



ANNUAL REPORT

March 2022 - February 2023



**SOUL CITY
INSTITUTE**
FOR SOCIAL JUSTICE

ADDRESS

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ABBREVIATIONS

CBO	Community-based Organisation	NGO	Nongovernmental Organisation
CEO	Chief Executive Officer	NSP	National Strategic Plan
EAP	Employee Assistance Programme	SADC	Southern African Development Community
EE	Employment Equity	SAPS	South African Police Services
FLAC	Feminist Leadership and Activism Centre	SCI	Soul City Institute
FY	Financial Year	SETA	Sector Education and Training Authority
GBV	Gender-based Violence	SRHR	Sexual and Reproductive Health Rights
GBVF	Gender-based Violence and Femicide	STI	Sexually Transmitted Infections
HTS	HIV Testing and Screening	UNFPA	United Nations Population Fund
IDP	Integrated Development Plan	VAC	Violence Against Children
IPV	Intimate Partner Violence	VAWG	Violence Against Women and Girls
LBT	Lesbian, bisexual, and/or transgender		
LGBTIQA	lesbian, gay, bisexual, transgender, intersex, queer/questioning, asexual		
MMC	Medical Male Circumcision		



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LETTER FROM THE CEO

PHINAH KODISANG

The 2022/2023 financial year marks three years in my journey as CEO of Soul City Institute (SCI) and what a journey it has been. Despite the challenges brought by Covid-19 in my first and second year as CEO, the journey has been worthwhile professionally and personally. I have grown more aware of who I am as a leader and appreciate my own strengths and those of my whole team and how together we have made Soul City Institute the trailblazing organisation it continues to be since its incorporation in 1995. Covid-19 has forced us to reflect, learn and improve our business processes and to value the greatest asset we have, which is our human resources. We faced some challenges and through reflecting and continuous learning, we have managed to improve the ways we have been doing things to do things in a more intentional, focused, and organised manner and to take up opportunities that help us to align with the strategic vision of the organisation.

The SCI's feminist strategy is stronger than it has ever been. As an organisation, we are dedicated to catalysing young feminist movements for social change, hence our theme for the year is: **"The Year of Advancing the Feminist Agenda"**.

This report outlines our commitment to transformation and growth as guided by our strategic principles and values to deepen our work with young feminists and our targeted communities.

Our work in the 2022/23 financial year was rooted in intersectionality and interconnections. Our work was founded on recognising the diversity of young women and the intersectionality which defines their lives.

Our strategy is centred around four key pillars:

1. Creating a co-learning environment that enables young people to engage with each other and their leaders about issues that affect them **(Dismantling patriarchy)**

2. Equipping young women with tools to engage with current policies and advocate for themselves and others **(Strengthen capacity and amplify young women's voices)**
3. Building feminist consciousness among youth **(Feminist movement building)**
4. Mobilising and building relationships with other like-minded organisations **(Strategic collaboration)**

We began the financial year in March 2022, celebrating International Women's Day on 8 March and commemorating Human Rights Month by hosting a webinar under the title **Act Against patriarchy**. In the spirit of interconnectedness and intersectionality, we invited a diverse panel of experts who shared strategies and tools to reimagine a world where patriarchal practices are challenged and dismantled.

I would like to thank the Soul City team for their hard work and for ensuring that our feminist organising and consciousness remain rooted in social behaviour change. I am deeply grateful to all those who supported and partnered with us — our board members, funders, the people and institutions we worked with that recognise that individual change is linked to change in other domains such as community support and effective health care delivery systems.

Phinah Kodisang



LETTER FROM THE CHAIRPERSON

DR TLALENG MOFOKENG

I am pleased to present this annual report and the highlights of our organisation's commitment and progress in advancing social justice during the 2022/23 financial year.

We are an intersectional feminist organisation, and our mission is to ensure that girls, young women and gender minorities enjoy substantive equality, with access to resources and opportunities that enable this. We promote a society where all people share a common humanity, respect for human rights, and a fair allocation of resources.

This report provides an overview of our achievements, challenges, and future goals in our journey towards a more just and equitable society in the 2022/23 financial year.

Through convening workshops and forums, we have created platforms for dialogue and a deeper understanding of an intersectional feminist world. We have actively engaged with communities, using our leverage and convening power to amplify their voices and involve them in visioning for a better future and assisting in responding to some of their immediate needs.

We are proud to report a diverse representation within our leadership teams which reflects our commitment to mirroring the communities we serve and promoting inclusivity at all levels of our organisation. I wish to thank all staff, partners, funders, and collaborators who do this life-changing work with us every single day.

Strategic partnerships remain our strength and are necessary to create a more comprehensive approach to addressing social justice issues. In an increasingly interconnected world, we recognise the importance of collaborating globally to address social justice issues that transcend borders. By collaborating with lawmakers, government entities, civil society organisations and experts, our advocacy efforts have resulted in impactful local, regional, and international work.

Advancing systemic change often meets resistance from those benefiting from the status quo. Overcoming this challenge requires persistent education, open dialogue, and collaborative efforts. Thus, we appreciate all our funders and collaborators because their investment in SCI ensures that we are not hindered in the scale and speed of initiatives. We continue to seek innovative ways to secure and increase funding and are committed to effective governance and utilising resources.

As we reflect on the past year's achievements, including the first anniversary of the Feminist Leadership and Activism Centre (FLAC), we are energised by the progress we have made in advancing social justice. Our commitment to this cause remains resolute despite challenges and we look forward to working hand in hand with all stakeholders to build a more equitable future.

Thank you for your unwavering support and for amplifying the voice, agency and activism of girls, young women and gender minorities to dismantle patriarchy, protect their rights and enable their self-determination.

Dr. Tlaleng Mofokeng



THINKING BIG, BEING BOLD:

