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# ISLAMIC RELIEF SOUTH AFRICA NPC

[Registration number: 2004/025107/08]

## ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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**Islamic Relief South Africa NPC**

(Registration number 2004/025107/08)

Financial statements  
for the year ended 31 December 2024

These financial statements were prepared by:  
Eduard Nel  
Professional Accountant (SA)

These financial statements have been audited in compliance with the applicable requirements of the Companies Act No. 71 of 2008.

Issued 07 May 2025

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## General Information

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<b>Country of incorporation and domicile</b>	South Africa
<b>Nature of business and principal activities</b>	Provision of poverty relief and humanitarian assistance
<b>Directors</b>	Abu - El - Magd, Mohamed Ali El - Alf, Mohammed Omar El - Bendary, Ahmad Esmat El - Zayat, Ibrahim Farouk Osman, Muhammad Ameen, Khadija Ismail, Zaheerah
<b>Registered office</b>	396 Imam Haron Road Landsdowne Cape Town Western Cape 7780
<b>Business address</b>	396 Imam Haron Road Landsdowne 7780
<b>Postal address</b>	396 Imam Haron Road Landsdowne 7780
<b>Bankers</b>	Standard Bank First National Bank
<b>Auditors</b>	SizweNtsalubaGobodo Grant Thornton Inc. Registered Auditors
<b>Company registration number</b>	2004/025107/08
<b>Tax reference number</b>	9450/136/16/4
<b>Level of assurance</b>	These financial statements have been audited in compliance with the applicable requirements of the Companies Act No. 71 of 2008.
<b>Preparer</b>	The financial statements were independently compiled by: Eduard Nel Professional Accountant (SA)
<b>Issued</b>	07 May 2025

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Index

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

	<b>Page</b>
Directors' Responsibilities and Approval	3
Directors' Report	4 - 5
Independent Auditor's Report	6 - 8
Practitioner's Compilation Report	9
Statement of Financial Position	10
Statement of Comprehensive Income	11
Statement of Changes in Equity	12
Statement of Cash Flows	13
Accounting Policies	14 - 18
Notes to the Financial Statements	19 - 25
The following supplementary information does not form part of the financial statements and is unaudited:	
Detailed Income Statement	26 - 27

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Directors' Responsibilities and Approval

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The directors are required by the Companies Act No. 71 of 2008, to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the 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 IFRS for SME's Accounting Standard. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the IFRS for SME's Accounting Standard 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 directors set standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the 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 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 next 12 months to 31 December 2025 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 financial statements. The financial statements have been examined by the company's external auditors and their report is presented on page 6 - 8.

The financial statements set out on pages 10 to 25, which have been prepared on the going concern basis, were approved by the board of directors on 07 May 2025 and were signed on its behalf by:

### Approval of financial statements



Abu - El - Magd, Mohamed Ali



El - Bendary, Ahmad Esmat

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Directors' Report

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The directors have pleasure in submitting their report on the financial statements of Islamic Relief South Africa NPC for the year ended 31 December 2024.

### 1. Incorporation

The company was incorporated on 07 September 2004 and obtained its certificate to commence business on the same day.

### 2. Nature of business

Islamic Relief South Africa NPC was incorporated in South Africa with interests in the humanitarian assistance sector. The company operates in South Africa.

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

### 3. Review of financial results and activities

The financial statements have been prepared in accordance with IFRS for SME's Accounting Standard and the requirements of the Companies Act No. 71 of 2008. The accounting policies have been applied consistently compared to the prior year.

The company recorded a surplus for the year ended 31 December 2024 of R31,481,420; (2023 surplus; R29,984,237).

Restricted project funds pertain to funds collected towards specific Islamic Relief programmes and projects, and relate to obligations that Islamic Relief South Africa carry forward to be discharged in 2025.

Unrestricted project funds are general funds not confined to any specific project.

### 4. Auditors

SizweNtsalubaGobodo Grant Thornton Inc. continued in office as auditors for the company for 2024.

At the AGM, the shareholder will be requested to reappoint SizweNtsalubaGobodo Grant Thornton Inc. as the independent external auditors of the company and to confirm Mrs Piloshini Daver Rampersadh as the designated lead audit partner for the 2025 financial year.

### 5. Insurance and risk management

The company follows a policy of reviewing the risks relating to assets and possible liabilities arising from business transactions with its insurers on an annual basis. Wherever possible assets are automatically included. There is also a continuous asset risk control program, which is carried out in conjunction with the company's insurance brokers. All risks are considered to be adequately covered, except for political risks, in the case of which as much cover as is reasonably available has been arranged.

