts to sustain improvement in Wynberg. For 2022/23, we hope to sustain the additional law enforcement efforts, especially around the existing Public Transport Interchange.

Our progress is only possible when we work in partnership with all the different role players and we therefore thank all our partners for taking our hand throughout the year.

To our partners at the City of Cape Town, SAPS, and our service providers Byers Security; your efforts are the bedrock upon which we build a better place for all, and we thank you sincerely for your persistence, professionalism, and resilience. All of this could not have been possible through the excellent day to day and night after night commitment of our Geocentric management team. Your passionate service in Wynberg is greatly appreciated.

Lastly to our board members, a sincere word of thanks for your time and valuable contributions over the year.

ROELOU SLABBERT (CHAIRMAN)

4. WYNBERG IMPROVEMENT DISTRICT MANAGEMENT OVERVIEW

The aspiration to effectively deliver within a stable operational environment for 2022 quickly faded as our country and communities faced the impeding challenges brought on by yet another global conflict. The subsequent impact created by this international conflict led to the rise in energy and other costs. Simultaneously the domestic impact of continued load shedding not only challenged the cost of operations, but it also created and increased the socio-economic pressure on the most vulnerable people in our communities.

Addressing the continued and relentless attack on public infrastructure along our railway corridors, electricity substations, public transport facilities and even private property, we were compelled to adapt our public safety strategy. Using technology to improve our detection and subsequent response to these incidents has proven effective in most cases. The significant escalation in fuel costs prompted our strategic move to use more technologically efficient based solutions. Artificial Intelligence enabled cameras now serve to reduce patrol kilometres and allow us to focus on the right solution, at the right place, throughout the precinct. This strategic realignment has further supported our work with the installation of more than 20 new CCTV cameras throughout the Wynberg Improvement District. Eighteen (18) of these cameras support both motion and movement detection. We also added two more strategically located Licence Plate Recognition cameras and three pan-tilt-zoom cameras.

Our primary focus is always on how we can adapt to the ever-changing circumstances and continue to optimally deliver our valuable services to the Wynberg community. This year saw us working closer than ever with the City of Cape Town, our Ward Councillor and Sub-Council Manager to continually address and solve public needs through our operations. One of these key focal points requiring effective solutions is the ongoing concern surrounding problem buildings within our precinct. Our systematic approach of addressing these issues together with our partners in the City of Cape Town have proven to bear promising results, although this project is in its infancy.

Having a clean, safe, and welcoming environment is essential to attracting new investments into the Wynberg Improvement District. We positively augmented these top-up services with an effort to enhance the aesthetic appeal of the public space around the Wynberg Court precinct with public benches, protective tree cages, greening, tree planting and the placement of public facilities such as ashtray pyramids.

We realise that the social environment also needs our support. Developing a unique project, in association with the Wynberg Community Action Network, we spearheaded the drive to create job opportunities for people living in Wynberg. The successful outcome is the implementation of a recycling initiative that created four work opportunities within our community, and which will sustain further opportunities in the next financial year.

To our primary stakeholders, the property owners, we thank you for your unwavering support. The relentless onslaught of economic and financial challenges has not prevented you from continuing your investment in the Wynberg area. Our commitment to improve the Wynberg precinct remains steadfast and firm.

Gene Lohrentz – Geocentric Urban Management - Appointed WID Management Company

5. STATEMENT OF DIRECTORS' RESPONSIBILITY AND CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT

We confirm that, to the best of our knowledge:

- All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by Ratio Auditors Inc.
- The directors consider the annual report, taken as a whole, to be accurate, fair, balanced, and free of material omissions.
- The Financial Statements, prepared in accordance with the applicable accounting standards give a true and fair view of the assets, liabilities, and financial position of the company.
- The external auditors have been engaged to express an independent opinion on the annual financial statements.

Approved by the board on 29 August 2022 and signed on behalf by:

Roelou Slabbert
Chairperson of the Board
29 August 2022

6. STRATEGIC OVERVIEW

6.1. Vision

The Wynberg Improvement District (WID) was formally established in October 2000 providing daytime top up public safety and urban cleaning services in close cooperation with the City's Cleansing and Law Enforcement Departments as well as the SAPS to regain the cleanliness of the area and safety of property and business owners and the community. A night-time security patrol was added to the service in 2004. The WID later introduced a 24/7 manned control room to further improve the services and communication between property owners and the patrolmen.

In 2006 the Old Wynberg Village, a heritage conservation area, was incorporated into the WID. Utilising accumulated funds the WID contracted an additional patrol vehicle in 2012. In 2015, a further extension to the WID was approved. Through the efforts of the WID the area has attracted new investments and property owners have upgraded and maintained their property investments including the Maynard Mall upgrade, Riverstone Mall redevelopment, Grand Central development and the Home Choice corporate Head Quarters investment and upgrade.

Our vision is to continue to work in partnership with the City towards the economic upliftment of the area by maintaining a level of safety and cleanliness to promote the use of and investment in the area for both the retail, office and residential sector.

6.2. Mission

Our mission is to continue to assist with the revitalisation, promotion and urban management and provide an environment that is safe, clean and provides visitors and the Wynberg community with a pleasant shopping, working and living experience by topping up those services provided by the City.

Our strategy for promoting that vision is detailed in our Business Plan, available online at www.wynbergid.co.za

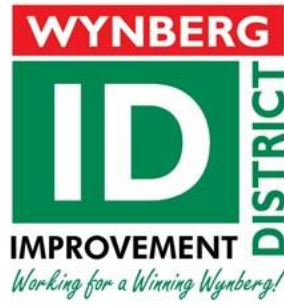
6.3. Our Goals

- To attract shoppers and businesses to the area.
- To attract new investors and investment into the area.
- To encourage the maintenance and upgrading of private properties and public spaces in the area.
- To assist with the management and solution to the issues of people living on the streets of Wynberg.

