

ANNUAL REPORT

Wynberg Improvement District NPC
Annual Report and Financial Statements
for the year ended 30 June 2025



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

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PART A: GENERAL INFORMATION

1. WID GENERAL INFORMATION

Company: Wynberg Improvement District NPC (WID) Non-Profit Company
Company Registration No: 2000/021770/08
Registered Office: Maynard Mall, Lower Church Street, Wynberg, Cape Town, 7800
VAT No: 4240190514

WID Directors:

Roelou Slabbert	- Chairperson
Ian Hurst	- Finance
Pam Farrell	- Social Upliftment & Cleansing
Nancy Krisch	- Public Safety & Marketing

Principle Board Observer	- Emile Langenhoven
Alternative Board Observer	- Carmen Siebritz
Ward	- 62
Sub-Council	- 20
Sub-Council Manager	- Richard White

Auditors	- Ratio Auditors
Accountant	- De Bruyn Daly Accountants
Company Secretarial Duties	- De Bruyn Daly Accountants

WID Management	- Geocentric Urban Management
	- 2, 12 th Street Elsies River, 7490
	- info@geocentric.co.za
	- www.geocentric.co.za
	- 021 565 0901

WID Manager

Giovanni Coert	- 074 426 6816	- wid1@geocentric.co.za
Brandon Cloete	- 061 250 9614	- wid2@geocentric.co.za
Lennox Leyile	- 061 971 3624	- wid3@geocentric.co.za

Emergency Contact Details

Control Room	- 021 565 0900
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Public Safety Service Provider	- Byers Security Solutions
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2. LIST OF ABBREVIATIONS/ACRONYMS

WID	Wynberg Improvement District
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

Dear Stakeholders

I am pleased to present the Chairperson's Report for the Wynberg Improvement District (WID) for the financial year ending 30 June 2025. We once again look back on another very busy year with good progress on all fronts in Wynberg. 2025 was a year of increased service levels under the continued professional management of the Geocentric Team.

The WID remains focused on providing supplementary municipal or top-up services that go beyond what the City of Cape Town delivers. We remain focussed on:

- Improved levels of public safety;
- Better urban cleaning & maintenance;
- Special greening & urban renewal initiatives; and
- Social upliftment services.

Key Focus Areas and Progress

1. Public Safety

- The main focus of our team is to ensure that Wynberg remains an area where a high level of safety is achieved throughout the public areas within its boundaries. Our team's passionate commitment to order, law enforcement and public safety remains unchanged. We have increased service levels this year with the permanent deployment of a six member Impact Squad. The squad roams throughout Wynberg and intervenes constantly to prevent criminal offences and to enforce municipal regulations. The continued cooperation with the SAPS and the City of Cape Town's law enforcement agencies bears fruit and includes regular joint public safety and crime prevention operations with major successes. These joint operations focuses on:
 - illicit drug trade and related activities
 - Problem buildings and overcrowding
 - Illegal trading
 - Undocumented individuals

Our efforts are bolstered by use of a technology and a very well designed camera network. The personnel manning our control room are our true public safety hero's. The multitude of successful interventions and arrests achieved through the use of our camera network and control room has convinced the board to continue to improve and expand the system. The entire system is also now fully backed-up to ensure uninterrupted service during power outages or load shedding. We would like to note our appreciation for the support and cooperation of the License Plate Recognition (LPR) User Group and Wynberg SAPS.

2. Urban Cleaning and Maintenance

Our cleaning teams have worked 24/7 and night & day shifts to clean even the most highly trafficked areas of Wynberg. Our teams have ensured that Wynberg is clean from litter, leaves, dangerous objects and graffiti. Preventative cleaning that ensures that stormwater and sewerage systems function properly, did not go unnoticed.

3. Special Greening and Urban Renewal Projects

It was the second year for our two-man maintenance team. Not only does this team give us the ability to attend to small tasks such as paving, potholes and road signs in public spaces; it also allows the cleaning team to stick to a very onerous cleaning schedule.

The maintenance team has a specific mandate to execute bigger urban renewal projects that goes beyond maintenance, to ensure that we succeed in improving Wynberg for all its people. In this regard I would like to mention the improvements done around the Brodie Road parking area and the Glaren Road landscaping. Congratulations to the maintenance team, your work is an great advertisement for the WID.

4. Social Upliftment

Our social upliftment efforts continue in partnership with Wynberg Community Action Network and the Methodist Church of Wynberg. These collaborations succeed in providing employment for previously homeless individuals, particularly through our public litter bin recycling initiative. In addition, our service provider continues to offer employment opportunities to individuals from the Haven Night Shelter to become part of the cleaning teams, responsible for the night-time cleaning of the Central Business District (CBD).

Looking Ahead

As reported last year, we are monitoring progress of the construction of the MyCiTi bus route. The service should reach Wynberg in 2027. This should also trigger the redevelopment of the Public Transport Interchange at the bottom of Church Street. These two projects will bring much needed improvement and order with regard to the public transport infrastructure. In addition, Wynberg will at the same time benefit from a major upgrade and beautification of the streetscape, especially Main Road.

In conclusion, I would like to thank all the property owners for your continued contributions and support. The board would like to thank our partners at SAPS, the LPR User Group and the broader safety and security community for their support. After another very good year for the WID, I once again want to mention Geocentric (management, cleaning and maintenance) and Byers (public safety and security) for the excellent service and continued commitment to go above and beyond. We look forward to another year of positive growth and collaboration not only for the current people of Wynberg, but also for future investors and newcomers to our area. Wynberg should be the destination of choice. Lastly, a big thank you to my fellow board members Ian Hurst, Pam Farrel and Nancy Krisch; as well as our local councillor, Emile Langenhoven; Wynberg continues to benefit from your energy, time, commitment and support.

Thank you,

Roelou Slabbert - Chairperson

Wynberg Improvement District Non-profit Company - 6 October 2025

4. MANAGEMENT OVERVIEW

Dear Stakeholders,

During the 2024/2025 financial year, the Wynberg Improvement District focused on service excellence across safety, cleansing, and urban management while addressing complex challenges arising from rapid urban activity and infrastructural constraints in the Wynberg CBD.

Public Safety

WID's public safety operations were significantly enhanced through the continued integration of CCTV and AI analytics. From July 2024 to June 2025, over 525,000 AI triggers were logged, allowing for faster detection of illegal dumping, loitering, and criminal activity. The on-the-ground patrol teams, supported by dedicated vehicles, covered over 132 030 kilometres across the year, reflecting the scale of active patrol and response coverage.

While incidents of petty crime and loitering remained an ongoing challenge, coordinated interventions with SAPS and Law Enforcement contributed to a decline in more serious offences, including aggravated robbery and burglary.

Cleansing and Urban Management

The cleansing team maintained daily cleaning cycles, removing illegal dumping and maintaining litter-free streets and sidewalks. The consistent increase in yellow bag collection—from 11,000 per quarter in early 2024 to over 14,000 in 2025—demonstrates a sustained effort to keep the precinct clean. Urban defect reporting and collaboration with City departments ensured that infrastructure issues such as faulty lighting, damaged signage, and blocked drains were promptly addressed.

Social Upliftment and Partnerships

The WID worked closely with social partners to address homelessness and informal trading pressures, particularly around Lower Church Street and the transport interchange. Collaborative sessions with the City's Law Enforcement and Area Economic Development teams led to improved regulation of informal trade bays and enforcement of permit conditions.