Our Highest Leverage Role

OVERVIEW

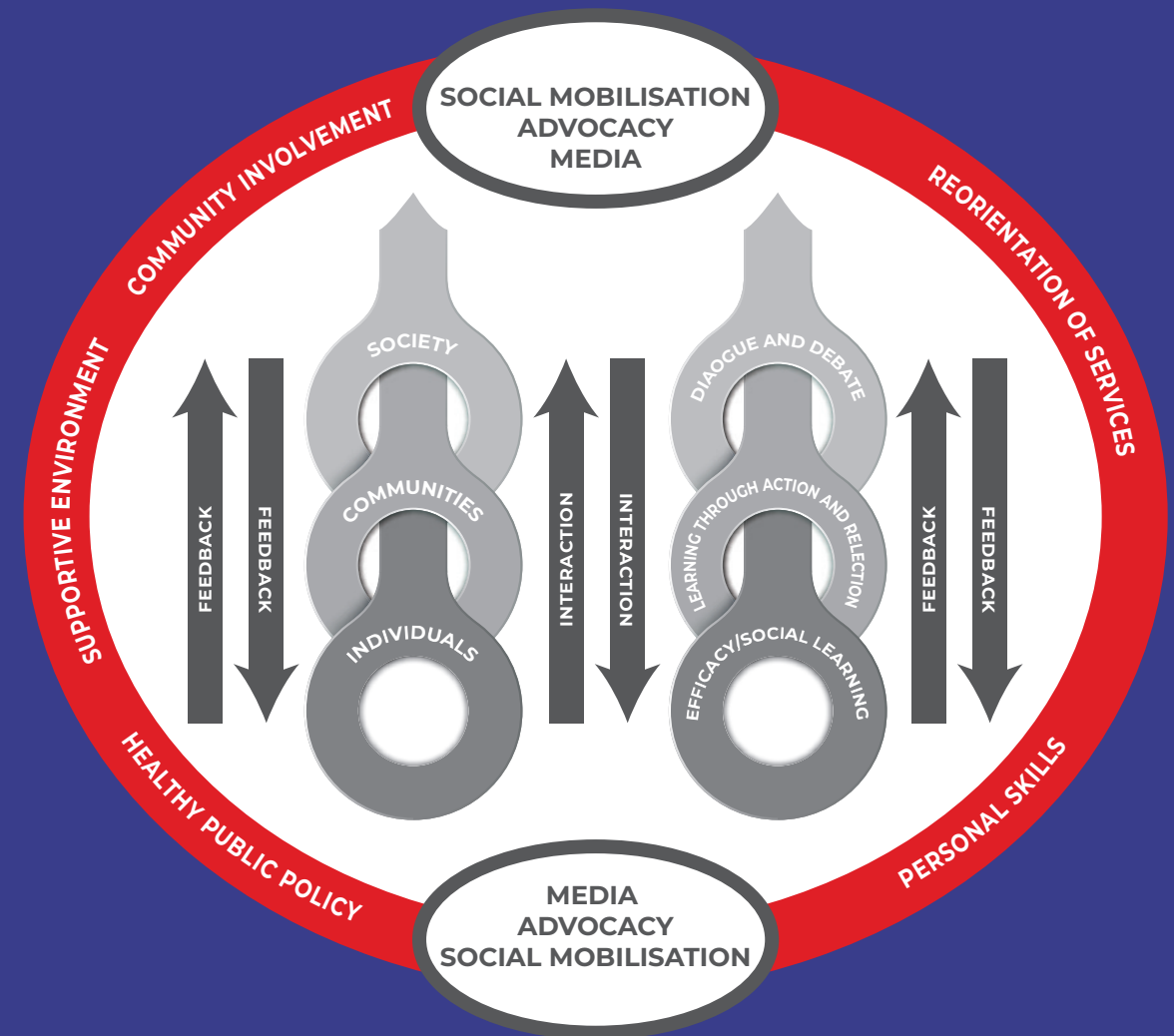
The SCI is an organisation committed to ensuring that young women and girls enjoy full equality to enable them to access resources and opportunities. It is an organisation that promotes a just society and ensures equitable treatment where all people share a common humanity, respect for human rights and a fair allocation of resources.

The SCI is guided by rights to equality prescribed within the South African Constitution and particularly sections within the constitution that guarantee all South Africans the rights to bodily integrity and autonomy. The SCI seeks to promote enabling provisions for the human rights of women and girls in the Protocol to the African Charter on Human and Peoples' Rights on the Rights of Women in Africa (the Maputo Protocol), the SADC Protocol on Gender and Development and is aligned with Beijing Plus Twenty and Africa Agenda 2063. Our current strategy is in alignment with Agenda 2030 (Global Sustainable Development Goals).

Our vision is to create a just society in which young women and girls and the communities they live in have the health and wellbeing to grow, flourish, and reach their full potential.

OUR METHODOLOGY AND THEORY OF CHANGE

As an organisation, the SCI uses a feminist approach that draws on the following three strategic priorities to guide its work to achieve its vision and 2025 strategy. The intention is to collaborate on strategic actions that influence and advocate for an end to patriarchal norms and structures that perpetuate inequality.



THEORY OF CHANGE

IF we capacitate, promote, resource and amplify the voices of young women and girls to lead their activism AND we collaborate on strategic actions that shift harmful norms, laws and practices fuelling gender inequality, THEN we build young feminist movements and a cadre of women and girls activists that will contribute to the dismantling of patriarchy and enable young women and girls to achieve self-determination, fully realising their human rights and living with health, wellbeing and dignity.

Our theory of change is based on three critical elements, which in combination, create a successful, sustainable process of integrated, people-centred development.

STRATEGIC PRIORITIES

- 1 Dismantle patriarchy:** The SCI recognises that the realities and experiences of young women are shaped by patriarchy. We subscribe to the feminist approach that focuses on dismantling patriarchy as a system and investing individual and institutional energies in the struggle against all forms of patriarchal oppression and exploitation. It is only by challenging the systems of oppression and exploitation, which frequently mutually support each other, that young women and girls will be able to enjoy their rights to dignity and wellbeing.
- 2 Collaboration and alliance building:** The intention is to collaborate on strategic actions that influence and advocate for an end to patriarchal norms and structures that perpetuate inequality. The SCI will convene key strategic spaces for dialogue with other movements to ensure there is solidarity for public campaigns on broad economic, social, and political issues, and that (young) women's concerns are an integral part of the long-term agendas of other civil society movements.
- 3 Amplify young women and girls' feminist consciousness, voice, agency, and activism:** We promote, support, and amplify young women and girls' feminist consciousness, voice, agency and activism to collectively dismantle patriarchy, protect their rights and enable their self-determination. This is done through our FLAC and the Rise Young Women's Clubs movement.

THE YEAR AT A GLANCE

First quarter (March - May 2022)

Award-winning organisation

We started the year on a high note. The organisation received an award in April 2022 for being ranked as one of South Africa's Top Gender Empowered Companies in our sector. As a Top Gender Empowered Company, we are seen as actively creating initiatives to sustainably celebrate and uplift women and contributing to gender empowerment. Our CEO was awarded the title of Justice Champ, an award given in recognition of the social justice work championed by the SCI in relation to gender-based violence (GBV) at the 2022 African Women's Summit, which took place in Kigali, Rwanda. The African Women's Summit is hosted by the Coalition of Women in Africa for Peace and Development (COWAP), which is an annual event that brings together women across the continent, including policymakers and women's rights advocates, to brainstorm ideas and launch initiatives to create sustainable peace on the continent.

Alliance building and strategic partnerships are critical cogs in the movement-building machinery. In March 2022, we hosted a webinar in celebration of International Women's Month and Human Rights Month, partnering with Sonke Gender Justice, Dr Hlengiwe Ndlovu, Nozibele Makanda, Praise Kambula, Bafana Khumalo and Yvette Raphael. The webinar titled #ACTAGAINSTPATRIARCHY was hosted by the SCI CEO. We joined one of our partners, GBV Talks, in a webinar commemorating #IWD2022. Our CEO was part of a discussion focusing on how African donors, civic organisations, and creatives are using their platforms to #BreakTheBias.

In May 2022, we started implementation of the second round of the SCI-UNFPA South Africa partnership. The focus of this strategic partnership was on the prevention of teen pregnancy through comprehensive social media and a community radio campaign in three provinces (Eastern Cape – OR Tambo District, Limpopo – Collins Chabane and KwaZulu-Natal – Ilembe District). This collaboration aimed to influence and advocate for an end to patriarchal norms and structures that perpetuate inequality.

Second quarter (June - August 2022)

Strategic partnerships

We celebrated #AfricaChildDay and #YouthMonth in June by joining forces with Akili Dada, a Kenya-based NGO in hosting a webinar on mental health issues among youth on the African continent. We also joined 100 other organisations in the Youth Day Parade for Justice and Change led by the Ahmed Kathrada Foundation.

In July, we launched the circumcision digital campaign on Facebook and Instagram. This was a targeted messaging campaign in some parts of the Eastern Cape, namely, Alfred Nzo District Municipality, King Sabata Dalindyebo Municipality, and Umzimvubu Municipality funded by UNFPA South Africa. We focused on the safety of boys and young men in traditional circumcision. In most rural areas, June/July is circumcision season, thus our focus. We also commemorated Mental Illness Awareness Month.

