dlalanathi

(Registration number 021-096-NPO)

Annual Financial Statements

For the year ended 31 December 2024

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The audited Annual Financial Statements comprise the following:

General Information

Country of incorporation and domicile	Republic of South Africa
Date of incorporation	1 December 2000
Registration number	021-096-NPO
Tax number	9045267169
Vat number	Not registered
Nature of business and principal activities	Working alongside organisations and projects that provide material assistance to children
Board members	Nandisa Tushini - Chairperson Rachel Rozentals – Thresher Sally Mann Sinikiwe Biyela Anton Immelman Chrisjan van Aardt
Registered office	191 Burger Street Pietermaritzburg 3201
Postal address	191 Burger Street Pietermaritzburg 3200
Public officer	Rachel Rozentals
Bankers	Investec Bank Ltd Standard Bank of South Africa Ltd
Annual Financial Statements compiled by	Cathy Simpson – Financial Manager
Date annual financial statements were published	20 May 2025

Board Members' Responsibility Statement

The board members are responsible for the preparation and fair presentation of the annual financial statements of dlalanathi, comprising the Statements of Financial Positions as at 31 December 2024, Comprehensive Income, Changes in Equity and Cash Flows for the year then ended, and the notes to the Annual Financial Statements which include a summary of significant accounting policies and other explanatory notes, in accordance with International Financial Reporting Standards for Small and Medium-sized Enterprises.

The board members are also responsible for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for maintaining adequate accounting records and an effective system of risk management as well as the preparation of the supplementary schedules included in these financial statements.

The board members have assessed the ability of the non-profit organisation to continue as a going concern and have no reason to believe that the business will not be a going concern in the year ahead.

The auditor is responsible for reporting on whether the financial statements are fairly presented in accordance with the applicable financial reporting framework.

Board Members' Approval of the Annual Financial Statements

The Annual Financial Statements were approved by the board members and are signed on their behalf by:

Nandisa Tushini
Board Chairperson

20/5/25
Date

Rachel Rozentals
Board Member

20/5/25
Date

BUHR

CHARTERED ACCOUNTANTS (SA) & REGISTERED AUDITORS

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BUHR Inc.
Reg No. 2013/076263/21
Directors: Rupert E. Buhr CA (SA) & RA

REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF DLALANATHI

Opinion

We have audited the annual financial statements of Dlalanathi, which comprise the board members' responsibilty report, the statement of financial position as at 31 December 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory notes as set out on pages 7 to 18.
In our opinion, the annual financial statements on pages 7 to 18 present fairly, in all material respects, the financial position of the organisation as at 31 December 2024, and its financial performance for the year ended 31 December 2024 in accordance with the basis of accounting described in note 1.

Basis for Opinion

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 organisation in accordance with the Sections 290 and 291 of the Independent Regulatory Boards for Auditors' Code of Professional Conduct for Registered Auditors (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of the Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and other independence requirements applicable to performing audits of financial statements in South Africa.
We have fulfilled our other ethical responsibilities, as applicable to performing audits in South Africa. The IRBA Codes are consistent with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Board Members' Responsibility for the Financial Statements

The members of the board are responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as set out in note 1 to the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF DLALANATHI

Board Members' Responsibility for the Financial Statements (continued)

In preparing the Annual Financial Statements, the members of the board are responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related going concern and using the going concern basis of accounting unless the organisation's board either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the annual financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial statements.

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

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

- Identify and assess the risks of material misstatement of the Annual Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board.

- Conclude on the appropriateness of the board's 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 to the auditor's report to the related disclosures in Annual Financials 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 organisation to cease to continue as a going concern.

REPORT OF THE INDEPENDENT AUDITOR TO THE BOARD MEMBERS OF DLALANATHI

Auditor's Responsibility (continued)

- Evaluate the overall presentation, structure and content of the Annual Financial Statements, including the disclosure, whether the Annual Financial Statements represent the underlying transactions and events in the manner that achieves fair presentation.

We communicate with the members of the board 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.

Supplementary information

We draw your attention to the fact that with the supplementary information set out on pages 19 to 60 do not form part of the financial statements and is presented as additional information. We have not audited this information and accordingly do not express an opinion thereon.

Report on other legal and regulatory requirements

In terms of the IRBA Rule published in Government Gazette Number 39475 dated 4 December 2015, we report that R E Buhr, a Registered Auditor, has been the auditor of Dlalanathi for 3 years.