Financial Overview

The WID maintained financial discipline throughout the year. Total revenue amounted to R9.2 million, primarily from additional rates and retention income, while operational expenditure totaled R8.9 million. The resulting surplus of R317,552 has been allocated to strengthen reserves and fund capital replacement, including CCTV upgrades and urban greening initiatives.

Key Strategic Outcomes

- Strengthened coordination with PRASA on rail corridor safety and access control.
- Accreditation to conduct pothole repairs through the City's Roads and Stormwater Department.
- Deployment of AI-based monitoring across key CCTV nodes.

- Ongoing urban beautification and maintenance projects in partnership with City Parks and local property owners.

In conclusion, WID continues to deliver a measurable impact through targeted operations, prudent financial management, and sustained partnerships. Our operational readiness and collaboration framework place us in a strong position to respond to the next phase of Wynberg's urban renewal, guided by the newly adopted 2025–2030 Business Plan.

Thank you

Gene Lohrentz

Chief Executive Officer

Geocentric Urban Management as management company for the Wynberg Improvement District

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 2025 and signed on behalf by:

Roelou Slabbert
Chairperson of the Board
29 August 2025

6. STRATEGIC OVERVIEW

1. Vision

The Wynberg Improvement District (WID) has a commendable history of providing valuable services to its community since its establishment in October 2000. Its mission to enhance public safety and urban cleanliness in close collaboration with various city departments and law enforcement agencies is a testament to its commitment to the well-being of property owners and residents.

The WID's evolution over the years is noteworthy. The addition of a night-time security patrol in 2004 and the introduction of a 24/7 manned control room demonstrate its dedication to improving services and communication. The incorporation of the Old Wynberg Village in 2006 and the acquisition of an additional patrol vehicle in 2012 are clear indications of its proactive approach to expanding its reach and effectiveness.

The 2015 extension of the WID's coverage area is another milestone that underscores its positive impact on the community. Through its efforts, the WID has not only maintained the cleanliness and safety of the area but has also attracted new investments, encouraging property owners to upgrade and maintain their properties. This is a clear reflection of the WID's ability to enhance property values and create a more attractive environment for residents and businesses.

The involvement of property owners in seeking approval for the extension of the WID area demonstrates a shared commitment to the district's improvement. This process, carried out in accordance with established guidelines, highlights the transparent and community-driven nature of the WID's decision-making.

The WID's vision to continue working in partnership with the City of Cape Town to uplift the area economically is admirable. By maintaining safety and cleanliness, the WID not only promotes the use of the area but also encourages investment in retail, office, and residential sectors. This forward-thinking approach aligns with the broader goals of urban development and community enhancement.

In summary, the Wynberg Improvement District's history and achievements showcase its dedication to the betterment of its community. Its collaborative efforts, proactive initiatives, and commitment to cleanliness and safety have undoubtedly contributed to the district's growth and prosperity. The WID's vision for continued partnership and economic upliftment bodes well for the future of the area and its stakeholders.

6.1 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

6.2 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.

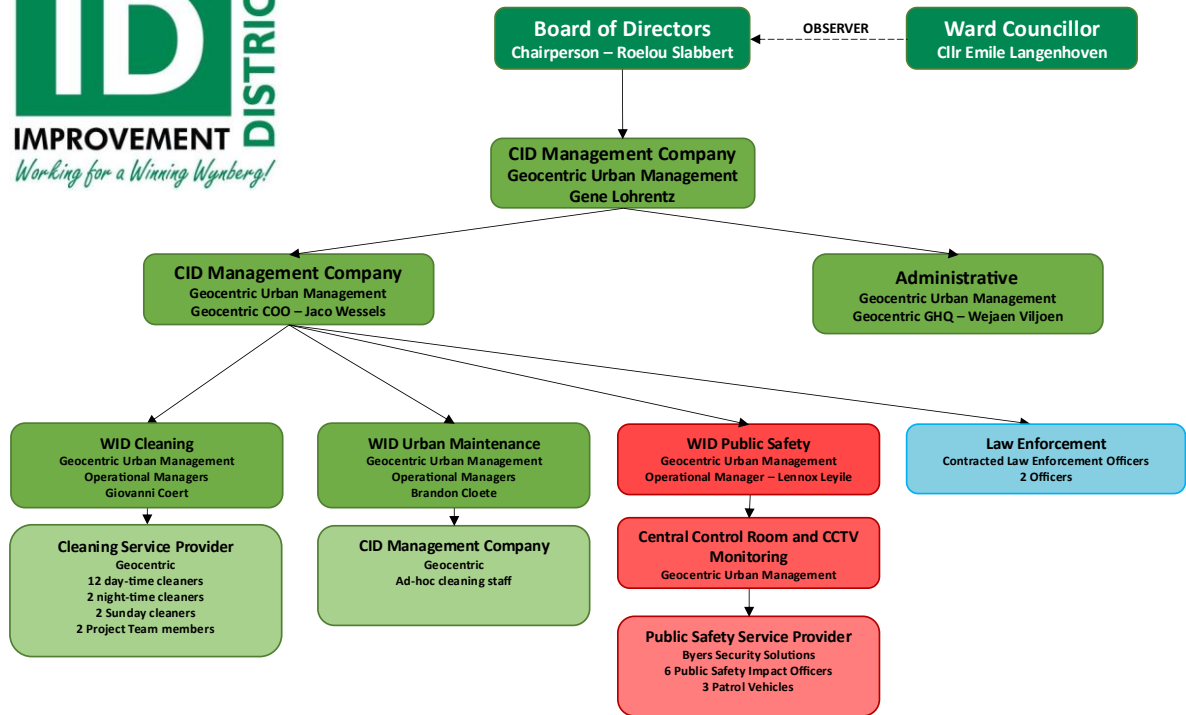
7. STATUTORY MANDATE

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



9. THE GEOCENTRIC URBAN MANAGEMENT TEAM



Geocentric Urban Management Team



Gene Lohrentz
Chief Executive Officer

- Company enquiries
- Proposals
- Community groups and liaison

Contact Details

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083 255 7657

Jaco Wessels
Chief Operating Officer

- Operational enquiries
- Control Room issues
- Collaboration requests
- CCTV enquiries

Contact Details

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Wejaen Viljoen
Admin & Information Manager

- Admin enquiries
- Reports
- AGM enquiries
- Board Meeting enquiries
- HR enquiries

Contact Details

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062 753 4779

WID CID MANAGERS
CID Manager

- Day-to-day Operations

Contact Details

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Lennox Leyile
wid3@geocentric.co.za / 061 971 3624

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 info@wynbergid.co.za.

PART B: PERFORMANCE INFORMATION

10. SITUATIONAL ANALYSIS

10.1 Service delivery environment

Through the efforts of the WID the area has been upgraded and maintained. The WID successfully achieved to extend the WID footprint and is at facing another term renewal starting 1 July 2025 to 30 June 2030. During the current term the WID is continued our efforts 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.

10.2 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 Community Action Network (WCAN) and the Community Policing Forum. Close cooperation with the Ward Councillor, Sub council management and City officials to further improve service delivery has been the focus of this engagement.

11. 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.

12. 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.

13. PERFORMANCE INFORMATION

13.1 PUBLIC SAFETY

13.1.1 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

13.1.2 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.