### 6. Directors

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

Directors	Position	Nationality
Abu - El - Magd, Mohamed Ali	Chairperson	Egypt
El - Alf, Mohammed Omar		United Kingdom
El - Bendary, Ahmad Esmat		United States of America
El - Zayat, Ibrahim Farouk		Germany
Osman, Muhammad		South Africa
Ameen, Khadija		South Africa
Ismail, Zaheerah		South Africa

There have been no changes to the directorate for the period under review.

### 7. 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.

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Directors' Report

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### 8. Property, plant and equipment

There was no change in the nature of the property, plant and equipment of the company or in the policy regarding their use.

At 31 December 2024 the company's investment in property, plant and equipment amounted to R12,026,942 (2023:R10,963,616), of which R2,420,009 (2023: R1,075,552) was added in the current year through additions.

### 9. Special resolutions

No special resolutions, the nature of which might be significant to the directors in their appreciation of the state of affairs of the company were made by the company during the period covered by this report.

### 10. 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.

### 11. Going concern

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

The directors believe that the company has adequate financial resources to continue in operation for the foreseeable future and accordingly the 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.

### 12. Liquidity and solvency

The directors have performed the required liquidity and solvency tests required by the Companies Act No. 71 of 2008.

### 13. Litigation statement

The company becomes involved from time to time in various claims and lawsuits incidental to the ordinary course of business. The company is not currently involved in any such claims or lawsuits, which individually or in the aggregate, are expected to have a material adverse effect on the business or its assets.

### 14. Date of authorisation for issue of financial statements

The financial statements have been authorised for issue by the directors on 07 May 2025. No authority was given to anyone to amend the financial statements after the date of issue.

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**Independent Auditor's Report**

**To the Directors of Islamic Relief South Africa NPC**

**Qualified Opinion**

We have audited the financial statements of Islamic Relief South Africa NPC set out on pages 10 to 25, which comprise the statement of financial position as at 31 December 2024 and 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 notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of Islamic Relief South Africa NPC as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with the IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa.

**Basis for Qualified Opinion**

In common with similar organisations, it is not feasible for the entity to institute accounting controls over cash and collections from donations prior to initial entry in the accounting records. Accordingly, it was impracticable for us to extend our examination beyond receipts recorded.

We, therefore, were unable to verify the completeness of cash donations, totalling R6 800 452 (2.89% of total revenue), as disclosed in note 13.

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



### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the document titled “Islamic Relief South Africa NPC Annual Financial Statements for the year ended 31 December 2024”, which includes the Directors’ Report as required by the Companies Act of South Africa. The other information does not include the financial statements and our auditor’s report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. As described in the Basis for Qualified Opinion section above, we were unable to obtain sufficient appropriate evidence about whether all cash donations were recorded. Accordingly, we are unable to conclude whether or not the other information is materially misstated with respect to this matter.

### **Responsibilities of the Directors for the Financial Statements**

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with IFRS for SMEs Accounting Standard as issued by the International Accounting Standards Board and the requirements of the Companies Act of South Africa, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the entity’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 entity or to cease operations, or have no realistic alternative but to do so.

### **Auditor’s Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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**Piloshini Daver Rampersadh CA (SA)**  
**SizweNtsalubaGobodo Grant Thornton Inc.**  
**Director**  
**Registered Auditor**  
**Date: 07 May 2025**

**2<sup>nd</sup> Floor, Block A, Century Falls**  
**32 Century Boulevard**  
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## Practitioner's Compilation Report

### To the Management of Islamic Relief South Africa NPC

We have compiled the financial statements of Islamic Relief South Africa NPC, as set out on pages 10 - 25, based on information you have provided. These financial statements comprise the statement of financial position of Islamic Relief South Africa NPC as at 31 December 2024, the statement of 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 financial statements on the IFRS for SME's Accounting Standard. We have complied with relevant ethical requirements, including principles of integrity, objectivity, professional competence and due care.

These 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 financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with the IFRS for SME's Accounting Standard.