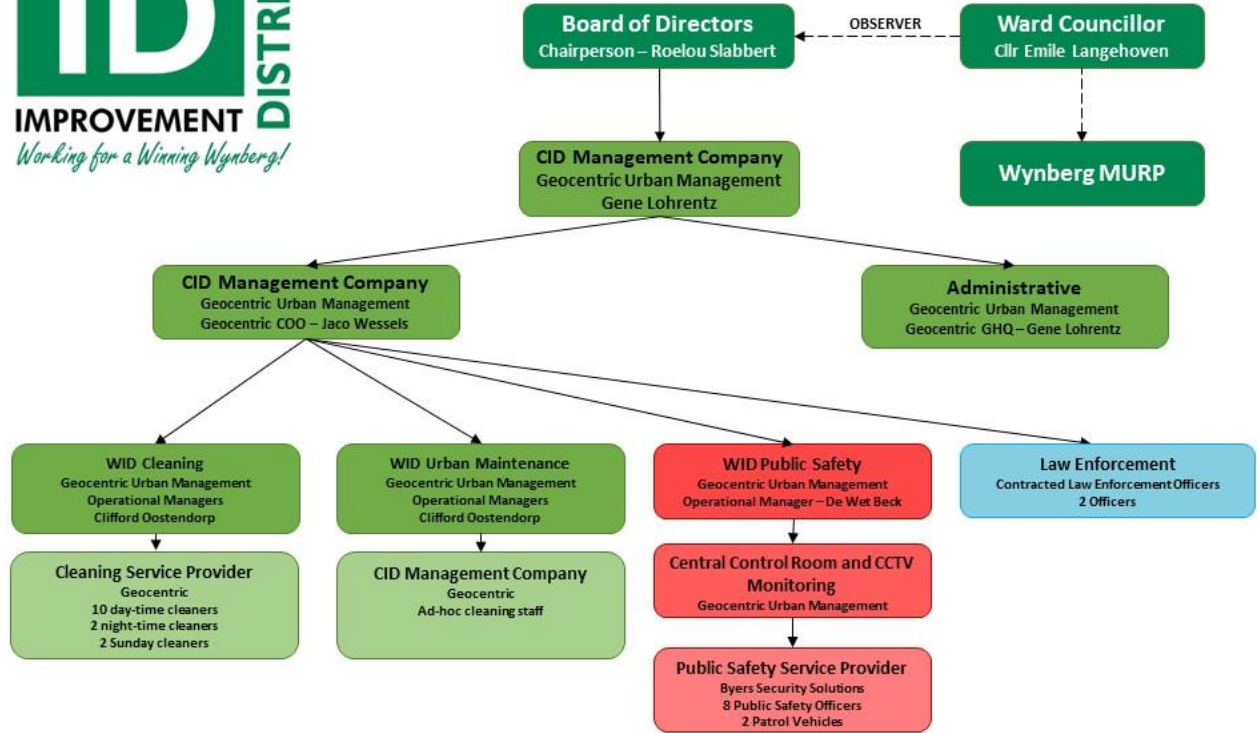
7. STATUTORY MANDATE

In terms of the CID By-law and s.22 of the Municipal Property Rates Act, the Wynberg Improvement District NPC is tasked with considering, developing and implementing improvements and upgrades to the Wynberg Improvement District area to supplement services provided by the CCT. The funding comes from additional rates collected by the CCT from CID property owners and paid over to the company under the aforesaid legislation and may be supplemented by local fundraising initiatives. In expending these funds, the company is subject to oversight by the CCT in terms of the CID By-law and Policy, as well as public procurement principles enshrined in s. 217 of the Constitution of the Republic of South Africa, 1996 (the "Constitution").

8. ORGANISATIONAL STRUCTURE



WYNBERG IMPROVEMENT DISTRICT ORGANOGRAM 2022



9. THE GEOCENTRIC URBAN MANAGEMENT TEAM

Geocentric Urban Management Team

<p>Gene Lohrentz Chief Executive Officer</p> <ul style="list-style-type: none"> • Company enquiries • Proposals • Community groups and liaison 	<p>Micaela Bester Personal Assistant</p> <ul style="list-style-type: none"> • Admin enquiries • Meeting requests 	<p>Jaco Wessels Chief Operating Officer</p> <ul style="list-style-type: none"> • Operational enquiries • Control Room issues • Collaboration requests • CCTV enquiries 	<p>Wejaen Viljoen Admin & Information Manager</p> <ul style="list-style-type: none"> • Admin enquiries • Reports • AGM enquiries • Board Meeting enquiries • HR enquiries 	<p>Clifford Oostendorp De Wet Beck CID Manager</p> <ul style="list-style-type: none"> • Day-to-day Operations
<p>Contact Details</p> <p>gene@geocentric.co.za 083 255 7657</p>	<p>Contact Details</p> <p>admin@geocentric.co.za 061 997 4869</p>	<p>Contact Details</p> <p>jaco@geocentric.co.za 062 650 3322</p>	<p>Contact Details</p> <p>wejaen@geocentric.co.za 062 753 4779</p>	<p>Contact Details</p> <p>clifford@geocentric.co.za / 074 426 6816 dewet@geocentric.co.za / 061 250 9614</p>

For emergencies contact our 24 hour Control Room on 021 565 0900 or info@geocentric.co.za or visit our website geocentric.co.za

Join our community WhatsApp group for realtime updates by sending a message with your name, surname, business name and business street address to +27 81 869 8911

PART B: PERFORMANCE INFORMATION

1. SITUATIONAL ANALYSIS

1.1. Service delivery environment

Through the efforts of the WID the area has been upgraded and maintained. The WID successfully achieved the support of its members to extend its term for an additional five years in 2019. During the current term the WID is repositioning itself to address the significant impact of large volumes of commuters in the CBD area and the associated potential for urban decay, traffic congestion, littering and increased opportunities for crime that may impact the entire WID area.

In the light of these challenges the WID aims to continue to enhance the area and work closely with the City of Cape Town to upgrade its facilities around the Public Transport Interchange.

1.2. Organisational environment

In this year, most of the day-to-day activities such as meetings, Board meetings, contact with community organisations and engagements with the City of Cape Town continued as planned and scheduled. Our focus remained on building the relationships and efforts amongst the various partners in the area including the SAPS, the Wynberg Mayoral Urban Regeneration Programme, Wynberg Community Action Network (WCAN) and the Community Policing Forum. Close cooperation with the Ward Councillor, Subcouncil management and City officials to further improve service delivery has been the focus of these engagement.

2. STRATEGIC OBJECTIVES

Strategically, the WID works in partnership with the City of Cape Town and the property and business owners towards the economic upliftment of the area by maintaining a level of safety and cleanliness to promote the use of and investment in the area. This is achieved through:

- Increased public safety
- Encouraging the maintenance and upgrading of private properties and public spaces in the area.
- Creating a clean and well-maintained public environment
- Assist with the management and solution to the issues of people living on the streets of Wynberg.

3. COMPLAINTS PROCESS

The WID offers numerous channels for dealing with complaints. Formal complaints are lodged to the WID management via email. The WID management will act on the complaint including one or more of the following actions:

- Referring serious complaints to the COO and CEO of the management company and/or the Board
- Meeting with the complainant to understand the problem and address the issue
- Scheduling the necessary tasks or actions to resolve the matter by the WID team
- Logging a service request with the City of Cape Town
- Communicating with the complainant on the actions taken
- Follow-up process and communication with the complainant until the matter is resolved
- Complaints are also received via website contact messages, email replies to newsletters and feedback via various social media platforms including dedicated WhatsApp groups which are monitored via the central control room.
- Telephonic complaints are also dealt with via the operational managers or the central control room and the central control room number is visible on all patrol vehicles.

Most of the complaints relate to crime incidents or perceived criminal activity or relates to illegal dumping. Unless immediate response is required, safety and crime incidents are dealt with through our monthly meetings with the SAPS or through the adjustment of our public safety deployment plans. Illegal dumping is either cleared by the WID cleaning team as soon as possible or if necessary, a service request is logged with the City of Cape Town and followed up until completed.

4. PERFORMANCE INFORMATION

4.1. PUBLIC SAFETY

- 4.1.1. To improve safety and security the WID developed a comprehensive and integrated public safety plan for the area in conjunction with an appointed service provider. These actions include coordination and cooperation with:

- The South African Police Service
- Local Community Policing Forums
- Other existing security services in the area
- City of Cape Town Safety and Security Directorate
- Community organisations
- Other stakeholders

- 4.1.2. The WID initiative and the inherent security situation of the area require the deployment of public safety patrol officers to adequately secure the public areas. Such a deployment can be expensive to implement and therefore the focus of the public safety plan is on roaming vehicles and foot patrols with the highest number of resources deployed during day-time operations between 06:30 and 17:30 when most businesses are operational in the area. Considering the contributions from other stakeholders such as the SAPS and safety and security efforts from the City of Cape Town the following public safety and security plan is proposed for the WID.