The engagement partner on the audit resulting in this independent auditor's report is Rupert Erich Buhr.

RE Buhr
Chartered Accountant (SA)
Registered Auditor

Date: 20/5/25
Pietermaritzburg

Statement of Comprehensive Income

Figures in rands	Notes	2024	2023
Organisational Income		**16 101 713**	**15 989 558**
Dlalanathi Donor income	1	11 903 873	10 790 442
Community Project		3 458 237	3 470 612
Youth Project		4 117 149	3 637 127
Training Unit		900 000	834 900
Special Projects plus Dlalanathi Contribution		3 428 487	2 847 803
Partner Project Income	2	4 197 840	5 199 116
Organisational Expenditure		**(16 587 500)**	**(13 657 793)**
Dlalanathi Expenses		(11 476 167)	(9 729 682)
Administration costs		(923 390)	(973 485)
Depreciation		(267 879)	(184 595)
Operating costs		(8 321 497)	(6 915 969)
Professional fees		(1 963 401)	(1 655 633)
Project specific costs-Youth Fund (added to Operating Costs		-	-
Partner project expenses (now split)		-	-
Partner Project Expenses		(5 111 333)	(3 928 111)
Self Help Groups (SHG) Expenses		(3 356 055)	(2 759 189)
KNH/BMZ (Families 4 Children) Expenses		(1 755 278)	(1 168 922)
Project (deficit) / surplus for the year		**(485 787)**	**2 331 765**
Investment income	3	420 669	368 306
Other non-contractual income	4	145 076	405 699
(Deficit) / Surplus for the year		**79 958**	**3 105 770**
Other comprehensive income not utilised			
Transfer to donor funds received in advance	5	(5 313 068)	(5 872 044)
Transfer prior year from donor funds received in advance		5 872 044	3 453 349
Total comprehensive income for the year		**638 935**	**687 074**
Transfer to Sustainability Reserves		(655 028)	(682 797)
Retained surplus at the beginning of the year		190 828	186 552
Retained surplus at the end of the year		**174 735**	**190 828**

Statement of Financial Position

Figures in rands	Notes	2024	2023
Assets			
Non current assets			
Equipment	7	946 862	450 351
Current assets			
Trade and other receivables		50 091	47 100
Cash and cash equivalents	6	8 108 945	8 166 174
		8 159 036	**8 213 274**
Total assets		**9 105 898**	**8 663 625**
Equity and liabilities			
Equity			
Restricted reserves		3 214 212	2 576 433
Retained surplus		174 735	190 828
		3 388 947	**2 767 262**
Current liabilities			
Funds received in advance	5	5 313 068	5 872 044
Trade and other payables		403 883	24 318
		5 716 952	**5 896 363**
Total equity and liabilities		**9 105 898**	**8 663 625**

Segmental Statement of Financial Position

Figures in Rands	dlalanathi	Self help groups	Training Unit	Community Project	KNH/BMZ Project	Youth Project	Special Projects	Total 2024
Assets								
Non current assets								
Equipment	832 261	114 602	-	-	-	-	-	946 862
Current assets								
Trade and other receivables	50 091	-	-	-	-	-	-	50 091
Cash and cash equivalents	2 887 275	948 084	373 719	1 074 225	678 472	1 575 506	571 665	8 108 945
	2 937 366	**948 084**	**373 719**	**1 074 225**	**678 472**	**1 575 506**	**571 665**	**8 159 036**
Total assets	**3 769 627**	**1 062 685**	**373 719**	**1 074 225**	**678 472**	**1 575 506**	**571 665**	**9 105 898**
Equity and liabilities								
Equity								
Restricted reserves	3 099 610	114 602	-	-	-	-	-	3 214 212
Retained surplus	174 735	-	-	-	-	-	-	174 735
	3 274 345	**114 602**	**-**	**-**	**-**	**-**	**-**	**3 388 947**
Current liabilities								
Funds received in advance	394 594	948 084	373 719	1 074 225	375 276	1 575 506	571 665	5 313 068
Trade and other payables	100 688	-	-	-	303 195	-	-	403 883
	495 282	**948 084**	**373 719**	**1 074 225**	**678 471**	**1 575 506**	**571 665**	**5 716 952**
Total equity and liabilities	**3 769 627**	**1 062 685**	**373 719**	**1 074 225**	**678 471**	**1 575 506**	**571 665**	**9 105 898**