Advancing the feminist agenda

On 1 August 2022, we launched the FLAC, SCI's emerging feminist leaders' programme. This is a 24-month pilot fellowship programme aimed at the next generation of feminist leaders who wish to embark on a learning journey that cultivates their feminist activism and their community and personal leadership skills and provides them with tools and strategies to disrupt and transform multiple levels of oppression in their communities.

We took part in the End Period Poverty March in Pretoria where we joined forces with activists and civil society organisations as demanded an end to period poverty in our country. Together, we delivered a memorandum to the Department of Women, Children, and People Living with Disabilities, urging immediate action towards ending the issue of period poverty that has plagued our communities for far too long. We called for affordable and accessible menstrual products, improved education on menstrual health and hygiene, and a shift in societal attitudes towards menstruation.

Third quarter (September - November 2022)

Focus on safety and GBV

In September, we kicked off the Safetipin online campaign in collaboration with eThekweni Municipality. Funded by Womanity, the campaign aimed to address key safety concerns including safe pathways, adequate lighting, reporting broken infrastructure, and promoting women and girls' safety in an active city. We celebrated 27 years of Soul City in October and looked back at how we have redefined ourselves from health communication to intersectional feminism. During this month, we continued to monitor the impact of the Safetipin App campaign as well as developed more content to advance the SCI vision. We commemorated International Day of the Girl Child by hosting a webinar in partnership with the UNFPA. The focus was on statutory rape in the context of teen pregnancy.

Our focus for November was 16 Days of Activism Against GBV, where we launched our Kgalemelang campaign which aims to call out the social norms that enable violence against gender minorities.

We released a press statement on why an intersectional approach is needed to address GBV and demand accountability. We also hosted a Facebook webinar titled "GBVF and Disability: The importance of inclusion, protection, and justice for disabled people".

Fourth quarter (December 22 - February 2023)

Sexual and reproductive health

We continued with the Kgalemelang campaign and rolled out activities to commemorate Aids Day. We joined the Aids Day celebrations in Mangaung. We hosted a Facebook webinar titled "Recentering the Margins: The intersections of queerness, sex work and GBVF". As the team returned from the festive season in January 2023, we started planning for the year ahead and continued with our daily social media posts as outlined in our strategy. We commemorated International Cervical Cancer Awareness Month with informative content and resources for our audience.

In February 2023, the last month of the financial year, we commemorated Condom Week with information about different safe sex tools. We rolled out daily content relating to sexual and reproductive health rights (SRHR) in alignment with Reproductive Health Month. We also released a press statement, sharing what we looked forward to hearing from the President's State of the Nation Address.



PROGRAMME OVERVIEW

STRATEGIC PARTNERSHIPS

COLLABORATION WITH THE NATIONAL DEPARTMENT OF HEALTH (NDOH)

CLUSTER 1

Northern Cape – John Taolo Gaetsewe District (Joe Morolong sub-district); Free State – Mangaung Metro District; North-West – Dr Kenneth Kaunda District; KwaZulu-Natal – Ilembe /Harry Gwala District; Western Cape – EMDC East District

Campaigns and Events

In addition to our planned events, we also support the NDOH with the Deputy Minister's planned events which are held across the country. In these events, we partner with other civil society organisations including the ones funded to offer SRHR prevention and biomedical interventions including HIV testing and screening (HTS), condom distribution, TB and sexually transmitted infections (STI) screening, pregnancy testing, contraceptives, diabetes and other Cheka Impilo services. The events are designed to also address other social issues such as inclusion of the LGBTQI+. Provinces work with different partners, including government departments, mainly departments of Health and Social Development, the South African Police Services (SAPS), and other NGOs such as The Aurum Institute and loveLife.

Youth Zone Facilitation

One of the key activities we are implementing in the different provinces is the training of facilities to roll out Youth Zones. The National Department

of Health established Youth Zones in clinics across the country. These are time slots dedicated to youth-friendly health services such as abortion, birth control as well as HIV testing and treatment. These Youth Zones are dedicated to addressing the needs of young people and are staffed with trained healthcare workers to provide integrated and comprehensive services. Youth Zones are one of the ways the health department addresses young people's concerns about how they are treated at public health facilities.

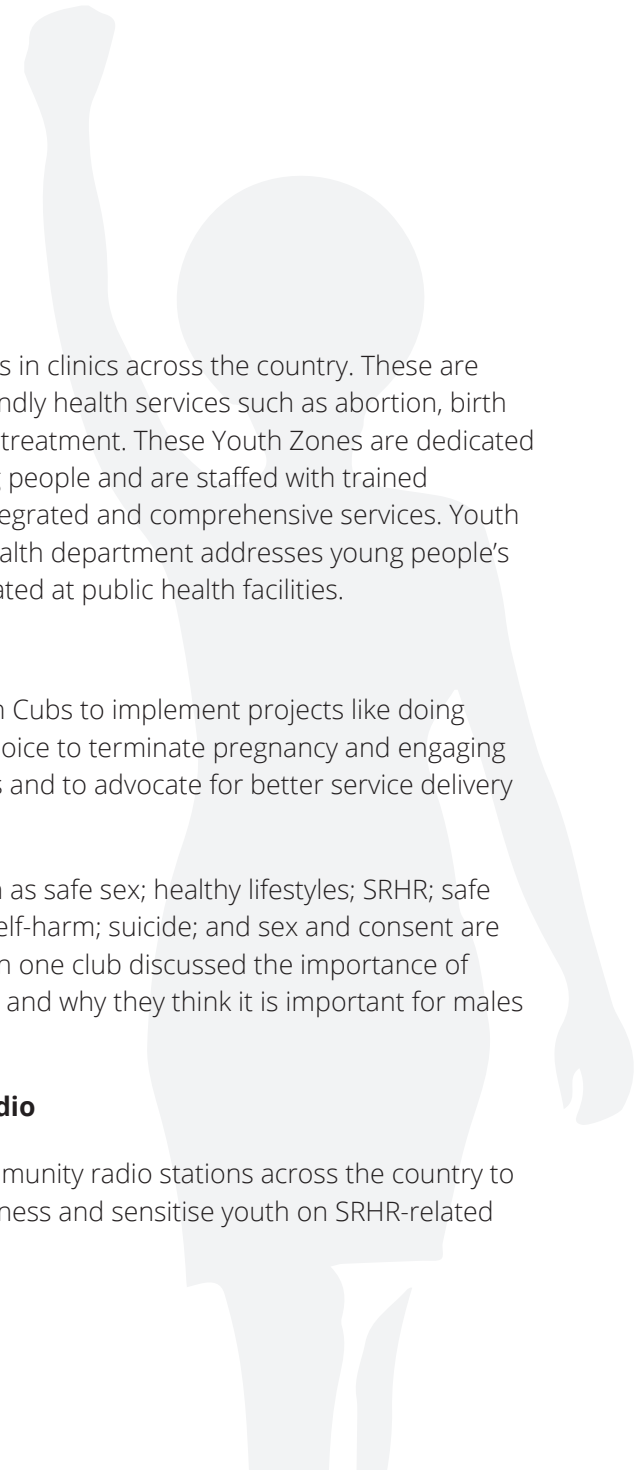
Club Meetings

We have been working with Youth Cubs to implement projects like doing research on topics such as the choice to terminate pregnancy and engaging with clinics to check access issues and to advocate for better service delivery in local clinics.

During club meetings, topics such as safe sex; healthy lifestyles; SRHR; safe abortion; abusive relationships; self-harm; suicide; and sex and consent are discussed. Boys and young men in one club discussed the importance of medical male circumcision (MMC) and why they think it is important for males to be circumcised.