- 4.1.3. This plan involves the deployment of Public Safety Patrol Officers (similar to the concept of Neighbourhood Safety Ambassadors) and public CCTV surveillance system to provide a reassuring presence on streets 7 days a week.
- 4.1.4. The public safety patrol officers are brightly uniformed ambassadors that help to maintain an inviting and comfortable experience by serving as additional “eyes and ears” for local law enforcement agencies. They are the face of the area. Typically, they get to know their neighbourhood and community very well and often serve as a first point of contact for emergency needs, help law enforcement to maintain order and provide an additional deterrent to crime through their consistent coverage and visibility. Public Safety Patrol Officers are equipped with two-way radios and walk or patrol the area at key times of the day. They become an integral part of general law enforcement, often being the ones to identify public safety issues and form an extension of the SAPS and the local authority law enforcement. A small group of well-trained public safety patrol officers have proven to be very successful in securing an area through active engagement with all people in the precinct. Additional training of patrol officers is required to become knowledgeable on issues such as public safety and reporting, first aid and first-responder training, communication skills and homeless outreach services. Beyond basic training the Public Safety Patrol Officers develop a keen awareness and information of specific neighbourhood safety issues including drug trade, gang presence, poverty, social issues, criminal activity, and behaviour. If required patrol officers also provide walking escorts to people entering businesses early or staff leaving work late or elderly and vulnerable people feeling insecure.
- 4.1.5. The public safety plan includes:
- 6 x public safety patrol officers patrolling the area on foot, Monday – Friday during the day-time (06:30 – 17:30).
 - 4 x public safety patrol officers patrolling the area on foot, Saturday and Sunday during the day-time (06:30 – 17:30).
 - 2 x public safety patrol vehicles patrolling the area on a 24/7 basis.
 - 1 x mobile command post
 - Radio communications network.
 - Centralised Control Room and CCTV monitoring
 - CCTV camera network comprising of cameras and monitoring as set out in the implementation plan time scale.
- 4.1.6. Assistance from the City of Cape Town
- 4.1.7. The WID further enhanced its public safety initiative through close cooperation with the Safety and Security Directorate of the City of Cape Town to link in with their initiative to support a safer public environment. This effort focused on utilising the services of two Law Enforcement officers from the City of Cape Town in the area.
- 4.1.8. The activities of the Public Safety Officers and patrols are measured through a comprehensive management system for the logging of public safety incidents. The logging, mapping and analysis of these incident reports informs the adjustment of the public safety deployment plan for the area. The deployment plan is revised monthly.

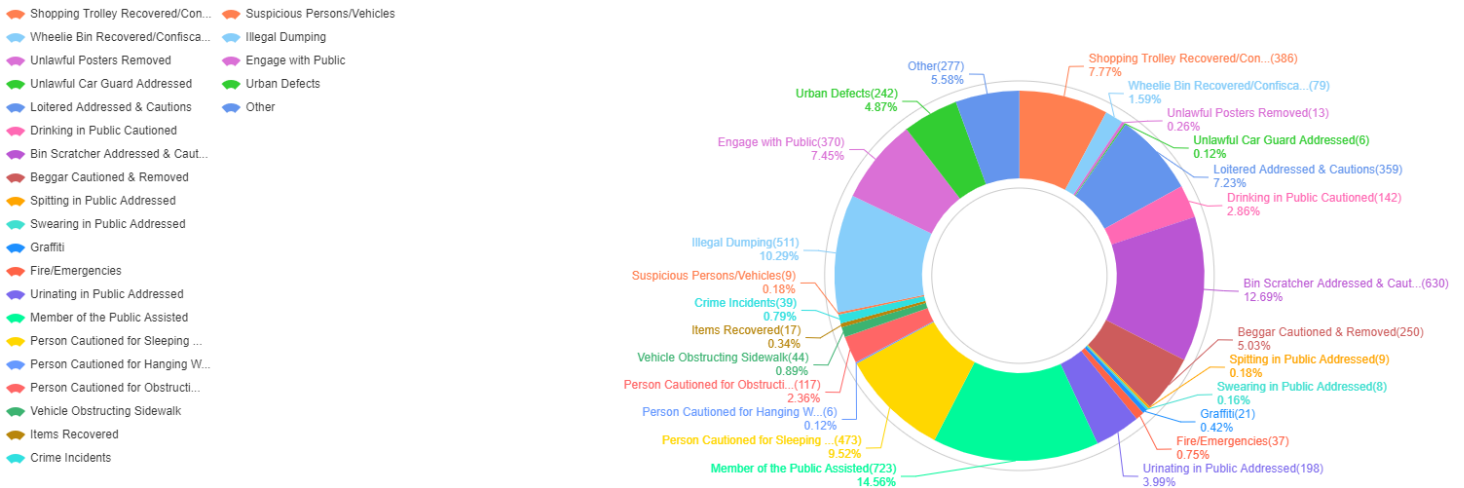
Public safety performance information

ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
1. Identify the root causes of crime in conjunction with the SAPS, Local Authority and existing Public Safety service using their experience as well as available crime and public safety incident statistics.	Incorporate in Public Safety Management Plan	Ongoing	
2. Determine the Crime Threat Analysis of the CID area in conjunction with the SAPS, Determine strategies by means of an integrated approach to improve public safety, identify current Public Safety and policing shortcomings and develop and implement effective public safety strategy	Incorporate in Public Safety Management Plan	Ongoing	
3. Deploy Public Safety resources accordingly and effectively on visible patrols. Public Safety personnel and patrol vehicles to be easily identifiable	Effective Safety and Public Safety patrols in the WID measured by: Daily attendance registers Incident reports Patrol vehicle tracking reports Patrol vehicle patrol logs	Ongoing	Public safety officers are inspected and posted to their patrols daily. The Public safety officer's performance are measured on a weekly basis using the incident reports submitted via the incident reporting system and the public safety Whatapp groups.
4. Assist the police through participation by WID in the local Police sector crime forum.	Incorporate feedback and information in Public Safety and safety initiatives of the WID Report on any Public Safety information of the WID to the CPF	Monthly	
5. Monitor and evaluate the Public Safety strategy and performance of all service delivery on a quarterly basis	Report findings to the WID Board with recommendations where applicable	Quarterly	
6. Deploy CCTV cameras monitored by a CCTV Control Room	Effective use of CCTV cameras through monitoring	Ongoing	

IMPROVE AND CONTINUALLY ASSESS ALIGNMENT OF RESOURCES WITH SAFETY NEEDS OF LOCAL COMMUNITY			
ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
7. Deploy Law Enforcement Officers in the WID in support of the Public Safety Initiative	Measure effectiveness through Law Enforcement Statistics	Monthly	
8. Weekly Public Safety Reports from Contract Public Safety Service Provider	Report findings to the WID Board with recommendations where applicable Incident reports Patrol vehicle tracking reports Patrol vehicle patrol logs	Weekly	Incident reports See the Table and Graph below Patrol vehicle patrol logs See the Table below
9. Identify “hot spot” areas.	Number of “hot spot” areas identified and the number of “hot spot” visitation for the reporting period	Monthly	See the Table Below

Public Safety Incident - By Category	No of Incidents
Shopping Trolley Recovered/Confiscated	386
Wheelie Bin Recovered/Confiscated	79
Unlawful Posters Removed	13
Unlawful Car Guard Addressed	6
Loitered Addressed & Cautions	359
Drinking in Public Cautioned	142
Bin Scratcher Addressed & Cautioned	630
Beggar Cautioned & Removed	250
Spitting in Public Addressed	9
Swearing in Public Addressed	8
Graffiti	21
Fire/Emergencies	37
Urinating in Public Addressed	198
Member of the Public Assisted	723
Person Cautioned for Sleeping in Public Space	473
Person Cautioned for Hanging Washing in Public	6
Person Cautioned for Obstructing Sidewalk	117
Vehicle Obstructing Sidewalk	44
Items Recovered	17
Crime Incidents	39
Suspicious Persons/Vehicles	9

Public Safety Incident - By Category	No of Incidents
Illegal Dumping	511
Engage with Public	370
Urban Defects	242
Other	277
TOTAL	4966



From 1 July 2021 to 30 June 2022 the two patrol vehicles logged the following number of patrol kilometres:

Patrol Vehicle 1: 51 931 km

Patrol Vehicle 2: 49 305 km

Total: 101 236 km

During the 1 July 2021 to 30 June 2022 the WID identified **19** “Hot Spots” throughout the area.