- 13.1.3 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.
- 13.1.4 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.
- 13.1.5 The public safety plan includes:
- 6 x public safety Impact patrol officers patrolling the area on foot, Monday – Sunday during the daytime (06:30 – 17:30).
 - 3 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.
- 13.1.6 Assistance from the City of Cape Town
- 13.1.7 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.
- 13.1.8 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 is measured on a weekly basis using the incident reports submitted via the incident reporting system and the public safety WhatsApp 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	

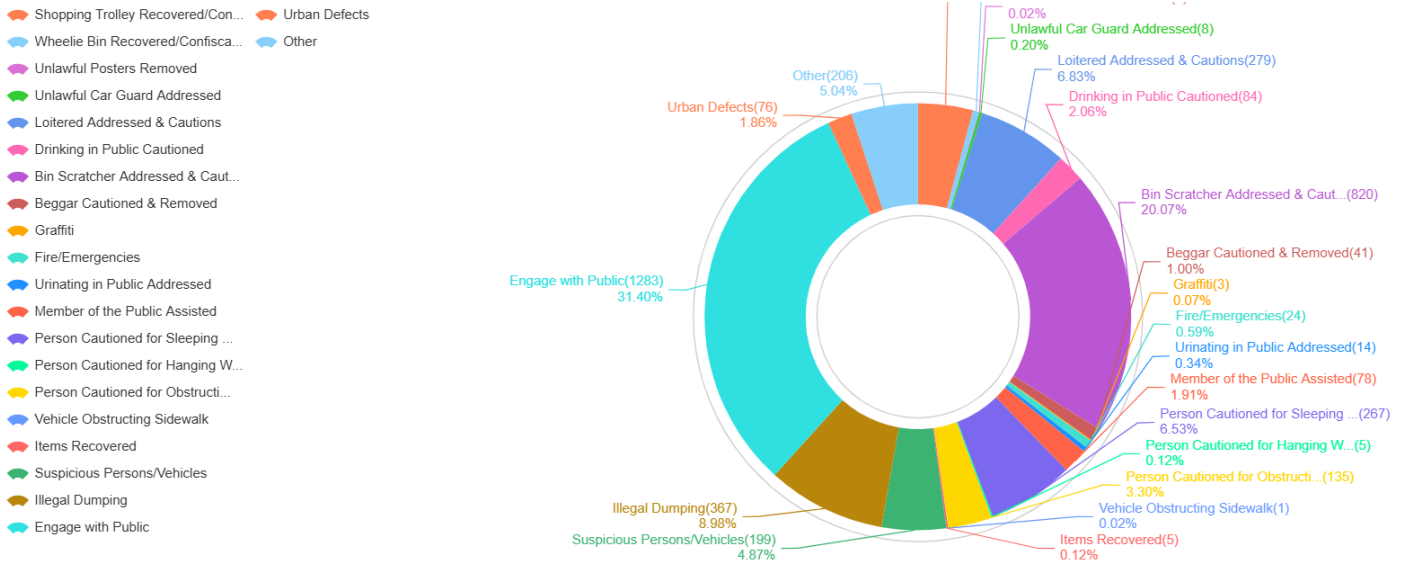
IMPROVE AND CONTINUALLY ASSESS ALIGNMENT OF RESOURCES WITH SAFETY NEEDS OF LOCAL COMMUNITY			
ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
7. Deploy Law Enforcement Officers in the WID in support of the Public Safety Initiative	Measure effectiveness through Law Enforcement Statistics	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 Summary Report

Type	2022/23	2023/24	2024/25	2022/23 - 2024/25	2023/24 - 2024/25
Shopping Trolley Recovered/Confiscated	329	202	170	↓	↓
Wheelie Bin Recovered/Confiscated	35	28	20	↓	↓
Crates Recovered/Confiscated	0	1	0	→	↓
Unlawful Posters Removed	3	2	1	↓	↓
Unlawful Car Guard Addressed	13	14	8	↓	↓
Loitered Addressed & Cautions	82	94	279	↑	↑
Drinking in Public Cautioned	230	48	84	↓	↑
Bin Scratcher Addressed & Cautioned	1 106	467	820	↓	↑
Beggar Cautioned & Removed	380	72	41	↓	↓
Spitting in Public Addressed	23	0	0	↓	→
Swearing in Public Addressed	24	0	0	↓	→
Graffiti	2	9	3	↑	↓
Fire/Emergencies	25	21	24	↓	↑
Urinating in Public Addressed	225	22	14	↓	↓
Member of the Public Assisted	856	125	78	↓	↓
Person Cautioned for Sleeping in Public Space	568	341	267	↓	↓
Person Cautioned for Hanging Washing in Public	18	13	5	↓	↓
Person Cautioned for Obstructing Sidewalk	48	87	135	↑	↑
Vehicle Obstructing Sidewalk	19	4	1	↓	↓
Items Recovered	25	24	5	↓	↓
Crime Incidents	14	15	0	↓	↓
Suspicious Persons/Vehicles	37	188	199	↑	↑
Illegal Dumping	255	287	367	↑	↑
Engage with Public	1 436	879	1283	↓	↑
Urban Defects	112	138	76	↓	↓

Type	2022/23	2023/24	2024/25	2022/23 - 2024/25	2023/24 - 2024/25
Other	253	194	206	↓	↑
TOTAL	6 118	3 275	4 086		

Public Safety Incidents Graph



From 1 July 2024 to 30 June 2025, the two patrol vehicles logged the following number of patrol kilometres:

Patrol Vehicle 1: 49 242km

Patrol Vehicle 2: 46 341km

Patrol Vehicle 3: 36 447km

Total: 132 030km

- 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.

13.1.9 Resource Allocation

- During the reporting period the WID deployed six public safety foot patrollers and two patrol vehicles during the daytime 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,
- A budget of R 4 314 043 was expended on the Public Safety deployments for the year and an additional R 561 746 was allocated for CCTV monitoring. The contracted Law Enforcement Officer contract budget was R 476 040 for the reporting period.

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 “2024/2025”)

Service/ Project components	2023/2024			2024/2025		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Public Safety	R 3 475 000	R 3 465 456	R 9 544	R 4 324 389	R 4 314 043	R 10 346
CCTV Monitoring	R 135 000	R 134 935	R 65	R 563 400	R 561 746	R 1 654
Law Enforcement	R 480 000	R 451 540	R 28 460	R 480 000	R 476 040	R 3 960

13.2 MAINTENANCE AND CLEANSING SERVICES

13.2.1 The WID deployed the services of a dedicated public cleaning service to provide the supplementary 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.

13.2.2 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.

13.2.3 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.

13.2.4 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.

13.2.5 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:

- 12 x urban management workers per day. The shifts run Monday to Friday
- 6 x urban management workers on Saturdays and Public Holidays
- 2 x urban management workers on nightshift. The shifts run Monday to Friday
- 2 x urban Project members on per day. The shifts run Monday to Friday