Segmental Statement of Financial Position (continued)

Figures in Rands	dlalanathi	Self help groups	Training Unit	Community Project	KNH/BMZ Project	Youth Project	Special Projects	Total 2023
Assets								
Non current assets								
Equipment	249 952	186 982	-	-	13 417	-	-	450 351
Current assets								
Trade and other receivables	47 100	-	-	-	-	-	-	47 100
Cash and cash equivalents	2 388 610	1 944 697	364 606	1 040 758	304 401	2 119 137	3 964	8 166 174
	2 435 710	**1 944 697**	**364 606**	**1 040 758**	**304 401**	**2 119 137**	**3 964**	**8 213 274**
Total assets	**2 685 662**	**2 131 679**	**364 606**	**1 040 758**	**317 818**	**2 119 137**	**3 964**	**8 663 625**
Equity and liabilities								
Equity								
Restricted reserves	2 376 034	186 982	-	-	13 417	-	-	2 576 433
Retained surplus	190 829	-	-	-	-	-	-	190 829
	2 566 862	**186 982**	**-**	**-**	**13 417**	**-**	**-**	**2 767 261**
Current liabilities								
Funds received in advance	94 481	1 944 697	364 606	1 040 758	304 401	2 119 137	3 964	5 872 044
Trade and other payables	24 318	-	-	-	-	-	-	24 318
	118 800	**1 944 697**	**364 606**	**1 040 758**	**304 401**	**2 119 137**	**3 964**	**5 896 363**
Total equity and liabilities	**2 685 662**	**2 131 679**	**364 606**	**1 040 758**	**317 818**	**2 119 137**	**3 964**	**8 663 624**

dlalanathi
Annual Financial Statements
31 December 2024

Statement of Changes in Equity

Figures in Rands	Notes	Restricted reserve - funding fixed assets	Restricted reserve - funding fixed assets	Restricted reserve - funding 1 months' payroll	Restricted reserve - emergency funds (50% donations)	Restricted reserve - succession planning	Retained surplus	Total Equity
Notes		**1**	**2**	**3**	**4**	**5**		
Balance at 1 January 2023 as previously stated		**435 857**	**526 777**	**400 000**	**513 752**	**-**	**186 550**	**2 062 936**
Retained surplus for the year		-	-	-	-	-	-	-
Transfer to/from reserves		14 494	185 554	100 000	400 000	-	4 279	704 326
Balance at 31 December 2023		**450 351**	**712 331**	**500 000**	**913 752**	**-**	**190 829**	**2 767 262**
Balance at 1 January 2024 as previously stated		**450 350**	**712 331**	**500 000**	**913 752**	**-**	**190 829**	**2 767 262**
Retained surplus for the year		267 751	10 059	-	-	-	1 156	278 966
Transfer to/from reserves		-	-	-	-	359 969	(17 250)	342 719
Balance at 31 December 2024		**718 101,45**	**722 389**	**500 000**	**913 752**	**359 969**	**174 734**	**3 388 947**

Notes

1. The reserve was created to fund the existing owned fixed assets (**up to** the book value of fixed assets).
2. The reserve was created to fund the replacement of the existing owned fixed assets (**no more** than the value of accumulated depreciation provided up to the date of the curent year end on the existing fixed assets).
3. The reserve was created to fund one months payroll in the event of timing differences between receiving donor funds and the projects starting.
4. The reserve was created for unforeseen events by taking 50% of donations received (being non-donor income) and retaining such amount in reserve. Once this reserve reaches the amount of 2 months payroll, no additional transfers will be made to it.
5. The reserve was created for when management staff leave and a handing over period needs to be worked and paid. This reserve is increased by special request from the Donors.

Statement of Cash Flows

Figures in rands	Notes	2024	2023
Cash flow from operating activities			
Net (deficit)/surplus for the year		79 958	3 105 770
Adjustments for			
Depreciation		267 879	184 594
Transfer to donor funds received in advance		(5 313 068)	(5 872 044)
Transfer prior year from donor funds received in advance		5 872 044	3 453 349
Change in working capital			
Trade and other receivables		(2 991)	(6 000)
Trade and other payables		(179 411)	2 441 655
Net cash from operating activities		**724 411**	**3 307 325**
Cash flow from investing activities			
Additions to equipment	7	(764 390)	(160 138)
Net cash from investing activities		**(764 390)**	**(160 138)**
Cash flow from financing activities			
Increase in reserves		(17 250)	
Net cash from financing activities		**(17 250)**	-
Increase in cash and cash equivalents		**(57 229)**	**3 147 187**
Cash and cash equivalents at the beginning of the year	6	8 166 174	5 018 987
Cash and cash equivalents at the end of the year		**8 108 945**	**8 166 174**

Accounting Policies

1. General information

dlalanathi is a non-profit organisation incorporated in South Africa.