Eduard Nel  
Professional Accountant (SA)

07 May 2025

Cape Town

CDP Accountants (Pty) Ltd  
2014/270979/07

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Directors: Charl du Plessis CA (SA), Registered Auditor; Eduard Nel Professional Accountant (SA)

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Statement of Financial Position as at 31 December 2024

Figures in Rand	Note	2024	2023
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	2	12,026,942	10,963,616
Investment property at fair value	3	465,000	-
Other financial assets	4	26,240	26,240
		<b>12,518,182</b>	<b>10,989,856</b>
<b>Current Assets</b>			
Inventories	6	180,420	557,065
Trade and other receivables	7	9,790,003	1,730,761
Prepayments	5	21,950	28,950
Cash and cash equivalents	8	88,988,493	55,495,690
		<b>98,980,866</b>	<b>57,812,466</b>
<b>Total Assets</b>		<b>111,499,048</b>	<b>68,802,322</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Retained income		96,664,342	65,182,922
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Other financial liabilities	10	-	371,401
<b>Current Liabilities</b>			
Trade and other payables	12	12,706,729	1,591,515
Provisions	11	2,127,977	1,656,484
		<b>14,834,706</b>	<b>3,247,999</b>
<b>Total Liabilities</b>		<b>14,834,706</b>	<b>3,619,400</b>
<b>Total Equity and Liabilities</b>		<b>111,499,048</b>	<b>68,802,322</b>

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Statement of Comprehensive Income

Figures in Rand	Note(s)	2024	2023
Revenue	13	235,371,118	199,892,390
Direct expenses	14	(195,832,768)	(160,442,872)
<b>Gross surplus</b>		<b>39,538,350</b>	<b>39,449,518</b>
Other income	15	346,921	174,588
Operating expenses		(14,790,668)	(13,793,077)
<b>Operating surplus</b>		<b>25,094,603</b>	<b>25,831,029</b>
Profit share	17	6,392,996	4,194,542
Finance costs	18	(6,179)	(41,334)
<b>Surplus for the year</b>		<b>31,481,420</b>	<b>29,984,237</b>
Other comprehensive income		-	-
<b>Total comprehensive surplus for the year</b>		<b>31,481,420</b>	<b>29,984,237</b>

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Statement of Changes in Equity

Figures in Rand	Accumulated surplus	Total equity
<b>Balance at 01 January 2023</b>	<b>35,198,685</b>	<b>35,198,685</b>
Surplus for the year	29,984,237	29,984,237
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>29,984,237</b>	<b>29,984,237</b>
<b>Balance at 01 January 2024</b>	<b>65,182,922</b>	<b>65,182,922</b>
Surplus for the year	31,481,420	31,481,420
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<b>31,481,420</b>	<b>31,481,420</b>
<b>Balance at 31 December 2024</b>	<b>96,664,342</b>	<b>96,664,342</b>

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Statement of Cash Flows

Figures in Rand	Notes	2024	2023
<b>Cash flows from operating activities</b>			
Cash generated from operations	19	28,606,570	27,134,193
Profit share		6,392,996	4,194,542
Finance costs		(6,179)	(41,334)
<b>Net cash from operating activities</b>		<b>34,993,387</b>	<b>31,287,401</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	2	(1,571,164)	(1,076,157)
Proceeds from sale of property, plant and equipment	2	447,331	607
<b>Net cash from investing activities</b>		<b>(1,123,833)</b>	<b>(1,075,550)</b>
<b>Cash flows from financing activities</b>			
Repayments of other financial liabilities		(376,751)	(1,470,840)
<b>Total cash movement for the year</b>		<b>33,492,803</b>	<b>28,741,011</b>
Cash and cash equivalents at the beginning of the year		55,495,690	26,754,679
<b>Total cash at end of the year</b>	8	<b>88,988,493</b>	<b>55,495,690</b>

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Accounting Policies

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### 1. Basis of preparation and summary of significant accounting policies

The financial statements have been prepared on a going concern basis in accordance with the IFRS for SME's Accounting Standard, and the Companies Act No. 71 of 2008. The 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 Significant judgements and sources of estimation uncertainty

##### Critical judgements in applying accounting policies

Management did not make critical judgements in the application of accounting policies, apart from those involving estimations, which would significantly affect the financial statements.

##### Key sources of estimation uncertainty

##### Useful lives of property, plant and equipment

The company reviews the estimated useful lives of property, plant and equipment when changing circumstances indicate that they may have changed since the most recent reporting date.

##### Impairment testing

The company reviews and tests the carrying value of property, plant and equipment, when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

##### Provisions

Provisions are inherently based on assumptions and estimates using the best information available. Additional disclosure of these estimates of provisions are included in note 11 - Provisions.