Cleansing 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

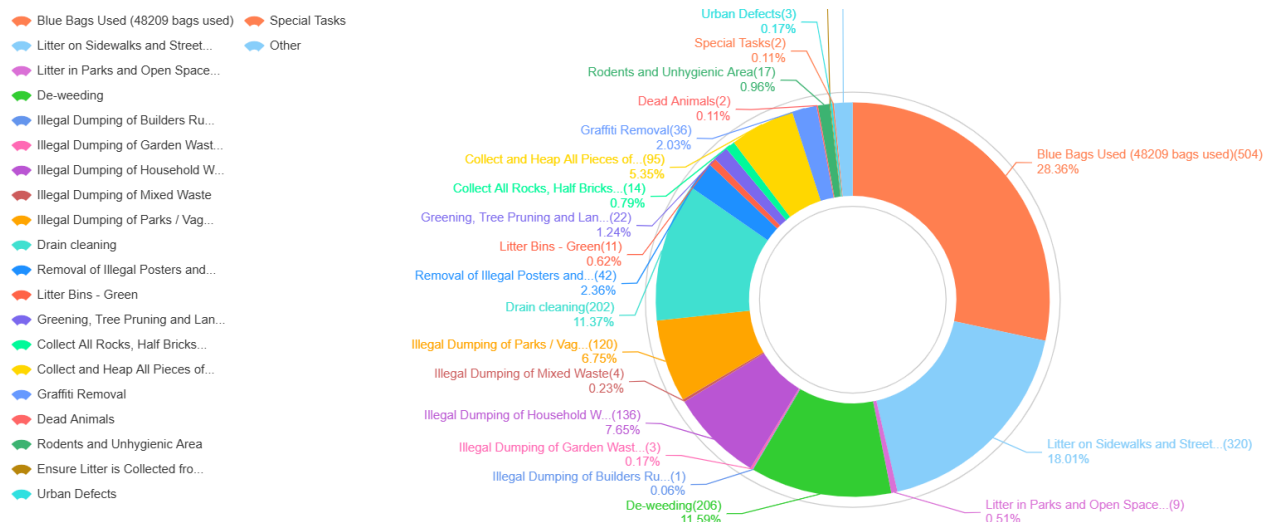
PROVIDE A WELL-MAINTAINED PUBLIC SPACE			
ACTION STEPS	KEY PERFORMANCE INDICATOR	FREQUENCY per year	Comments
1. Develop an urban maintenance strategy to guide delivery from appointed service delivery provider	Measure effectiveness through Urban Maintenance Statistics	Monthly	
2. Identify and report urban 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

Cleansing Summary Report

Type	2022/23	2023/24	2024/25	2022/23 - 2024/25	2023/24 - 2024/25
Blue Bags Used	39 969	38 357	48 209	↑	↑
Litter on Sidewalks and Streets	219	232	320	↑	↑
Litter in Parks and Open Spaces	6	8	9	↑	↑
De-weeding	80	132	206	↑	↑
Illegal Dumping of Builders Rubble	3	0	1	↓	↑
Illegal Dumping of Garden Waste	0	0	3	↑	↑
Illegal Dumping of Household Waste	56	5	136	↑	↑
Illegal Dumping of Mixed Waste	131	45	4	↓	↓
Illegal Dumping of Parks / Vagrants	1	171	120	↑	↓
Drain cleaning	67	176	202	↑	↑
Removal of Illegal Posters and Pamphlets from Public Spaces and Non-municipal Infrastructure	43	36	42	↓	↑
Litter Bins - Green	95	12	11	↓	↓
Greening, Tree Pruning and Landscaping	22	57	22	→	↓
Collect All Rocks, Half Bricks, Concrete Pieces	10	18	14	↑	↓
Collect and Heap All Pieces of Wood and Other Objects	1	151	95	↑	↓
Graffiti Removal	45	66	36	↓	↓
Dead Animals	6	0	2	↓	↑
Rodents and Unhygienic Area	2	24	17	↑	↓
Ensure Litter is Collected from City	0	0	1	↑	↑
Ensure Litter Bins are Emptied from City	0	2	0	→	↓
Urban Defects	7	7	3	↓	↓
Special Tasks	42	38	2	↓	↓
Other	33	4	27	↓	↑
TOTAL	1 227	1 509	1 777		

Cleansing Task Graph



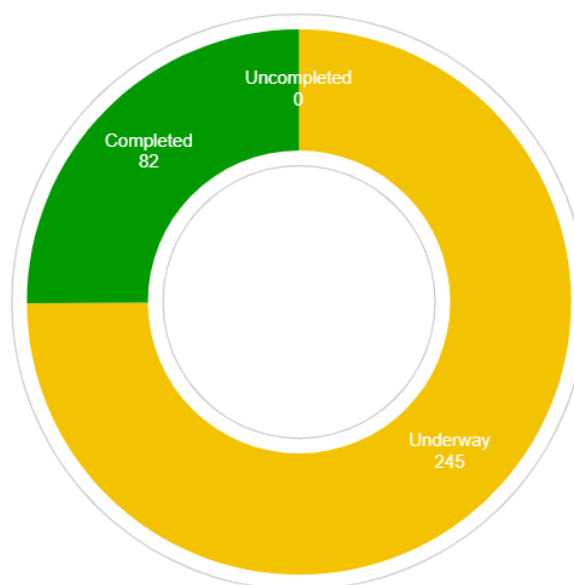
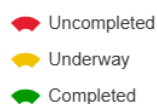
Urban Maintenance Task Summary Report

Category	Category	2022 /23	2023 /24	2024 /25	2022/23 - 2024/25	2023/24 - 2024/25
City Parks (Maintenance)	Branch Removal (Fallen/Broken)	0	0	2	↑	↑
City Parks (Maintenance)	Mowing	0	0	2	↑	↑
City Parks (Maintenance)	Pest control	0	0	1	↑	↑
City Parks (Maintenance)	Repair city parks infrastructure	0	1	1	↑	→
City Parks (Maintenance)	Tree removal	1	2	3	↑	↑
City Parks (Maintenance)	Tree trimming/pruning	0	0	2	↑	↑
City Parks (Maintenance) Total		1	3	11	↑	↑
Electricity (Domestic & Commercial Supply)	No power supply	0	5	1	↑	↓
Electricity (Domestic & Commercial Supply) Total		0	5	1	↑	↓
Electricity (Equipment damage & exposure)	Equipment damaged	2	0	5	↑	↑
Electricity (Equipment damage & exposure)	Equipment has been tampered with	0	1	1	↑	→
Electricity (Equipment damage & exposure)	Exposed cable	7	18	9	↑	↓
Electricity (Equipment damage & exposure)	Kiosk damaged	0	1	1	↑	→
Electricity (Equipment damage & exposure)	Pole knocked down in vehicle accident	2	3	0	↓	↓
Electricity (Equipment damage & exposure)	Sparks on electricity pole	0	0	3	↑	↑
Electricity (Equipment damage & exposure) Total		11	23	19	↑	↓
Electricity (Issues resulting from motor vehicle accidents)	Pole knocked down in vehicle accident	1	0	1	→	↑
Electricity (Issues resulting from motor vehicle accidents) Total		1	0	1	→	↑
Electricity (Street lighting)	All streetlights are out	24	27	91	↑	↑
Electricity (Street lighting)	Individual streetlights are out	19	9	45	↑	↑
Electricity (Street lighting) Total		43	36	136	↑	↑
Electricity (Wires)	Wires are down	2	5	0	↓	↓
Electricity (Wires) Total		2	5	0	↓	↓
Fire-Fighting Services	Faulty hydrants	8	0	0	↓	→
Fire-Fighting Services Total		8	0	0	↓	→
Informal Trading	Trading illegally or without permit	0	8	6	↑	↓
Informal Trading Total		0	8	6	↑	↓
Law Enforcement	Graffiti	0	1	2	↑	↑
Law Enforcement Total		0	1	2	↑	↑
Litter Bins (Public)	New or additional litter bins required	6	0	0	↓	→
Litter Bins (Public) Total		6	0	0	↓	→