1.1 Summary of significant accounting policies

These financial statements have been prepared in accordance with International Financial Reporting Standard for Small and Medium-sized Entities issued by the International Accounting Standards Board.

The principal accounting policies have been applied consistently with those applied in the prior year.

The financial statements are prepared on the historical cost basis, and incorporate the principal accounting policies as set out below:

1.2 Revenue recognition

The non-profit organisation recognises revenue when the amount of revenue can be reliably measured and it is probable that future economic benefits will flow to the non-profit organisation therefrom.

1.3 Income taxes

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date.

dlalanathi is registered as a PBO with the South African Revenue Services and as such is exempt from taxation in terms of Section 10(1)(cN) of the Income Tax Act.

1.4 Equipment

Equipment is initially recorded at cost and is depreciated on the straight-line method to write off the cost of each asset, or the revalued amounts, to their residual values over their estimated useful lives.

The depreciation rates applicable to each category of equipment is as follows:

	2024	2023
Computer equipment	33.33%	33.33%
Furniture and fittings	33.33%	33.33%
Motor vehicles	20.00%	20.00%

Residual value, useful life and depreciation methods are reviewed at each annual reporting period if there are indicators present that there has been a significant change from the previous estimate.

Accounting Policies

1.5 Impairment of assets

The carrying amounts of all assets are reviewed at each balance sheet date to determine whether there is an indication of impairment. If any such indication exists, the assets recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the income statement. An impairment loss is reversed if there is an indication that the impairment loss may no longer exist. The impairment loss is reversed only to the extent that the assets' carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognised.

1.6 Financial instruments

Financial instruments at amortised cost

Financial instruments may be designated to be measured at amortised cost less any impairment using the effective interest method. These include accounts receivables, cash and cash equivalents, loans and accounts payables. At the end of each reporting period date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If so, an impairment loss is recognised.

1.7 Provisions

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 passage of time is recognised as interest expense.

Notes to the Annual Financial Statements

Figures in rands		2024	2023
1	**Dlalanathi Donor income**	**11 903 873**	**10 790 442**
	dlalanathi income	104 595	126 048
	DG Murray Training Unit	900 000	834 900
	Community income	**3 458 237**	**3 470 612**
	ELMA (Masana wa Afrika)	750 000	750 000
	Hoskin Consolidated Investments (HCI)	-	120 000
	IQRAA Trust	-	100 000
	Kindernothilfe (KNH)	953 417	1 187 980
	Stephen Lewis Foundation	674 786	671 018
	EmPower	731 184	641 614
	Jim Joel Fund	320 000	-
	Uthando Dolls Project	28 850	-
	Youth income	**4 117 149**	**3 637 127**
	Charlize Theron Africa Outreach Project	1 083 985	1 262 542
	The Staying Alive Foundation Inc (MTV SAF)	522 205	-
	Terre Des Hommes Schweiz	2 510 959	2 374 585
	Special projects	**3 323 891**	**2 721 755**
	Unicef Training	-	24 000
	Victor Daitz Foundation	-	208 785
	KNH Digitalisation Fund	-	251 005
	SHGA Funds (Contribution to dlalanathi Costs)	1 031 264	883 881
	BMZ Funds (Contribution to dlalanathi Costs)	1 551 904	1 354 084
	CTAOP Capacity Building Funds	198 731	-
	CTAOP Capacity Menstrual Health Funds	180 664	-
	CTAOP YLF Funds	361 328	-
2	**Partner Project Income**	**4 197 840**	**5 199 116**
	Self Help Groups (SHG)	2 371 687	3 725 793
	KNH BMZ Project (Families 4 Children)	1 826 153	1 473 323
		16 101 713	**15 989 558**
3	**Investment income**		
	Interest received - Investec Bank Limited	163 058	125 942
	Interest received - Standard Bank of South Africa Ltd	202 338	192 546
	Interest received - Standard Bank - SHG Project	55 274	49 817
		420 669	**368 306**
4	**Other non-contractual income**		
	Donations	5 100	15 867
	Insurance income	-	2 805
	Sundry income	1 731	2 000
	SARS - ETI Rebate	10 125	-
	Reimbursments for amounts paid on behalf of Donors	128 120	385 027
		145 076	**405 699**