##### Fair value estimation

Several assets and liabilities of the company are measured at fair value.

The valuation process requires management to always first consider whether there is a quoted price in an active market for an identical or similar asset. If no such quoted price exists, then the fair value is determined by reference to a recent binding sale agreement or a recent transaction for an identical or similar asset.

The recent binding sale agreement or transaction is only applied where it is between knowledgeable willing parties in an arms length transaction and where there has not been a significant change in economic circumstances or significant time lapse between the date of such agreement or transaction and the measurement date. Where there have been significant changes in economic circumstances, then the price is adjusted to determine fair value. If there is no quoted price and there have been no recent binding sale agreements or recent transactions for the identical or similar assets, then management will determine fair value by applying appropriate valuation techniques. Observable market data is used as inputs to the extent that it is available.

##### Fair value of investment property

The fair value of investment property is derived from current market prices of comparable real estate. The fair value is based on a valuation made by an independent valuator who holds a recognised and relevant valuation licence and has recent experience in valuing property in the same location as the company's investment property. The fair value of the investment property is disclosed in note 3.

#### 1.2 Investment property

Investment property is land and buildings held to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes; or for sale in the ordinary course of business.



# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Accounting Policies

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### 1.2 Investment property (continued)

Investment property is initially measured at cost and subsequently at fair value with changes in fair value recognised in profit or loss. If the fair value of investment property cannot be measured reliably without undue cost or effort, then it is measured at cost less accumulated depreciation and accumulated impairment.

The cost of investment property comprises its purchase price and any directly attributable costs incurred to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Costs include costs incurred initially to acquire or construct an investment property 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 investment property, the carrying amount of the replaced item is derecognised.

The fair value is determined annually by an external valuator derived from current market prices of comparable real estate.

### 1.3 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.

An item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the company, and the cost of the item can be measured reliably.

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.

The initial estimate of the costs of dismantling and removing an asset and restoring the site on which it is located is also included in the cost of property, plant and equipment, when such dismantling, removal and restoration is obligatory.

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:

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Item	Depreciation method	Average useful life
Buildings	Straight line	30 years
Furniture and fixtures	Straight line	6 years
Motor vehicles	Straight line	5 years
Office equipment	Straight line	3-5 years
IT equipment	Straight line	3 years
Computer software	Straight line	2 years

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The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset.

Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount.

Where major components of an item of property, plant and equipment have significantly different patterns of consumption of economic benefits, the cost of the asset is allocated to the components and they are depreciated separately over each component's useful life.

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Accounting Policies

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### 1.3 Property, plant and equipment (continued)

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.

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.

### 1.4 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, trade payables and cash and cash equivalents. They 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 cost

Commitments to receive a loan are measured at cost less impairment.

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort are measured at cost less impairment.

#### 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 or 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.

### 1.5 Tax

#### Current tax assets and liabilities

The company has been approved as a public benefit organisation in terms of section 30 of the Income Tax Act. The organisation's receipts and accruals are therefore exempt from income tax in terms of section 10(a)(cN) of the Act, and as a result no provision has been made for income tax.

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Accounting Policies

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### 1.6 Inventories

This pertains to donations in kind. A nominal value (R10) is attached to second hand items for measurement per the accounting records. Brand new items received are measured at the lowest retail cost or invoice value and are used in accordance with Islamic Relief South Africa's programmes implementation efforts. High value items are aligned with the lowest market value available.

### 1.7 Impairment of assets

The company assesses at each reporting date whether there is any indication that any asset 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 surplus 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 surplus or loss.

### 1.8 Employee benefits

#### Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The following benefits are offered to all Islamic Relief employees; a fixed, monthly retirement benefit in addition to a standard medical insurance package across the board as well as a data/mobile allowance that is fully subsidized by the entity.

### 1.9 Provisions and contingencies

Provisions are recognised when the company has an obligation at the reporting date as a result of a past event; it is probable that the company will be required to transfer economic benefits in settlement; and the amount of the obligation can be estimated reliably.

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

Provisions are not recognised for future operating losses.

Contingent assets and contingent liabilities are not recognised but disclosed where applicable.

### 1.10 Revenue

**Revenue:** primarily comprises income from donations. It is recognised upon receipt of cash and cash equivalents at the amount received. Unrestricted funds: all donations are deemed unrestricted unless specifically stated by the donor.