Demand Creation Through Radio

We have also partnered with community radio stations across the country to ensure we educate, create awareness and sensitise youth on SRHR-related issues.



CLUSTER 2

Gauteng – Ekurhuleni East District; MP - Ehlanzeni District; Eastern Cape – OR Tambo District; Limpopo – Vhembe District

Campaigns and Events

Like Cluster 1, there were campaign events held that aimed to strengthen the implementation of Youth Zones and Youth Clubs in health facilities. On 29 August 2022, Gauteng hosted the Deputy Minister of Health's event to educate and march against unsafe abortion services. The event was a collaboration with the City of Ekurhuleni, the Mayor's Office, and the national, provincial and district departments of health. In attendance was the Mayor of Ekurhuleni, Mrs Tania Campbell, the Deputy Minister of Health, Dr S Dhlomo, MEC of Health in Gauteng, supported by Provincial and District officials from the Department of Health and other government departments, the SCI CEO and other implementing partners.

Youth Zone Facilitation

We continued with strengthening the monitoring and supporting of the Youth Zone implementation in healthcare facilities, where we managed to support 17 facilities. This collaborative effort has benefited even the clinics where we are not based. These are neighbouring facilities that work as referrals in the case of other services not being offered in the clinics we are based in, creating a ripple effect of the support offered on the ground. In Mpumalanga, we conducted a joint venture with the Department of Health District Coordinator, and we continued strengthening the monitoring and supporting of the Youth Zone implementation in health facilities.

COLLABORATION WITH UNFPA SA

The Soul City Institute and UNFPA South Africa partnered to implement a sustained multimedia campaign over eight months, targeting two million people.

Our Approach

The SCI followed the social change approach, which recognises and highlights that individual change is linked to change in other domains as individuals need community support, effective healthcare delivery systems and enlightened health policy to make healthy individual health decisions. We used media to significantly influence social norms through positive reinforcement rather than perpetuating and reinforcing the status quo. Our media campaign and messaging for this project promoted debate and dialogue.

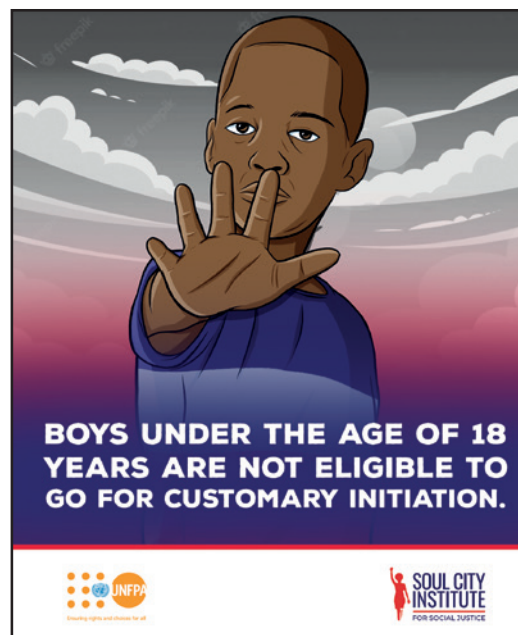
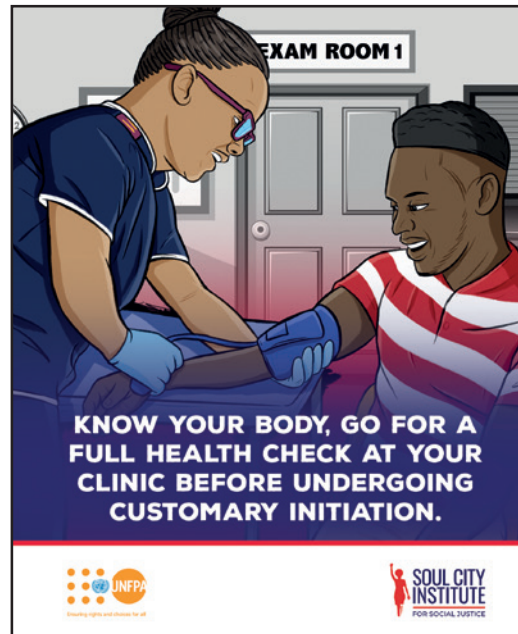
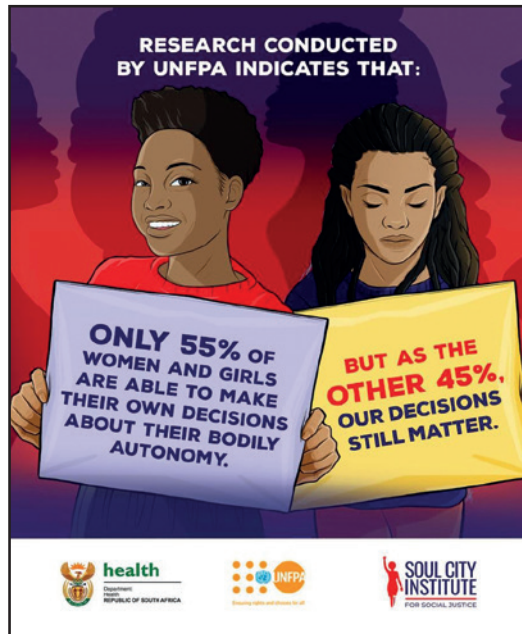
Our Achievements

We intensified advocacy and communication messages through a virtual webinar and a social media campaign as well as national and community radio implementation.

Virtual Dialogue

The Soul City Institute in collaboration with UNFPA South Africa convened a virtual dialogue that brought together experts to discuss statutory rape in the context of teenage pregnancy and its impact on girls. We engaged on actionable approaches for the development of responses that will reduce vulnerabilities for girls and create a just society.

In addition, we conducted five dialogues on SRHR with youth aged 15-19 years old in Limpopo, reaching a total of 595 young people. The dialogues in the schools were done jointly with the peer education programme of the Department of Education, Department of Health's District Youth Health Programme and the Department of Social Development to ensure that issues raised during the dialogues are addressed through these departments.



Social Media Campaign

Key global and national messaging for UNFPA has been disseminated through SCI's social media platforms with engaging and thought-provoking infographics. These include the following key areas of focus:

- SRHR-HIV-GBV and their implications for young women and girls
- Customary male circumcision
- Bodily autonomy and consent

Between May and October 2022, we reached over 100 000 people, particularly in the Eastern Cape where customary male circumcision is popular.

Radio

We ran a community radio station campaign in the Alfred Nzo District where eight radio interviews focusing on SRHR content took place from July to October 2022. The campaign involved public service announcements confronting stealthing, based on our viral comic strip from the previous financial year. We worked closely with the House of Traditional Leaders on traditional male circumcision to raise awareness of the risks and challenge harmful gender norms.

The community radio stations we worked with in Limpopo and KwaZulu-Natal had been suspended by the regulator, ICASA, due to non-compliance and as a result, we decided to work with the public broadcaster, the South African Broadcasting Corporation (SABC) through Munghana Lonene FM which covers Limpopo Province and Ukhozi FM which covers KwaZulu-Natal Province. Our total reach for this campaign was 9.2 million across all provinces.

GBVF FUND

The Soul City Institute was appointed as one of the four intermediaries appointed by the GBVF Response Fund to resource and build the capacity of organisations providing GBVF services at a community level over a two-year period (2022-2023). The project is a strategic intervention that supports the outcomes of the National Strategic Plan (NSP) on GBVF Pillar 2: Prevention and Rebuilding Social Cohesion, in particular, the five-year outcomes of “Changed behaviour and social norms within key groups as a result of the rollout of evidence-based prevention interventions” and “Optimally harnessed Violence Against Children (VAC) programmes that have an impact on GBV eradication”.