Category	Category	2022 /23	2023 /24	2024 /25	2022/23 - 2024/25	2023/24 - 2024/25
Roads and storm water (Maintenance required)	Paint or repaint road marking, lines, etc.	1	34	5	↑	↓
Roads and storm water (Maintenance required)	Repair a pothole	7	6	12	↑	↑
Roads and storm water (Maintenance required)	Repair or replace bollards, guards or handrails	0	1	3	↑	↑
Roads and storm water (Maintenance required)	Repair or replace street name signs	0	0	3	↑	↑
Roads and storm water (Maintenance required)	Repair road or footway	1	10	9	↑	↓
Roads and storm water (Maintenance required)	Steps and staircases require repair	0	1	0	→	↓
Roads and storm water (Maintenance required)	Traffic and road signs require attention	1	8	3	↑	↓
Roads and storm water (Maintenance required) Total		10	59	35	↑	↓
Roads and stormwater (dumping)	Dumping on stormwater infrastructure	0	0	1	↑	↑
Roads and stormwater (dumping) Total		0	0	1	↑	↑
Roads and stormwater (flooding)	Flooding of road	0	1	1	↑	→
Roads and stormwater (flooding) Total		0	1	1	↑	→
Roads and stormwater (Illegal advertising)	Unauthorized signs or advertising in roadway	0	2	0	→	↓
Roads and stormwater (Illegal advertising) Total		0	2	0	→	↓
Roads and stormwater (Missing covers and grids)	Repair or replace manhole cover or grid	11	22	14	↑	↓
Roads and stormwater (Missing covers and grids) Total		11	23	14	↑	↓
Safety and security (Drugs, drinking, behaviour)	Drinking in public	2	15	14	↑	↓
Safety and security (Drugs, drinking, behaviour) Total		2	15	14	↑	↓
Safety and security (Problem buildings)	Unkempt/abandoned buildings	0	1	0	→	↓
Safety and security (Problem buildings) Total		0	1	0	→	↓
Sewer	Re-instatement after sewer incident	1	1	0	↓	↓
Sewer	Sewer-manhole cover-damaged	3	5	0	↓	↓
Sewer	Sewer-manhole cover-stolen/missing	1	0	0	↓	→
Sewer	Sewer: blocked/overflow	5	5	5	→	→
Sewer Total		10	11	5	↓	↓
Solid waste (Dumping, beaches and street sweeping)	Illegal dumping	1	0	2	↑	↑

Category	Category	2022 /23	2023 /24	2024 /25	2022/23 - 2024/25	2023/24 - 2024/25
Solid waste (Dumping, beaches and street sweeping) Total		1	0	2	↑	↑
Stormwater (Blockages)	Stormwater gully or manhole blocked	7	5	5	↓	→
Stormwater (Blockages) Total		7	5	5	↓	→
Traffic (Speeding, taxis, parking, etc.)	Abandoned vehicles	0	1	0	→	↓
Traffic (Speeding, taxis, parking, etc.)	Parking enforcement	3	2	0	↓	↓
Traffic (Speeding, taxis, parking, etc.)	Taxi problems	0	0	1	↑	↑
Traffic (Speeding, taxis, parking, etc.) Total		3	3	1	↓	↓
Traffic Signals	All traffic lights are out	1	5	5	↑	→
Traffic Signals	Request for traffic signals	1	0	0	↓	→
Traffic Signals	Robot down	1	0	1	→	↑
Traffic Signals	Traffic lights are flashing	4	4	0	↓	↓
Traffic Signals Total		7	9	6	↓	↓
Transport (Buses and Taxis)	Golden arrow bus service complaints	1	0	0	↓	→
Transport (Buses and Taxis)	Taxi problems	0	0	1	↑	↑
Transport (Buses and Taxis) Total		1	0	1	→	↑
Transport (Speed bumps and signage)	Speed bumps (traffic calming)	0	1	1	↑	→
Transport (Speed bumps and signage)	Traffic signage damaged	0	1	4	↑	↑
Transport (Speed bumps and signage)	Traffic signage required	0	0	1	↑	↑
Transport (Speed bumps and signage) Total		0	2	6	↑	↑
Water	Burst pipe	12	8	14	↑	↑
Water	Fire hydrant: missing cover	2	3	1	↓	↓
Water	Leak at fire hydrant	6	2	6	→	↑
Water	Leak at valve	5	4	19	↑	↑
Water	Leak at water meter/stopcock	0	7	5	↑	↓
Water	Leak at WMD meter	1	1	1	→	→
Water	Leak in road/pavement/underground	6	4	6	→	↑
Water	No water supply	0	0	1	↑	↑
Water	Water run to waste	12	1	7	↓	↑
Water Total		44	30	60	↑	↑
TOTAL		168	242	327		

Urban Maintenance Task Graph



- 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.

13.2.6 Resource Allocation

- The WID deploys 12 day-time cleaners. Two cleaners are deployed on Sundays and work from Sundays to Thursdays, thereby increasing the week-day team to 14 cleaners for four days. The WID deploys in addition to the day-time cleaners 2 Project Team members working from Monday to Friday.

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 “2024/2025”)

Service/ Project components	2023/2024			2024/2025		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Cleaning Services	R 1 421 585	R 1 418 825	R 2 760	R1 713 950	R 1 709 395	R 4 645
Environmental Upgrading	R 18 556	R 17 490	R 1 066	R 38 300	R 34 331	R 3 969
Urban Management	R 43 000	R 42 370	R 630	R 66 700	R 66 420	R 280
Project Team	R 202 000	R 201 255	R 745	R 168 000	R 168 000	-

13.3 SOCIAL DEVELOPMENT SERVICES

- 13.3.1 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.
- 13.3.2 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.
- 13.3.3 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.
- 13.3.4 Two 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.
- 13.3.5 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 "2024/2025")

Service/ Project components	2023/2024			2024/2025		
	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure	Projected Expenditure	Actual Expenditure	(Over)/ Under Expenditure
Social Services	R 69 000	R 66 367	R 2 633	R 75 500	R 65 285	R 10 215

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

1.3. 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. The Board did not appoint any committees during the reporting period due to the size of the Board.

Roelou Slabbert - Chairperson	
Portfolio	Chairperson
Appointment Date	30/11/2017
Ian Hurst - Director	
Portfolio	Finance
Appointment Date	29/09/2005
Pam Farrell - Director	
Portfolio	Social Upliftment & Cleansing
Appointment Date	29/08/2000
Nancy Krisch - Director	
Portfolio	Public Safety & Marketing
Appointment Date	14/10/2024

Changes in board composition		
Name	Date & Manner of Appointment	Date of termination of directorship

Tim Jackson	30/11/2017 – Nomination (AGM)	27/08/2024
Angelo Lanfranchi	22/11/2018 – Nomination (AGM)	14/10/2024

1.4. 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. Emile Langenhoven as board observer.

1.5. 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.

1.6. 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

1.7. Board charter

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

1.8. 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

1.9. Board Committees

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

1.10. Attendance at board and committee meetings

The Board of Directors met regularly throughout the year, in line with the requirements of the City of Cape Town's CID Policy. Meetings were convened at least once every three months, ensuring sound governance, effective oversight, and accountability in driving the implementation of the Business Plan and service delivery priorities.

BOARD MEETINGS					
Director	Total	19/09/2024	*12/11/2024	06/02/2025	08/05/2025
Roelou Slabbert	3 / 4	✓	-	✓	✓
Ian Hurst	3 / 4	✓	-	✓	✓
Pam Farrell	2 / 4	✓	-	✓	-
Angelo Lanfranchi	1 / 2	✓	-	-	-
Nancy Krisch	2 / 2	-	-	✓	✓

* Due to unforeseen circumstances on 12 November 2024, the Board of Directors was unable to meet the quorum requirement for its scheduled meeting. However, the Board Information Pack had been circulated in advance, ensuring directors were fully briefed. The required decisions were subsequently taken by way of a round robin resolution, in line with good governance practice and the provisions of the City of Cape Town's CID Policy. The Board of directors held four additional Operational Meetings with stakeholders within the WID.