**Unrestricted funds:** unrestricted funds refer to donor contributions entrusted to the directors of Islamic Relief South Africa to allocate and apply in alignment with the organisation's strategic priorities, in a manner that best advances Islamic Relief's mission and responds to areas of greatest need.

**Restricted funds:** these pertain to contributions that are assigned by the donor or the terms of the appeal specified by a particular project or country. The donations derived from them will be allocated and utilized in accordance with the specified purpose.

**Investment income:** this comprises of profit generated from funds held in Islamic Relief South Africa's bank accounts.

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Accounting Policies

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### 1.10 Revenue (continued)

**In Kind donations:** this pertains to donations in kind. A nominal value is attached to second hand items for measurement per the accounting records. Brand new items received are measured at the lowest retail cost or invoice value and are used in accordance with Islamic Relief South Africa's programmes implementation efforts. High value items are aligned with the lowest market value available. The outcome of the transaction can be estimated reliably when the amount of revenue can be measured reliably and it is probable that the economic benefits associated with the transaction will flow to the entity.

### 1.11 Finance costs

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

### 1.12 Foreign exchange

#### Foreign currency transactions

Exchange differences arising on monetary items are recognised in surplus or loss in the period in which they arise.

All transactions in foreign currencies are initially recorded in Rand, using the spot rate at the date of the transaction. Foreign currency monetary items at the reporting date are translated using the closing rate. All exchange differences arising on settlement or translation are recognised in surplus or loss.

### 1.13 Direct expenditure

Islamic Relief's direct expenses comprises 3 main cost categories, i.e Operating Expenses, Local Programmes and International Programmes.

Operating Expenses constitute all fund development and communications related costs incurred in generating donation income applicable to the entity. In addition to direct support for vulnerable people, Islamic Relief invests in fundraising to support further income generation for the communities we serve.

Local Programmes Costs relate to expenditures associated with implementing domestic projects and reaching local beneficiaries/right holders nationally.

International Programmes Costs relate to expenditures relevant to implementing global projects and reaching beneficiaries/right holders abroad.

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Notes to the Financial Statements

Figures in Rand

2024

2023

#### 2. Property, plant and equipment

	2024			2023		
	Cost	Accumulated depreciation and impairment	Carrying value	Cost	Accumulated depreciation and impairment	Carrying value
Land	3,306,261	-	3,306,261	3,306,261	-	3,306,261
Buildings	7,237,049	(1,276,698)	5,960,351	6,429,362	(1,062,386)	5,366,976
Furniture and fixtures	256,916	(112,323)	144,593	214,016	(74,740)	139,276
Motor vehicles	2,461,289	(825,582)	1,635,707	1,927,248	(909,358)	1,017,890
Office equipment	888,874	(637,366)	251,508	872,116	(563,125)	308,991
IT equipment	2,116,497	(1,387,979)	728,518	1,731,941	(988,031)	743,910
Computer software	208,537	(208,533)	4	208,537	(128,225)	80,312
<b>Total</b>	<b>16,475,423</b>	<b>(4,448,481)</b>	<b>12,026,942</b>	<b>14,689,481</b>	<b>(3,725,865)</b>	<b>10,963,616</b>

#### Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals and scrapping's - cost	Depreciation	Closing balance
Land	3,306,261	-	-	-	3,306,261
Buildings	5,366,976	807,688	-	(214,313)	5,960,351
Furniture and fixtures	139,276	42,900	-	(37,583)	144,593
Motor vehicles	1,017,890	1,074,444	(142,501)	(314,126)	1,635,707
Office equipment	308,991	53,632	-	(111,115)	251,508
IT equipment	743,910	441,345	(11,392)	(445,345)	728,518
Computer software	80,312	-	-	(80,308)	4
	<b>10,963,616</b>	<b>2,420,009</b>	<b>(153,893)</b>	<b>(1,202,790)</b>	<b>12,026,942</b>

#### Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals and scrapping's - cost	Other changes, movements	Depreciation	Closing balance
Land	3,306,261	-	-	-	-	3,306,261
Buildings	5,581,288	-	-	-	(214,312)	5,366,976
Furniture and fixtures	89,021	73,337	(2)	-	(23,080)	139,276
Motor vehicles	1,049,664	275,978	(1)	-	(307,751)	1,017,890
Office equipment	339,441	154,745	(2)	-	(185,193)	308,991
IT equipment	509,224	571,492	-	605	(337,411)	743,910
Computer software	173,503	-	-	-	(93,191)	80,312
	<b>11,048,402</b>	<b>1,075,552</b>	<b>(5)</b>	<b>605</b>	<b>(1,160,938)</b>	<b>10,963,616</b>

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Notes to the Financial Statements

Figures in Rand	2024	2023
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#### 2. Property, plant and equipment (continued)

##### Details of properties

##### Administrative building 1

The property was purchased on 24 June 2010 and is situated at Erf 231, Copesville, Pietermaritzburg, KwaZulu Natal, measuring 440 square metres under Deeds of Transfer T000019401/2010.