A total of **3230** “Hot Spot” visitations were completed

- The most significant challenge to the public safety operations in WID remains the limited resources. The Public Transport Interchange (PTI) requires near full-time dedicated patrol officers and Law Enforcement as well as Traffic Services management. The WID has limited resources and cannot dedicate its entire Public Safety Deployment to the PTI area alone.
- The WID’s overall strategy to address the challenge is based on a multi-disciplinary approach which includes the following measures:
 - Engaging the City of Cape Town for the ongoing implementation of the Mayoral Urban Regeneration Programme to ensure the deployment of addition Public Safety Officers
 - Engaging the City of Cape Town for the deployment of additional Law Enforcement Officers for the Wynberg Public Transport Interchange
 - Increasing the number of contracted Wynberg ID Law Enforcement Officers
 - Deploy CCTV cameras to enhance the deployment of the Public Safety Operations.

4.1.9. Resource Allocation

- During the reporting period the WID deployed six public safety foot patrollers and two patrol vehicles during the day-time and 3 public safety officers in two patrol vehicles at night during weekdays. On weekends the foot patrollers are reduced to four officers as well as the two patrol vehicles,
- The Mayoral Urban Regeneration Programme (MURP) was implemented in November 2019 and still continues. During this period, the MURP deployed an additional six patrol officers during the day and 5 additional officers at night, seven days a week until the end of January 2022.
- A budget of R 3 027 254 was expended on the Public Safety deployments for the year and an additional R 125 400 was allocated for CCTV monitoring. The contracted Law Enforcement Officer contract budget was R 453 000 for the reporting period. There was an under expenditure on the Law Enforcement budget of R 54 032 due to the delayed deployment of the contracted officers by the City of Cape Town.

Actual expenditure compared with the projected expenditure for (1) the financial year preceding the current reporting period and (2) the financial year that is the subject-matter of this annual report (referred to below as “2021/2022”)

Service/ Project components	2020/2021			2021/2022		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Public Safety	R 2 800 000	R 2 799 996	R 4	R 3 028 000	R 3 027 254	R 746
CCTV Monitoring	R 100 000	R 92 387	R 7613	R 140 000	R 125 400	R 14 600

4.2. MAINTENANCE AND CLEANSING SERVICES

- 4.2.1. The WID deployed the services of a dedicated public cleaning service to provide the “top-up” or additional cleaning services required in their area. To establish the most effective cleaning plan the strategy supports existing waste management services, identify specific management problems and areas and assist in developing additional waste management and cleaning plans for the area.
- 4.2.2. The plan was executed by establishing a small team to:
- Decrease waste and grime in the area through a sustainable cleaning programme.
 - Provide additional street sweeping, waste picking and additional refuse collection in all the public areas.
 - Removal of illegal posters, graffiti and stickers from non-municipal infrastructure.
- 4.2.3. Urban infrastructure was improved by:
- Developing and implementing a plan to identify and monitor the status of public infrastructure such as roads, pavements, streetlights, road markings and traffic signs.

- Coordinating actions with the relevant City of Cape Town's departments to address infrastructure defects. This was done through specific liaison with departments and officials in addition to the reporting and monitoring of repairs identified by the CID Manager.
- After a base level of repair and reinstatement was achieved the WID team implemented local actions to correct minor issues.

4.2.4. In addition, the urban management team, in consultation with the relevant City Departments assisted with:

- Graffiti removal from non-municipal infrastructure where possible.
- Removal of illegal posters and pamphlets from public spaces and non-municipal infrastructure as noted in the WID Implementation Plan.
- Painting of road markings and correction of road signs.
- Greening, tree pruning and landscaping.
- Kerb, bollard and paving reinstatements.
- Storm water drain cleaning where required.

4.2.5. The cleaning contingent deployed teams in various areas and rotated through the WID. Some of the team members were recruited from homeless people seeking gainful employment and on-the-job training was provided to improve their skills and utilisation. The cleaning and urban maintenance team includes:

- 10 x urban management workers per day. The shifts run Monday to Friday
- 5 x urban management workers on Saturdays and Public Holidays
- 2 x urban management workers on night-shift. The shifts run Monday to Friday

Cleaning and Urban Maintenance performance information

PROVIDE A CLEANER PUBLIC SPACE			
ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
1. Develop cleaning strategy to guide delivery from appointed service delivery provider	Measure effectiveness through Cleaning Statistics	Monthly	
2. Provide (on own initiative or in collaboration with CCT) additional litter bins in public spaces.	Record and Report findings to the WID Board and the CCT with recommendations where applicable	Annually	
3. Provide clean streets & sidewalks (i.e. cleaning of municipal bins & removing street litter).	Measure effectiveness through Cleaning Statistics	Monthly	See the Table and Graph below
4. Remove Illegal Dumping from Public Spaces	Measure effectiveness through Cleaning Statistics	Monthly	See the Table and Graph below

RENEWING PUBLIC SPACES

ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
5. Remove graffiti in public spaces	Measure effectiveness through Cleaning Statistics	Monthly	See the Table and Graph below
6. Remove unlawful or unsightly stickers and posters from public infrastructure	Measure effectiveness through Cleaning Statistics	Monthly	See the Table and Graph below

PROVIDE A WELL-MAINTAINED PUBLIC SPACE

ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
1. Develop an urban maintenance strategy to guide delivery from appointed service delivery provider	Measure effectiveness through Urban Maintenance Statistics	Monthly	
2. Identify and report urban defects through collaboration with CCT	Record and Report findings to the WID Board and the CCT with follow-up action where applicable Measure effectiveness through Urban Maintenance Statistics	Monthly	See the Table below
3. Identify and plan the correction of urban defects and beautification of public infrastructure through repair, cleaning, and painting.	Measure effectiveness through Urban Maintenance Statistics	Monthly	See the Table below

MAINTENANCE OF PUBLIC GREEN AREAS

ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
1. Mow street verges	Measure effectiveness through Urban Maintenance Statistics	Monthly	See the Table below
2. Tree pruning and landscaping.	Measure effectiveness through Urban Maintenance Statistics	Monthly	See the Table below

Cleaning Task - By Category	No of Tasks
Blue Bags Used	38465 bags used
Litter on Sidewalks and Streets	239
Litter in Parks and Open Spaces	8
De-weeding	84
Illegal Dumping of Builders Rubble	5
Illegal Dumping of Garden Waste	4
Illegal Dumping of Household Waste	117
Illegal Dumping of Mixed Waste	115
Illegal Dumping of Parks / Vagrants	53
Drain cleaning	71

Cleaning Task - By Category	No of Tasks
Removal of Illegal Posters and Pamphlets from Public Spaces and Non-municipal Infrastructure	50
Litter Bins - Green	120
Litter Bins - Red in Parks	2
Greening, Tree Pruning and Landscaping	25
Collect All Rocks, Half Bricks, Concrete Pieces	10
Collect and Heap All Pieces of Wood and Other Objects	6
Graffiti Removal	52
Dead Animals	5
Rodents and Unhygienic Area	2
Urban Defects	22
Special Tasks	130
Other	129
TOTAL	1604

Blue Bags Used (38465 bags used) Special Tasks
Litter on Sidewalks and Street... Other

De-weeding

Illegal Dumping of Builders Ru...