The SCI in alignment with this pillar implemented a combination prevention model that cuts across different interventions which leverages current SCI projects from mass media, social mobilisation, capacity building of local communities and media and advocacy for social change. Intermediaries such as the SCI enable the Fund to reach community-based organisations (CBOs) that are not eligible to apply directly and target geographic areas (provinces and hotspots) under-reached by funding to CBO partners.

The CBOs include 25 sub-grantees implementing Pillars 2 and 3 of the GBVF NSP in KwaZulu-Natal (20) and the North West Province (5). In the areas covered include Inanda, Ntuzuma, KwaMashu, Umlazi, Empangeni, Osisweni, Greater Taung and Vryburg. The CBO’s activities are aimed mainly at GBVF prevention and rebuilding social cohesion and two CBOs include activities around justice, safety, and protection in relation to GBVF. These activities include dialogues, workshops, door-to-door campaigns, training, marches, demonstrations and campaigns. As part of the capacity-building activities, sub-grantees were trained to use digital platforms to expand their reach and not rely on face-to-face engagements which require more financial resources.

The project also addresses gender inequality because of the poor implementation of the laws and policies that exist in the country and poor coordination efforts between stakeholders addressing VAWG-LBT by facilitating those social networks that are created to ensure that fewer women fall through the cracks. Interventions that enable young women to have control and choice over their SRHR can break the cycle of disadvantaged gendered relationships, reduce pervasive GBV and intimate partner violence (IPV) and thus also reduce HIV acquisition among women and girls (in all diversities) in the following hotspots.

No	CBO	Province	Implementing location
1	Daniella Simone Keisha (DSK) Group NPO	KZN	Inanda and KwaMashu
2	Sikhona Organisation of the Hopeless	KZN	KwaMashu
3	SILA Foundation	KZN	Inanda, Ntuzuma and KwaMashu
4	KwaZulu-Natal Deaf Association	KZN	Umlazi, KwaMashu, Inanda, Ntuzuma
5	Light of the Nation Youth	KZN	Umlazi
6	Raising Hope Community Projects	KZN	Ntuzuma
7	Isibani Law and Therapy Centre	KZN	Umlazi
8	Progressive Primary Health Care	KZN	Inanda
9	Sibumba Ikusasa	KZN	Umlazi
10	Women Leadership and Empowerment	KZN	Umlazi
11	Ubuzwe Health Care Initiatives	KZN	Umlazi
12	Touch Ifuture	KZN	Umlazi
13	Isithelo Community Organisation	KZN	Esikhaleni
14	Inthando Community Project	KZN	Esikhaleni
15	Philisani NGO Health Care	KZN	Empangeni
16	Pongola Bud Organisation	KZN	Empangeni
17	Stand Out Youth Development	KZN	Empangeni
18	Phathakahle Community Development	KZN	Empangeni
19	Phephisa Survivors Network	KZN	Umlazi
20	Basadi Foundation	KZN	Osisweni
21	Ba Ga Mothibi LGBTIQ+ Organisation	NW	Taung
22	Bokamoso Foundation	NW	Vryburg
23	Regodile Community Development	NW	Taung
24	Relebhone Young People’s Organisations	NW	Taung
25	Regatelapele Youth Organisation	NW	Taung

Our Achievements in Implementing the GBVF Grant

CAPACITY BUILDING OF CBOS

- a. **Strategic clarity and coherence** – 24 out of 25 sub-grantees have finalised their strategic and operational plans.
- b. **Communication and dissemination capabilities** – All sub-grantees have active social media platforms which they use to disseminate information and maximise their reach. All sub-grantees can measure and extract social media analytics.
- c. **Programmatic implementation** – specifically GBVF interventions, approaches, networking, partnership and stakeholder engagement. Twenty-four out of 25 sub-grantees are linked to local forums and are participating in activities, forming partnerships and allies, and using linkages to explore funding and sponsorship opportunities.
- d. **Human Resources capacity** – All sub-grantees have human resources policies which were reviewed by the SCI team. They are currently in the final process of having these policies approved by their leadership/board structures.
- e. **Governance and leadership** – All sub-grantees have formalised board structures and board charters are in the process of being finalised.
- f. **Growth and sustainability** – Nine out of 25 sub-grantees have submitted funding proposals and seven have received funding and/or donations and two are still awaiting responses, however they have advanced to review stages.
- g. **Financial accountability** – All sub-grantees are using electronic financial systems which have improved financial reporting, accountability and compliance. Sub-grantees' financial recording processes have improved significantly, and they are in the process of finalising their financial policies or addressing identified gaps in their policies.
- h. **Reporting and compliance** – Reporting compliance has improved significantly, improving disbursement rates and levels for all sub-grantees.



Short-term Outcome		Activities	Output Indicator	Baseline	Grant Reach Target	Actual (July 2022 - Feb 2023)	Means of Evidence
Pillar 2 – Prevention and Rebuilding Social Cohesion	Behaviour and norms change interventions around GBVF targeting key groups.	Community education, awareness and mobilisation on rights and accessibility of services for women, men and LGBTQIA+ people.	Number of people attending events Number of people attending GBV-related events (workshops, campaigns, dialogues, knowledge-sharing sessions, or any advocacy activities)	0	1 079 992	13 650	Attendance registers
			Sub-grantee social media GBVF awareness on social media platforms (Facebook, Instagram, WhatsApp, Twitter, Tik-Tok etc.)			32 396	Social media analytics extraction report
			Soul City Institute's social media* GBVF awareness on social media platforms (Facebook, Instagram, WhatsApp, Twitter, Tik-Tok, etc.). *SCI posting and sub-grantee collaborations and linkage activities.			560 804	
			Distribution of GBVF information, education and communication (IEC) material			6 546	IEC distribution registers
Pillar 3 – Justice, Safety and Protection	Strengthening the service provision and responsibility within justice and safety institutions	Mental health and psychosocial support services and/or responding to trauma and its relationship to violence.	Provision/referrals for GBV response support services (legal, health, safety, psychosocial, and socio-economic services)	0	1 079 992	17	Referral forms
		Provision of support to survivors to enable them to navigate and interact with the criminal justice system.	Number of GBV cases reported or advised on case reporting procedures			1	
		Provision of non-profit and/or free legal and paralegal support services in relation to GBVF and/or training of 'those who protect' (e.g., police, prosecutors, magistrates, intermediaries, court officers, clerks and healthcare providers).	Number of people who received legal services, training or attended workshops			2761	Attendance registers
			Number of functionaries who were trained, attended workshops, or engaged			43	
Total to date reached against target* (implementation is still ongoing until September 2023)						616 217 (57%)	

Pillar 2: Face-To-Face Engagements – Demographical Breakdown

GENDER		
Female	7 756	56.8 %
Male	5 781	42.4 %
Other/undisclosed	113	0.8 %
Total	13 650	

PERSONS LIVING WITH DISABILITIES		
Persons with Disabilities	156	1%
RACE		
African	13 538	99%
Coloured	16	0.1%
Indian/Asian	4	0.02%
White	11	0.08%
Other/undisclosed	81	0.7%

AGE		
Youth	3 386	24.8 %
Adults	2 432	17.8 %
Adult Women	1 639	12.0 %
Children	6 193	45.4 %

SEXUAL ORIENTATION		
LGBTIQA+	239	1.75%

Social Media Activities (SCI and Sub-Grantees GBVF Awareness Campaigns and Webinars)

Channel	# of Posts	Reach	Total Impressions	Total Engagement
Instagram	107	9480	8854	612
Facebook	106	456434	480847	4073
Twitter	250	N/A	94890	2952





MOVING OUR FEMINIST STRATEGY FORWARD

FEMINIST LEADERSHIP AND ACTIVISM CENTRE

The Soul City's Feminist Leadership and Activism Centre (FLAC) was launched on 1 August 2022 when the first cohort attended the first sessions. It is a 24-month fellowship programme for emerging leaders aimed at the next generation of feminist leaders who wish to embark on a learning journey that cultivates their feminist activism and their community and personal leadership ability. The Soul City Institute believes that it is important to create a stimulating and nourishing space for young leaders to meet, connect meaningfully, learn with each other, and collaborate for collective impact. Disrupting and transforming oppressive systems to bring about women's liberation requires change not only at the structural and systemic levels but at the interpersonal and intrapersonal levels as well.