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 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.

4. BOARD OVERSIGHT OF RISK MANAGEMENT

4.1 Risk Management Policy

The WID board is committed to maintaining a comprehensive risk management policy aimed at safeguarding the WID's assets and ensuring responsible use of public funds in alignment with its objectives. The risk management policy is integrated into the company's operations and management processes, overseen by the board.

Key elements of the risk management strategy include:

1. **Board Oversight:** The board has the ultimate responsibility for risk management and ensures that a sound internal control system is in place. The board regularly considers risk at its board meetings to ensure that key risk areas are being adequately addressed and monitored by the appointed management company.
2. **Code of Conduct:** As part of the risk management framework, the WID adheres to a strict code of conduct, ensuring confidentiality and ethical handling of sensitive information.
3. **Internal Controls:** The system of internal controls includes:
 - **Performance Targets:** These are established at each board meeting, with actual performance being tracked on a quarterly basis with every board meeting set out as per the CID policy and implementation plan. This process helps identify areas of concern and mitigates risk through proactive monitoring.
 - **Risk Register:** A detailed risk register is maintained and reviewed by the appointed management company as set out in the implementation plan. This register identifies the WID's operational risks, assesses the likelihood and potential impact of each risk, and outlines mitigation strategies.

This approach ensures that risk is addressed in a structured and consistent manner, enhancing the WID ability to achieve its objectives while safeguarding its assets and operations. The board's continuous engagement in the risk management process provides an additional layer of assurance that all significant risks are being appropriately managed.

4.2 Effectiveness Of Risk Management

During the year under review, the appointed management company of the Wynberg Improvement District NPC (WID) conducted thorough risk assessments to evaluate the effectiveness of its risk management policy and strategy.

The board is satisfied with the adequacy of the systems and processes in place to govern and manage risks. The risk assessments were carried out in accordance with the WID's established risk framework, ensuring that operational risks were continually identified, monitored, and mitigated. These assessments also included an evaluation of any emerging risks, ensuring that the risk register remained updated and reflective of the company's current risk profile.

Overall, the board is confident that it has fulfilled its responsibilities in managing and mitigating risks and that the existing systems provide robust support for the company's risk governance objectives.

4.3 Key Business Risk and Opportunities

During the reporting period, the board identified several material risks that could impact the ability of Wynberg Improvement District (WID) to achieve its strategic objectives. The key risks identified and monitored include:

4.3.1 Manage the funds and bank accounts of the NPC responsibly:

The management of the funds and accounts payment functions are properly separated with separate authorisation and daily and monthly payment limits are imposed.

4.3.2 A delay in the adoption of the new MOI to serve as a foundation to apply for the correct Tax Exemption status:

The MOI will be presented at the 2024 AGM for adoption and will be lodged with the CIPC thereafter. Upon acceptance at the CIPC a tax practitioner will be appointed to apply for a change in Tax Exemption registration.

4.3.3 Delay of redevelopment of Public Transport Interchange:

The Board and Management, through the Board Observer from the City of Cape Town urges the city officials to consider the mentioned risks and prioritise the redevelopment.

4.3.4 The potential of more problem buildings in the precinct:

The management of the Improvement District will identify the specific steps required for each identified problem property and continuously focus on getting feedback, action steps and resolution from the problem buildings unit of the City of Cape Town.

4.3.5 The potential impact of vandalism and illegal occupation of vacant municipal buildings:

The various department heads and custodians of these buildings have been made aware of the risks and the Improvement District management and public safety teams are continuously monitoring these spaces to detect and prevent criminal activities.

4.3.6 The potential impact of the poor security at the Wynberg Military base creating a haven for criminals:

The command of the Wynberg Military Base and Public Works have been made aware of the current lack of perimeter security and the risks for the neighbouring community. This is an ongoing engagement.

4.3.7 The potential impact of informal structures and occupation of the railway line:

The management has made various attempts to meet with the relevant PRASA officials to resolve the issues and will continue to do so through all available channels.

4.3.8 Theft and/or vandalism of municipal infrastructure:

The management team has identified potential municipal infrastructure at risk of vandalism and theft and the public safety teams are continuously monitoring these spaces to detect and prevent criminal activities. Where possible, additional technology such as AI CCTV cameras will be deployed to provide additional safeguards.

The board confirms that no unexpected or unusual risks arose during the period under review. Furthermore, all risks were managed within the pre-determined risk tolerance levels, and appropriate mitigation strategies were applied.

In future reporting periods, the board and the appointed management company plans to enhance its risk management processes by incorporating more frequent risk assessments,

expanding internal audit functions, and integrating risk management practices more closely with strategic decision-making processes. This will ensure that the organization remains agile and responsive to emerging risks and deliver the supplementary service to the members of the Wynberg Improvement District.

5. ACCOUNTABILITY

5.1 Performance Reviews

During the reporting period, the WID board conducted a comprehensive performance review of its governance structures and operations. The assessment covered the effectiveness of the appointed management company, focusing on strategic oversight, decision-making, and risk management. Based on the review, the board is satisfied that the appointed management company has performed its duties effectively and met its responsibilities in overseeing the WID's performance and achieving its strategic goals.

5.2 Delegated Limits of Authority

The board has appointed a management company to ensure smooth day-to-day functioning of the WID. These delegations of authority include decision-making in areas such as operational management, and execution of strategic initiatives.

The board has reviewed these delegations during board meetings for period under review to ensure that there is an appropriate balance between governance oversight and operational efficiency. It confirmed that the existing delegations are appropriate, maintaining a clear distinction between the board's governance responsibilities and management's operational functions. This structure allows for agile decision-making without compromising the board's overall accountability.

5.3 Supplier Code of Conduct

The board and appointed management company undertook a review of the supplier code of conduct to ensure alignment with the company's ethical standards and risk management frameworks. The board and appointed management company will review all suppliers that are required to comply with the organization's standards concerning ethical behaviour, sustainability, and legal compliance. The board emphasized the importance of maintaining these standards to mitigate risks associated with supply chain practices, such as performance issues, reputational risks, and non-compliance with regulatory requirements. The WID has a procurement policy which outlines the procurement of goods and services for the WID. The procurement process is the acquisition process (purchasing) of goods and/or services. The procurement process is meant to ensure that the WID's needs are met for the best possible cost in terms of quality, time, and other relevant factors to support the WID's operations.