Notes to the Annual Financial Statements

Figures in rands	2024	2023
5 Transfer to dlalanathi donor funds received in advance		
dlalanathi	394 594	94 481
DG Murray Training Unit	373 719	364 606
Community projects	**1 074 224**	**1 040 759**
ELMA (Masana wa Afrika)	-	13 581
Hoskin Consolidated Investments (HCI)	-	32 757
IQRAA Trust	-	61 807
Kindernothilfe (KNH)	131 262	225 668
Stephen Lewis Foundation	167 339	281 692
Jim Joel Foundation	320 000	-
Empower	455 623	425 254
Youth projects	**1 575 506**	**2 119 137**
Charlize Theron Africa Outreach Project	712 485	921 270
The Staying Alive Foundation Inc (MTV SAF)	141 869	-
Terre Des Hommes Schweiz	721 152	1 197 867
Special projects	**571 665**	**3 964**
KNH Digitalisation Fund	-	3 964
CTAOP Capacity Building Funds	120 561	-
CTAOP Staff Dev & Leadership Funds	18 273	-
CTAOP YLF Funds	194 456	-
TDH E/R Gains (Re-allocated & Approved to use)	238 375	-
	3 989 708	**3 622 947**
Transfer to Partner Project funds received in advance		
Self Help Groups (SHG)	948 084	1 944 696
KNH BMZ Project (Families 4 Children)	375 276	304 401
	1 323 360	**2 249 097**
Total Donor Funds transferred to funds received in advance	**5 313 068**	**5 872 044**
6 Cash and cash equivalents		
Investec call account	2 289 372	2 126 315
Standard Bank moneymarket call account	613 873	1 058 534
Standard Bank current account	1 161 824	861 315
Standard Bank ML - Kindernothilfe	355 382	281 427
Standard Bank ML - Training unit	469 001	403 906
Standard Bank ML - Terre Des Hommes Funds	1 592 699	1 252 462
Standard Bank current - Self Help Groups	37 375	1 021 743
Standard Bank ML - Self Help Groups	910 709	855 435
Standard Bank current - Families for Children (KNH/BMZ)	678 472	304 401
Petty cash	238	636
	8 108 945	**8 166 174**
Apportionment of cash and cash equivalents		
Funds to cover future operations and restricted reserves	2 795 877	2 294 129
Funds to cover project funds in advance	5 313 068	5 872 045
	8 108 945	**8 166 174**

Notes to the Annual Financial Statements

Figures in Rands

7 Equipment

	Opening balance	Additions	Disposals	Closing balance
At cost				
Motor vehicles	781 335	704 705	-	1 486 040
Computer equipment	305 671	59 685	(40 800)	324 556
Office Equipment	30 538	-	-	30 538
Furniture and fittings	45 138	-	-	45 138
	1 162 681	764 390	(40 800)	1 886 271
Accumulated depreciation				
Motor vehicles	503 456	166 341	-	669 797
Computer equipment	160 344	83 833	(40 800)	203 377
Office Equipment	10 919	10 178	-	21 097
Furniture and fittings	37 611	7 527	-	45 138
	712 331	267 879	(40 800)	939 409

Carrying values at the end of the year	**2024**	**2023**
Motor vehicles	816 243	277 879
Computer equipment	121 179	145 327
Office Equipment	9 441	19 619
Furniture and fittings	-	7 527
	946 862	**450 351**

8 Operating lease commitment

Commitments entered into in respect of leases entered into by the entity on leasehold property or portions of property. Lease signed until 31/07/2025.

	2024	**2023**
Within 1 year	235 169	389 836
Within 2-5 years	-	235 169
	235 169	625 005

9 Operating Costs Include:

Facilitators Costs	6 443 009	5 133 885

10 Layout Changes:

Changes have been made to the layout of the Annual Financial Statements for 2023 in order to make them simpler to read and more accurate in reflecting the true costs of dlalanathi's direct costs and separating them from those of Partner Organizations who's funds are managed through dlalanathi.

Supplementary Information