- Land - 1 January 2022
- Buildings - 1 January 2022

148,995	148,995
166,005	166,005
<b>315,000</b>	<b>315,000</b>

##### Administrative building 2

The property was purchased on 7 February 2019 and is situated at Erf 59743, Lansdowne, Cape Town, Western Cape, measuring 544 square metres under Deeds of Transfer T16323/1949.

- Land - 1 January 2022
- Buildings - 1 January 2022
- Additions - 2024

1,276,139	1,276,139
5,188,596	5,188,596
807,687	-
<b>7,272,422</b>	<b>6,464,735</b>

##### Administrative building 3

The property was purchased on 11 March 2020 and is situated at Portion 44, Erf 808, Brickfield, Sherwood, Durban, measuring 836 square metres under Deeds of Transfer T12553/1973.

- Land - 1 January 2022
- Buildings - 1 January 2022

1,881,128	1,881,128
1,074,760	1,074,760
<b>2,955,888</b>	<b>2,955,888</b>

Total cost value of all assets still in use with net carrying value of R1 and less amounts to R1,634,111.

Registers with details of land and buildings are available for inspection at the registered office of the company.

#### 3. Investment property at fair value

##### Reconciliation of investment property at fair value - 2024

	Opening balance	Additions	Closing balance
Investment property	-	465,000	465,000

##### Restrictions

There are no restrictions on the realisability of the investment properties or on the remittance of income and proceeds of disposal as at 31 December 2024.

##### Details of property

##### Investment property 1

The property was received as a donation and registered at the Deeds Office on 17 December 2024 and is situated at Unit 1107, SS Highpoint, Brickfield with scheme number 325/2006, measuring 55 square metres under Deeds of Transfer ST35799/2024.

- Per donation agreement: 17 May 2024

465,000	-
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# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Notes to the Financial Statements

Figures in Rand	2024	2023
<b>3. Investment property at fair value (continued)</b>		
Registers with details of land and buildings are available for inspection by shareholder or their duly authorised representatives at the registered office of the company.		
<b>Details of valuation</b>		
The effective date of the revaluations was 22 August 2024. Revaluations were performed by an independent valuer, Mr Sam Brennan [FFC 1172035], of Dream Property Holdings. Dream Property Holdings are not connected to the company and have recent experience in the location and category of the investment property at fair value being valued.		
<b>4. Other financial assets</b>		
<b>At cost</b>		
Shares in Amaanat Investment Holding Limited	26,240	26,240
<b>Non-current assets</b>		
At amortised cost	26,240	26,240
<b>5. Prepayments</b>		
RAM24 Eid festival	-	28,950
RAM25 Eid festival	21,950	-
	<b>21,950</b>	<b>28,950</b>
<b>Net prepayments</b>		
Current assets	21,950	28,950
<b>6. Inventories</b>		
Merchandise	-	347,350
Emergency relief stock	180,420	209,715
	<b>180,420</b>	<b>557,065</b>
<b>7. Trade and other receivables</b>		
Trade receivables	345,598	(11,543)
Staff loans	266,656	156,022
Deposits	63,407	54,489
VAT	1,263,679	1,489,293
Accrued income	6,841,520	42,500
IR Global Conference receivables	1,009,143	-
	<b>9,790,003</b>	<b>1,730,761</b>
<b>8. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	3,506	4,260
Bank balances	88,984,987	55,491,430
	<b>88,988,493</b>	<b>55,495,690</b>

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Notes to the Financial Statements

Figures in Rand	2024	2023
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### 9. Accumulated surplus

Incorporated within the accumulated surplus, are funds that have been committed to 2024 projects that continue to be underway and extended into 2025 as well as new projects expected to commence in the 2025 financial year.