PART D: FINANCIAL INFORMATION

1. REPORT OF THE EXTERNAL AUDITOR

See full report below

2. ANNUAL FINANCIAL STATEMENTS

See full report below

Risk Register						Annexure C
Risk Description	Impact	Impact Level	Probability	Priority	Mitigation Measures	Responsible Party
Cybersecurity / Financial Mismanagement	Loss of funds due to hacking or fraud	Moderate	Low	High	Maintain dual authorisation controls, strict daily/monthly payment limits, and regular reconciliations.	Management & Board
Delays in Wynberg PTI Redevelopment	Increased congestion, illegal trading, and crime	High	Moderate	Moderate	Continue engagement with City of Cape Town through the Board Observer to escalate prioritisation.	Management & Board
Problem Buildings	Urban decay, criminal harbouring	Moderate	Moderate	High	Continuous liaison with the City's Problem Building Unit; escalate unresolved cases via legal and enforcement channels.	Management
Vandalism and Illegal Occupation of Vacant Premises	Degradation and safety risks	Moderate	Moderate	Moderate	Continuous monitoring, engage with owners and City departments for fencing and enforcement.	Management
Inadequate Perimeter Security at Military Base	Criminal hideouts affecting public safety	Moderate	High	Moderate	Maintain engagement with SANDF Command and Public Works for perimeter upgrades.	Management
Informal Structures along Railway Line	Crime and urban degradation	Low	Moderate	Moderate	Continue engagement with PRASA and Transnet through established working group.	Management
Theft of Municipal Infrastructure	Service interruption (power, water, lights)	Moderate	High	High	Regular patrols, AI-enabled CCTV coverage at high-risk points, immediate reporting to relevant City departments.	Management
Urban Densification Pressure	Overuse of infrastructure and dumping	High	Moderate	High	Work with Planning and Solid Waste to improve bin distribution, waste education, and surveillance.	Management
Financial Viability of Service Providers	Interruption of services	Moderate	Low	Moderate	Maintain service-level monitoring and contingency arrangements.	Management

WYNBERG IMPROVEMENT DISTRICT NPC
(Registration number 2000/021770/08)
Annual financial statements
for the year ended 30 June 2025

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 2025

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	District improvement
Directors	Pamela Anne Farrell Ian William Meredith Hurst Roelof Louis Barry Slabbert Nancy Regina Krisch
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.
Preparer	The annual financial statements were independently compiled by: AD Daly

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

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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 2025

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 2026 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 20, which have been prepared on the going concern basis, were approved by the board on 29/08/2025 and were signed on its behalf by:

Approval of annual financial statements


Roelof Louis Barry Slabbert


Ian William Meredith Hurst



Avon Place, Ground Floor, 15 Quantum Street, Techno Park, Stellenbosch, 7600
+27(0)21 880 0174 +27(0)86 668 9846
PO Box 12239, Die Boord, Stellenbosch, 7613

Independent Auditor's Report

To the Management of WYNBERG IMPROVEMENT DISTRICT NPC

Opinion

We have audited the annual financial statements of WYNBERG IMPROVEMENT DISTRICT NPC (the company) set out on pages 9 to 19, which comprise the statement of financial position as at 30 June 2025; and the statement of comprehensive income; the statement of changes in equity; and the statement of cash flows for the year then ended; and notes to the annual financial statements, including a summary of significant accounting policies.

In our opinion, the annual financial statements present fairly, in all material respects, the financial position of WYNBERG IMPROVEMENT DISTRICT NPC as at 30 June 2025, and its financial performance and cash flows for the year then ended, in accordance with International Financial Reporting Standard for Small and Medium-sized Entities and the requirements of the Companies Act of South Africa.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Annual 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 annual financial statements for the year ended 30 June 2025", which includes the Directors' Report as required by the Companies Act of South Africa and the supplementary information as set out on page 20, 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 annual financial statements and our auditor's report thereon.

Our opinion on the annual 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 annual financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the annual financial statements or 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.

Ratio Auditors Inc.

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

Independent Auditor's Report

Responsibilities of the Directors for the Annual Financial Statements

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

In preparing the annual 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 Annual Financial Statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 annual 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 annual 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 annual 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 annual financial statements, including the disclosures, and whether the annual 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: **29/08/2025**
STELLENBOSCH

Ratio Auditors Inc.

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



Practitioner's Compilation Report

To the management of WYNBERG IMPROVEMENT DISTRICT NPC

We have compiled the annual financial statements of WYNBERG IMPROVEMENT DISTRICT NPC, as set out on pages 9 - 19, based on the information you have provided. These annual financial statements comprise the statement of financial position of WYNBERG IMPROVEMENT DISTRICT NPC as at 30 June 2025, the 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 a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these annual financial statements in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These annual financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these annual financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.



DE BRUYN DALY CC
AD Daly
Member

18 July 2025

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

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 2025.

1. Nature of business

WYNBERG IMPROVEMENT DISTRICT NPC was incorporated in South Africa and provides supplementary public safety, maintenance services, environmental development, social development and communications in the Wynberg area, 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	Changes
Pamela Anne Farrell	Non-executive Independent	
Ian William Meredith Hurst	Non-executive Independent	
Roelof Louis Barry Slabbert	Executive	
Timothy John Jackson	Non-executive Independent	Resigned Monday, 26 August 2024
Angelo Lanfranchi	Non-executive Independent	Resigned Monday, 24 February 2025
Nancy Regina Krisch	Non-executive Independent	Appointed Monday, 14 October 2024

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.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Directors' Report

7. Auditors

Ratio Auditors Inc. continued in office as auditors for the company for 2025.

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 2026 financial year.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Statement of Financial Position as at 30 June 2025

Figures in Rand	Note(s)	2025	2024
Assets			
Non-Current Assets			
Property, plant and equipment	2	469,061	498,981
Current Assets			
Trade and other receivables	3	34,109	22,954
Cash and cash equivalents	4	3,223,499	2,887,196
		3,257,608	2,910,150
Total Assets		3,726,669	3,409,131
Equity and Liabilities			
Equity			
Accumulated surplus		3,725,488	3,407,936
Liabilities			
Current Liabilities			
Trade and other payables	5	1,181	1,195
Total Equity and Liabilities		3,726,669	3,409,131

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Statement of Profit or Loss and Other Comprehensive Income

Figures in Rand	Note(s)	2025	2024
Additional Rates Received	6	9,211,902	7,668,630
Operating expenses		(9,109,310)	(7,489,289)
Operating surplus	7	102,592	179,341
Investment revenue	8	215,000	209,628
Finance costs		(40)	(36)
Surplus for the year		317,552	388,933
Other comprehensive income		-	-
Total comprehensive surplus for the year		317,552	388,933

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Statement of Changes in Equity

	Total attributable to equity holders of the company	Total equity
Figures in Rand		
Balance at 01 July 2023	3,019,003	3,019,003
Surplus for the year	388,933	388,933
Other comprehensive income	-	-
Total comprehensive income for the year	388,933	388,933
Balance at 01 July 2024	3,407,936	3,407,936
Surplus for the year	317,552	317,552
Other comprehensive income	-	-
Total comprehensive income for the year	317,552	317,552
Balance at 30 June 2025	3,725,488	3,725,488

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Statement of Cash Flows

Figures in Rand	Note(s)	2025	2024
Cash flows from operating activities			
Cash receipts from customers		9,211,902	7,668,630
Cash paid to suppliers and employees		(8,904,662)	(7,295,740)
Cash generated from operations	11	307,240	372,890
Interest income		215,000	209,628
Finance costs		(40)	(36)
Net cash from operating activities		522,200	582,482
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(185,897)	(149,350)
Total cash movement for the year		336,303	433,132
Cash at the beginning of the year		2,887,196	2,454,064
Total cash at end of the year	4	3,223,499	2,887,196

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

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
Inverter and batteries	Straight line	5 years
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.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

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.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

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.