Illegal Dumping of Garden Wast...

Illegal Dumping of Household W...

Illegal Dumping of Mixed Waste

Illegal Dumping of Parks / Vag...

Drain cleaning

Removal of Illegal Posters and...

Litter Bins - Green

Litter Bins - Red in Parks

Greening, Tree Pruning and Lan...

Collect All Rocks, Half Bricks...

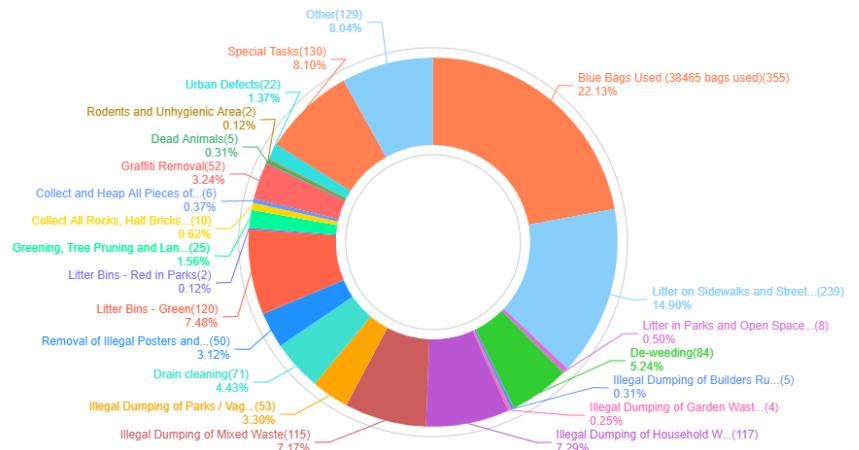
Collect and Heap All Pieces of...

Graffiti Removal

Dead Animals

Rodents and Unhygienic Area

Urban Defects

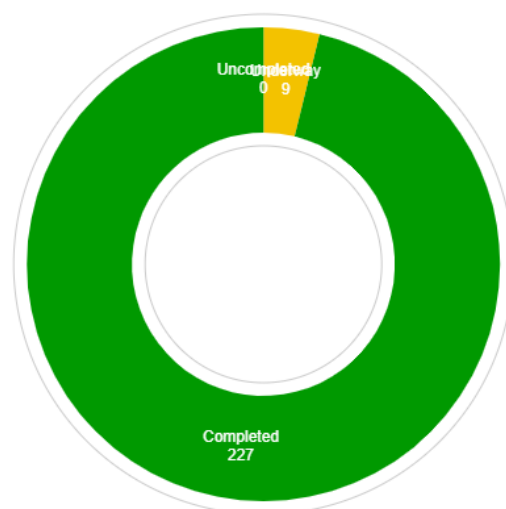
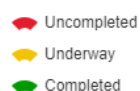


Urban Management Task List

Category	Sub-Category	Underway	Completed	Total	Category
City Parks (Maintenance)	Tree removal	0	0	2	2
City Parks (Maintenance) Total		0	0	2	2
Electricity (Equipment damage & exposure)	Equipment damaged	0	0	7	7
Electricity (Equipment damage & exposure)	Exposed cable	0	0	8	8
Electricity (Equipment damage & exposure)	Kiosk damaged	0	0	3	3

Category	Sub-Category	Underway	Completed	Total	Category
Electricity (Equipment damage & exposure)	Pole knocked down in vehicle accident	0	0	2	2
Electricity (Equipment damage & exposure)	Sparks on electricity pole	0	0	4	4
Electricity (Equipment damage & exposure) Total		0	0	24	24
Electricity (Street lighting)	All streetlights are out	0	0	41	41
Electricity (Street lighting)	Individual streetlights are out	0	0	18	18
Electricity (Street lighting) Total		0	0	59	59
Electricity (Wires)	Wires are down	0	0	4	4
Electricity (Wires) Total		0	0	4	4
Informal Trading	Trading illegally or without permit	0	0	1	1
Informal Trading Total		0	0	1	1
Law Enforcement	Graffiti	0	0	1	1
Law Enforcement Total		0	0	1	1
Litter Bins (Public)	Litter bins are not being emptied/serviced	0	0	1	1
Litter Bins (Public)	New or additional litter bins required	0	0	1	1
Litter Bins (Public) Total		0	0	2	2
Roads and storm water (Maintenance required)	Paint or repaint road marking, lines, etc.	0	3	10	13
Roads and storm water (Maintenance required)	Repair a pothole	0	0	9	9
Roads and storm water (Maintenance required)	Repair or replace bollards, guards or handrails	0	0	8	8
Roads and storm water (Maintenance required)	Repair or replace street name signs	0	5	4	9
Roads and storm water (Maintenance required)	Repair road or footway	0	0	4	4
Roads and storm water (Maintenance required)	Traffic and road signs require attention	0	0	4	4
Roads and storm water (Maintenance required) Total		0	8	39	47
Roads and stormwater (flooding)	Flooding of road	0	0	3	3

Category	Sub-Category	Underway	Completed	Total	Category
Roads and stormwater (flooding) Total		0	0	3	3
Roads and stormwater (Missing covers and grids)	Repair or replace manhole cover or grid	0	1	12	13
Roads and stormwater (Missing covers and grids) Total		0	1	12	13
Safety and security (Drugs, drinking, behaviour)	Drinking in public	0	0	1	1
Safety and security (Drugs, drinking, behaviour) Total		0	0	1	1
Sewer	Sewer: blocked/overflow	0	0	8	8
Sewer Total		0	0	8	8
Solid waste (Dumping, beaches and street sweeping)	Illegal dumping	0	0	2	2
Solid waste (Dumping, beaches and street sweeping) Total		0	0	2	2
Stormwater (Blockages)	Stormwater gulley or manhole blocked	0	0	4	4
Stormwater (Blockages) Total		0	0	4	4
Traffic Signals	All traffic lights are out	0	0	1	1
Traffic Signals	Robot down	0	0	1	1
Traffic Signals	Traffic lights are flashing	0	0	8	8
Traffic Signals Total		0	0	10	10
Water	Burst pipe	0	0	8	8
Water	Fire hydrant: missing cover	0	0	1	1
Water	Leak at fire hydrant	0	0	11	11
Water	Leak at valve	0	0	4	4
Water	Leak at water meter/stopcock	0	0	2	2
Water	Leak at WMD meter	0	0	1	1
Water	Leak in road/pavement/underground	0	0	7	7
Water	Meter-Damaged/faulty	0	0	3	3
Water	Water run to waste	0	0	18	18
Water Total		0	0	55	55
TOTAL		0	9	227	236



- Although the WID improved the cleanliness of most public environments in the area, the most challenging area remains the Public Transport Interchange and surrounding streets and open spaces. The large number of unpermitted informal traders makes a significant contribution to the generation of public litter and organic waste as they simply dispose of litter and unwanted fruit and vegetables in the streets and on the sidewalks.
- The WID is in constant liaison with the City of Cape Town to address both the origin and the result of this problem through concerted efforts to curb unpermitted trade and formalise solid waste management for the area.

4.2.6. Resource Allocation

- The WID deploys 10 day-time cleaners. Two cleaners are deployed on Sundays and work from Sundays to Thursdays, thereby increasing the week-day team to 12 cleaners for four days.