Restricted project funds	26,234,519	37,496,476
Unrestricted project funds	55,950,281	16,001,234
General reserves	14,479,542	11,685,212
	<b>96,664,342</b>	<b>65,182,922</b>

### 10. Other financial liabilities

#### At amortised cost

Islamic Relief Worldwide	-	371,401
<i>The loan was secured over property at Erf 59743, Lansdowne, Cape Town by the company agreeing to register a mortgage as per the loan agreement. The loan has been settled in full during the current financial year.</i>		

#### Non-current liabilities

At amortised cost	-	371,401
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### 11. Provisions

#### Reconciliation of provisions - 2024

	Opening balance	Additions	Reversed during the year	Closing balance
Provisions for leave pay	842,144	684,377	(842,144)	684,377
Audit fee provision	216,000	231,120	(216,000)	231,120
Provision for programs expenses	598,340	1,212,480	(598,340)	1,212,480
	<b>1,656,484</b>	<b>2,127,977</b>	<b>(1,656,484)</b>	<b>2,127,977</b>

#### Reconciliation of provisions - 2023

	Opening balance	Additions	Reversed during the year	Closing balance
Provisions for leave pay	859,837	842,144	(859,837)	842,144
Audit fee provision	200,000	216,000	(200,000)	216,000
Other provisions	-	598,340	-	598,340
	<b>1,059,837</b>	<b>1,656,484</b>	<b>(1,059,837)</b>	<b>1,656,484</b>

### 12. Trade and other payables

Trade payables	1,696,588	1,425,372
Other accrued expenses	11,010,141	166,143
	<b>12,706,729</b>	<b>1,591,515</b>



## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Notes to the Financial Statements

Figures in Rand	2024	2023
<b>13. Revenue</b>		
Direct deposits donations	223,699,248	175,658,040
Cash donations	6,800,452	9,755,942
Donations in kind	4,871,418	14,478,408
	<b>235,371,118</b>	<b>199,892,390</b>
<b>14. Direct expenses</b>		
<b>Direct expenses</b>		
Operating expenses	17,302,824	17,080,049
Local programmes	68,434,907	59,111,099
International programmes	110,095,037	84,251,724
	<b>195,832,768</b>	<b>160,442,872</b>
<b>15. Other income</b>		
Profit on sale of assets and liabilities	293,438	602
Discount received	4,116	-
Insurance claims	16,950	148,023
Sundry income	32,417	25,963
	<b>346,921</b>	<b>174,588</b>
<b>16. Auditor's remuneration</b>		
Fees	231,120	216,000
<b>17. Investment revenue</b>		
<b>Profit share</b>		
Bank	6,392,996	4,194,542
<b>18. Finance costs</b>		
Finance cost on Islamic Finance Agreement (non interest bearing) - Islamic Relief Worldwide	6,179	41,334

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Notes to the Financial Statements

Figures in Rand	2024	2023
<b>19. Cash generated from operations</b>		
Surplus before taxation	31,481,420	29,984,237
<b>Adjustments for:</b>		
Depreciation, amortisation, impairments and reversals of impairments	1,202,790	1,160,938
Profit on sale of assets and liabilities	(293,438)	(602)
Loss on foreign exchange differences	5,350	243,629
Movement in provisions	471,493	596,647
Movement in IKD included in profit or loss	(4,871,418)	-
Distribution of inventory through IKD	3,853,497	-
Other non-cash item included in profit or loss	(89,497)	-
Investment income	(6,392,996)	(4,194,542)
Finance costs	6,179	41,334
<b>Changes in working capital:</b>		
(Increase) decrease in inventories	376,645	(519,800)
(Increase) decrease in trade and other receivables	(8,265,669)	(810,648)
(Increase) decrease in prepayments	7,000	(4,000)
Increase (decrease) in trade and other payables	11,115,214	637,000
	<b>28,606,570</b>	<b>27,134,193</b>
<b>20. Related parties</b>		
<b>Relationships</b>		
Common directors	Islamic Relief Worldwide - United Kingdom	
	Islamic Relief Worldwide - HAD	
Other related parties	Orphan's Endowment Waqf Fund	
Islamic Relief global affiliates	Islamic Relief Canada	
	Islamic Relief USA	
	Islamic Relief Germany	
<b>Related party balances</b>		
<b>Loan accounts - Owing (to) by related parties</b>		
Islamic Relief Worldwide - United Kingdom	-	(371,401)
Orphan's Endowment Waqf Fund	(5,239)	(4,650)
<b>Related party transactions</b>		
<b>Donations received from related parties</b>		
Islamic Relief Worldwide - United Kingdom	28,332,566	17,987,117
Islamic Relief Canada	8,515,207	3,716,545
Islamic Relief USA	1,448,767	4,504,900
Orphans Endowment Waqf Fund	75,000	122,000
<b>Distributions of donations to related parties</b>		
Islamic Relief Worldwide - United Kingdom	116,950,013	(71,046,183)
Islamic Relief Worldwide - donations in kind	-	(13,205,540)
Islamic Relief Germany	1,145,023	-
<b>Operational expenses to related parties</b>		
Islamic Relief Worldwide - United Kingdom	21,030	160,955
Islamic Relief Worldwide - HAD	177,619	-