The FLAC Fellowship brings together 20 strategically selected emerging leaders from around South Africa in a hybrid format consisting of in-person residential sessions, a series of online workshops with experts, several reflective blog posts, a concrete project and tailored mentoring and support.

All 20 participants have been selected based on the selection criteria (age, geographic spread, gender, commitment to feminism, etc.). Selection was also made based on their motivation letters and their ideas for a social action project. Applications were received from all different provinces of South Africa. After selection, we identified seven participants from Gauteng, three from KZN, two from Western Cape, two from Free State and we selected one participant each from Northern Cape, Limpopo, Mpumalanga, Northwest and two from Eastern Cape. The selected participants' age range is between 19 to 25.

UNPACKING FLAC

Objectives

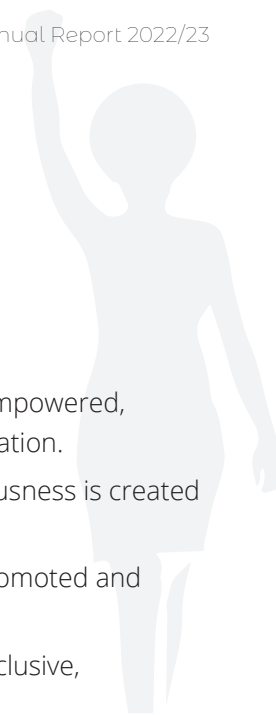
- **Objective 1:** Young women and gender minorities are empowered, liberated, and nurtured through decolonial feminist education.
- **Objective 2:** A collective and innovative feminist consciousness is created that is intersectional.
- **Objective 3:** Indigenous knowledge and practices are promoted and advanced.
- **Objective 4:** Approaches to teaching and learning are inclusive, participatory, engaging and experiential.
- **Objective 5:** Activist leadership is connected to communities.
- **Objective 6:** Solidarities are built for the life project of decolonisation and freedom.
- **Objective 7:** To be an effective, efficient, and sustainable feminist leadership centre.

1. In-person residential sessions

The FLAC 2022/23 fellows participated in six in-person residential sessions which were conducted by experienced facilitators. All residential sessions were based in Johannesburg.

- First residential session: August 2022
- Second residential session: October 2022
- Third residential session: February 2023
- Fourth residential session: July 2023

The fourth to sixth residential sessions are planned in the new financial year.



The fourth to sixth residential sessions are planned in the new financial year.

2. Online workshops and master classes

- Fellows integrate their learning journey with eight online interactive workshops aimed at deepening their connections, engaging with the coach, collaborating with each other, and reflecting on their progress in the Fellowship.
- Workshops focus on topics covered during the residential sessions but offer the opportunity to dive deeper into the content, depending on the Fellows' interests.

3. Reflective blog posts and vlogs

- Fellows reflect on their learning journey by submitting four blog/vlog posts during the Fellowship (approximately every two months).
- Fellows receive comprehensive guidelines and reflection prompts and links to the blogs/vlogs are published on the SCI social media pages and website.

4. Practical projects

- Fellows apply what they are learning during the Fellowship through the design, development, and implementation of a community project. This is facilitated by seconding fellows to organisations in their local communities where they receive a monthly stipend and through this platform do the following:
 - o Work with their host organisation to pilot and/or implement the selected project during the term of the Fellowship.
 - o Receive support through tailored mentoring: Here Fellows are given the opportunity to start the design and development of their projects supported through a series of dedicated activities and tools.
 - o Submit regular updates in the form of blog posts about their project development, including a final project update at the end of the Fellowship.

The Fellowship facilitates the development of the Fellow's feminism, activism, and leadership skills, providing them with tools and strategies to disrupt and transform multiple levels of oppression and to bring about women and girls liberation through:

- **Building the capacities of young women and girls to lead their feminist activism.** By building the capacities of young women we create a cadre of conscientised feminist activists who can collectively disrupt patriarchy and contribute to a gender-equitable future.
- **Financially resourcing projects and initiatives of young women to lead feminist change.** Financially resourcing young women and girls' movements to amplify their voice and activism and drive the kind of change needed to dismantle patriarchy and advance a gender-equal world. In the pilot phase of the implementation of FLAC, fellowships will be provided to young women to fund their participation in social action projects. These young women will receive funding to initiate and lead projects that further advance the vision of disrupting patriarchy and leading new ways of doing this in their communities as part of the FLAC model. The establishment of a Feminist Innovation Fund through the FLAC will raise resources to support individuals and organisations engaged in feminist social justice work in South Africa and the region.



Aneeqa Abrahams
Western Cape



Bontle Leeuw
Gauteng



Clementine Shawe
Mpumalanga



Fundile Mngoma
KZN



Geneva Thutloane
North West



Hlumela Dlali
Eastern Cape



Hope Pitse
Gauteng



Jadean Wright
KZN



Karabo Lefifi
Gauteng



Lerato Kumalo
Free State



Libongwe Shwane
Western Cape



Makhosemvelo Mthembu
Gauteng



Mamokete Bofelo
Gauteng



Mapolokwane Dolly Nawa
Limpopo



Mmalehlohonolo Manko
Northern Cape



Nonhlanhla Magwaza
KZN



Ntokozi Ngwenya
Gauteng



Phatheka Sineke
Eastern Cape



Rearabetswe Mokotla
Gauteng



Palesa Mokwa
Free State



SAFETIPIN

In 2018, the Soul City Institute together with Safetipin were awarded a South-South collaboration award by the Womanity Foundation to implement a pilot project in the eThekweni Municipality in KwaZulu-Natal. The project was due to end in 2022 and during the last six months of the project, the partners worked closely with eThekweni officials to incorporate data generated by the created tools into the City Dashboard. While this has been achieved, it provides a different kind of evidence, as most of the safety data on the Dashboard is based on crime statistics, whereas this project's focus was on safety and not on crime.

Both the City of eThekweni and UN-Habitat Safer Cities participated as speakers at the project partners' networking event on the use of data to strengthen city strategies at the UN-Habitat World Urban Forum in Katowice, Poland in June 2022. Soul City, Safetipin and eThekweni contributed their perspectives on lessons learned, including the importance of communications to drive behaviour change, and how positioning women's safety is key. Safetipin safety audits measure variables where the city has a direct mandate. These measures are captured in existing budgets, planning, capacities, and maintenance.

In September 2022, the project was handed over to the municipality through a collaborative event with South African Cities Network (SACN) in Durban, attended by key stakeholders and representatives from Msunduzi Municipality, Cooperative Governance and Traditional Affairs, South African Local Government Association, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIS), Metro police, CBOs, the South African National Taxi Council, and the eThekweni Municipality, including the Office of the Mayor.