Actual expenditure compared with the projected expenditure for (1) the financial year preceding the current reporting period and (2) the financial year that is the subject-matter of this annual report (referred to below as “2021/2022”)

Service/ Project components	2020/2021			2021/2022		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Cleaning Services	R 1 128 500	R 1 128 000	R 500	R 1 218 780	R 1 218 780	-
Environmental Upgrading	R 25 000	R 23 684	R 1 316	R 32 250	R 31 820	R 430
Urban Management	R 30 000	R 21 645	R 8 335	R 37 750	R 30 421	R 7 329

4.3. SOCIAL DEVELOPMENT SERVICES

- 4.3.1. The social issues of the area are varied and complex and no single plan or approach will adequately address these issues. The WID coordinates its social intervention actions with the various NGO's and social improvement organisations in the area to assist in the development of a comprehensive strategy for addressing social issues in conjunction with the City of Cape Town, all relevant social welfare organisations and institutions. Social intervention and development can only be achieved by offering unemployed and/or homeless people an alternative.
- 4.3.2. Through the development of pro-active programmes to create work opportunities for homeless people certain NGOs have presented the opportunity to direct their work programmes to include cleaning and maintenance services to CIDs. These partnerships between CIDs and NGOs create a more cost-effective approach to the provision of a "top-up" service to the municipal cleaning services when large area clean-ups or specific maintenance tasks are required.
- 4.3.3. Temporary work opportunities were created in partnership with Mold Empower Serve (MES). MES deployed several work teams to the WID using previously homeless and unemployed people from their "Grow" programme for specific clean-up projects in the WID area.
- 4.3.4. Four temporary work opportunities were created in partnership with the Wynberg Community Action Network to establish a recycling project whereby recyclable items from the streets and public litter bins are collected and recycled.
- 4.3.5. Resource Allocation
- The management company offered work opportunities to 2 people living at the Haven Night Shelter in Wynberg. Although there has been staff turnover the 2 full-time employment opportunities have remained.

Actual expenditure compared with the projected expenditure for (1) the financial year preceding the current reporting period and (2) the financial year that is the subject-matter of this annual report (referred to below as "2021/2022")

Service/ Project components	2020/2021			2021/2022		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Social Services	R 20 000	R 18 116	R 1 884	R 50 000	R 41 956	R 8 044

PART C: CORPORATE GOVERNANCE

1. APPLICATION OF KING IV

- 1.1. In recognition of the fact that the NPC is entrusted with public funds, particularly high standards of fiscal transparency and accountability are demanded. To this end, the NPC voluntarily subscribes to the King Code of Corporate Governance for South Africa 2016 ("King IV"), which came into effect on 1 April 2017. King IV contains a series of recommended reporting practices under the 15 voluntary governance principles.

The practices applied by the company are explained in this part (Part C), of the Annual Report. In determining which reporting practices to apply, the board took account of, among other things, the CCT's policy, and the reporting protocols appropriate to a non-profit entity such as the NPC.

- 1.2. Compliance with King IV for the reporting period. The board is satisfied that the NPC has complied with the applicable principles set out in King IV during the period under review, to the extent reasonably possible, are provided fully below.

2. GOVERNANCE STRUCTURE

2.1. Board Composition

The Board is satisfied that the Board of the NPC is compiled by a representative group of directors representing the interests of the varied property owner groups within the WID footprint.

2.2. Board Observer

In terms of the By-law, city councillors are designated as "board observers" by the Executive Mayor to conduct oversight of board functions. This oversight entails receiving board documentation and attending board meetings, with a view to ensuring that the company duly executes its statutory mandate. The Executive Mayor has appointed cllr. Elizabeth Brunette as board observer.

2.3. Appointment of the board

An Annual General Meeting is held every year to review the performance of the CID and to confirm the mandate of the members. The AGM provides the opportunity to elect new directors to serve on the board of the NPC. Elected Board members take responsibility for the various portfolios in the company and regular board meetings allow the directors to review current operations and apply corrective measures as required.

2.4. Overview of the board's responsibilities

The Board oversees the day-to-day delivery of the additional services according to the Business Plan. In executing this task, the Board:

- identifying strategies to implement the NPC's business plan in a manner that ensures the financial viability of the company and takes adequate account of stakeholder interests.
- monitoring compliance with applicable legislation, codes, and standards.

- approving the annual budget.
- overseeing preparation of and approving the annual financial statements for adoption by members.
- exercising effective control of the NPC and monitoring management's implementation of the approved budget and business plan

2.5. Board charter

The board is satisfied that it has fulfilled its responsibilities under the board charter during the period under review.

2.6. Director Independence

During the period under review, the board formally assessed the independence of all non-executive directors, as recommended by King IV. The board has determined that all the non-executive directors, including the chairperson, are independent in terms of King IV's definition of "independence" and the guidelines provided for in principle 7.28

2.7. Board Committees

The Board did not appoint any committees during the reporting period.

2.8. Attendance at board and committee meetings

The board convenes at least once every 2 months. An interim Board Information Pack is distributed monthly with the option to convene a special board meeting when necessary. In the period under review, physical meetings were severely disrupted due to the national lockdown and subsequently, update meetings were scheduled through video conferencing. In accordance with the MOI of the company, decisions noted during such meetings were ratified by individual email approvals after the meetings. These documents have been kept as a record of these decisions.

3. **ETHICAL LEADERSHIP**

Directors are required to maintain the highest ethical standards. To this end, the NPC has adopted a code of conduct for directors, which governs their ethical roles and responsibilities, and provides guidelines on the applicable legal, management and ethical standards.

The Code is available online at www.wynbergid.co.za

Upon appointment, directors must declare in writing to the chairperson any private interests which could give rise to a potential conflict of interest. These declarations are kept in a register and are regularly updated.¹

Directors must further disclose in writing to the chairperson if any matter before the board gives rise to a potential conflict of interest. Such a director must recuse himself or herself from

¹ The code of conduct provides that the register is under the control of the chairperson and is kept confidential.

consideration and deliberation of, or voting on, the matter giving rise to the potential conflict of interest.

Transparency in personal or commercial interests ensures that directors are seen to be free of personal or business relationships that may materially interfere with their ability to act independently and in the best interests of the NPC.

The board is satisfied that the directors have complied with their duties in terms of the Code during the year under review. No changes to the directors' respective declarations were recorded which could potentially impact their independence.

PART D: FINANCIAL INFORMATION

1. Report of the External Auditor

See full report below

2. Annual Financial Statements

See full report below

WYNBERG IMPROVEMENT DISTRICT NPC
(Registration number 2000/021770/08)
Annual financial statements
for the year ended 30 June 2022

These annual financial statements were prepared by:
AD Daly

Ratio Auditors Inc
Chartered Accountants (SA)
Registered Auditors

These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act 71 of 2008.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

General Information

Country of incorporation and domicile

South Africa

Directors

Pamela Anne Farrell
Ian William Meredith Hurst
Roelof Louis Barry Slabbert
Timothy John Jackson
Angelo Lanfranchi

Registered office

14 Piers Road
Wynberg
7800

Auditors

Ratio Auditors Inc
Chartered Accountants (SA)
Registered Auditors

Tax reference number

9287 164 14 0

Level of assurance

These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act 71 of 2008.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Index

The reports and statements set out below comprise the annual financial statements presented to the board:

	Page
Directors' Responsibilities and Approval	3
Independent Auditor's Report	4 - 5
Directors' Report	6 - 7
Statement of Financial Position	8
Statement of Profit or Loss and Other Comprehensive Income	9
Statement of Changes in Equity	10
Statement of Cash Flows	11
Accounting Policies	12 - 14
Notes to the Annual Financial Statements	15 - 20
The following supplementary information does not form part of the annual financial statements and is unaudited:	
Detailed Income Statement	21

Level of assurance

These annual financial statements have been audited in compliance with the applicable requirements of the Companies Act 71 of 2008.