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand

2025

2024

2. Property, plant and equipment

	2025			2024		
	Cost	Accumulated depreciation and impairments	Carrying value	Cost	Accumulated depreciation and impairments	Carrying value
Inverter and batteries	149,350	(44,400)	104,950	149,350	(14,530)	134,820
Furniture and fixtures	5,606	(5,602)	4	5,606	(5,602)	4
Trailer	74,513	(37,871)	36,642	74,513	(25,309)	49,204
Office equipment	6,403	(6,398)	5	6,403	(6,398)	5
IT equipment	17,546	(17,541)	5	17,546	(17,541)	5
Signage	6,262	(6,261)	1	6,262	(6,261)	1
Security assets	1,178,043	(850,589)	327,454	992,147	(677,205)	314,942
Total	1,437,723	(968,662)	469,061	1,251,827	(752,846)	498,981

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Depreciation	Closing balance
Inverter and Batteries	134,820	-	(29,870)	104,950
Furniture and fixtures	4	-	-	4
Trailer	49,204	-	(12,562)	36,642
Office equipment	5	-	-	5
IT equipment	5	-	-	5
Signage	1	-	-	1
Security assets	314,942	185,897	(173,385)	327,454
	498,981	185,897	(215,817)	469,061

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Depreciation	Closing balance
Trailer	-	149,350	(14,530)	134,820
Furniture and fixtures	4	-	-	4
Motor vehicles	61,767	-	(12,563)	49,204
Office equipment	5	-	-	5
IT equipment	5	-	-	5
Signage	1	-	-	1
Security assets	482,129	-	(167,187)	314,942
	543,911	149,350	(194,280)	498,981

3. Trade and other receivables

Trade receivables	(2)	(2)
Prepayments - Rent, electricity and water	4,097	3,959
VAT	30,014	18,997
	34,109	22,954

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
4. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Bank balances	357,301	235,999
Short term deposits	1,305,961	1,200,158
Other bank balances	1,560,237	1,451,039
	3,223,499	2,887,196
5. Trade and other payables		
Accruals	1,181	1,195
6. Revenue		
Additional Rates Received	8,933,141	7,142,153
Additional Rates Retention Received	278,761	526,477
	9,211,902	7,668,630
7. Operating surplus		
Operating surplus for the year is stated after accounting for the following:		
Operating lease charges		
Premises		
• Contractual amounts	27,774	26,202
Depreciation on property, plant and equipment	215,817	194,280
8. Investment revenue		
Interest revenue		
Bank	215,000	209,591
Interest SARS	-	37
	215,000	209,628
9. Taxation		
Major components of the tax expense		
No provision has been made for 2025 tax as the company is exempt from Income Tax.		
10. Auditor's remuneration		
Fees	23,650	18,150

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements

Figures in Rand	2025	2024
11. Cash generated from operations		
Surplus before taxation	317,552	388,933
Adjustments for:		
Depreciation and amortisation	215,817	194,280
Interest received	(215,000)	(209,628)
Finance costs	40	36
Changes in working capital:		
Trade and other receivables	(11,155)	4,200
Trade and other payables	(14)	(4,931)
	307,240	372,890

12. 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	Equity and non financial assets and liabilities	Total
Categories of financial instruments - 2025						
Assets						
Non-Current Assets						
Property, plant and equipment	2	-	-	-	469,061	469,061
Current Assets						
Trade and other receivables	3	-	-	-	34,111	34,111
Cash and cash equivalents	4	-	3,223,499	-	-	3,223,499
		-	3,223,499	-	34,111	3,257,610
Total Assets		-	3,223,499	-	503,172	3,726,671
Equity and Liabilities						
Equity						
Equity Attributable to Equity Holders of Parent:						
Accumulated surplus		-	-	-	3,725,488	3,725,488
Total Equity		-	-	-	3,725,488	3,725,488
Liabilities						
Current Liabilities						
Trade and other payables	5	-	-	1,181	-	1,181
Total Liabilities		-	-	1,181	-	1,181
Total Equity and Liabilities		-	-	1,181	3,725,488	3,726,669

WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Notes to the Annual Financial Statements**Categories of financial instruments - 2024****Assets****Non-Current Assets**

Property, plant and equipment	2	-	-	-	498,981	498,981
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Current Assets

Trade and other receivables	3	-	-	-	22,956	22,956
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Cash and cash equivalents	4	-	2,887,196	-	-	2,887,196
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		-	2,887,196	-	22,956	2,910,152
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Total Assets		-	2,887,196	-	521,937	3,409,133
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Equity and Liabilities**Equity**

Equity Attributable to Equity

Holders of Parent:

Accumulated surplus		-	-	-	3,407,936	3,407,936
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Total Equity		-	-	-	3,407,936	3,407,936
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Liabilities**Current Liabilities**

Trade and other payables	5	-	-	1,195	-	1,195
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Total Liabilities		-	-	1,195	-	1,195
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Total Equity and Liabilities		-	-	1,195	3,407,936	3,409,131
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WYNBERG IMPROVEMENT DISTRICT NPC

(Registration number: 2000/021770/08)

Annual Financial Statements for the year ended 30 June 2025

Detailed Income Statement

Figures in Rand	Note(s)	2025	2024
Revenue			
Additional Rates Received		8,933,141	7,142,153
Additional Rates Retention Received		278,761	526,477
	6	9,211,902	7,668,630
Operating expenses			
Accounting fees		20,420	22,161
Administration and management fees		1,231,000	1,071,900
Advertising costs		10,048	5,740
Auditor's remuneration	10	23,650	18,150
Bank charges		2,989	2,592
Cleaning services		1,709,305	1,418,825
Company secretarial		12,155	1,950
Depreciation, amortisation and impairments		215,817	194,280
Environmental upgrading		34,331	17,490
Insurance		20,921	18,336
Law enforcement officers		476,040	451,540
Marketing and promotions		12,975	55,000
Municipal expenses		22,175	49,973
Office rental		27,774	26,202
Project - Paving Reinstatement		21,006	18,000
Project - Pop up Park		48,600	-
Project - Urban maintenance		66,420	42,370
Project - Urban Maintenance team		168,000	369,670
Public safety		4,314,043	3,465,456
Public safety - CCTV monitoring		561,746	134,935
Repairs and maintenance		24,610	20,352
Social upliftment		65,285	66,367
Telecommunication		20,000	18,000
		9,109,310	7,489,289
Operating surplus	7	102,592	179,341
Investment income		215,000	209,628
Finance costs		(40)	(36)
		214,960	209,592
Surplus for the year		317,552	388,933

Audit Trail

29/08/2025 08:44:48 SAST	Status marked as complete.	
29/08/2025 08:44:43 SAST	tian@ratiogroup.co.za (Tian van der Merwe) completed signing document	41.164.194.34
29/08/2025 08:44:36 SAST	tian@ratiogroup.co.za (Tian van der Merwe) accepted QuicklySign Terms and Conditions	41.164.194.34
29/08/2025 08:44:29 SAST	tian@ratiogroup.co.za (Tian van der Merwe) opened document	41.164.194.34
29/08/2025 08:44:29 SAST	tian@ratiogroup.co.za (Tian van der Merwe) clicked document link	41.164.194.34
29/08/2025 08:27:38 SAST	Email has been received by tian@ratiogroup.co.za mail server	149.72.149.195
29/08/2025 08:27:35 SAST	Signature request sent to: tian@ratiogroup.co.za (Tian van der Merwe)	
29/08/2025 08:27:29 SAST	Christine de Reuck changed the status to:awaiting_signatures	41.164.194.34
29/08/2025 08:17:17 SAST	christine@ratiogroup.co.za (Christine de Reuck) uploaded document	41.164.194.34

Signers

Tian van der Merwe

Email: tian@ratiogroup.co.za

Role: signer-1

Mobile Number: None

User Identification: email



Date completed: 29/08/2025 08:44:39 SAST

CC Recipients

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Supporting documentation

Supporting documents that were uploaded, as part of the signing process, can be found on the document page online.

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