The project generated a guidebook, *Safe Women, Safer Cities*, to make the project more accessible to those who had participated, as well as to other cities in South Africa that might see potential in adaptation and replication of the project. The guidebook provides insights into what was done in eThekweni as well as the recommendations that emerged from partners, collaborators, and participants of the event held on 1 September 2022.

One of the major recommendations of this project was that a women's charter needs to be developed, that can be incorporated into the Integrated Development Plan (IDP) to ensure that budgets respond to gender issues.



ADVOCACY THROUGH DIGITAL MEDIA

The Soul City Institute is a global pioneer in using mass media as a tool for edutainment and social change. As the funding landscape has changed, we have found ourselves using digital media to do the same type of advocacy on an even larger scale.


Social media has emerged as a critical platform for advocacy which has reshaped how activists, organisations, and individuals champion their causes, amplify their voices, and connect with like-minded individuals. We have leveraged these platforms to continue our advocacy beyond our borders, making it easier to spread our message to a diverse and global population.

Traditional methods of advocacy such as print, television and radio are costly. Our use of social media allows for effective outreach and communication with minimal costs, making it accessible to grassroots movements and individuals. We can engage in real-time discussions and address the concerns of our beneficiaries at a moment's notice.





Our compelling messaging and infographics have gone viral on social media, rapidly reaching millions of people and amplifying the advocacy effort beyond what traditional methods might achieve. The targeting tools allow advocates to reach specific demographics, ensuring that our message, and those of our partners, gets to the people most likely to be interested or affected.

Overall, the Soul City Institute's social media reach is over 13 million users with more than 14 million impressions throughout the financial year.

REACH	TOTAL IMPRESSIONS
<p>Reach is how many people see a post. It is a way to know if a lot of people are checking out your content. The higher the reach, the more people you are reaching with your message.</p>	<p>Impressions indicate the total number of times a post has been seen, which means they represent the total exposure the social media posts received.</p>



WELL-LIT STREETS MAKE WOMEN FEEL SAFE. VISIBILITY INCREASES THEIR SAFETY.

EMPLOYEE TRAINING AND DEVELOPMENT

Planned skills interventions for staff have been completed for 2022-2023. The total spend was R147,804.52 of which R142,471.52 was for designated groups.

The Sector Education and Training Authority (SETA) discretionary grants received were as follows:

- **TVET Experiential Learning Programme (2022) at R141,750.00.** Two learners were appointed on an 18-month SETA-funded programme ending July 2023. One learner dropped out in February 2023 to join an internship programme at another company.
- **Bursaries (2022) at R62,549.00.** Four staff members were granted bursaries for a one-year study programme.

EMPLOYMENT EQUITY STATUS

The table below reflects the SCI's employment equity status as of 28 February 2023.

Employment equity (EE) plans were submitted to the Department of Labour in October 2022. The deadline for submission was 15 January 2023.

Company 1&2 (long & short term)

Staff Category*	Executives		Senior & Mid Management		Non-Management		All staff	
	No.	%	No.	%	No.	%	No.	%
Black staff	1	50%	5	72%	31	97%	37	90%
White staff	1	50%	1	14%	0	0%	2	5%
Indian staff	0	0%	1	14%	1	3%	2	5%
Coloured staff	0	0%	0	0%	0	0%	0	0%
Male	1	50%	1	14%	6	19%	8	20%
Female	1	50%	6	86%	26	81%	33	80%
Total staff	2	100%	7	100%	32	100%	41	100%

- Soul City Institute prides itself in upholding the rights of all people and employees whether permanent or project based.
- The organisation employs a total of **thirty-three women**.
- Our employment equity plan seeks to ensure the creation of equal opportunities for the previously disadvantaged through intentional and rigorous recruitment and promotion of people of colour (mainly women), as well as people living with disabilities.

EMPLOYEE ASSISTANCE PROGRAMME

- The organisation has seen a consistent use of the Employee Assistance Programme (EAP). Proposals were invited from more African female-owned businesses to ensure that the organisation is well equipped to provide holistic employee wellness interventions, as these have proven to be beneficial for employee functionality and efficiency.
- An amount of R41,797.20 was spent on EAP for the 2022-23 year, with group intervention costs coming to R20,773.35.

**The categories used are according to the Department of Labour terminology*

STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2023

	2023 R '000	2022 R '000
Assets		
Non-Current Assets		
Property, plant and equipment	854	1 180
Investments in subsidiaries	-	-
Loan to group company	2 188	2 188
	3 042	3 368
Current Assets		
Trade and other receivables	1 790	972
Donor funds receivable	-	71
Cash and cash equivalents	35 432	34 696
	37 222	35 739
Total Assets	40 264	39 107
Equity and Liabilities		
Equity		
Reserves	100	100
Retained income	23 228	23 074
	23 328	23 174
Liabilities		
Current Liabilities		
Trade and other payables	2 668	2 790
Deferred income	14 268	13 143
	16 936	15 933
Total Liabilities	16 936	15 933
Total Equity and Liabilities	40 264	39 107



STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	2023 R '000	2022 R '000
Revenue	37 303	36 623
Other operating gains	5	1
Programme expenses	(32 826)	(31 691)
Operating expenses	(17 689)	(17 122)
Operating loss	(13 207)	(12 189)
Investment income	13 361	12 848
Finance costs	-	(1)
Surplus for the year	154	658

STATEMENT OF CHANGES IN EQUITY

	Distributable reserve Feminist Fund R	Retained income R '000	Total equity R '000
Balance at 01 March 2021	100	22 416	22 516
Surplus for the year	-	658	658
Total surplus for the year	-	658	658
Balance at 01 March 2022	100	23 074	23 174
Surplus for the year	-	154	154
Total surplus for the year	-	154	154
Balance at 28 February 2023	100	23 228	23 328



STATEMENT OF CASH FLOWS

	2023 R '000	2022 R '000
Cash flows from operating activities		
Cash receipts from donors	37 647	44 743
Cash paid to suppliers and employees	(50 023)	(48 506)
Cash used in operations	(12 376)	(3 763)
Interest income	1 361	848
Dividend income	12 000	12 000
Finance costs	-	(1)
Net cash generated by operating activities	985	9 084
Cash flows from investing activities		
Purchase of property, plant and equipment	(327)	(95)
Sale of property, plant and equipment	77	19
Net cash outflow from investing activities	(250)	(76)
Total cash movement for the year	735	9 008
Cash and cash equivalents at the beginning of the year	34 696	25 688
Total cash and cash equivalents at the end of the year	35 432	34 696



ACCOUNTING POLICIES

1. Presentation of summarised financial statements

These summarised financial statements are an extract from the audited annual financial statements for the year ended 28 February 2023. The audited annual financial statements have been prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SME) and a copy of the full audited annual financial statements could be obtained from the company by sending a request to info@soulcity.org.za.

The accounting policies applied in the preparation of these financial statements are set out below and are consistent with the previous period.

1.1 Significant judgements and sources of estimation uncertainty

The preparation of annual financial statements in conformity with IFRS for SME requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Judgements in applying accounting policies

Residual value and useful life

The company depreciates its assets over their estimated useful lives taking into account residual values, which are re-assessed on an annual basis. The actual lives and residual values of these assets can vary depending on a variety of factors.

Technological innovation, product life cycles and maintenance programmes all impact the useful lives and residual values of the assets. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal value.

Nature of change in estimate of tangible assets-assessment of residual values and useful lives

The basis of these estimates takes into account the following assumptions:

1. The consideration of the average useful lives of the assets (including technological obsolescence).
2. Estimated selling values at the end of the asset's useful life.
3. Whether or not there is a second-hand market for the sale of the assets at the end of their useful lives.