Preparer

AD Daly

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Directors' Responsibilities and Approval

The directors are required by the Companies Act 71 of 2008, to maintain adequate accounting records and are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the company as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities. The external auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and are based upon appropriate accounting policies consistently applied 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 company and place considerable importance on maintaining a strong control environment. To enable the directors to meet these responsibilities, the board sets 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 company and all employees are required to maintain the highest ethical standards in ensuring the company's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the company is on identifying, assessing, managing and monitoring all known forms of risk across the company. While operating risk cannot be fully eliminated, the company 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 directors have reviewed the company's cash flow forecast for the year to 30 June 2023 and, in the light of this review and the current financial position, They are satisfied that the company has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the company's annual financial statements. The annual financial statements have been examined by the company's external auditors and their report is presented on pages 4 to 5.

The annual financial statements set out on pages 7 to 21, which have been prepared on the going concern basis, were approved by the board on 29/08/2022..... and were signed on its behalf by:

Approval of annual financial statements



Roelof Louis Barry Slabbert



Timothy John Jackson

Independent Auditor's Report

To the Management of WYNBERG IMPROVEMENT DISTRICT NPC

Opinion

We have audited the financial statements of WYNBERG IMPROVEMENT DISTRICT NPC (the company) set out on pages 6 to 17, which comprise the statement of financial position as at 30 June 2022, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the 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 WYNBERG IMPROVEMENT DISTRICT NPC as at 30 June 2022, 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 and the requirements of the Companies Act 71 of 2008.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. 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.

Other Information

The directors are responsible for the other information. The other information comprises the information included in the document titled "WYNBERG IMPROVEMENT DISTRICT NPC financial statements for the year ended 30 June 2022", which includes the Directors' Report as required by the Companies Act 71 of 2008 and the supplementary information as set out on pages 18 to 19, which we obtained prior to the date of this report, and the Annual Report, which is expected to be made available to us after that date. 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 and will 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 on the other information obtained prior to the date of this auditor's report, 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.

Independent Auditor's Report

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 71 of 2008, 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 International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, 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 and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



RATIO AUDITORS INC.
Registered Auditors
Per: T van der Merwe
Director

Date: 29/08/2022
STELLENBOSCH

Ratio Auditors Inc.

Registration number: 2013/102677/21 | Practice Number: 934-877 | Website: www.ratiogroup.co.za

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Directors' Report

The directors have pleasure in submitting their report on the annual financial statements of WYNBERG IMPROVEMENT DISTRICT NPC for the year ended 30 June 2022.

1. Nature of business

WYNBERG IMPROVEMENT DISTRICT NPC was incorporated in South Africa and provides top up services to the City of Cape Town and operates only in Wynberg, Cape Town.

There have been no material changes to the nature of the company's business from the prior year.

2. Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act 71 of 2008. The accounting policies have been applied consistently compared to the prior year.

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

3. Directors

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

Directors	Designation
Pamela Anne Farrell	Non-executive Independent
Ian William Meredith Hurst	Non-executive Independent
Roelof Louis Barry Slabbert	Executive
Timothy John Jackson	Non-executive Independent
Angelo Lanfranchi	Executive

4. Directors' interests in contracts

During the financial year, no contracts were entered into which directors or officers of the company had an interest and which significantly affected the business of the company.

5. Events after the reporting period

The directors are not aware of any material event which occurred after the reporting date and up to the date of this report.

6. Going concern

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The directors have satisfied themselves that the company is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. The directors are not aware of any new material changes that may adversely impact the company. 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 company.

7. Auditors

Ratio Auditors Inc continued in office as auditors for the company for 2022.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Directors' Report

At the AGM, the shareholders will be requested to reappoint Ratio Auditors Inc as the independent external auditors of the company and to confirm Mr T van der Merwe as the designated lead audit partner for the 2023 financial year.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Statement of Financial Position as at 30 June 2022

Figures in Rand	Note(s)	2022	2021
Assets			
Non-Current Assets			
Property, plant and equipment	2	527,749	488,873
Current Assets			
Trade and other receivables	3	31,068	16,012
Cash and cash equivalents	4	2,229,779	1,953,828
		2,260,847	1,969,840
Total Assets		2,788,596	2,458,713
Equity and Liabilities			
Equity			
Retained income		2,783,812	2,453,773
Liabilities			
Current Liabilities			
Trade and other payables	5	4,784	4,940
Total Equity and Liabilities		2,788,596	2,458,713

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Statement of Profit or Loss and Other Comprehensive Income

Figures in Rand	Note(s)	2022	2021
Additional Rates Received	6	6,395,611	5,736,600
Other income	7	-	36,298
Operating expenses		(6,140,785)	(5,554,263)
Operating surplus	8	254,826	218,635
Investment revenue	9	78,089	56,060
Finance costs		(2,876)	-
Surplus for the year		330,039	274,695
Other comprehensive income		-	-
Total comprehensive income for the year		330,039	274,695

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Statement of Changes in Equity

	Total attributable to equity holders of the company	Total equity
Figures in Rand		
Balance at 01 July 2020	2,179,078	2,179,078
Surplus for the year	274,695	274,695
Other comprehensive income	-	-
Total comprehensive income for the year	274,695	274,695
Balance at 01 July 2021	2,453,773	2,453,773
Surplus for the year	330,039	330,039
Other comprehensive income	-	-
Total comprehensive income for the year	330,039	330,039
Balance at 30 June 2022	2,783,812	2,783,812

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Statement of Cash Flows

Figures in Rand	Note(s)	2022	2021
Cash flows from operating activities			
Cash receipts from customers		6,395,611	5,772,898
Cash paid to suppliers and employees		(6,022,009)	(5,449,841)
Cash generated from operations	12	373,602	323,057
Interest income		78,089	56,060
Finance costs		(2,876)	-
Net cash from operating activities		448,815	379,117
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(172,862)	(529,141)
Total cash movement for the year		275,953	(150,024)
Cash at the beginning of the year		1,953,828	2,103,853
Total cash at end of the year	4	2,229,781	1,953,829

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Accounting Policies

1. Basis of preparation and summary of significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities, and the Companies Act 71 of 2008. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies set out below. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible assets which the company holds for its own use or for rental to others and which are expected to be used for more than one period.

Property, plant and equipment is initially measured at cost.

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

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the company and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the period in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

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

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	6 years
Trailer	Straight line	5 years
Office equipment	Straight line	5 years
IT equipment	Straight line	3 years
Signage	Straight line	10 years
Security asset	Straight line	5 years

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed. Any changes are accounted for prospectively as a change in accounting estimate.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

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Accounting Policies

1.1 Property, plant and equipment (continued)

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

1.2 Financial instruments

Initial measurement

Financial instruments are initially measured at the transaction price (including transaction costs except in the initial measurement of financial assets and liabilities that are measured at fair value through profit or loss) unless the arrangement constitutes, in effect, a financing transaction in which case it is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial instruments at amortised cost

These include loans, trade receivables and trade payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in profit or loss.

Financial instruments at fair value

All other financial instruments, including equity instruments that are publicly traded or whose fair value can otherwise be measured reliably, without undue cost or effort, are measured at fair value through profit and loss.

If a reliable measure of fair value is no longer available without undue cost or effort, then the fair value at the last date that such a reliable measure was available is treated as the cost of the instrument. The instrument is then measured at cost less impairment until management are able to measure fair value without undue cost or effort.

1.3 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership to the lessee. All other leases are operating leases.

Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term unless:

- another systematic basis is representative of the time pattern of the benefit from the leased asset, even if the payments are not on that basis, or
- the payments are structured to increase in line with expected general inflation (based on published indexes or statistics) to compensate for the lessor's expected inflationary cost increases.

Any contingent rents are expensed in the period they are incurred.