**Islamic Relief South Africa NPC**

(Registration number: 2004/025107/08)  
Financial Statements for the year ended 31 December 2024

**Notes to the Financial Statements**

Figures in Rand	2024	2023
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**21. 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, should the need arise. At the latest Board of Directors meeting, on 15 February 2025, and having assessed the financial performance of the last quarter, the directors are satisfied that the entity will continue to operate for the next 12 months. Having considered budgeted expectations and business plans for the foreseeable future, the going concern assumption is clearly supported. The directors are not aware of any additional 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.

**22. 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.

## Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

### Detailed Income Statement

Figures in Rand		2024	2023
<b>Revenue</b>			
Donation income		230,499,700	185,413,982
Donations in kind		4,871,418	14,478,408
	13	<b>235,371,118</b>	<b>199,892,390</b>
<b>Direct expenses</b>			
Operating expenses		17,302,824	17,080,049
Local programmes		68,434,907	59,111,099
International programmes		110,095,037	84,251,724
	14	<b>(195,832,768)</b>	<b>(160,442,872)</b>
<b>Gross surplus/(deficit)</b>		<b>39,538,350</b>	<b>39,449,518</b>
<b>Other income</b>			
Discount received		4,116	-
Recoveries		16,950	148,023
Other income		32,417	25,963
Gains on disposal of assets		293,438	602
		<b>346,921</b>	<b>174,588</b>
<b>Expenses (Refer to page 27)</b>		<b>(14,790,668)</b>	<b>(13,793,077)</b>
<b>Operating surplus</b>		<b>25,094,603</b>	<b>25,831,029</b>
Profit share	17	6,392,996	4,194,542
Finance costs	18	(6,179)	(41,334)
		<b>6,386,817</b>	<b>4,153,208</b>
<b>Surplus (deficit) for the year</b>		<b>31,481,420</b>	<b>29,984,237</b>

# Islamic Relief South Africa NPC

(Registration number: 2004/025107/08)

Financial Statements for the year ended 31 December 2024

## Detailed Income Statement

Figures in Rand		2024	2023
<b>Overhead expenses</b>			
Accounting fees		(100,700)	(96,882)
Auditors remuneration	16	(231,120)	(216,000)
Bank charges		(1,338,287)	(1,377,374)
Cleaning		(57,280)	(57,227)
Conferences and workshop expenses		(11,687)	-
Consulting and professional fees		(130,905)	(47,793)
Consumables		(36,522)	(16,760)
Depreciation, amortisation and impairments		(1,202,790)	(1,160,938)
Directors meetings expenses		(740,286)	(777,823)
Employee costs		(7,026,805)	(6,218,431)
IRW - Humanitarian academy of development		(177,619)	-
IT and computer related expenses		(927,214)	(720,718)
Insurance		(234,333)	(280,615)
Learning and development		(395,784)	(76,357)
Lease rentals on operating lease		(385,682)	(433,923)
Legal expenses		(140,663)	(114,200)
Loss on exchange differences		(5,350)	(243,629)
Motor vehicle expenses		(149,168)	(147,362)
Postage		(14,502)	(21,355)
Printing and stationery		(104,205)	(120,484)
Rates & municipal charges		(130,600)	(211,742)
Repairs and maintenance		(286,036)	(296,543)
Secretarial fees		-	(2,200)
Security		(30,523)	(33,778)
Staff welfare		(193,528)	(182,697)
Subscriptions		(142,699)	(268,157)
Telecommunications		(239,609)	(282,990)
Travel - local		(60,215)	(103,432)
Utilities		(296,556)	(283,667)
		<b>(14,790,668)</b>	<b>(13,793,077)</b>



ISLAMIC RELIEF  
SOUTH AFRICA

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Registration Number 2004/025107/08  
Donations are tax deductible and we issue section 18A Certificates

#### CONTACT

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