4. Planned future capital expenditure and effects on budgets.

No adjustments, for residual values or useful lives, have been made in the 2023 financial year.

Furniture and fixtures

These assets have been in use for 10 years and are still considered to be in good condition and can last another 10 years. The useful life was revised to 20 years with NIL residual values assigned. This is consistent with the prior year.

1.1 Significant judgements and sources of estimation uncertainty (continued) IT equipment

These assets have been in use for 5 years previously, due to technological obsolescence and ongoing use, the useful lives have been revised to 4 years and minimal amounts have been allocated as residual values for items such as cellphones, tablets and laptops, expected to be realised at the end of their useful lives. This is consistent with the prior year.

Computer software

Computer software is subject to technological obsolescence and is renewed on an annual basis, the maximum period considered to be the useful life is 2 years with no estimates being made for residual values as there is no market for second-hand software. This is consistent with the prior year.

Motor vehicles

Soul City has one motor vehicle that is 11-years-old and will be replaced in the 2024 financial year. Residual value is the estimated trade in value of the vehicle at the end of the 11-year period. The replacement vehicle will be depreciated over 11 years and estimated residual value will be determined at the date of purchase.

Office equipment

These assets have been in use for 5 years, and the useful life has not been changed, no residual values have been assigned to the office equipment. This is consistent with the prior year.

Leasehold improvements

Leasehold improvements are depreciated over the term of the lease with no residual value or change in useful life for the current period.

ACCOUNTING POLICIES (CONTINUED)

Trade receivables, donor funds receivable and loans and receivables

The company assesses its trade receivables, donor funds receivable and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the company makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

1.2 Property, plant and equipment

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

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 all of the expenditure which is directly attributable to the acquisition or construction of the asset.

Expenditure incurred subsequently for, 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 year in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and 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. Leased assets are depreciated in a consistent manner over the shorter of their expected useful lives and the lease term. Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognised.

1.2 Property, plant and equipment (continued)

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight line	20 years
Motor vehicles	Straight line	11 years
Office equipment	Straight line	5 years
IT equipment	Straight line	4 years
Computer software	Straight line	2 years
Leasehold improvements	Straight line	5 years

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting year. If the expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate.

Changes in estimated useful lives of tangible assets are based on information available to management at the time, with due consideration of anticipated replacement periods and approved capital expenditure for the following financial year.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

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

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.

ACCOUNTING POLICIES (CONTINUED)

1.3 Investment in subsidiary

Investment in the subsidiary company is carried at cost less any accumulated impairment losses.

1.4 Financial instruments

Initial recognition and measurement

Basic financial instruments are recognised initially when the company becomes a party to the contractual provisions of the instruments.

The company classifies basic financial instruments, or their component parts, on initial recognition as a basic financial asset, a basic financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Basic financial instruments are measured initially at fair value, including transaction costs for those that are not at fair value through profit or loss.

Basic financial instruments

Cash and cash equivalents
Trade and other receivables
Loans receivable
Other financial liabilities
Trade and other payables

Subsequent measurement

Basic financial assets are subsequently measured at amortised cost.
Basic financial liabilities are subsequently measured at amortised cost.

Derecognition

Financial assets are derecognised when the rights to receive the cash flows have expired or have been transferred and the company has transferred substantially or risks and rewards of ownership. The company derecognises a financial liability (or a part of a financial liability) when it is extinguished/ i.e. when the obligation specified in the contract is discharged, cancelled or expires.

1.4 Financial instruments (continued)

Loan to group company

The loan to the group company is classified as a basic financial asset at amortised cost.

Trade and other receivables and donor funds receivable

Trade and other receivables and donor funds receivable are classified as basic financial assets at amortised cost.

Cash and cash equivalents

Cash and cash equivalents are classified as basic financial assets at amortised cost.

Trade and other payables

Trade and other payables and deferred income are classified as basic financial liabilities at amortised cost.

1.5 Deferred income

The amounts consist of unused cash received from various donors where grants are conditional upon certain conditions being met. The funds are earmarked for specific projects with specific targets and deliverables that are set by the donors. The amount is expected to be realised as revenue over the next 12 months. The amounts are included at amortised cost.

1.6 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 Act) and the receipts and accruals are exempt from income tax in terms of Section 10(1)(cN) of the Act.

Donations to the company are exempt from donations tax and estate duty and South African donors qualify for a tax deduction in terms of Section 18A of the Income Tax Act.

ACCOUNTING POLICIES (CONTINUED)

1.7 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases – lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease liability. This liability is not discounted.

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

1.8 Impairment of assets

The company assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

1.9 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 paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical aid contributions), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

1.10 Revenue recognition

Revenue comprises grants and donations received, income from administration and management fees charged to donors. Revenue from administration and management fees charged excludes value added taxation.

1.10.1 Grant income - revenue from contracts with donors

Grant income comprise amounts receivable from donors under grant letters of award or grant agreements as well as general unrestricted donations received.

Amounts received from donors as compensation for expenditure on specified activities, goods or services are classified as deferred income when the amounts are received prior to the related expenditure being incurred. Deferred income is recognized over the periods of the related grants and are matched to the expenditure that they are intended to compensate, provided there is reasonable assurance that the company will comply with the conditions attached to the grants.

Amounts that become payable by donors as compensation for expenditure or losses already incurred are recognized upon receipt thereof provided there is reasonable assurance that the company will comply with the conditions attached to the grant. Amounts received from donors for the purpose of providing immediate financial support with no future related costs, are also recognised upon receipt thereof.

Soul City does not accept cash donations, all amounts are received in the main bank account of Soul City via electronic funds transfer or direct deposit. The PayFast electronic payment platform allows us to receive donations from companies and/or individuals using their preferred method of EFT.

1.10.2 Other income

Interest is recognised in surplus or deficit, using the effective interest rate method.

Where donor contracts are specific about the treatment of interest received, these amounts are ring fenced and are utilised in carrying out projects activities. Where donor contracts are

ACCOUNTING POLICIES (CONTINUED)

not specific about the treatment of interest received, these amounts are credited to Soul City and form part of the investment income earned.

Dividends are recognised, in surplus or deficit, when the company's right to receive payment has been established.

1.11 Operating expenses and programme expenses

Programme expenses consist of programme implementation costs and salaries directly related to programme activities. All other expenditure and non-programmatic salaries are classified as operating expenses.

1.12 Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred. These are not capitalised as there are no qualifying assets held by the company.

1.13 Related Parties

A related party is related to an entity if any of the following situations apply to it:

Individual control:

The party is controlled or significantly influenced by a member of key management personnel or by a person who controls the company.

Key management:

The party is a member of the company's or its parent's key management personnel.

All transactions entered into with related parties are under terms no more favourable than those with independent third parties. Refer to Note 18 for further details on Related Parties.

1.14 Translation of foreign currencies

Foreign currency transactions

A foreign currency transaction is recorded on initial recognition in Rands, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of the reporting period:

- foreign currency monetary items are translated using the closing rate;
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous annual financial statements are recognised in profit or loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognised to other comprehensive income and accumulated in equity, any exchange component of that gain or loss is recognised to other comprehensive income and accumulated in equity. When a gain or loss on a non-monetary item is recognised in profit or loss, any exchange component of that gain or loss is recognised in profit or loss.

Cash flows arising from transactions in a foreign currency are recorded in Rands by applying to the foreign currency amount the exchange rate between the Rand and the foreign currency at the date of the cash flow.



SOUL CITY INSTITUTE

FOR SOCIAL JUSTICE