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Annual Financial Statements for the year ended 30 June 2022

Accounting Policies

1.4 Impairment of assets

The company assesses at each reporting date whether there is any indication that property, plant and equipment or intangible assets or goodwill or investment property on the cost model may be impaired.

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

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in profit or loss.

1.5 Revenue

Revenue is recognised to the extent that the company has transferred the significant risks and rewards of ownership of goods to the buyer, or has rendered services under an agreement provided the amount of revenue can be measured reliably and it is probable that economic benefits associated with the transaction will flow to the company. Revenue is measured at the fair value of the consideration received or receivable, excluding sales taxes and discounts.

Interest is recognised, in profit or loss, using the effective interest rate method.

1.6 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

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Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand

2022

2021

2. Property, plant and equipment

	2022			2021		
	Cost	Accumulated depreciation and impairments	Carrying value	Cost	Accumulated depreciation and impairments	Carrying value
Furniture and fixtures	10,593	(10,588)	5	10,593	(10,588)	5
Trailer	11,700	(11,699)	1	11,700	(11,699)	1
Office equipment	6,403	(6,398)	5	6,403	(6,398)	5
IT equipment	30,125	(30,118)	7	30,125	(30,118)	7
Signage	6,262	(6,261)	1	6,262	(6,261)	1
Security assets	858,215	(330,485)	527,730	685,353	(196,499)	488,854
Total	923,298	(395,549)	527,749	750,436	(261,563)	488,873

Reconciliation of property, plant and equipment - 2022

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	5	-	-	5
Trailer	1	-	-	1
Office equipment	5	-	-	5
IT equipment	7	-	-	7
Signage	1	-	-	1
Security assets	488,854	172,862	(133,986)	527,730
	488,873	172,862	(133,986)	527,749

Reconciliation of property, plant and equipment - 2021

	Opening balance	Additions	Depreciation	Closing balance
Furniture and fixtures	5	-	-	5
Motor vehicles	1	-	-	1
Office equipment	5	-	-	5
IT equipment	7	-	-	7
Signage	1	-	-	1
Security assets	64,097	529,141	(104,384)	488,854
	64,116	529,141	(104,384)	488,873

3. Trade and other receivables

Trade receivables	6	4
Prepayments - Rent, electricity and water	3,432	12,272
Deposits	-	3,736
VAT	27,630	-
	31,068	16,012

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Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	40,984	43,121
Short term deposits	1,115,959	1,068,045
Other bank balances	1,072,836	842,662
	2,229,779	1,953,828
5. Trade and other payables		
VAT	-	664
Accruals	4,784	4,276
	4,784	4,940
6. Revenue		
Additional Rates Received	6,170,916	5,736,600
Additional Rates Retention Received	224,695	-
	6,395,611	5,736,600
7. Other income		
Management fees - Rotary Club Parking	-	36,298
8. Operating surplus		
Operating surplus for the year is stated after accounting for the following:		
Operating lease charges		
Premises		
• Contractual amounts	72,000	120,000
Depreciation on property, plant and equipment	133,986	104,384
9. Investment revenue		
Interest revenue		
Bank	78,089	56,060
10. Taxation		
No provision has been made for 2022 tax as the company has no taxable income.		
11. Auditor's remuneration		
Fees	12,850	17,900

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(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

Figures in Rand	2022	2021
12. Cash generated from operations		
Surplus before taxation	330,039	274,695
Adjustments for:		
Depreciation and amortisation	133,986	104,384
Interest received	(78,089)	(56,060)
Finance costs	2,876	-
Changes in working capital:		
Trade and other receivables	(15,054)	5,156
Trade and other payables	(156)	(5,118)
	373,602	323,057

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

13. Categories of financial instruments

	Note(s)	Financial assets at fair value through profit or loss	Debt instruments at amortised cost	Financial liabilities at amortised cost	Leases	Equity and non financial assets and liabilities	Total
Categories of financial instruments - 2022							
Assets							
Non-Current Assets							
Property, plant and equipment	2	-	-	-	-	527,749	527,749
Current Assets							
Trade and other receivables	3	-	-	-	-	31,062	31,062
Cash and cash equivalents	4	-	2,229,779	-	-	-	2,229,779
		-	2,229,779	-	-	31,062	2,260,841
Total Assets		-	2,229,779	-	-	558,811	2,788,590
Equity and Liabilities							
Equity							
Equity Attributable to Equity Holders of Parent:							
Accumulated profit		-	-	-	-	2,783,812	2,783,812
Total Equity		-	-	-	-	2,783,812	2,783,812
Liabilities							
Current Liabilities							
Trade and other payables	5	-	-	4,784	-	-	4,784
Total Liabilities		-	-	4,784	-	-	4,784

WYNBERG IMPROVEMENT DISTRICT NPC

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Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

13. Categories of financial instruments (continued)

	Note(s)	Financial assets at fair value through profit or loss	Debt instruments at amortised cost	Financial liabilities at amortised cost	Leases	Equity and non financial assets and liabilities	Total
Total Equity and Liabilities		-	-	4,784	-	2,783,812	2,788,596
Categories of financial instruments - 2021							
Assets							
Non-Current Assets							
Property, plant and equipment	2	-	-	-	-	488,873	488,873
Current Assets							
Trade and other receivables	3	-	3,736	-	-	12,272	16,008
Cash and cash equivalents	4	-	1,953,828	-	-	-	1,953,828
		-	1,957,564	-	-	12,272	1,969,836
Total Assets		-	1,957,564	-	-	501,145	2,458,709
Equity and Liabilities							
Equity							
Equity Attributable to Equity Holders of Parent:							
Accumulated profit		-	-	-	-	2,453,773	2,453,773
Total Equity		-	-	-	-	2,453,773	2,453,773
Liabilities							
Current Liabilities							

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2022

Notes to the Annual Financial Statements

13. Categories of financial instruments (continued)

	Note(s)	Financial assets at fair value through profit or loss	Debt instruments at amortised cost	Financial liabilities at amortised cost	Leases	Equity and non financial assets and liabilities	Total
Trade and other payables	5	-	-	4,940	-	-	4,940
Total Liabilities		-	-	4,940	-	-	4,940
Total Equity and Liabilities		-	-	4,940	-	2,453,773	2,458,713

WYNBERG IMPROVEMENT DISTRICT NPC

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Annual Financial Statements for the year ended 30 June 2022

Detailed Income Statement

Figures in Rand	Note(s)	2022	2021
Revenue			
Additional Rates Received		6,170,916	5,736,600
Additional Rates Retention Received		224,695	-
	6	6,395,611	5,736,600
Other income			
Management Fees - Rotary Club Parking		-	36,298
Operating expenses			
Accounting fees		23,965	18,276
Administration and management fees		954,000	900,000
Auditor's remuneration	11	12,850	17,900
Bank charges		2,057	2,516
Cleaning services		1,218,780	1,128,000
Depreciation, amortisation and impairments		133,986	104,384
Environmental upgrading		31,320	51,249
General expenses		-	10,930
Insurance		19,422	33,114
Law enforcement officers		399,518	229,425
Municipal expenses		10,227	11,492
Office rental		72,000	120,000
Personal protective equipment		-	9,980
Public safety		2,928,545	2,886,543
Public safety - CCTV monitoring		241,404	25,440
Repairs and maintenance		5,934	-
Social upliftment		41,956	-
Telecommunication		14,400	5,014
Urban maintenance		30,421	-
		6,140,785	5,554,263
Operating surplus	8	254,826	218,635
Investment income		78,089	56,060
Finance costs		(2,876)	-
		75,213	56,060
Surplus for the year		330,039	274,695



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